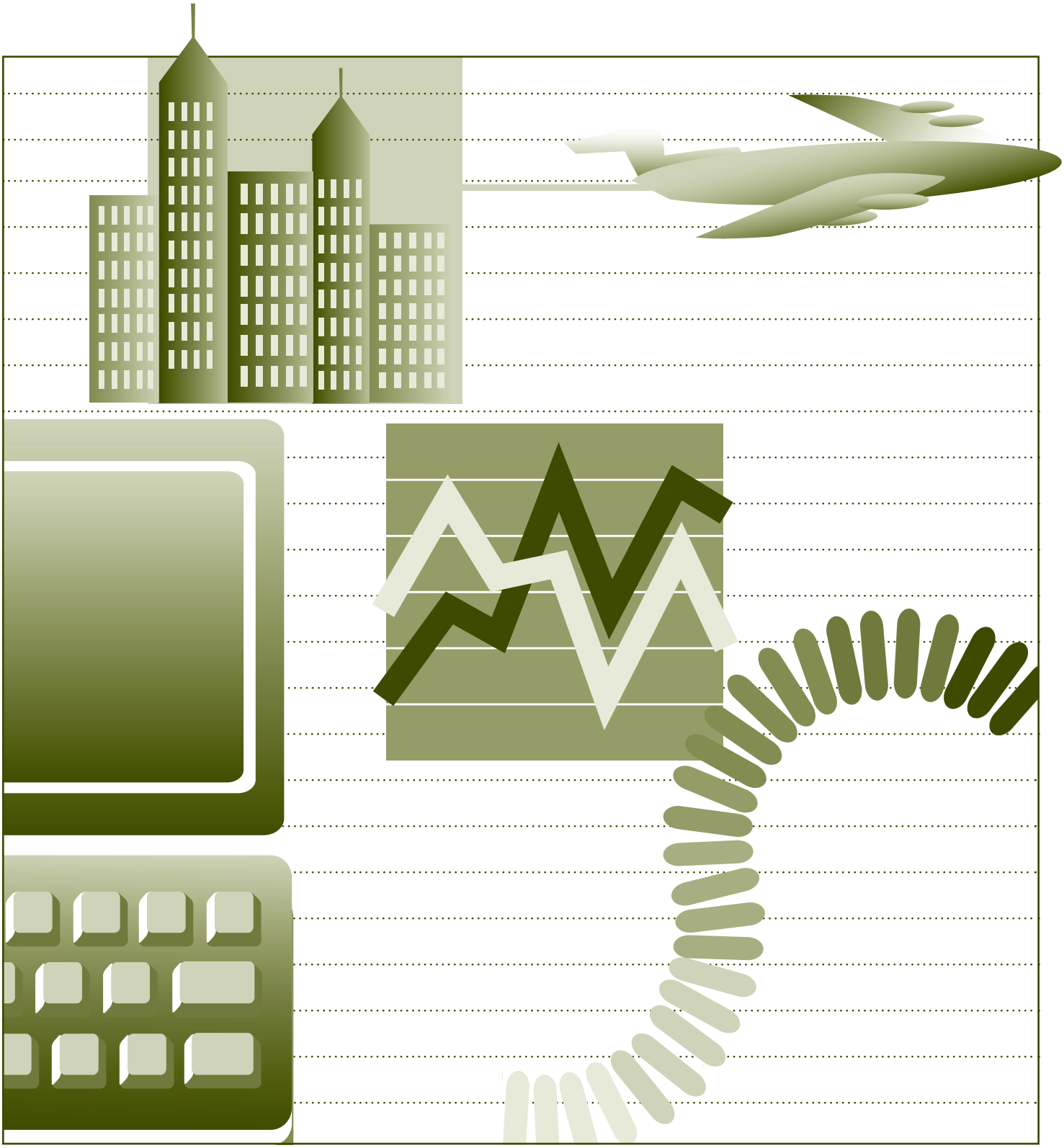
2010 Statistics of Income
Corporation Income Tax Returns



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2010
Statistics of Income

Corporation Income Tax Returns

Department of the Treasury
Internal Revenue Service

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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 - 2010***. 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 2010 can be produced upon request on a reimbursable basis. Requests for this service should be addressed to the Director, Statistics of Income Division, at the address shown above.

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Section 1 Introduction

This report presents statistical estimates based on a stratified sample of more than 102,312 unaudited returns selected from the nearly 5.8 million active corporate returns filed for Tax Year 2010 (defined to include accounting periods ending July 2010 through June 2011).

Six sections make up this report. Section 1 provides statistics summarizing overall corporate activity for Tax Year 2010. Section 2 discusses changes in laws and regulations between this report and that for Tax Year 2009. Section 3 describes in detail the sample of income tax returns, method of estimation used and, 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 2010. It also includes data submitted on Form 1120S, *U.S. Income Tax Return for an S Corporation*, unless specifically excluded by the table. Form 1120S data are also shown separately toward the end of the section. Statistics are presented by industry, asset size, business receipts size, tax form type, accounting period ended, and other selected classifiers. Section 5 explains the terms used throughout this report and also includes the adjustments made in preparing the statistics and any limitations inherent in the data. Section 6 consists of the key corporation tax return forms.

Industries in this publication were classified according to the North American Industry Classification System (NAICS). This system replaced the Standard Industrial Classification (SIC) system used prior to 1998. Data are listed under 22 industrial sectors, 81 major industries, and 196 minor industries. Table 1 (page 19) presents selected financial data for all minor industries.

Statistics are presented primarily by major industries, sectors, return types, and specific categories. The statistics in the *2010 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 Caitlin Bokulic 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 2009 and 2010, which include the number of returns, total assets, total receipts, and 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 decreased approximately 0.2 percent between 2009 and 2010. In 2009, approximately 2,170,000 corporations filed tax returns electronically. In 2010, this number rose 39 percent, reaching an all-time high of 3,018,893 returns filed electronically.

Total assets reported for active corporations increased approximately 5.3 percent, from $75.9 trillion in 2009 to $79.9 trillion in 2010. By sector, Management of Companies (Holding Companies) experienced the largest net decrease, down 15.5 percent from $17.9 trillion in 2009 to $15.2 trillion in 2010. In contrast, Wholesale recorded an increase of $488 million [1] in total assets. It also showed the largest percent change (up 22.5 percent) for Tax Year 2010.

Total receipts from operations and investments increased 5.6 percent, from $24.8 trillion in 2009 to $26.2 trillion in 2010. There were large decreases in investment income during the year. Interest received declined 13.3 percent, from $1.5 trillion to $1.3 trillion. In comparison, net capital gains rose 75.0 percent, from $84.1 billion in 2009 to $147.2 billion in 2010. By sector, Management of Companies (Holding Companies) experienced the largest decrease in total receipts, falling $90.4 billion or 9.9 percent during the year.

Total deductions increased 4.2 percent, from $23.9 trillion in 2009 to $24.9 trillion in 2010. The cost of goods sold, a component of total deductions, also rose 9.0 percent during the year, from $13.3 trillion to $14.5 trillion.

Corporate **pre-tax profits**, also known as, net income (less deficit), increased 52.3 percent, from $919 billion to $1.4 trillion (Figure B). When excluding pass-through entities from the total, pre-tax profits increased 80.7 percent, from $443.2 billion in 2009 to $800.8 billion in 2010.

Income subject to tax (the tax base) grew 11.7 percent, from $894.9 billion in 2009 to $1.0 trillion in 2010. Total income tax before credits rose 14.3 percent, from $313.5 billion to $358.4 billion. Income tax also increased (up 14.4 percent) during the year,

from $310.1 billion to $354.9 billion. Total income tax after credits, the amount paid to the U.S. Government, rose 8.8 percent (or $18.0 billion), from $205.0 billion in 2009 to $223.0 billion in 2010.

Of the 5.8 million active corporations for Tax Year 2010, approximately 4.1 million were pass-through entities. These entities include regulated investment companies (RICs), real estate investment trust (REITs) and S corporations [2]. Pass-through entities pay little or no Federal income tax at the corporate level. By law, they are required to pass any profits or losses to their shareholders, where they are taxed at the individual rate. Pass-through entities showed an increase in pretax profits of 16.8 percent or $79.9 billion during 2010.

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 2009 and 2010

(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)
2009							
Total	**5,824,545**	**75,965,019,409**	**24,772,531,137**	**918,953,413**	**894,850,255**	**313,464,460**	**204,995,622**
Zero assets	994,788	-	447,152,272	33,115,892	45,444,229	15,828,263	13,839,827
$1 under $500,000	3,889,921	375,361,001	1,717,680,635	65,341,768	6,280,017	1,139,696	1,088,201
$500,000 under $1,000,000	370,940	260,582,744	576,662,988	13,130,283	3,273,469	775,404	734,254
$1,000,000 under $5,000,000	409,100	867,428,626	1,706,916,678	27,165,772	11,116,234	3,154,905	3,042,897
$5,000,000 under $10,000,000	67,655	471,963,089	851,829,266	9,933,923	6,206,239	2,088,647	2,002,226
$10,000,000 under $25,000,000	42,016	647,860,693	1,048,295,114	14,253,228	9,865,465	3,400,714	3,237,222
$25,000,000 under $50,000,000	15,965	560,423,177	723,251,528	4,750,386	8,968,021	3,101,501	2,883,171
$50,000,000 under $100,000,000	10,398	737,471,326	691,981,529	5,439,102	12,208,736	4,257,076	3,925,114
$100,000,000 under $250,000,000	9,651	1,547,193,276	915,709,462	16,803,572	20,444,964	7,170,448	6,429,727
$250,000,000 under $500,000,000	5,120	1,852,957,407	882,848,142	14,228,970	24,838,282	8,748,596	7,491,953
$500,000,000 under $2,500,000,000	6,386	7,181,228,635	2,708,327,325	80,772,564	91,989,958	32,514,819	26,347,220
$2,500,000,000 or more	2,604	61,462,549,435	12,501,876,197	634,017,953	654,214,641	231,284,389	133,973,809
2010							
Total	**5,813,725**	**79,904,747,127**	**26,198,522,973**	**1,356,495,792**	**1,022,175,060**	**358,414,397**	**222,968,658**
Zero assets	1,000,659	-	393,467,198	23,799,857	15,068,101	5,260,295	4,788,546
$1 under $500,000	3,879,895	373,921,373	1,756,539,037	74,976,488	6,166,532	1,226,931	1,178,387
$500,000 under $1,000,000	365,722	256,654,268	594,642,041	18,685,933	3,230,721	779,281	740,901
$1,000,000 under $5,000,000	405,124	853,599,297	1,680,646,351	38,552,260	10,274,495	3,110,536	2,970,288
$5,000,000 under $10,000,000	67,448	472,346,165	870,244,635	18,470,067	6,889,980	2,266,878	2,162,542
$10,000,000 under $25,000,000	43,465	669,559,543	1,145,150,241	21,755,463	10,312,426	3,552,152	3,357,580
$25,000,000 under $50,000,000	16,344	571,609,486	776,034,870	15,927,840	9,899,584	3,435,142	3,174,579
$50,000,000 under $100,000,000	10,627	753,153,212	744,021,396	17,544,901	12,955,065	4,491,514	4,150,208
$100,000,000 under $250,000,000	9,856	1,584,104,964	995,219,042	27,013,822	23,640,308	8,236,183	7,143,417
$250,000,000 under $500,000,000	5,270	1,912,080,043	945,798,406	36,854,424	29,056,720	10,261,515	8,731,767
$500,000,000 under $2,500,000,000	6,542	7,526,432,129	2,955,474,439	142,117,566	109,072,251	38,403,453	30,769,718
$2,500,000,000 or more	2,772	64,931,286,649	13,341,285,318	920,797,171	785,608,878	277,390,518	153,800,727

[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] 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.
[4] Credits include foreign tax, credit to holders of tax credit bonds, qualified electric vehicle, general business, and prior year minimum tax. Credits may or may not be shown separately.

Figure B.—Corporate Pretax Profits by North American Industry Classification System (NAICS) Sector, Tax Years 2009 and 2010

[Money amounts are in thousands of dollars]

Industrial sector	Pre-tax Profits [1],[2]			
	2009	2010	Difference	Percentage Change
	(1)	(2)	(3)	(4)
All industries	918,953,413	1,356,495,792	437,542,379	47.61%
Agriculture, forestry, fishing, and hunting	1,371,793	4,442,376	3,070,583	223.84%
Mining	8,879,260	35,239,378	26,360,118	296.87%
Utilities	-3,580,990	981,647	4,562,637	127.41%
Construction	15,557,288	17,229,199	1,671,911	10.75%
Manufacturing	300,585,906	447,190,736	146,604,830	48.77%
Wholesale and retail trade	143,312,385	188,966,799	45,654,414	31.86%
Wholesale trade	64,621,912	101,838,056	37,216,144	57.59%
Retail trade	78,690,575	87,128,743	8,438,168	10.72%
Wholesale and retail trade not allocable	-102	*99	201	197.06%
Transportation and warehousing	5,878,577	19,629,759	13,751,182	233.92%
Information	46,707,585	68,082,140	21,374,555	45.76%
Finance and insurance	330,140,794	353,416,293	23,275,499	7.05%
Real estate and rental and leasing	6,662,217	30,578,757	23,916,540	358.99%
Professional, scientific, and technical services	40,237,495	50,937,913	10,700,418	26.59%
Management of companies (holding companies)	-45,704,645	57,193,112	102,897,757	225.14%
Administrative and support, and waste management and remediation services	11,944,492	19,363,718	7,419,226	62.11%
Educational services	5,761,297	6,618,785	857,488	14.88%
Health care and social assistance	37,315,716	37,095,537	-220,179	-0.59%
Arts, entertainment, and recreation	1,583,688	1,921,498	337,810	21.33%
Accommodation and food services	7,377,643	11,213,879	3,836,236	52.00%
Other services	4,952,582	6,396,054	1,443,472	29.15%
Not allocable	*-29,672	* -1,887	27,785	93.64%

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

[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 $20.1 trillion, an increase of 5.8 percent from 2009 to 2010. Income subject to tax increased 11.8 percent, from $894.4 billion to $1.0 trillion; while total income tax after credits increased 8.8 percent, from $205.0 billion in 2009 to $223.0 billion in 2010. Excluding pass-through entities [3], approximately 800,000 corporations reported net income for 2010. Of these, 58.4 percent had a tax liability, compared to 14.4 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 total returns, but 81.3 percent of total assets (Figure A). These 2,772 returns for 2010 accounted for 50.9 percent of the total receipts; 67.9 percent of net income (less deficit); 76.9 percent of income subject to tax; 88.5 percent of total income tax before credits; and 69.0 percent of total income tax after credits. Approximately 46.2 percent of all returns with net income and total assets greater than $2.5 billion had a tax liability for 2010. Excluding pass-through entities, this percentage increased to 89.2 percent.

Activities Covered

The estimates in this report include corporate business activities in the United States, certain foreign activities as reported on returns of domestic corporations, and foreign corporations with U.S. business activities. “Domestic corporations” refer to

companies incorporated in the United States, but this does not mean 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 industry type and asset size [4]. For foreign corporations (defined as those incorporated abroad) engaged in trade or business in the United States, only that income considered effectively connected with conducting trade or business in the United States was included in the statistics; any investment income from U.S. sources was excluded. 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 (IRC) requires all corporations in existence at any time during the tax year to file returns, regardless of whether they had income. This applies to active and inactive domestic corporations, unless expressly exempt from filing, and active foreign corporations with insufficient taxes withheld at the source to satisfy their U.S. tax liability on income earned in the United States. Excluded from the statistics are inactive corporations. See Section 3 for more information on the sample.

In addition to those legally defined as corporations, the IRC recognizes businesses with characteristics typical of the corporate form as corporations. These include continuity of life, centralization of management apart from ownership, limited liability of owners, and transferability of shares of capital ownership. Some organizations recognized as corporations include joint stock companies and unincorporated associations, such as business trusts, savings and loan associations, certain partnerships, mutual savings banks, and cooperative banks.

Time Period Employed

Estimates are based on data from returns with accounting periods for the calendar year, and returns with accounting periods for noncalendar years ending July 2010 through June 2011. This span, in effect, defines the tax year so the accounting periods for noncalendar years are centered at the calendar year ending in December.

There are 12 accounting periods covered in this report. In general, Code section 441 specifies that 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, 2009, and closed on July 31, 2010, and the end of the last-included accounting period, which began on July 1, 2010, and closed on June 30, 2011. This report 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. Code 441 requires corporations 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 2009 and 2010

[Money amounts are in thousands of dollars]

Item	Tax Year	All Corporations	Regulated Investment Companies	S Corporations
Pretax profits [1]	2010	1,356,495,792	244,986,088	269,011,547
	2009	918,953,413	230,934,026	220,889,166
Pretax profits with certain inclusions [2]	2010	1,458,400,146	281,808,061	334,093,927
	2009	976,748,817	237,152,270	272,466,326

[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.

Calendar year returns made up 90.0 percent of all active corporate returns and 69.2 percent of net income (less deficit) for 2010 (Figure D). These returns accounted for 78.5 percent of total assets, 76.1 percent of total receipts, 74.8 percent of income subject to tax, 75.0 percent of total income tax before credits, and 70.0 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, most corporations could receive 6-month filing extensions in accordance with Code section 6081. In addition to returns with 12-month accounting periods, the total number of active corporations includes "part-year returns," or those with accounting periods of a shorter duration. Part-year returns were filed mainly by corporations that changed their accounting periods, existed for less than 12 months, merged or liquidated.

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 2010

(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	**5,813,725**	**79,904,747,127**	**26,198,522,973**	**1,356,495,792**	**1,022,175,060**	**358,414,397**	**222,968,658**
December	5,207,752	62,701,498,446	19,934,694,807	938,340,600	764,712,400	268,792,942	156,163,856
Non-calendar year total	**605,973**	**17,203,248,681**	**6,263,828,166**	**418,155,192**	**257,462,660**	**89,621,455**	**66,804,802**
July	37,963	836,036,586	203,975,523	17,063,256	9,476,534	3,271,820	2,691,007
August	44,858	1,632,410,462	337,050,144	28,143,723	11,914,172	4,108,746	3,707,235
September	119,684	2,440,223,915	1,058,217,779	69,264,590	45,601,875	15,828,470	12,857,098
October	59,774	2,815,464,738	505,464,779	58,897,246	20,637,907	7,291,112	4,661,909
November	27,411	950,856,437	177,541,862	11,165,174	6,447,381	2,236,312	1,687,611
January	33,871	1,410,674,986	1,227,087,342	59,184,504	52,097,542	18,194,862	15,818,534
February	26,519	984,180,777	252,993,802	14,817,063	5,709,671	1,940,132	1,807,804
March	75,255	3,269,514,567	1,048,103,186	68,711,079	27,219,512	9,467,880	7,713,950
April	34,011	561,863,307	221,952,022	11,707,103	7,893,930	2,723,012	1,966,326
May	33,714	826,172,412	333,329,736	28,403,705	21,270,298	7,412,777	3,532,397
June	112,915	1,475,850,495	898,111,990	50,797,748	49,193,838	17,146,333	10,360,932

[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] The amount of the 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 Part 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.
[5] Credits include foreign tax, credit to holders of tax credit bonds, qualified electric vehicle, general business, and prior year minimum tax. Credit 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 2010 accounting periods covered. Depending on the accounting period used and effective date of the change in law, the changes may have been fully applicable for some corporations, only partially applicable for others, and not applicable at all for still others.

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

Credit for Small Employer Health Insurance Premiums

For tax years beginning after 2009, small employers that have paid less than $50,000 on average in annual wages per full time employee during the tax year and employed fewer than 25 full-time employees are eligible to claim this credit. The maximum credit is 35% of certain premiums paid.

The credit for small employer health insurance premiums was established due to the Affordable Care Act of 2009 and is claimed as a part of the General Business Credit, Form 3800.

See Form 8941, Credit for Small Employer Health Insurance Premiums

Depreciation and Amortization

For tax years beginning in 2010, the maximum section 179 expense deduction is $500,000 ($535,000 for qualified enterprise zone property). This limit is reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeds $2 million.

The election to accelerate research and minimum tax credits in lieu of special depreciation allowance applies only to certain property placed in service before January 1, 2011. For fiscal years ending after December 31, 2010, only minimum tax credits can be elected to be accelerated in lieu of special depreciation allowance for round 2 extension property. The refundable credits are reported in the payments section of the return.

See form 4562, Depreciation and Amortization

New Hire Retention Credit

The credit can only be claimed if the qualified employee was hired after February 3, 2010 and before January 1, 2011, and worked for 52 consecutive weeks. The credit is the smaller of $1,000 or 6.2 percent of the employee's wages (as defined for income tax withholding purposes) for the 52 consecutive week period.

The New Hire Retention Credit was enacted as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010 and is claimed as a part of the General Business Credit, Form 3800.

See Form 5884-B, New Hire Retention Credit

S Corporation Built-in Gains Tax

For tax years beginning in 2009 or 2010, no tax is imposed on the net recognized built-in gain of an S Corporation after the 7th tax year in recognition period.

Section 3 — Description of the Sample and Limitations of the Data

This section describes the 2010 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 2010, the sample proportion was about 1.74 percent of the total population of just over 6.26 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 2007 through 2010.

Bertrand Überall and Richard Collins were responsible for the sample design and estimation of the SOI 2010 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 2007-2010

Form Type	Tax Year			
	2007	2008	2009	2010
1120	2,151,182	2,001,930	1,927,971	1,867,941
1220-S	4,292,077	4,293,544	4,332,077	4,336,365
1120-L	1,001	891	825	748
1120-PC	7,254	7,828	8,104	8,572
1120-RIC	12,192	13,221	13,106	13,385
1120-REIT	1,664	1,679	1,672	1,798
1120-F	30,532	30,620	30,295	32,414
Total	6,495,902	6,349,713	6,314,050	6,261,223

Note: 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 115,000. 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 2010, including inactive and non-eligible corporations, is 108,763 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			**6,261,223**	**108,763**	**6,261,223**	**108,606**
	Form 1120 (no Form 5735 attached), Total ***			**1,862,370**	**50,182**	**1,862,372**	**50,093**
1	Under $50,000	Under $25,000	0.40	794,684	3,178	794,685	3,175
2	$50,000 - $100,000	$25,000 - $50,000	0.40	203,680	813	203,680	813
3	$100,000 - $250,000	$50,000 - $100,000	0.40	268,258	1,080	268,258	1,080
4	$250,000 - $500,000	$100,000 - $250,000	1.09	199,588	2,191	199,588	2,190
5	$500,000 - $1,000,000	$250,000 - $500,000	1.81	148,413	2,589	148,413	2,587
6	$1,000,000 - $2,500,000	$500,000 - $1,000,000	3.48	119,260	4,199	119,261	4,196
7	$2,500,000 - $5,000,000	$1,000,000 - $1,500,000	5.94	48,725	2,904	48,725	2,900
8	$5,000,000 - $10,000,000	$1,500,000 - $2,500,000	10.55	29,195	3,145	29,195	3,144
9	$10,000,000 - $25,000,000	$2,500,000 - $5,000,000	27.00	21,250	5,779	21,250	5,763
10	$25,000,000 - $50,000,000	$5,000,000 - $10,000,000	50.00	10,063	5,050	10,063	5,033
11	$50,000,000 - $100,000,000	$10,000,000 - $15,000,000	100.00	6,110	6,110	6,115	6,093
12	$100,000,000 - $250,000,000	$15,000,000 or more	100.00	6,594	6,594	6,594	6,574
13	$250,000,000 - $500,000,000		100.00	2,803	2,803	2,797	2,797
14	$500,000,000 or more		100.00	3,747	3,747	3,748	3,748
	Form 1120S, Total ***			**4,335,197**	**32,974**	**4,335,194**	**32,932**
15	Under $50,000	Under $25,000	0.25	1,717,884	4,254	1,717,884	4,246
16	$50,000 - $100,000	$25,000 - $50,000	0.25	640,630	1,630	640,630	1,625
17	$100,000 - $250,000	$50,000 - $100,000	0.25	736,474	1,817	736,474	1,817
18	$250,000 - $500,000	$100,000 - $250,000	0.31	533,169	1,684	533,169	1,681
19	$500,000 - $1,000,000	$250,000 - $500,000	0.56	307,965	1,689	307,965	1,686
20	$1,000,000 - $2,500,000	$500,000 - $1,000,000	0.99	216,530	2,115	216,530	2,112
21	$2,500,000 - $5,000,000	$1,000,000 - $1,500,000	1.56	84,536	1,290	84,536	1,290
22	$5,000,000 - $10,000,000	$1,500,000 - $2,500,000	2.52	49,799	1,285	49,799	1,284
23	$10,000,000 - $25,000,000	$2,500,000 - $5,000,000	20.00	30,132	5,940	30,132	5,936
24	$25,000,000 - $50,000,000	$5,000,000 - $10,000,000	30.00	9,646	2,838	9,644	2,834
25	$50,000,000 - $100,000,000	$10,000,000 - $15,000,000	100.00	4,209	4,209	4,209	4,205
26	$100,000,000 - $250,000,000	$15,000,000 or more	100.00	3,057	3,057	3,056	3,050
27	$250,000,000 or more		100.00	1,166	1,166	1,166	1,166
	Form 1120-L, Total			**589**	**333**	**589**	**334**
28	Under $10,000,000		43.00	415	159	414	159
29	$10,000,000 - $50,000,000		100.00	102	102	101	101
30	$50,000,000 - $250,000,000		100.00	33	33	33	33
31	$250,000,000 or more		100.00	39	39	41	41
	Form 1120-F, Total			**32,341**	**5,064**	**32,342**	**5,053**
32	Under $10,000,000		13.00	30,285	3,951	30,284	3,940
33	$10,000,000 - $50,000,000		13.00	1,072	129	1,072	129
34	$50,000,000 - $250,000,000		100.00	549	549	549	547
35	$250,000,000 or more		100.00	435	435	437	437
	Form 1120-PC, Total			**8,155**	**1,831**	**8,155**	**1,828**
36	Under $2,500,000		10.00	5,779	553	5,779	551
37	$2,500,000 - $10,000,000		25.00	1,456	358	1,456	358
38	$10,000,000 - $50,000,000		100.00	736	736	736	735
39	$50,000,000 - $250,000,000		100.00	176	176	176	176
40	$250,000,000 or more		100.00	8	8	8	8
	Form 1120-REIT, Total			**1,784**	**1,458**	**1,784**	**1,457**
41	Under $10,000,000		25.00	449	123	444	118
42	$10,000,000 - $50,000,000		100.00	360	360	361	360
43	$50,000,000 - $250,000,000		100.00	449	449	449	449
44	$250,000,000 or more		100.00	526	526	530	530
	Form 1120-RIC, Total			**13,374**	**9,508**	**13,374**	**9,505**
45	Under $10,000,000		15.00	2,641	395	2,633	387
46	$10,000,000 - $50,000,000		30.00	2,289	669	2,289	668
47	$50,000,000 - $100,000,000		100.00	1,206	1,206	1,205	1,203
48	$100,000,000 - $250,000,000		100.00	2,019	2,019	2,016	2,016
49	$250,000,000 - $500,000,000		100.00	1,577	1,577	1,578	1,578
50	$500,000,000 or more		100.00	3,642	3,642	3,653	3,653
51	**Special Studies** (All Form Types)****		100.00	**7,413**	**7,413**	**7,413**	**7,404**†

* 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 processed 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 2010 occurred over the period of July 2010 through June 2012. A 24-month sampling period is needed for two reasons. First, approximately 10.4 percent of all corporations had noncalendar year accounting periods. In order to take these filings into consideration, the 2010 statistics represent all corporations filing returns with accounting periods ending between July 2010 and June 2011. 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 2010 returns that the IRS received (those with accounting periods ending in June 2011, which must therefore be filed by October 2011) could be timely filed as late as March 2012, taking into account the six-month extension of the October 2011 due date. Normal administrative processing time lags required that the sample selection process remain open for the 2010 study until the end of June, 2012. However, a few very large returns for Tax Year 2010 were added to the sample as late as August 2012.

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 2010, 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 2009 return if the corporation filed a return for 2009 and the balance sheet was not already imputed for 2009, or the Tax Year 2008 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 2010 begins (which is in mid-June of Calendar Year 2011). 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 2009 return, or the Tax Year 2008 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 2007 through 2010.

Returns with imputations	Tax Year			
	2007	2008	2009	2010
Number of imputed returns	42	52	63	42
Percent imputed	0.04	0.05	0.06	0.04

For Tax Year 2010, 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 2010 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 2010, there are 42 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 2010 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 2007 through 2010.

Figure G.—Number of Inactive Sampled Returns for Tax Years 2007-2010

Type of inactive return	Tax Year			
	2007	2008	2009	2010
No Income or Deductions	1,603	1,480	1,360	1,608
Other*	6,562	5,367	5,145	4,686
Total	8,165	6,847	6,505	6,294
Percent of sample	7.12	6.09	5.95	5.80

*Includes duplicate returns (returns that appear more than once in the sample) and prior-year returns.

Estimates of the number of active corporations by form type for Tax Years 2007 through 2010 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 2007-2010

Form Type	Tax Year			
	2007	2008	2009	2010
1120	1,846,134	1,762,483	1,694,869	1,649,285
1120S	3,989,893	4,049,943	4,094,562	4,127,554
1120-L	1,027	945	866	796
1120-PC	7,174	7,670	7,890	8,244
1120-RIC	12,083	13,140	13,043	13,256
1120-REIT	1,641	1,660	1,635	1,766
1120-F*	10,896	11,379	11,680	12,824
Total	5,868,849	5,847,221	5,824,545	5,813,725

*Foreign Insurance Companies file on Forms 1120-L and 1120-PC, but are counted in Form 1120-F Tables 10 and 11.
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, weight trimming, as well as any other adjustments that might be needed. 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 2010 and 2009 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:

$$\begin{aligned} SE(X) &= X \bullet CV(X) \\ &= 147{,}353 \times 3.62/100 \\ &= 5{,}334 \end{aligned}$$

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

$$\begin{aligned} X \pm 2 \bullet SE(X) &= 147{,}353 \pm (2 \times 5{,}334) \\ &= 147{,}353 \pm 10{,}668 \end{aligned}$$

The interval estimate is 136,685 returns to 158,021 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 2010, there were 150 such unavailable returns in the corporation study, which constituted about 0.14 percent of the total sample. The number of unavailable returns and their percentages of the total sample size for Tax Years 2007 through 2010 are shown in the following chart.

Unavailable returns	Tax Year			
	2007	2008	2009	2010
Number of unavailable returns	530	293	141	150
Percent unavailable	0.46	0.26	0.13	0.14

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 2010

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]	**0.18**	**1.61**	**0.46**	**1.12**	**0.58**
Agriculture, forestry, fishing, and hunting	2.54	13.10	4.15	5.27	3.68
Mining	6.91	21.61	10.95	16.34	9.08
Utilities	17.94	50.41	28.88	39.74	21.00
Construction	1.04	4.85	1.67	4.33	2.32
Manufacturing	2.71	10.01	4.43	6.53	3.16
Wholesale and retail trade	1.01	4.64	1.57	2.72	1.45
Transportation and warehousing	2.47	7.87	4.08	9.35	5.53
Information	3.97	11.48	5.46	14.07	8.66
Finance and insurance	2.23	7.94	3.57	7.14	4.50
Real estate and rental and leasing	1.14	4.76	1.98	2.94	1.95
Professional, scientific, and technical services	1.10	4.10	1.59	5.92	3.76
Management of companies (holding companies)	5.86	14.16	11.32	14.89	8.99
Administrative and support and waste management and remediation services	2.69	7.18	3.54	10.77	6.25
Educational services	7.03	14.34	8.91	32.88	18.63
Health care and social assistance	1.36	7.12	1.79	6.74	5.84
Arts, entertainment, and recreation	4.11	10.87	5.52	14.62	11.46
Accommodation and food services	1.48	7.85	2.22	6.04	4.77
Other services	2.02	6.54	2.69	6.23	5.24

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]	**1.03**	**0.46**	**0.58**	**0.13**	**0.10**
Agriculture, forestry, fishing, and hunting	9.40	4.08	7.00	0.00	0.00
Mining	10.34	4.68	4.48	0.46	0.61
Utilities	32.92	13.57	11.11	0.00	0.00
Construction	3.36	1.82	2.65	0.18	0.37
Manufacturing	3.71	1.35	1.59	0.11	0.15
Wholesale and retail trade	2.64	0.93	1.42	0.12	0.10
Transportation and warehousing	9.95	3.76	4.88	0.47	0.65
Information	9.93	3.90	4.19	0.31	0.38
Finance and insurance	5.63	1.86	1.93	0.52	0.26
Real estate and rental and leasing	3.72	1.71	2.31	0.13	0.92
Professional, scientific, and technical services	5.74	2.63	2.93	0.18	0.26
Management of companies (holding companies)	9.13	3.94	3.01	0.16	0.11
Administrative and support and waste management and remediation services	10.96	6.08	6.34	0.62	0.88
Educational services	33.05	13.25	12.28	0.00	0.00
Health care and social assistance	12.42	5.50	5.32	0.68	0.86
Arts, entertainment, and recreation	17.83	7.49	7.18	0.00	0.00
Accommodation and food services	5.41	3.71	4.84	0.74	0.00
Other services	15.22	7.94	9.82	0.00	0.00

[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.

References

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

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

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[4] Oh, H. L. and Scheuren, F. J. (1987), "Modified Raking Ratio Estimation," *Survey Methodology*, Statistics Canada, Vol. 13, No. 2, pp. 209-219.

Section 4 Basic Tables

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

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

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Returns other than Forms 1120S, 1120-REIT, and 1120-RIC (tables 12,13)
Returns with 50% or more foreign ownership (tables 24,25)
Sample selections (figures E, F)
Size of income tax after credits (table 22)

Notes

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

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

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

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

RETURNS OF ACTIVE CORPORATIONS

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

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

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	**5,813,725**	**3,264,726**	**26,198,522,973**	**20,586,666,859**	**23,058,234,713**	**14,501,547,034**	**1,836,376,714**
Agriculture, forestry, fishing and hunting	**136,968**	**76,025**	**167,964,832**	**121,984,175**	**147,024,510**	**78,535,679**	**9,715,872**
Agricultural production	101,952	54,845	128,085,329	90,942,250	108,983,081	56,145,499	7,201,395
Forestry and logging	8,779	4,784	11,262,207	7,800,789	10,813,687	6,090,689	505,295
Support activities and fishing, hunting, and trapping	26,237	16,396	28,617,296	23,241,136	27,227,741	16,299,491	2,009,182
Mining	**39,826**	**25,584**	**425,067,311**	**302,826,774**	**375,205,980**	**200,724,305**	**55,413,672**
Oil and gas extraction	21,741	14,792	219,428,120	151,425,782	187,749,477	101,772,697	24,430,409
Coal mining	1,166	207	36,812,474	22,003,978	33,537,150	19,910,212	3,046,638
Metal ore mining	1,501	554	60,580,984	52,030,639	53,570,826	26,234,947	18,015,377
Nonmetallic mineral mining and quarrying	4,036	1,936	22,987,641	14,475,275	22,344,573	14,579,949	1,036,461
Support activities for mining	11,381	8,095	85,258,092	62,891,099	78,003,953	38,226,500	8,884,787
Utilities	**6,654**	**4,067**	**619,791,221**	**361,266,906**	**584,594,334**	**333,085,881**	**15,043,888**
Electric power generation, transmission, and distribution	1,249	379	330,786,416	182,093,495	308,262,448	170,815,478	9,134,334
Natural gas distribution	936	258	82,237,437	45,640,085	78,411,371	61,349,954	1,315,353
Water, sewage, and other systems	4,427	3,412	9,417,445	4,721,206	9,184,210	2,884,388	406,570
Combination gas and electric	42	19	197,349,924	128,812,120	188,736,305	98,036,061	4,187,631
Construction	**718,378**	**398,897**	**1,084,006,535**	**774,522,518**	**1,066,377,781**	**803,574,610**	**45,779,187**
Construction of buildings	210,334	107,299	408,147,623	276,680,808	401,344,580	344,200,982	12,397,945
Heavy and civil engineering construction and land subdivision	59,390	19,023	203,797,726	157,381,071	197,700,559	154,037,459	10,755,457
Heavy and civil engineering construction	23,270	11,478	185,693,121	149,179,515	180,887,277	140,479,775	9,692,886
Land subdivision	36,120	7,545	18,104,605	8,201,555	16,813,282	13,557,684	1,062,571
Specialty trade contractors	448,654	272,574	472,061,185	340,460,639	467,332,642	305,336,168	22,625,785
Electrical contractors	59,096	33,583	80,169,170	56,845,567	78,923,039	53,803,052	3,867,922
Plumbing, heating, and air-conditioning contractors	77,856	49,821	103,486,143	81,359,029	102,897,851	67,925,162	4,486,114
Other specialty trade contractors	311,701	189,171	288,405,872	202,256,044	285,511,751	183,607,954	14,271,749
Manufacturing	**251,069**	**147,353**	**7,380,555,795**	**5,879,401,530**	**6,856,840,138**	**5,064,222,875**	**520,667,912**
Food manufacturing	15,689	7,980	595,058,318	527,703,876	572,118,963	420,632,545	33,358,542
Animal food manufacturing, grain and oilseed milling	1,840	788	125,345,582	117,198,164	121,429,375	98,108,376	4,770,066
Sugar and confectionery product	1,185	1,051	62,412,739	57,788,306	60,228,481	32,159,932	7,323,590
Fruit and vegetable preserving, and specialty food	588	481	52,973,076	42,349,232	50,856,204	34,331,087	3,313,407
Dairy product	1,189	287	49,729,792	41,222,381	49,120,428	37,531,192	1,521,665
Meat and seafood processing	3,470	2,208	124,711,661	105,096,623	123,335,687	104,417,678	4,565,702
Bakeries and tortilla manufacturing	4,061	1,109	46,437,423	38,347,611	45,951,653	28,307,917	2,638,137
Other food	3,355	2,056	133,448,047	125,701,558	121,197,136	85,776,361	9,225,975
Beverage and tobacco product manufacturing	2,925	1,357	151,569,465	142,581,108	140,064,064	64,550,556	18,681,071
Soft drink and ice	351	150	53,003,768	48,772,454	47,162,827	24,708,771	6,046,552
Breweries	759	302	22,230,504	22,132,182	20,043,638	7,970,808	2,788,983
Wineries and distilleries	1,782	880	25,332,479	21,127,221	23,843,302	13,227,988	1,558,012
Tobacco manufacturing	33	27	51,002,714	50,549,251	49,014,297	18,642,990	8,287,525
Textile mills and textile product mills	4,200	2,741	34,460,460	21,811,398	33,884,043	23,968,880	1,129,101
Textile mills	1,659	994	12,499,668	8,367,163	12,259,094	9,174,866	486,534
Textile product mills	2,541	1,747	21,960,792	13,444,235	21,624,949	14,794,014	642,567
Apparel manufacturing	10,980	5,599	49,898,710	41,638,216	48,630,698	30,264,037	2,548,753
Apparel knitting mills	205	117	7,300,475	6,344,848	7,212,153	5,475,480	105,110
Cut and sew apparel contractors and manufacturers	6,749	2,149	34,777,335	29,203,503	33,659,374	20,068,920	2,084,306
Apparel accessories and other apparel	4,027	3,333	7,820,900	6,089,866	7,759,171	4,719,637	359,337
Leather and allied product manufacturing	1,665	827	7,508,575	6,588,608	7,229,426	4,513,765	587,390
Wood product manufacturing	11,142	5,546	65,946,638	45,044,901	64,778,200	48,576,981	1,775,109
Paper manufacturing	2,688	1,964	181,098,077	144,393,609	174,040,170	125,539,225	9,922,887
Pulp, paper, and paperboard mills	315	227	81,519,130	57,540,012	79,377,792	60,420,485	1,942,250
Converted paper product	2,373	1,736	99,578,947	86,853,597	94,662,378	65,118,740	7,980,637
Printing and related support activities	26,863	16,197	75,177,918	55,311,226	73,907,636	44,672,140	3,614,293
Petroleum and coal products manufacturing	808	512	1,900,293,076	1,486,187,185	1,799,034,083	1,624,933,442	134,729,173
Petroleum refineries (including integrated)	246	169	1,884,313,300	1,471,175,784	1,783,351,216	1,613,884,197	133,408,355
Asphalt paving, roofing, other petroleum and coal products	562	343	15,979,776	15,011,401	15,682,868	11,049,245	1,320,818
Chemical manufacturing	8,347	5,412	886,925,844	809,312,601	782,683,246	471,215,676	95,800,399
Basic chemical	1,311	741	211,908,101	193,046,456	197,960,710	149,308,156	13,594,712
Resin, synthetic rubber, and fibers and filaments	587	282	58,413,187	47,232,635	54,915,912	39,265,486	3,655,600
Pharmaceutical and medicine	1,377	684	396,200,861	377,963,666	323,784,477	166,500,061	51,485,747
Paint, coating, and adhesive	1,573	1,192	49,290,302	35,388,878	47,587,232	30,242,583	2,428,532
Soap, cleaning compound, and toilet preparation	1,509	987	99,829,159	92,599,136	89,604,299	39,032,571	19,369,901
Other chemical product and preparation	1,989	1,526	71,284,235	63,081,830	68,830,616	46,866,820	5,265,907
Plastics and rubber products manufacturing	9,814	5,830	172,789,401	125,440,373	169,595,318	122,054,719	6,808,551
Plastics product	8,950	5,386	118,946,240	84,493,450	117,047,371	85,237,077	5,343,277
Rubber product	864	444	53,843,162	40,946,924	52,547,947	36,817,642	1,465,275
Nonmetallic mineral product manufacturing	9,207	4,801	98,241,225	48,692,951	93,172,579	65,086,289	4,042,767
Clay, refractory, and other nonmetallic mineral product	2,597	1,535	18,051,905	12,629,467	17,533,927	11,842,100	643,099
Glass and glass product	1,875	977	25,993,422	19,971,853	23,657,842	15,995,970	2,268,680
Cement, concrete, lime and gypsum product	4,734	2,288	54,195,898	16,091,632	51,980,810	37,248,220	1,130,988
Primary metal manufacturing	5,290	2,288	243,528,536	160,686,076	236,993,409	200,415,887	7,523,458
Iron, steel mills and steel product	3,156	1,162	129,133,600	69,981,323	126,823,269	107,101,562	2,795,287
Nonferrous metal production and processing	824	595	92,809,386	72,347,621	88,888,696	77,660,999	2,994,799

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	1,311	531	21,585,549	18,357,132	21,281,444	15,653,326	1,733,372
Fabricated metal product manufacturing	50,067	31,997	284,724,113	216,612,143	276,351,715	188,931,893	16,923,681
Forging and stamping	1,615	1,522	16,396,820	14,999,659	16,182,722	11,653,436	1,168,256
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	20,810	13,227	67,427,929	53,055,436	65,600,741	41,827,540	4,214,455
Architectural and structural metals	7,270	3,330	43,428,332	23,858,472	42,698,372	31,360,051	1,308,276
Boiler, tank, and shipping container	542	507	23,108,103	21,820,225	22,393,831	17,478,539	1,176,988
Coating, engraving, heat treating, and allied activities	3,851	2,661	12,310,033	8,475,416	12,111,942	7,357,494	940,541
Other fabricated metal product	15,979	10,751	122,052,895	94,402,934	117,364,106	79,254,833	8,115,164
Machinery manufacturing	22,107	13,822	378,413,748	307,078,203	358,285,767	237,067,495	25,545,775
Agriculture, construction, and mining machinery	2,878	1,750	137,251,951	126,627,693	127,694,653	89,459,817	11,170,437
Industrial machinery	3,059	2,624	47,954,076	43,300,811	46,328,952	29,676,454	4,475,336
Commercial and service industry machinery	1,924	820	44,978,340	30,779,593	40,795,671	20,942,173	2,399,581
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	948	373	34,074,105	20,749,172	33,177,586	23,452,566	1,281,033
Metalworking machinery	7,359	4,665	22,290,052	16,714,174	21,818,194	13,845,133	1,125,540
Engine, turbine and power transmission equipment	154	99	29,332,221	23,287,495	28,245,973	19,478,503	1,004,146
Other general purpose machinery	5,784	3,491	62,533,005	45,619,265	60,224,739	40,212,849	4,089,703
Computer and electronic product manufacturing	11,575	7,649	679,719,808	593,653,429	610,700,888	375,099,440	83,213,199
Computer and peripheral equipment	1,873	952	244,031,450	236,731,359	200,099,107	126,750,712	32,093,247
Communications equipment	1,328	1,025	81,585,615	60,993,621	78,485,075	48,803,741	5,927,229
Audio and video equipment mfg and reproducing magnetic and optical media	837	748	24,317,978	19,321,229	23,760,004	13,924,216	963,783
Semiconductor and other electronic component	4,668	3,024	220,542,722	178,859,431	204,864,055	126,219,669	34,569,697
Navigational, measuring, electromedical, and control instruments	2,869	1,900	109,242,043	97,747,789	103,492,646	59,401,102	9,659,243
Electrical equipment, appliance, and component manufacturing	6,795	4,137	321,768,471	283,100,872	234,915,765	157,589,550	17,222,550
Electrical lighting equipment and household appliance	2,002	814	213,147,051	197,351,973	129,891,557	86,768,823	10,033,173
Electrical equipment	776	666	43,228,551	31,865,347	41,668,656	27,833,738	3,005,729
Other electrical equipment and component	4,018	2,656	65,392,869	53,883,553	63,355,553	42,986,990	4,183,649
Transportation equipment manufacturing	9,269	6,180	956,276,067	622,995,077	899,898,707	695,978,291	34,336,002
Motor vehicles and parts	5,585	4,431	584,306,756	304,706,830	539,648,988	437,602,584	13,887,092
Aerospace product and parts	1,445	1,009	304,787,190	258,236,269	294,788,140	211,867,319	15,396,751
Ship and boat building	919	344	38,747,367	36,339,393	38,362,167	28,207,912	3,554,152
Other transportation equipment and railroad rolling stock	1,320	397	28,434,755	23,712,585	27,099,412	18,300,477	1,498,007
Furniture and related product manufacturing	12,685	6,848	52,153,103	35,828,885	51,305,219	33,938,922	2,127,120
Miscellaneous manufacturing	28,949	15,664	245,004,241	204,740,792	229,250,243	129,193,144	20,778,089
Medical equipment and supplies	9,239	5,944	167,036,296	147,234,819	154,873,904	84,933,725	15,462,928
Other miscellaneous manufacturing	19,710	9,720	77,967,945	57,505,973	74,376,339	44,259,419	5,315,161
Wholesale and retail trade	**961,024**	**545,761**	**7,285,483,900**	**6,012,938,174**	**7,137,340,838**	**5,568,035,626**	**235,262,049**
Wholesale trade	**373,165**	**231,600**	**3,876,417,216**	**3,211,931,867**	**3,803,932,195**	**3,101,104,532**	**126,150,289**
Merchant wholesalers, durable goods	234,839	143,845	1,618,155,502	1,292,329,646	1,592,117,321	1,255,969,925	52,526,324
Motor vehicle and motor vehicle parts and supplies	19,186	12,494	210,105,434	159,916,978	203,928,629	164,526,533	4,526,196
Lumber and other construction materials	16,413	10,322	92,133,936	63,260,450	91,427,702	72,075,612	1,978,209
Professional and commercial equipment and supplies	33,897	22,945	258,827,571	210,757,321	255,083,725	188,933,349	11,860,287
Metal and mineral (except petroleum)	5,498	3,455	101,319,605	76,000,528	100,296,501	87,783,883	2,632,380
Electrical and electronic goods	27,608	17,607	368,385,231	297,475,691	361,903,268	298,899,007	8,738,548
Hardware, plumbing, and heating equipment and supplies	14,429	8,920	82,166,813	70,671,471	80,730,777	57,760,296	3,316,651
Machinery, equipment, and supplies	47,373	31,926	253,556,423	204,271,620	249,878,786	187,420,042	10,922,225
Furniture, sports, toys, recycle, jewelry, and other durable goods	70,435	36,176	251,660,489	209,975,586	248,867,931	198,571,203	8,551,829
Merchant wholesalers, nondurable goods	124,455	78,331	2,252,111,172	1,913,716,830	2,205,855,504	1,845,120,386	72,774,914
Paper and paper product	10,164	6,578	52,983,794	42,266,296	52,645,652	43,146,352	1,396,989
Drugs and druggists' sundries	6,538	3,745	474,682,548	463,421,521	464,150,737	377,413,468	20,531,460
Apparel, piece goods, and notions	19,265	11,664	105,462,211	85,575,415	101,739,462	65,686,026	6,887,461
Grocery and related product	35,132	23,139	585,186,027	507,193,736	568,770,671	455,087,025	20,452,052
Farm product raw material	3,947	2,750	169,886,040	154,838,433	166,231,943	152,888,285	4,242,102
Chemical and allied products	8,088	4,780	81,660,200	74,234,672	80,524,244	63,669,475	3,056,685
Petroleum and petroleum products	7,719	4,685	527,139,872	356,357,890	522,887,659	492,066,525	3,822,017
Beer, wine, and distilled alcoholic beverage	2,677	2,128	78,120,788	70,221,388	76,556,211	57,131,697	3,014,347
Miscellaneous nondurable goods	30,926	18,862	176,989,693	159,607,479	172,348,927	138,031,534	9,371,802
Wholesale electronic markets and agents and brokers	13,871	9,424	6,150,543	5,885,391	5,959,371	14,221	849,051
Retail trade	**587,071**	**313,893**	**3,409,044,760**	**2,800,984,383**	**3,333,388,871**	**2,466,920,788**	**109,111,450**
Motor vehicle dealers and parts dealers	86,244	48,677	682,439,087	547,462,726	667,659,867	559,392,059	12,843,041
New and used car dealers	45,606	25,943	557,820,293	449,500,420	545,132,509	475,416,252	8,198,017
Other motor vehicle and parts dealers	40,638	22,734	124,618,794	97,962,306	122,527,358	83,975,807	4,645,024
Furniture and home furnishings stores	33,641	17,270	76,565,768	55,774,478	75,664,409	43,335,828	3,104,286
Electronics and appliance stores	28,085	15,721	101,642,943	88,904,784	100,079,085	70,322,574	3,823,809
Building material and garden equipment and supplies dealers	37,000	18,517	210,193,349	173,787,147	205,600,229	138,483,250	10,494,613
Homes centers; paint and wallpaper stores	2,629	1,292	130,166,348	125,746,858	126,940,688	83,602,902	8,551,190
Hardware stores	7,838	4,082	17,941,340	13,365,171	17,731,812	11,238,678	590,702
Other building material dealers	18,321	10,025	47,135,433	26,532,979	46,262,484	33,509,189	1,032,484
Lawn and garden equipment and supplies stores	8,213	3,118	14,950,229	8,142,140	14,665,245	10,132,481	320,237

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	94,802	51,713	530,740,641	411,857,616	521,554,653	385,516,763	11,446,486
Food and beverage stores	75,350	40,264	503,158,241	391,368,587	494,524,546	364,578,472	10,730,547
Beer, wine, and liquor stores	19,451	11,450	27,582,400	20,489,030	27,030,107	20,938,291	715,939
Health and personal care stores	41,920	27,304	289,511,378	237,042,771	283,623,035	204,015,945	11,487,799
Gasoline stations	44,275	25,583	293,655,267	189,908,542	291,512,873	261,283,600	2,212,531
Clothing and clothing accessories stores	52,664	28,624	189,915,190	158,285,507	185,651,870	98,092,899	12,658,516
Sporting goods, hobby, book, and music stores	26,561	11,935	81,705,456	56,777,827	79,736,800	48,141,084	2,241,477
General merchandise stores	11,602	5,248	652,444,549	646,407,721	631,239,712	462,121,179	27,499,540
Miscellaneous store retailers	79,129	38,766	102,500,846	70,231,152	100,162,279	61,989,157	3,684,878
Nonstore retailers	51,149	24,533	197,730,286	164,544,110	190,904,059	134,226,450	7,614,474
Wholesale and retail trade not allocable	***788**	***268**	***21,924**	***21,924**	***19,772**	***10,305**	***311**
Transportation and warehousing	**197,818**	**117,197**	**737,267,292**	**558,391,808**	**714,421,894**	**238,109,363**	**29,606,505**
Air, rail, and water transportation	11,897	4,095	234,703,565	181,099,855	227,388,561	60,696,874	10,927,566
Air transportation	7,951	1,706	156,202,764	115,790,189	152,066,037	42,168,304	4,524,766
Rail transportation	228	82	49,114,738	44,402,251	46,971,392	6,987,860	5,378,120
Water transportation	3,719	2,307	29,386,063	20,907,415	28,351,132	11,540,710	1,024,680
Truck transportation	107,274	67,572	214,217,691	142,782,368	208,929,247	67,811,360	6,423,187
Transit and ground passenger transportation	31,031	19,402	24,042,068	19,463,924	23,395,056	6,799,945	1,151,953
Pipeline transportation	250	76	16,834,990	13,573,377	14,567,323	6,877,155	1,600,260
Other transportation and support activities	41,912	23,591	222,286,514	183,093,886	215,803,555	86,399,262	8,045,433
Warehousing and storage	5,452	2,461	25,182,463	18,378,398	24,338,151	9,524,766	1,458,106
Information	**122,747**	**62,092**	**1,057,570,447**	**808,235,288**	**922,421,143**	**217,352,366**	**100,880,979**
Publishing industries (except Internet)	30,079	14,925	267,465,292	209,750,471	223,439,262	65,380,029	35,035,328
Newspaper publishers	5,259	2,076	28,722,165	16,883,570	27,151,453	7,967,526	1,337,011
Periodical publishers	8,218	5,103	28,633,861	16,910,567	25,653,931	8,092,253	2,260,427
Book publishers	4,519	2,145	30,742,771	24,474,524	27,917,342	9,349,858	3,372,833
Database directory and other publishers	4,458	2,117	21,419,221	12,198,155	19,059,545	5,729,869	1,028,322
Software publishers	7,626	3,483	157,947,275	139,283,656	123,656,990	34,240,522	27,036,735
Motion picture and sound recording industries	36,863	19,152	114,635,542	93,672,548	103,042,495	23,403,878	10,961,290
Motion picture and video industries (except video rental)	30,292	16,260	105,201,658	88,482,878	96,730,122	21,058,505	10,584,794
Sound recording industries	6,572	2,892	9,433,885	5,189,669	6,312,373	2,345,373	376,496
Broadcasting (except Internet)	6,501	2,099	107,454,922	87,981,352	94,317,738	11,431,353	8,679,924
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	18,110	8,923	467,973,075	344,292,489	408,238,119	93,172,600	34,836,043
Data Processing, Hosting, and Related Services	8,865	5,068	30,817,741	17,754,379	29,900,004	7,056,387	2,408,642
Other information services	22,329	11,925	69,223,875	54,784,049	63,483,524	16,908,119	8,959,751
Finance and insurance	**242,108**	**157,963**	**3,216,737,594**	**2,601,975,886**	**1,913,608,867**	**1,119,720,136**	**461,702,023**
Credit intermediation	43,184	22,148	466,120,381	226,458,025	142,169,105	2,460,508	42,167,153
Depository credit intermediation	3,095	1,749	133,672,578	102,451,869	18,831,195	48,682	22,337,666
Commercial banking	1,622	974	71,403,799	52,497,849	11,988,828	18,414	12,651,165
Savings institutions, credit unions, and other depository credit intermediation	1,473	775	62,268,779	49,954,020	6,842,367	30,268	9,686,500
Nondepository credit intermediation	40,088	20,399	332,447,803	124,006,155	123,337,910	2,411,826	19,829,488
Credit card issuing and other consumer credit	7,474	3,470	99,473,978	64,015,776	59,251,984	924,219	6,732,800
Real estate credit (including mortgage bankers and originators)	8,683	4,373	16,816,420	10,399,561	11,662,610	126,309	1,909,238
International, secondary financing, and other nondepository credit intermediation	6,790	3,952	169,592,527	12,757,288	11,117,142	*63,127	2,585,760
Activities related to credit intermediation (loan brokers, check clearing, etc.)	17,142	8,604	46,564,879	36,833,529	41,306,174	1,298,171	8,601,690
Securities, commodity contracts, other financial investments and related activities	59,296	36,820	322,440,751	274,745,712	187,333,516	12,868,436	55,426,236
Investment banking and securities dealing	3,793	1,850	103,815,596	99,340,163	42,729,184	*11,078,549	19,296,877
Securities brokerage	6,883	5,116	97,863,892	75,578,421	45,610,453	*8,279	11,443,227
Commodity contracts dealing and brokerage	2,609	1,857	6,030,812	3,482,760	3,525,848	28,312	595,418
Securities, commodity exchanges, and other financial investment activities	46,011	27,996	114,730,451	96,344,369	95,468,031	1,753,297	24,090,713
Insurance carriers and related activities	117,200	85,110	2,038,126,626	1,728,477,456	1,583,415,131	1,104,322,421	98,885,064
Life insurance	796	582	967,309,095	784,182,550	633,474,634	503,681,526	36,194,923
Mutual property and casualty companies (Form 1120-PC)	1,418	857	266,751,376	225,928,798	235,467,868	158,875,610	9,895,921
Stock property and casualty companies (Form 1120-PC)	6,826	5,003	685,588,747	621,443,500	602,553,978	435,182,327	40,290,427
Insurance agencies and brokerages	93,814	69,288	70,819,258	55,352,301	67,866,147	1,144,687	7,483,163
Other insurance related activities (including third-party admin. of Ins., etc.)	14,345	9,380	47,658,150	41,570,306	44,052,504	5,438,270	5,020,630
Funds, trusts, and other financial vehicles	22,428	13,885	390,049,836	372,294,693	691,115	*68,771	265,223,570
Open-end investment funds (Form 1120-RIC)	13,256	10,877	352,717,269	343,513,894	-	-	247,665,655
Other financial vehicles (including mortgage REITS)	9,172	3,007	37,332,566	28,780,799	691,115	*68,771	17,557,915

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."

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	**642,718**	**238,494**	**332,496,862**	**211,256,485**	**216,073,920**	**31,398,871**	**58,925,953**
Real estate	596,770	215,571	214,142,298	160,599,447	113,152,701	4,984,526	52,761,108
Lessors of buildings (including Equity REITs)	225,390	43,386	96,663,804	78,114,461	26,762,467	4,209,273	36,129,532
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REITs)	85,712	21,515	27,964,545	18,381,610	9,367,712	353,314	6,793,963
Offices of real estate agents and brokers	128,548	77,291	40,018,795	28,641,824	38,075,829	*116,709	3,956,151
Other real estate activities	157,121	73,379	49,495,155	35,461,553	38,946,695	305,230	5,881,463
Rental and leasing services	43,012	21,046	111,172,151	44,577,422	98,899,226	25,909,211	4,153,212
Automotive equipment rental and leasing	7,147	3,565	48,182,151	12,353,688	41,147,844	8,212,661	755,378
Other consumer goods and general rental centers	11,038	5,996	18,349,420	10,693,839	17,977,666	5,067,454	507,293
Commercial and industrial machinery and equipment rental and leasing	24,827	11,485	44,640,580	21,529,895	39,773,715	12,629,095	2,890,542
Lessors of nonfinancial intangible assets (except copyrighted works)	2,936	1,877	7,182,413	6,079,616	4,021,993	505,134	2,011,632
Professional, scientific, and technical services	**879,564**	**552,247**	**1,082,644,861**	**875,275,229**	**1,045,342,499**	**329,756,508**	**87,694,930**
Legal services	118,043	84,882	101,245,762	81,423,945	97,943,966	4,981,123	10,456,931
Accounting, tax preparation, bookkeeping, and payroll services	85,839	59,682	62,833,993	54,805,775	60,223,356	14,499,034	5,294,493
Architectural, engineering, and related services	101,276	66,136	224,641,012	188,788,080	220,894,499	102,900,769	12,422,368
Specialized design services	38,698	25,240	15,642,718	13,281,850	15,516,095	5,782,205	1,402,391
Computer systems design and related services	142,528	82,633	241,217,783	192,553,206	234,271,284	71,309,652	17,639,668
Management, scientific, and technical consulting services	227,489	138,348	202,095,171	168,781,526	196,570,250	55,559,019	19,174,032
Scientific research and development services	17,549	6,649	53,212,198	38,093,234	44,020,296	12,075,825	7,764,330
Advertising and related services	50,808	25,126	90,810,835	67,744,594	87,244,871	37,861,460	5,501,647
Other professional, scientific, and technical services	97,334	63,552	90,945,389	69,803,019	88,657,882	24,787,421	8,039,071
Management of companies (holding companies)	**50,330**	**17,065**	**823,010,523**	**604,272,820**	**184,710,680**	**3,285,308**	**94,503,989**
Offices of bank holding companies	5,418	3,412	785,593,373	567,316,521	183,509,134	3,088,003	62,810,246
Offices of other holding companies	44,912	13,653	37,417,149	36,956,299	1,201,546	197,305	31,693,743
Administrative and support and waste management and remediation services	**274,160**	**164,281**	**476,882,796**	**364,282,880**	**464,231,923**	**196,201,480**	**25,316,380**
Administrative and support services	257,684	153,085	396,899,494	295,093,071	386,349,795	165,559,775	19,407,789
Employment services	24,717	10,685	140,938,014	109,456,486	138,249,070	71,414,633	3,728,243
Travel arrangement and reservation services	17,504	8,493	36,889,225	28,885,270	35,272,309	16,939,545	1,644,371
Other administrative and support services	215,463	133,907	219,072,256	156,751,315	212,828,415	77,205,596	14,035,175
Waste management and remediation services	16,475	11,196	79,983,302	69,189,809	77,882,128	30,641,706	5,908,591
Educational services	**59,620**	**32,535**	**64,926,397**	**55,522,628**	**63,705,946**	**7,366,450**	**7,797,353**
Health care and social assistance	**433,398**	**304,193**	**691,057,086**	**532,632,988**	**660,337,203**	**57,226,479**	**45,320,238**
Offices of health practitioners and outpatient care centers	344,690	249,283	425,487,206	308,964,552	410,847,666	34,111,656	31,907,521
Offices of physicians	152,167	104,743	257,740,618	172,016,223	249,014,734	11,079,067	16,851,730
Offices of dentists	74,514	55,603	64,133,480	51,460,162	62,729,804	3,476,435	6,803,608
Offices of other health practitioners	109,768	84,609	66,243,135	54,292,991	64,598,259	10,106,880	5,744,108
Outpatient care centers	8,240	4,329	37,369,972	31,195,176	34,504,869	9,449,274	2,508,075
Miscellaneous health care and social assistance	68,453	42,822	114,951,987	89,586,070	111,929,275	16,280,859	7,911,887
Hospitals, nursing, and residential care facilities	20,255	12,088	150,617,893	134,082,365	137,560,262	6,833,964	5,500,830
Arts, entertainment, and recreation	**121,488**	**62,838**	**97,645,955**	**52,311,298**	**90,631,313**	**19,150,902**	**7,043,124**
Other arts, entertainment, and recreation	74,236	40,057	45,875,907	27,422,889	43,104,786	8,938,349	4,313,695
Amusement, gambling, and recreation industries	47,252	22,781	51,770,048	24,888,409	47,526,526	10,212,553	2,729,430
Accommodation and food services	**297,140**	**144,783**	**455,202,395**	**325,132,771**	**422,818,011**	**154,137,754**	**25,493,374**
Accommodation	32,286	11,259	95,872,301	44,285,973	79,608,499	12,305,258	5,087,660
Food services and drinking places	264,853	133,524	359,330,094	280,846,798	343,209,513	141,832,496	20,405,714
Other services	**377,648**	**213,352**	**200,204,107**	**144,436,704**	**192,540,667**	**79,658,172**	**10,209,287**
Repair and maintenance	170,255	100,589	107,955,974	77,133,104	106,558,470	55,019,261	5,221,151
Automotive repair and maintenance	110,215	63,202	66,463,104	46,005,809	65,944,964	32,360,311	2,983,247
Other repair and maintenance	60,040	37,386	41,492,870	31,127,296	40,613,506	22,658,949	2,237,904
Personal and laundry services	162,399	88,722	78,674,881	58,739,312	76,382,760	22,994,549	4,613,256
Religious, grantmaking, civic, professional, and similar organizations	44,994	24,041	13,573,252	8,564,287	9,599,437	1,644,362	374,881
Not allocable	***1,071**	**-**	***7,066**	**-**	***7,065**	***4,268**	**-**

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

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	**479,880,923**	**1,022,175,060**	**358,414,397**	**118,076,558**	**15,448,643**	**1,540,658**	**222,968,658**
Agriculture, forestry, fishing and hunting	**5,273,496**	**2,394,293**	**696,237**	**7,359**	**15,353**	**3,146**	**670,379**
Agricultural production	4,479,262	2,010,055	571,690	7,270	14,307	*1,829	548,284
Forestry and logging	382,581	169,108	57,630	*86	384	*206	56,953
Support activities and fishing, hunting, and trapping	411,653	215,130	66,917	3	661	*1,111	65,143
Mining	**20,174,293**	**37,655,644**	**13,823,194**	**7,875,064**	**104,667**	**121,458**	**5,722,005**
Oil and gas extraction	14,160,935	14,597,365	5,338,851	3,123,434	19,290	43,678	2,152,449
Coal mining	1,105,560	686,311	466,863	94,170	28,191	*169	344,333
Metal ore mining	906,644	15,112,274	5,473,807	3,821,453	10,593	68,554	1,573,206
Nonmetallic mineral mining and quarrying	687,373	516,931	185,856	*17,917	1,905	7,913	158,120
Support activities for mining	3,313,782	6,742,763	2,357,817	818,090	44,687	*1,143	1,493,897
Utilities	**14,062,241**	**11,219,169**	**3,964,823**	**290,494**	**447,345**	**21,535**	**3,205,449**
Electric power generation, transmission, and distribution	8,539,442	6,143,767	2,219,066	287,139	219,201	*19,730	1,692,996
Natural gas distribution	2,172,289	1,063,418	422,077	313	*5,726	1,395	414,643
Water, sewage, and other systems	577,291	160,181	54,772	-	175	*409	54,189
Combination gas and electric	2,773,219	3,851,803	1,268,907	3,043	222,243	-	1,043,622
Construction	**28,549,988**	**7,087,845**	**2,303,557**	**125,122**	**33,119**	**22,811**	**2,122,504**
Construction of buildings	13,350,436	1,612,679	544,291	5,184	6,077	3,162	529,867
Heavy and civil engineering construction and land subdivision	6,380,696	2,664,247	922,956	105,506	16,416	8,936	792,099
Heavy and civil engineering construction	2,471,819	2,482,479	863,681	105,337	14,115	5,933	738,295
Land subdivision	3,908,877	181,768	59,275	169	*2,300	*3,002	53,804
Specialty trade contractors	8,818,856	2,810,919	836,310	14,432	10,626	10,714	800,538
Electrical contractors	1,434,817	727,919	236,123	*6,474	5,518	*110	224,020
Plumbing, heating, and air-conditioning contractors	1,234,253	659,892	190,765	*1,522	1,915	*2,573	184,756
Other specialty trade contractors	6,149,786	1,423,108	409,423	6,437	3,193	8,031	391,762
Manufacturing	**73,477,176**	**431,871,759**	**151,367,349**	**79,744,637**	**6,293,638**	**603,362**	**64,728,401**
Food manufacturing	2,826,080	25,665,921	8,977,641	2,523,751	169,148	11,433	6,269,596
Animal food manufacturing, grain and oilseed milling	495,169	3,772,192	1,323,366	357,721	36,328	*294	925,501
Sugar and confectionery product	112,020	6,917,568	2,421,765	*1,548,051	15,708	26	857,980
Fruit and vegetable preserving, and specialty food	371,758	2,463,582	861,662	130,652	13,533	-	717,477
Dairy product	226,977	689,638	241,750	105,342	6,493	*262	129,653
Meat and seafood processing	468,009	3,035,822	1,059,220	39,807	63,050	*8,014	948,159
Bakeries and tortilla manufacturing	576,118	1,461,529	511,075	205,469	5,751	*1,060	298,795
Other food	576,030	7,325,588	2,558,801	136,709	28,284	*1,777	2,392,031
Beverage and tobacco product manufacturing	795,338	16,938,218	5,925,173	1,544,984	28,612	*5,036	4,346,540
Soft drink and ice	282,837	5,561,565	1,945,239	1,210,513	18,409	4,589	711,729
Breweries	*10,246	2,325,059	812,553	153,683	2,678	-	656,192
Wineries and distilleries	481,277	1,011,041	353,262	32,545	*4,842	*448	315,429
Tobacco manufacturing	*20,977	*8,040,553	*2,814,118	148,244	2,684	-	*2,663,190
Textile mills and textile product mills	584,299	435,326	150,233	*11,798	4,195	1,592	132,647
Textile mills	262,821	184,929	63,883	7,887	1,223	1,592	53,181
Textile product mills	321,478	250,397	86,351	*3,912	*2,973	-	79,466
Apparel manufacturing	608,683	1,301,187	451,680	147,881	5,179	*368	298,251
Apparel knitting mills	*52,035	*54,227	*18,827	2,022	*173	*58	*16,574
Cut and sew apparel contractors and manufacturers	414,786	1,206,333	420,350	145,790	4,891	*311	269,359
Apparel accessories and other apparel	141,862	40,627	12,503	69	*116	-	12,318
Leather and allied product manufacturing	30,151	214,381	74,500	14,477	1,068	-	58,967
Wood product manufacturing	1,723,847	317,630	107,352	*2,279	7,625	*379	97,069
Paper manufacturing	1,713,938	7,775,343	2,728,637	968,865	389,949	12,384	1,357,439
Pulp, paper, and paperboard mills	1,351,035	1,002,795	359,720	4,669	158,003	12,022	185,027
Converted paper product	362,903	6,772,548	2,368,917	964,197	231,946	*363	1,172,412
Printing and related support activities	1,026,859	1,370,684	471,176	34,603	6,872	*1,931	427,770
Petroleum and coal products manufacturing	2,645,086	133,369,489	46,823,779	40,511,360	852,161	*334,515	5,125,742
Petroleum refineries (including integrated)	2,572,663	132,595,438	46,555,767	40,506,622	849,272	334,455	4,865,417
Asphalt paving, roofing, other petroleum and coal products	72,423	774,051	268,011	*4,737	2,889	*60	260,325
Chemical manufacturing	7,740,390	86,292,522	30,219,354	14,026,503	1,706,687	74,378	14,411,843
Basic chemical	1,384,296	10,788,356	3,793,436	2,120,245	54,005	*5,006	1,613,771
Resin, synthetic rubber, and fibers and filaments	788,001	3,284,108	1,150,674	488,663	96,368	*3,926	561,717
Pharmaceutical and medicine	3,638,124	47,992,136	16,805,847	7,779,027	1,368,953	*59,297	7,598,780
Paint, coating, and adhesive	453,349	1,660,420	580,120	239,463	82,409	*18	258,486
Soap, cleaning compound, and toilet preparation	369,878	18,829,190	6,587,758	3,133,391	52,297	3,317	3,398,753
Other chemical product and preparation	1,106,741	3,738,313	1,301,519	265,713	52,656	*2,814	980,336
Plastics and rubber products manufacturing	2,383,486	2,483,236	871,814	128,051	48,188	22,234	673,601
Plastics product	1,962,368	1,738,390	600,382	97,795	23,293	3,328	476,226
Rubber product	421,118	744,846	271,433	30,256	24,895	18,906	197,376
Nonmetallic mineral product manufacturing	5,112,697	1,544,161	545,151	147,521	8,483	*2,553	386,595
Clay, refractory, and other nonmetallic mineral product	445,837	340,567	115,588	*8,274	2,960	2,495	101,861
Glass and glass product	440,699	819,251	286,274	116,161	*4,756	11	165,347
Cement, concrete, lime and gypsum product	4,226,161	384,343	143,288	23,086	766	*48	119,388
Primary metal manufacturing	4,738,896	4,611,543	1,644,283	338,832	22,611	13,699	1,269,141
Iron, steel mills and steel product	3,628,399	1,663,766	602,498	28,249	12,709	2,675	558,866
Nonferrous metal production and processing	907,478	1,705,462	606,137	272,578	5,283	*10,176	318,100

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	203,019	1,242,316	435,648	*38,005	*4,620	848	392,175
Fabricated metal product manufacturing	3,611,250	8,225,443	2,837,198	664,000	108,747	49,264	2,014,596
Forging and stamping	91,597	272,274	91,918	*4,076	5,573	1,236	81,033
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	683,046	1,985,514	679,245	183,449	19,860	10,050	465,978
Architectural and structural metals	1,389,548	420,330	142,497	28,579	5,445	*3,152	105,322
Boiler, tank, and shipping container	82,733	659,523	229,400	8,492	5,706	*5,662	209,541
Coating, engraving, heat treating, and allied activities	315,669	211,622	72,407	4,345	2,364	*1,321	64,378
Other fabricated metal product	1,048,657	4,676,181	1,621,730	435,059	69,799	27,843	1,088,345
Machinery manufacturing	4,287,648	20,197,286	7,050,949	2,776,679	328,191	40,017	3,908,125
Agriculture, construction, and mining machinery	532,200	10,178,894	3,556,414	1,543,697	192,511	35,889	1,784,317
Industrial machinery	388,489	3,318,759	1,159,531	259,590	56,441	1,593	841,908
Commercial and service industry machinery	777,330	1,934,889	675,799	421,098	24,057	99	232,607
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	655,357	692,063	239,021	9,285	11,545	*1,523	216,668
Metalworking machinery	308,230	487,796	166,108	53,433	8,397	*296	103,982
Engine, turbine and power transmission equipment	467,868	801,254	282,791	149,582	12,559	364	120,286
Other general purpose machinery	1,158,175	2,783,630	971,286	339,994	22,681	*254	608,357
Computer and electronic product manufacturing	10,512,406	68,804,467	24,092,667	9,146,333	1,573,472	18,435	13,359,023
Computer and peripheral equipment	1,134,838	27,021,976	9,457,487	6,144,519	584,194	3,420	2,725,354
Communications equipment	1,501,712	5,048,646	1,777,633	642,126	200,601	*265	937,286
Audio and video equipment mfg and reproducing magnetic and optical media	592,462	557,157	193,608	*30,252	19,983	-	143,373
Semiconductor and other electronic component	5,974,132	28,729,384	10,054,672	1,579,726	631,362	*7,359	7,832,667
Navigational, measuring, electromedical, and control instruments	1,309,262	7,447,304	2,609,267	749,710	137,333	7,390	1,720,343
Electrical equipment, appliance, and component manufacturing	2,809,673	13,736,068	4,800,944	3,390,994	148,683	5,013	1,256,403
Electrical lighting equipment and household appliance	505,107	8,868,586	3,106,259	2,842,018	77,996	*1,068	185,177
Electrical equipment	442,398	2,493,921	871,222	210,465	23,932	*1,386	635,440
Other electrical equipment and component	1,862,168	2,373,561	823,463	338,511	46,755	*2,559	435,786
Transportation equipment manufacturing	15,195,802	23,371,521	8,277,019	1,979,270	656,257	3,394	5,638,006
Motor vehicles and parts	13,046,404	4,739,956	1,737,707	335,101	108,882	1,482	1,292,149
Aerospace product and parts	1,259,257	14,531,764	5,100,608	1,513,008	502,201	414	3,084,984
Ship and boat building	318,116	3,174,450	1,114,492	117,362	*31,939	*616	964,574
Other transportation equipment and railroad rolling stock	572,025	925,351	324,213	13,798	13,234	*882	296,299
Furniture and related product manufacturing	786,987	739,733	255,475	96,137	7,870	-	151,468
Miscellaneous manufacturing	4,343,661	14,477,601	5,062,323	1,290,321	219,638	6,737	3,545,578
Medical equipment and supplies	2,677,217	11,836,134	4,147,546	1,115,388	191,277	5,088	2,835,743
Other miscellaneous manufacturing	1,666,443	2,641,467	914,777	174,932	28,361	*1,649	709,835
Wholesale and retail trade	**46,295,152**	**151,885,742**	**52,543,629**	**5,730,024**	**1,517,207**	**261,685**	**45,033,995**
Wholesale trade	**24,312,233**	**75,422,081**	**26,085,245**	**3,690,633**	**1,028,261**	**218,362**	**21,147,863**
Merchant wholesalers, durable goods	13,968,712	25,539,432	8,730,733	890,588	288,555	43,916	7,507,549
Motor vehicle and motor vehicle parts and supplies	2,006,089	1,919,351	665,147	32,517	9,249	10,055	613,137
Lumber and other construction materials	1,501,919	381,187	121,162	*78	1,116	*162	119,805
Professional and commercial equipment and supplies	2,281,631	8,280,371	2,877,742	299,691	201,224	2,237	2,374,589
Metal and mineral (except petroleum)	573,353	1,313,503	456,801	20,494	260	*18,569	417,478
Electrical and electronic goods	2,208,087	4,318,808	1,464,760	258,178	58,075	4,987	1,143,456
Hardware, plumbing, and heating equipment and supplies	574,906	1,307,785	432,628	*1,817	2,555	*1,967	426,288
Machinery, equipment, and supplies	2,130,802	4,942,644	1,676,309	70,189	8,873	3,461	1,593,911
Furniture, sports, toys, recycle, jewelry, and other durable goods	2,691,925	3,075,783	1,036,186	207,624	7,202	2,477	818,883
Merchant wholesalers, nondurable goods	10,245,034	49,574,539	17,255,256	2,800,045	738,840	174,436	13,541,935
Paper and paper product	184,645	376,017	126,877	*2,271	345	2,045	122,215
Drugs and druggists' sundries	1,468,163	17,856,601	6,245,537	357,954	418,211	*31,950	5,437,422
Apparel, piece goods, and notions	1,051,846	4,530,144	1,566,973	541,492	22,629	3,762	999,089
Grocery and related product	1,473,315	13,917,778	4,854,753	470,285	256,618	*1,396	4,126,454
Farm product raw material	281,432	3,313,634	1,125,596	549,912	11,861	*12,223	551,600
Chemical and allied products	358,224	1,348,632	473,605	30,097	2,249	*596	440,663
Petroleum and petroleum products	3,216,449	2,038,771	709,255	*148,861	1,675	*4,946	553,773
Beer, wine, and distilled alcoholic beverage	1,271,792	645,936	222,184	*4,992	3,204	*2,128	211,860
Miscellaneous nondurable goods	939,168	5,547,026	1,930,476	694,182	22,048	115,389	1,098,857
Wholesale electronic markets and agents and brokers	98,487	308,110	99,256	-	866	11	98,380
Retail trade	**21,982,707**	**76,463,350**	**26,458,337**	**2,039,391**	**488,946**	**43,323**	**23,886,085**
Motor vehicle dealers and parts dealers	3,074,715	4,309,057	1,391,796	*2,666	16,976	2,593	1,369,561
New and used car dealers	2,012,209	1,793,408	529,639	*1,367	3,961	2,423	521,888
Other motor vehicle and parts dealers	1,062,506	2,515,649	862,157	*1,299	13,015	*170	847,673
Furniture and home furnishings stores	1,274,818	1,814,397	619,720	3,964	9,092	-	606,664
Electronics and appliance stores	2,329,022	2,704,599	936,665	*36,508	14,705	*88	885,364
Building material and garden equipment and supplies dealers	2,359,552	7,901,792	2,736,375	*67,943	27,366	*42	2,641,024
Homes centers; paint and wallpaper stores	129,604	7,553,983	2,642,805	67,922	*23,802	1	2,551,079
Hardware stores	170,465	153,453	39,616	-	1,520	-	38,096
Other building material dealers	1,839,318	149,538	43,603	*21	1,515	*9	42,058
Lawn and garden equipment and supplies stores	220,165	44,817	10,352	-	*529	*32	9,791

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)
Wholesale and retail trade--continued							
Retail trade--continued							
Food, beverage and liquor stores	2,451,084	7,668,812	2,644,193	*13,500	65,304	*398	2,564,990
Food and beverage stores	2,254,221	7,547,366	2,608,028	*13,500	65,249	*398	2,528,880
Beer, wine, and liquor stores	196,863	121,446	36,165	-	55	-	36,110
Health and personal care stores	1,463,507	8,779,257	3,052,594	*9,672	13,932	31	3,028,960
Gasoline stations	1,422,002	481,167	155,099	467	9,840	76	144,716
Clothing and clothing accessories stores	2,727,703	10,713,608	3,725,615	389,812	40,916	*34,035	3,260,852
Sporting goods, hobby, book, and music stores	986,441	1,070,414	370,394	52,649	10,600	*90	307,055
General merchandise stores	262,383	26,183,742	9,163,004	*795,166	259,106	*1,733	8,106,999
Miscellaneous store retailers	1,493,321	1,856,567	626,770	*121,547	10,669	*505	494,049
Nonstore retailers	2,138,159	2,979,937	1,036,113	545,496	10,440	*3,732	475,853
Wholesale and retail trade not allocable	***211**	***311**	***47**	**-**	**-**	**-**	***47**
Transportation and warehousing	**9,976,746**	**15,722,514**	**5,418,071**	**293,468**	**143,684**	**15,155**	**4,965,707**
Air, rail, and water transportation	3,640,905	6,676,106	2,341,073	61,707	65,410	*5,462	2,208,436
Air transportation	2,043,256	1,145,463	401,399	41,088	1,926	*5,334	353,051
Rail transportation	604,414	5,110,512	1,789,139	18,262	63,484	*60	1,707,276
Water transportation	993,235	420,130	150,535	2,358	[1]	68	148,109
Truck transportation	2,676,257	1,668,946	526,864	*487	6,586	*1,918	517,872
Transit and ground passenger transportation	356,412	202,102	64,947	3,173	*2,719	*226	58,829
Pipeline transportation	305,628	1,010,412	355,993	-	332	-	355,661
Other transportation and support activities	2,443,509	5,378,479	1,859,016	207,683	67,118	*1,145	1,583,070
Warehousing and storage	554,035	786,468	270,178	*20,417	1,517	6,405	241,839
Information	**32,798,838**	**77,254,906**	**27,045,998**	**7,059,289**	**953,356**	**43,324**	**18,990,000**
Publishing industries (except Internet)	8,030,855	28,918,761	10,128,139	4,321,244	548,223	13,621	5,245,053
Newspaper publishers	977,011	799,954	288,927	*110	1,715	*30	287,073
Periodical publishers	1,114,111	931,399	325,375	49,415	1,446	*119	274,395
Book publishers	575,953	2,336,934	816,342	137,481	*40,383	2,334	636,144
Database directory and other publishers	1,824,027	665,603	232,097	39,630	12,238	4,428	175,802
Software publishers	3,539,753	24,184,871	8,465,397	4,094,608	492,441	6,710	3,871,639
Motion picture and sound recording industries	3,020,022	8,883,798	3,099,470	1,098,186	*21,206	-	1,980,078
Motion picture and video industries (except video rental)	2,704,774	8,828,423	3,081,023	1,096,907	*21,206	-	1,962,910
Sound recording industries	315,248	*55,375	18,447	*1,279	-	-	*17,168
Broadcasting (except Internet)	3,222,479	7,594,269	2,672,170	774,692	9,157	*2,617	1,885,674
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	12,406,179	22,619,607	7,918,641	587,966	170,248	16,568	7,143,859
Data Processing, Hosting, and Related Services	2,736,224	1,865,496	653,061	*61,577	16,456	*325	574,703
Other information services	3,383,078	7,372,975	2,574,517	*215,623	188,066	10,194	2,160,634
Finance and insurance	**108,285,731**	**139,206,693**	**49,867,210**	**6,398,671**	**1,320,992**	**294,901**	**41,652,906**
Credit intermediation	69,849,166	27,327,349	9,681,974	707,317	176,230	36,667	8,750,888
Depository credit intermediation	14,204,408	12,405,328	4,492,331	7,157	100,140	34,370	4,346,204
Commercial banking	8,213,842	4,866,924	1,783,043	6,950	13,838	17,566	1,742,026
Savings institutions, credit unions, and other depository credit intermediation	5,990,567	7,538,404	2,709,288	207	86,303	16,805	2,604,178
Nondepository credit intermediation	55,644,758	14,922,021	5,189,644	700,159	76,089	2,297	4,404,685
Credit card issuing and other consumer credit	5,167,955	5,262,517	1,824,641	184,858	55,561	156	1,584,065
Real estate credit (including mortgage bankers and originators)	2,081,065	334,604	113,359	-	874	332	112,154
International, secondary financing, and other nondepository credit intermediation	47,102,448	1,901,842	660,367	14,878	4,249	*449	640,725
Activities related to credit intermediation (loan brokers, check clearing, etc.)	1,293,289	7,423,058	2,591,277	500,423	15,405	1,360	2,067,742
Securities, commodity contracts, other financial investments and related activities	13,034,932	34,021,557	11,899,672	2,782,216	173,719	24,266	8,841,134
Investment banking and securities dealing	3,509,847	15,528,007	5,456,279	2,468,178	119,912	-	2,868,099
Securities brokerage	1,814,039	5,043,932	1,780,790	*53,444	25,112	*2,758	1,699,476
Commodity contracts dealing and brokerage	502,135	230,036	81,701	1,197	1,045	1,470	77,989
Securities, commodity exchanges, and other financial investment activities	7,208,911	13,219,582	4,580,902	259,397	27,650	20,038	4,195,569
Insurance carriers and related activities	16,649,862	75,331,149	27,396,477	2,907,183	969,459	233,760	23,177,772
Life insurance	5,901,973	24,721,266	8,980,627	1,829,635	779,046	9,771	6,273,894
Mutual property and casualty companies (Form 1120-PC)	1,041,045	8,650,255	3,498,287	217,928	74,036	131,131	3,068,256
Stock property and casualty companies (Form 1120-PC)	7,464,763	36,420,868	13,034,979	739,289	74,950	88,697	12,118,957
Insurance agencies and brokerages	1,626,381	1,587,084	506,786	*115,272	37,219	*560	353,734
Other insurance related activities (including third-party admin. of Ins., etc.)	615,698	3,951,677	1,375,798	*5,058	4,208	3,601	1,362,931
Funds, trusts, and other financial vehicles	8,751,771	2,526,638	889,087	1,955	*1,584	208	883,113
Open-end investment funds (Form 1120-RIC)	2,679,568	78,411	3,496	-	-	-	3,496
Other financial vehicles (including mortgage REITS)	6,072,203	2,448,226	885,590	1,955	*1,584	208	879,617

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	**28,347,195**	**8,167,819**	**2,707,648**	**178,185**	**50,366**	**44,730**	**2,434,367**
Real estate	21,445,789	5,236,618	1,687,012	69,286	10,286	3,233	1,604,208
Lessors of buildings (including Equity REITs)	7,185,503	2,270,869	706,573	14,483	2,287	996	688,807
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REITs)	6,867,929	1,287,896	438,377	10,460	4,700	*997	422,220
Offices of real estate agents and brokers	1,930,469	421,709	126,122	*57	*378	26	125,660
Other real estate activities	5,461,887	1,256,145	415,940	44,285	2,920	1,214	367,521
Rental and leasing services	6,746,502	1,321,091	449,031	12,689	11,898	35,120	389,324
Automotive equipment rental and leasing	1,754,640	203,265	69,710	1,312	437	*33,347	34,614
Other consumer goods and general rental centers	1,053,241	151,697	51,394	1,434	5,818	-	44,141
Commercial and industrial machinery and equipment rental and leasing	3,938,621	966,129	327,927	9,943	5,643	*1,774	310,568
Lessors of nonfinancial intangible assets (except copyrighted works)	154,904	1,610,110	571,604	96,210	28,182	6,377	440,836
Professional, scientific, and technical services	**36,757,017**	**27,878,805**	**9,628,222**	**1,412,968**	**508,802**	**39,036**	**7,664,861**
Legal services	1,119,873	865,762	295,356	13	7,251	*3	288,088
Accounting, tax preparation, bookkeeping, and payroll services	509,792	2,163,030	754,361	*40,985	5,478	-	707,898
Architectural, engineering, and related services	2,927,577	4,667,392	1,626,732	280,303	57,578	15,722	1,273,289
Specialized design services	398,377	74,145	14,211	-	*757	-	13,454
Computer systems design and related services	9,104,215	7,410,660	2,585,735	358,968	209,243	7,044	2,010,480
Management, scientific, and technical consulting services	4,537,573	5,175,358	1,756,503	451,212	26,787	2,131	1,273,657
Scientific research and development services	13,498,372	4,078,418	1,426,970	99,281	192,547	*12,057	1,123,085
Advertising and related services	2,139,446	2,039,662	700,828	*125,549	3,938	*1,515	569,826
Other professional, scientific, and technical services	2,521,792	1,404,376	467,526	56,657	5,222	*564	405,084
Management of companies (holding companies)	**37,310,877**	**70,369,314**	**24,883,417**	**6,066,178**	**3,418,091**	**45,515**	**15,174,278**
Offices of bank holding companies	24,842,810	49,137,993	17,352,164	2,435,917	3,371,932	20,704	11,344,459
Offices of other holding companies	12,468,067	21,231,320	7,531,253	3,630,261	46,158	24,811	3,829,819
Administrative and support and waste management and remediation services	**5,952,662**	**9,954,538**	**3,399,094**	**565,745**	**126,308**	**4,207**	**2,702,834**
Administrative and support services	5,061,477	6,858,173	2,317,925	553,220	88,543	3,692	1,672,470
Employment services	900,568	1,923,871	667,205	247,784	45,715	*326	373,380
Travel arrangement and reservation services	403,744	792,273	273,872	33,392	2,919	*510	237,052
Other administrative and support services	3,757,165	4,142,030	1,376,848	272,044	39,910	2,856	1,062,038
Waste management and remediation services	891,185	3,096,364	1,081,170	12,525	37,765	*516	1,030,364
Educational services	**1,178,568**	**4,929,842**	**1,708,460**	**24,086**	**4,420**	***896**	**1,679,051**
Health care and social assistance	**8,224,701**	**9,363,719**	**3,227,765**	**13,626**	**85,643**	**14,885**	**3,113,591**
Offices of health practitioners and outpatient care centers	4,933,652	3,206,115	1,091,191	138	10,627	2,763	1,077,643
Offices of physicians	3,047,606	945,055	313,417	27	5,302	2,284	305,804
Offices of dentists	540,913	164,725	55,133	-	802	-	54,330
Offices of other health practitioners	738,363	584,342	194,555	41	*410	*394	193,690
Outpatient care centers	606,771	1,511,993	528,087	70	4,112	86	523,819
Miscellaneous health care and social assistance	2,246,161	3,501,743	1,209,921	12,470	15,364	*2,671	1,179,416
Hospitals, nursing, and residential care facilities	1,044,888	2,655,861	926,654	*1,018	59,652	*9,451	856,532
Arts, entertainment, and recreation	**5,121,627**	**1,070,354**	**362,210**	**9,662**	**3,433**	***2,564**	**346,551**
Other arts, entertainment, and recreation	2,205,372	486,001	158,801	4,944	*863	342	152,652
Amusement, gambling, and recreation industries	2,916,255	584,353	203,409	*4,718	2,571	*2,222	193,899
Accommodation and food services	**14,279,495**	**14,352,581**	**4,931,819**	**2,242,857**	**408,655**	***1,170**	**2,279,045**
Accommodation	8,473,387	3,636,737	1,271,161	1,042,211	14,605	*452	213,800
Food services and drinking places	5,806,107	10,715,844	3,660,658	1,200,646	394,049	*717	2,065,245
Other services	**3,813,233**	**1,789,524**	**535,695**	**39,121**	**13,566**	***276**	**482,731**
Repair and maintenance	1,903,546	603,934	172,171	*10,788	4,197	*56	157,130
Automotive repair and maintenance	1,306,451	237,934	62,164	*2,672	2,057	*9	57,426
Other repair and maintenance	597,095	366,000	110,007	*8,116	2,140	*48	99,704
Personal and laundry services	1,693,800	983,655	316,220	28,327	9,134	*189	278,569
Religious, grantmaking, civic, professional, and similar organizations	215,887	201,935	47,303	*6	*235	*31	47,032
Not allocable	***1,887**	-	-	-	-	-	-

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	**79,904,747,127**	**28,937,661,636**	**9,875,410,289**	**727,799,540**
Agriculture, forestry, fishing and hunting	**138,386,219**	**45,081,781**	**120,475,344**	**8,532,958**
Agricultural production	112,994,673	34,661,884	97,702,118	7,026,375
Forestry and logging	9,929,399	4,524,674	7,653,600	575,427
Support activities and fishing, hunting, and trapping	15,462,147	5,895,223	15,119,626	931,155
Mining	**945,343,685**	**432,178,958**	**328,293,281**	**32,989,674**
Oil and gas extraction	516,096,176	239,511,878	134,628,165	16,056,110
Coal mining	91,772,746	22,099,049	29,761,500	2,605,697
Metal ore mining	151,877,813	84,053,767	49,910,725	2,810,436
Nonmetallic mineral mining and quarrying	35,600,642	16,439,118	26,897,066	1,673,759
Support activities for mining	149,996,308	70,075,146	87,095,825	9,843,672
Utilities	**1,550,292,258**	**391,840,744**	**1,301,686,184**	**70,707,288**
Electric power generation, transmission, and distribution	897,118,546	225,851,453	776,442,976	40,179,968
Natural gas distribution	170,233,589	37,253,979	103,362,780	4,524,486
Water, sewage, and other systems	38,597,691	11,914,680	37,828,240	1,653,838
Combination gas and electric	444,342,432	116,820,632	384,052,188	24,348,997
Construction	**632,039,062**	**211,827,582**	**267,556,740**	**17,167,854**
Construction of buildings	262,149,760	70,395,254	50,047,682	2,680,272
Heavy and civil engineering construction and land subdivision	191,094,554	73,698,245	95,144,265	6,319,156
Heavy and civil engineering construction	116,700,564	55,722,886	79,087,055	5,878,345
Land subdivision	74,393,989	17,975,359	16,057,210	440,812
Specialty trade contractors	178,794,748	67,734,082	122,364,793	8,168,426
Electrical contractors	35,033,802	16,075,281	15,430,166	1,181,065
Plumbing, heating, and air-conditioning contractors	34,508,707	12,516,100	18,600,787	1,093,150
Other specialty trade contractors	109,252,239	39,142,701	88,333,839	5,894,211
Manufacturing	**11,200,302,192**	**3,954,869,267**	**2,732,109,618**	**196,482,518**
Food manufacturing	946,313,286	240,436,654	200,079,378	14,671,024
Animal food manufacturing, grain and oilseed milling	89,072,402	23,901,801	41,774,912	2,809,096
Sugar and confectionery product	97,199,573	22,765,209	23,423,766	1,779,759
Fruit and vegetable preserving, and specialty food	80,092,916	43,123,308	21,838,867	1,790,883
Dairy product	27,303,564	7,780,855	17,196,583	1,566,009
Meat and seafood processing	55,259,998	25,765,841	33,737,261	2,272,333
Bakeries and tortilla manufacturing	40,005,716	16,131,634	20,484,945	1,498,498
Other food	557,379,118	100,968,006	41,623,044	2,954,445
Beverage and tobacco product manufacturing	266,963,787	78,379,915	53,962,623	4,286,360
Soft drink and ice	77,519,862	28,244,269	23,484,701	2,186,150
Breweries	91,581,947	23,674,355	9,774,607	683,780
Wineries and distilleries	35,125,163	13,053,200	11,018,389	782,023
Tobacco manufacturing	62,736,815	13,408,091	9,684,926	634,407
Textile mills and textile product mills	28,272,853	11,740,119	17,150,967	832,247
Textile mills	10,945,173	4,652,814	6,926,413	293,998
Textile product mills	17,327,679	7,087,305	10,224,554	538,249
Apparel manufacturing	34,374,498	9,614,217	9,148,753	627,085
Apparel knitting mills	7,090,748	268,226	1,590,117	68,168
Cut and sew apparel contractors and manufacturers	23,226,932	8,694,721	6,310,601	477,021
Apparel accessories and other apparel	4,056,818	651,271	1,248,035	81,896
Leather and allied product manufacturing	7,502,438	2,929,664	1,839,658	110,992
Wood product manufacturing	51,851,596	19,001,061	42,344,617	2,245,781
Paper manufacturing	242,150,255	90,740,667	130,132,961	7,506,032
Pulp, paper, and paperboard mills	120,403,419	38,147,158	68,822,528	3,576,560
Converted paper product	121,746,835	52,593,510	61,310,433	3,929,472
Printing and related support activities	56,374,478	16,709,629	43,229,661	2,652,312
Petroleum and coal products manufacturing	2,325,390,935	942,038,480	425,261,196	20,459,914
Petroleum refineries (including integrated)	2,312,831,080	938,486,405	419,531,174	20,017,346
Asphalt paving, roofing, other petroleum and coal products	12,559,855	3,552,075	5,730,021	442,568
Chemical manufacturing	1,934,834,727	774,769,846	413,252,992	26,426,259
Basic chemical	372,004,537	110,616,667	134,626,241	7,029,551
Resin, synthetic rubber, and fibers and filaments	93,413,239	18,565,408	48,216,328	3,161,981
Pharmaceutical and medicine	1,088,764,075	484,219,355	139,892,353	9,796,077
Paint, coating, and adhesive	50,328,295	8,974,633	20,384,672	1,050,041
Soap, cleaning compound, and toilet preparation	245,579,397	114,291,273	40,069,226	2,449,726
Other chemical product and preparation	84,745,184	38,102,509	30,064,171	2,938,882
Plastics and rubber products manufacturing	148,690,261	46,599,807	87,673,957	6,019,862
Plastics product	103,278,788	37,340,789	60,625,233	4,250,582
Rubber product	45,411,473	9,259,018	27,048,724	1,769,280
Nonmetallic mineral product manufacturing	187,760,345	85,584,241	100,613,106	5,839,694
Clay, refractory, and other nonmetallic mineral product	23,930,225	11,079,628	11,558,863	814,381
Glass and glass product	57,402,642	30,162,973	24,940,673	1,035,459
Cement, concrete, lime and gypsum product	106,427,477	44,341,640	64,113,571	3,989,854
Primary metal manufacturing	275,706,799	97,044,062	111,584,322	6,809,583
Iron, steel mills and steel product	110,994,992	34,337,857	68,924,741	4,432,524
Nonferrous metal production and processing	145,332,847	51,890,566	31,810,349	1,768,974

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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[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	19,378,960	10,815,639	10,849,232	608,085
Fabricated metal product manufacturing	504,414,351	192,210,285	131,018,259	7,507,815
Forging and stamping	13,122,862	6,526,077	9,774,291	548,375
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	147,234,248	36,787,213	32,806,178	1,810,417
Architectural and structural metals	33,348,301	12,624,963	17,722,340	1,133,249
Boiler, tank, and shipping container	23,843,401	5,763,599	9,952,204	728,334
Coating, engraving, heat treating, and allied activities	12,523,999	4,904,168	8,140,412	489,584
Other fabricated metal product	274,341,541	125,604,265	52,622,835	2,797,856
Machinery manufacturing	554,286,942	185,650,744	137,781,512	12,435,744
Agriculture, construction, and mining machinery	235,512,760	67,553,325	48,678,545	4,846,773
Industrial machinery	56,426,755	27,558,920	16,454,044	1,069,398
Commercial and service industry machinery	76,452,843	17,114,061	15,553,196	2,148,676
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	39,213,520	13,667,210	8,990,750	595,773
Metalworking machinery	21,433,394	8,417,692	13,206,567	847,851
Engine, turbine and power transmission equipment	31,621,944	10,882,544	11,284,115	791,560
Other general purpose machinery	93,625,727	40,456,991	23,614,295	2,135,713
Computer and electronic product manufacturing	1,044,016,223	488,704,187	225,014,810	19,457,192
Computer and peripheral equipment	381,565,775	178,643,676	55,855,525	6,220,219
Communications equipment	99,854,326	25,337,926	17,323,068	1,772,635
Audio and video equipment mfg and reproducing magnetic and optical media	43,500,322	15,583,012	7,716,581	524,108
Semiconductor and other electronic component	315,045,920	168,778,650	116,519,094	8,696,472
Navigational, measuring, electromedical, and control instruments	204,049,879	100,360,922	27,600,542	2,243,758
Electrical equipment, appliance, and component manufacturing	972,583,918	212,069,277	139,001,938	10,345,734
Electrical lighting equipment and household appliance	815,833,287	127,951,292	105,179,995	8,228,038
Electrical equipment	61,615,656	38,417,024	13,259,794	817,409
Other electrical equipment and component	95,134,975	45,700,960	20,562,148	1,300,287
Transportation equipment manufacturing	1,260,225,240	333,642,198	362,183,705	39,738,554
Motor vehicles and parts	820,133,054	195,582,510	237,602,656	29,994,823
Aerospace product and parts	367,791,747	107,994,259	95,948,873	7,564,395
Ship and boat building	36,242,893	15,885,764	9,269,751	670,858
Other transportation equipment and railroad rolling stock	36,057,547	14,179,665	19,362,425	1,508,478
Furniture and related product manufacturing	33,663,273	12,898,405	20,686,646	927,685
Miscellaneous manufacturing	324,925,988	114,105,809	80,148,557	7,582,650
Medical equipment and supplies	252,149,903	90,668,076	51,938,167	5,568,031
Other miscellaneous manufacturing	72,776,085	23,437,733	28,210,389	2,014,618
Wholesale and retail trade	**3,999,752,057**	**1,597,112,310**	**1,279,389,410**	**102,762,787**
Wholesale trade	**2,443,066,572**	**1,061,534,816**	**557,396,081**	**49,463,004**
Merchant wholesalers, durable goods	881,190,326	298,191,765	222,768,924	25,135,080
Motor vehicle and motor vehicle parts and supplies	146,796,913	29,788,735	53,771,108	9,609,324
Lumber and other construction materials	37,474,598	14,691,935	15,239,415	908,003
Professional and commercial equipment and supplies	163,205,441	57,650,323	32,119,802	4,135,875
Metal and mineral (except petroleum)	47,647,682	17,531,714	11,729,816	720,169
Electrical and electronic goods	196,400,441	73,499,198	34,887,859	2,914,463
Hardware, plumbing, and heating equipment and supplies	40,257,165	17,421,908	10,898,722	715,679
Machinery, equipment, and supplies	139,216,179	50,789,792	41,222,357	4,280,245
Furniture, sports, toys, recycle, jewelry, and other durable goods	110,191,906	36,818,160	22,899,844	1,851,323
Merchant wholesalers, nondurable goods	1,558,892,047	761,997,815	333,596,700	24,248,542
Paper and paper product	17,302,688	5,074,076	4,854,139	376,607
Drugs and druggists' sundries	238,859,617	88,436,724	26,156,588	2,541,752
Apparel, piece goods, and notions	95,308,750	58,544,004	14,936,264	1,411,568
Grocery and related product	738,722,771	446,712,033	167,639,830	10,548,943
Farm product raw material	114,234,322	34,922,415	21,287,654	1,531,322
Chemical and allied products	49,214,856	18,985,529	14,546,339	1,156,648
Petroleum and petroleum products	162,237,543	52,130,917	54,632,603	4,531,090
Beer, wine, and distilled alcoholic beverage	50,095,841	22,924,300	8,699,237	568,129
Miscellaneous nondurable goods	92,915,660	34,267,817	20,844,046	1,582,483
Wholesale electronic markets and agents and brokers	2,984,199	1,345,237	1,030,457	79,382
Retail trade	**1,556,666,872**	**535,578,365**	**721,993,330**	**53,299,783**
Motor vehicle dealers and parts dealers	220,946,106	57,201,494	59,145,301	4,442,531
New and used car dealers	160,911,121	39,337,238	35,217,558	2,523,956
Other motor vehicle and parts dealers	60,034,984	17,864,256	23,927,743	1,918,575
Furniture and home furnishings stores	40,866,163	13,018,391	20,036,579	1,221,617
Electronics and appliance stores	44,468,443	14,860,151	14,164,293	1,167,594
Building material and garden equipment and supplies dealers	157,093,424	50,067,453	73,709,043	3,969,641
Homes centers; paint and wallpaper stores	112,220,437	35,615,977	53,801,689	3,031,542
Hardware stores	9,019,577	3,446,826	4,569,324	216,844
Other building material dealers	29,546,132	9,202,441	11,770,735	517,162
Lawn and garden equipment and supplies stores	6,307,278	1,802,210	3,567,296	204,093

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	187,645,382	57,482,518	145,156,768	10,028,411
Food and beverage stores	178,476,448	54,788,211	141,906,413	9,846,538
Beer, wine, and liquor stores	9,168,934	2,694,307	3,250,355	181,873
Health and personal care stores	142,197,260	66,731,217	36,008,914	3,297,130
Gasoline stations	49,306,860	14,649,869	40,111,162	2,976,451
Clothing and clothing accessories stores	108,468,067	44,020,213	58,955,018	4,981,429
Sporting goods, hobby, book, and music stores	47,327,635	8,791,893	25,563,018	1,713,980
General merchandise stores	362,405,414	141,285,876	197,041,061	14,878,292
Miscellaneous store retailers	56,048,662	16,497,410	23,649,371	1,693,046
Nonstore retailers	139,893,455	50,971,879	28,452,801	2,929,662
Wholesale and retail trade not allocable	***18,613**	***-871**	**-**	**-**
Transportation and warehousing	**715,018,901**	**178,508,649**	**598,649,074**	**38,006,247**
Air, rail, and water transportation	374,738,414	81,578,160	327,310,693	17,150,595
Air transportation	193,603,348	13,880,970	142,024,447	8,083,475
Rail transportation	144,240,163	54,127,236	153,493,559	6,578,945
Water transportation	36,894,903	13,569,954	31,792,687	2,488,175
Truck transportation	95,346,385	26,022,317	96,076,582	9,429,273
Transit and ground passenger transportation	18,628,857	4,166,358	13,163,489	1,292,715
Pipeline transportation	39,933,085	9,744,953	50,644,412	1,640,912
Other transportation and support activities	155,550,580	45,453,616	93,300,766	7,380,797
Warehousing and storage	30,821,580	11,543,246	18,153,133	1,111,954
Information	**2,537,574,069**	**863,424,169**	**923,504,576**	**78,243,414**
Publishing industries (except Internet)	494,442,066	160,255,217	78,134,963	7,856,007
Newspaper publishers	45,774,019	4,665,672	21,758,387	987,347
Periodical publishers	58,489,010	12,420,920	8,919,919	623,009
Book publishers	52,759,174	12,134,878	6,187,510	1,035,677
Database directory and other publishers	30,749,772	4,374,808	5,742,597	404,808
Software publishers	306,670,092	126,658,940	35,526,550	4,805,165
Motion picture and sound recording industries	265,253,246	101,919,566	37,548,023	6,533,953
Motion picture and video industries (except video rental)	236,954,114	89,776,100	35,846,739	6,217,743
Sound recording industries	28,299,132	12,143,466	1,701,283	316,210
Broadcasting (except Internet)	270,939,562	80,580,216	69,998,749	4,751,992
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	1,328,754,215	432,982,731	688,642,022	53,524,844
Data Processing, Hosting, and Related Services	59,894,518	21,965,320	24,213,709	2,673,902
Other information services	118,290,461	65,721,119	24,967,110	2,902,716
Finance and insurance	**39,190,422,928**	**17,246,414,679**	**296,788,811**	**39,215,033**
Credit intermediation	8,314,496,612	273,414,539	93,553,617	17,652,195
Depository credit intermediation	1,397,900,549	97,326,846	23,370,196	2,331,263
Commercial banking	320,305,429	12,794,405	6,182,343	997,173
Savings institutions, credit unions, and other depository credit intermediation	1,077,595,119	84,532,442	17,187,853	1,334,091
Nondepository credit intermediation	6,916,596,063	176,087,692	70,183,422	15,320,932
Credit card issuing and other consumer credit	804,275,918	108,163,990	52,000,893	13,457,591
Real estate credit (including mortgage bankers and originators)	76,490,787	9,091,291	2,404,045	194,711
International, secondary financing, and other nondepository credit intermediation	5,873,603,547	16,397,972	5,990,279	482,870
Activities related to credit intermediation (loan brokers, check clearing, etc.)	162,225,811	42,434,440	9,788,205	1,185,760
Securities, commodity contracts, other financial investments and related activities	6,386,148,941	763,412,899	59,414,380	4,507,727
Investment banking and securities dealing	3,772,570,117	398,616,182	18,909,767	1,170,637
Securities brokerage	1,740,779,217	110,592,204	9,054,958	973,286
Commodity contracts dealing and brokerage	124,827,801	7,423,022	1,023,953	152,933
Securities, commodity exchanges, and other financial investment activities	747,971,806	246,781,491	30,425,702	2,210,871
Insurance carriers and related activities	9,135,534,167	1,890,418,274	134,594,971	16,791,920
Life insurance	6,362,442,477	839,521,763	71,900,941	6,740,033
Mutual property and casualty companies (Form 1120-PC)	702,156,552	283,692,887	8,838,927	2,981,302
Stock property and casualty companies (Form 1120-PC)	1,868,310,649	689,368,260	35,627,079	5,585,110
Insurance agencies and brokerages	122,290,116	49,880,302	12,749,800	854,480
Other insurance related activities (including third-party admin. of Ins., etc.)	80,334,373	27,955,061	5,478,225	630,995
Funds, trusts, and other financial vehicles	15,354,243,208	14,319,168,967	9,225,841	263,191
Open-end investment funds (Form 1120-RIC)	14,495,717,955	13,835,604,222	79,237	7,156
Other financial vehicles (including mortgage REITS)	858,525,253	483,564,745	9,146,604	256,034

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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)
Finance and insurance--continued				
Real estate and rental and leasing	**1,480,540,279**	**623,505,536**	**879,078,919**	**45,517,611**
Real estate	1,263,027,235	573,899,384	696,798,476	14,075,149
Lessors of buildings (including Equity REITs)	829,979,027	378,143,295	544,876,671	9,858,826
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REITs)	268,683,280	153,065,512	103,073,726	2,485,773
Offices of real estate agents and brokers	40,987,634	6,485,229	12,884,130	557,911
Other real estate activities	123,377,294	36,205,349	35,963,950	1,172,640
Rental and leasing services	192,935,688	36,951,799	180,597,555	31,254,507
Automotive equipment rental and leasing	74,739,115	13,436,333	69,939,095	16,391,525
Other consumer goods and general rental centers	13,478,112	2,199,219	14,517,764	3,063,848
Commercial and industrial machinery and equipment rental and leasing	104,718,461	21,316,248	96,140,697	11,799,134
Lessors of nonfinancial intangible assets (except copyrighted works)	24,577,357	12,654,352	1,682,888	187,956
Professional, scientific, and technical services	**890,029,092**	**298,944,581**	**178,043,887**	**16,576,219**
Legal services	25,082,872	4,737,579	13,271,230	869,267
Accounting, tax preparation, bookkeeping, and payroll services	89,121,887	17,690,761	7,564,770	783,671
Architectural, engineering, and related services	137,816,871	54,127,986	40,006,981	3,454,122
Specialized design services	5,503,343	593,636	3,597,743	184,127
Computer systems design and related services	235,024,579	80,479,287	32,395,085	4,113,318
Management, scientific, and technical consulting services	120,575,607	42,229,048	26,619,108	2,464,010
Scientific research and development services	93,060,677	38,554,746	19,707,457	1,847,525
Advertising and related services	108,679,715	36,459,672	16,458,105	1,288,566
Other professional, scientific, and technical services	75,163,542	24,071,867	18,423,409	1,571,613
Management of companies (holding companies)	**15,188,801,865**	**2,741,197,377**	**201,363,670**	**30,651,406**
Offices of bank holding companies	14,734,272,221	2,504,653,814	197,311,452	30,461,596
Offices of other holding companies	454,529,644	236,543,563	4,052,217	189,810
Administrative and support and waste management and remediation services	**318,070,112**	**103,105,863**	**140,997,590**	**10,006,719**
Administrative and support services	225,812,006	71,133,696	76,611,863	5,425,238
Employment services	43,430,303	18,563,372	8,465,803	526,751
Travel arrangement and reservation services	31,492,077	9,290,864	4,778,163	422,081
Other administrative and support services	150,889,626	43,279,460	63,367,897	4,476,407
Waste management and remediation services	92,258,106	31,972,167	64,385,726	4,581,480
Educational services	**57,099,079**	**23,327,521**	**19,567,972**	**2,008,396**
Health care and social assistance	**346,840,518**	**67,030,980**	**186,104,307**	**12,476,612**
Offices of health practitioners and outpatient care centers	133,947,928	26,484,170	81,089,579	5,708,592
Offices of physicians	44,077,214	5,214,144	38,525,673	2,866,012
Offices of dentists	17,962,207	3,225,133	21,810,503	1,248,444
Offices of other health practitioners	18,129,954	5,930,360	11,714,112	698,287
Outpatient care centers	53,778,553	12,114,533	9,039,291	895,849
Miscellaneous health care and social assistance	72,316,002	23,213,388	26,687,614	2,488,184
Hospitals, nursing, and residential care facilities	140,576,588	17,333,422	78,327,115	4,279,837
Arts, entertainment, and recreation	**105,047,139**	**23,660,637**	**76,920,656**	**5,317,329**
Other arts, entertainment, and recreation	39,633,753	9,113,943	18,324,419	1,321,654
Amusement, gambling, and recreation industries	65,413,386	14,546,694	58,596,238	3,995,675
Accommodation and food services	**485,715,864**	**102,937,708**	**273,871,275**	**16,535,471**
Accommodation	250,470,034	46,214,640	124,195,226	6,075,825
Food services and drinking places	235,245,830	56,723,068	149,676,049	10,459,646
Other services	**123,471,810**	**32,693,294**	**71,008,974**	**4,602,004**
Repair and maintenance	47,261,369	9,223,000	30,704,450	2,016,248
Automotive repair and maintenance	23,920,837	2,680,727	21,725,395	1,271,648
Other repair and maintenance	23,340,532	6,542,273	8,979,055	744,601
Personal and laundry services	54,558,033	13,389,328	34,946,397	2,360,897
Religious, grantmaking, civic, professional, and similar organizations	21,652,408	10,080,966	5,358,127	224,858
Not allocable	-	-	-	-

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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)
Total returns of active corporations	**0.18**	**0.63**	**0.20**	**0.24**	**0.22**	**0.27**	**0.74**	**0.33**	**0.13**
Agriculture, forestry, fishing and hunting	**2.54**	**4.48**	**3.72**	**3.95**	**4.02**	**5.87**	**4.30**	**6.58**	**3.49**
Agricultural production	2.78	5.03	4.32	4.40	4.73	7.43	4.88	7.34	3.74
Forestry and logging	17.06	24.29	16.55	21.70	17.06	15.54	16.98	19.16	16.08
Support activities and fishing, hunting, and trapping	8.75	11.74	8.79	9.74	9.06	10.89	11.18	21.56	12.58
Mining	**6.86**	**9.24**	**0.56**	**0.72**	**0.63**	**0.78**	**0.66**	**0.98**	**0.19**
Oil and gas extraction	9.81	12.49	0.58	0.81	0.66	0.70	1.20	1.10	0.33
Coal mining	43.22	41.06	2.76	2.86	3.00	4.01	3.04	4.67	0.42
Metal ore mining	39.51	75.63	0.52	0.60	0.56	1.12	0.16	9.77	0.03
Nonmetallic mineral mining and quarrying	22.32	30.79	4.32	6.37	4.38	4.30	7.92	5.16	2.85
Support activities for mining	15.30	18.41	2.12	2.69	2.29	2.60	2.72	2.29	0.78
Utilities	**17.73**	**23.53**	**0.24**	**0.23**	**0.25**	**0.39**	**0.66**	**0.45**	**0.25**
Electric power generation, transmission, and distribution	40.75	52.77	0.37	0.17	0.39	0.70	0.32	0.58	0.13
Natural gas distribution	43.27	44.57	0.70	1.25	0.73	0.82	2.75	1.20	2.43
Water, sewage, and other systems	22.70	27.23	6.28	11.51	6.34	8.25	21.65	5.59	3.89
Combination gas and electric	9.52	(4)	0.02	(4)	0.02	0.03	(4)	0.07	(4)
Construction	**1.04**	**2.09**	**1.32**	**1.55**	**1.34**	**1.50**	**1.83**	**2.15**	**1.94**
Construction of buildings	3.26	4.96	2.86	2.93	2.90	3.09	3.61	2.96	3.16
Heavy and civil engineering construction and land subdivision	5.94	9.51	2.74	3.11	2.81	2.79	3.32	4.70	2.51
Heavy and civil engineering construction	9.18	12.42	2.85	3.19	2.91	2.90	3.32	7.22	2.40
Land subdivision	7.86	14.90	10.31	14.86	11.00	10.88	14.84	6.21	16.80
Specialty trade contractors	1.82	2.81	2.17	2.75	2.19	2.37	3.17	4.63	4.08
Electrical contractors	7.00	9.49	5.40	6.16	5.46	5.60	8.11	12.84	8.72
Plumbing, heating, and air-conditioning contractors	6.06	7.66	5.13	6.05	5.14	5.20	7.32	11.24	8.72
Other specialty trade contractors	2.53	3.65	3.04	3.87	3.06	3.37	4.23	5.63	5.66
Manufacturing	**2.71**	**3.62**	**0.16**	**0.19**	**0.17**	**0.17**	**0.18**	**0.69**	**0.05**
Food manufacturing	11.98	15.35	0.84	0.91	0.87	0.95	0.90	3.41	0.22
Animal food manufacturing, grain and oilseed milling	37.50	38.71	1.55	1.63	1.59	1.64	2.59	5.54	0.56
Sugar and confectionery product	48.44	54.23	1.83	1.92	1.89	2.44	0.99	13.42	0.25
Fruit and vegetable preserving, and specialty food	22.11	26.20	3.71	4.59	3.82	4.22	3.87	6.73	0.58
Dairy product	42.81	23.69	2.98	3.04	3.00	3.23	3.43	13.03	3.07
Meat and seafood processing	26.66	33.38	2.82	3.09	2.84	2.78	3.20	8.16	0.49
Bakeries and tortilla manufacturing	26.64	37.60	3.01	3.29	3.04	3.30	4.73	9.83	1.71
Other food	26.41	31.27	1.87	1.96	2.06	2.21	1.84	9.03	0.48
Beverage and tobacco product manufacturing	26.26	28.22	0.75	0.67	0.80	1.04	0.68	11.93	0.15
Soft drink and ice	31.62	44.67	1.51	1.16	1.67	2.35	0.60	13.66	0.36
Breweries	60.47	47.35	2.30	2.29	2.54	2.95	3.82	53.86	0.49
Wineries and distilleries	34.01	39.66	1.57	1.81	1.63	1.48	3.44	17.99	0.58
Tobacco manufacturing	24.24	25.93	1.08	0.94	1.12	1.04	0.33	6.80	0.08
Textile mills and textile product mills	22.19	28.86	4.69	6.85	4.74	4.35	7.18	8.09	6.63
Textile mills	38.70	54.33	5.89	7.76	5.99	6.09	11.58	8.86	7.75
Textile product mills	26.60	33.09	6.62	10.09	6.69	6.07	9.14	12.82	10.03
Apparel manufacturing	15.92	22.38	4.22	4.37	4.31	4.80	4.91	17.95	1.70
Apparel knitting mills	51.22	73.50	3.83	3.87	3.86	3.87	20.42	29.46	21.20
Cut and sew apparel contractors and manufacturers	20.68	34.25	5.19	4.97	5.32	6.28	4.33	25.08	1.31
Apparel accessories and other apparel	27.14	30.84	14.44	18.45	14.52	15.78	24.55	21.34	27.95
Leather and allied product manufacturing	40.60	56.35	6.90	7.73	7.14	7.35	8.70	11.49	3.56
Wood product manufacturing	14.03	19.65	4.60	6.22	4.67	4.65	11.11	8.63	7.15
Paper manufacturing	22.40	23.57	1.36	1.42	1.40	1.46	1.46	3.51	0.28
Pulp, paper, and paperboard mills	38.10	52.42	0.95	1.14	0.98	1.11	0.88	1.80	0.36
Converted paper product	24.86	25.75	2.37	2.25	2.47	2.66	1.81	15.22	0.32
Printing and related support activities	9.83	13.24	4.67	5.69	4.73	5.09	8.00	7.43	1.85
Petroleum and coal products manufacturing	26.24	31.25	0.08	0.10	0.09	0.07	0.10	1.39	0.02
Petroleum refineries (including integrated)	50.81	71.01	0.01	0.02	0.01	0.01	0.04	0.99	0.01
Asphalt paving, roofing, other petroleum and coal products	30.78	30.90	9.61	10.07	9.67	10.87	8.96	36.59	2.56
Chemical manufacturing	12.38	14.17	0.34	0.37	0.39	0.40	0.30	1.59	0.09
Basic chemical	35.85	34.14	0.60	0.64	0.64	0.57	1.08	2.99	0.32
Resin, synthetic rubber, and fibers and filaments	45.83	39.72	0.99	1.20	1.05	0.96	1.58	3.68	0.62
Pharmaceutical and medicine	25.93	26.61	0.25	0.25	0.30	0.41	0.21	2.17	0.07
Paint, coating, and adhesive	26.70	28.86	3.60	4.93	3.72	3.78	5.59	3.59	0.91
Soap, cleaning compound, and toilet preparation	30.75	34.65	1.76	1.86	1.94	2.48	0.50	18.49	0.16
Other chemical product and preparation	28.15	35.26	1.83	1.98	1.88	1.82	3.13	4.33	1.31
Plastics and rubber products manufacturing	12.18	14.03	2.05	2.44	2.08	2.25	3.81	4.68	1.78
Plastics product	12.97	15.08	2.88	3.47	2.91	3.13	4.71	4.88	2.37
Rubber product	39.24	26.58	2.15	2.58	2.19	2.14	5.19	13.68	2.44
Nonmetallic mineral product manufacturing	14.99	20.39	2.12	3.31	2.21	2.14	3.71	2.02	2.04
Clay, refractory, and other nonmetallic mineral product	32.08	41.30	5.66	7.17	5.80	6.17	8.43	7.60	3.92
Glass and glass product	35.20	47.29	3.79	4.26	4.16	4.07	2.73	7.42	2.22
Cement, concrete, lime and gypsum product	18.95	25.79	2.97	6.68	3.04	2.81	11.21	2.20	5.86
Primary metal manufacturing	18.85	23.60	1.42	2.02	1.46	1.53	2.59	2.72	0.75
Iron, steel mills and steel product	26.33	41.05	1.35	2.16	1.36	1.28	3.88	3.33	1.70
Nonferrous metal production and processing	20.15	25.88	3.12	3.78	3.27	3.50	4.09	4.79	1.03

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						
	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)
Manufacturing--continued									
Foundries	41.34	37.85	5.11	5.92	5.15	4.96	6.48	7.61	0.95
Fabricated metal product manufacturing	6.01	7.80	1.36	1.66	1.39	1.47	2.31	5.11	1.05
Forging and stamping	30.46	32.26	7.43	8.04	7.50	7.52	8.84	17.45	6.69
Cutlery, hardware, spring and wire: machine shops, nut, bolt	10.68	13.22	3.54	4.30	3.62	3.77	5.73	13.89	2.86
Architectural and structural metals	15.90	23.30	5.35	6.66	5.38	5.73	9.78	8.56	6.34
Boiler, tank, and shipping container	39.67	42.21	2.73	2.81	2.80	2.61	3.85	11.86	3.05
Coating, engraving, heat treating, and allied activities	22.07	27.43	9.40	11.97	9.49	9.15	16.68	6.79	8.16
Other fabricated metal product	11.35	14.34	2.29	2.67	2.36	2.41	3.30	10.48	1.26
Machinery manufacturing	9.37	11.60	0.92	1.08	0.96	1.01	1.21	3.51	0.42
Agriculture, construction, and mining machinery	24.15	27.26	1.29	1.34	1.36	1.46	1.19	15.62	0.39
Industrial machinery	23.64	27.29	3.38	3.45	3.49	3.73	3.35	16.28	0.98
Commercial and service industry machinery	33.58	51.71	2.16	2.90	2.36	3.28	3.67	6.84	1.33
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	32.59	24.13	3.39	5.31	3.48	4.02	5.72	5.86	4.69
Metalworking machinery	17.52	21.16	6.21	7.63	6.29	6.32	9.12	20.99	5.90
Engine, turbine and power transmission equipment	16.88	24.24	1.33	1.57	1.34	1.49	3.95	5.75	3.63
Other general purpose machinery	19.87	24.52	2.91	3.81	3.01	2.72	4.75	4.68	1.62
Computer and electronic product manufacturing	11.40	14.32	0.41	0.45	0.45	0.47	0.34	1.35	0.10
Computer and peripheral equipment	32.46	46.85	0.33	0.31	0.40	0.47	0.17	6.32	0.13
Communications equipment	35.99	45.56	1.17	1.48	1.21	1.25	0.93	3.69	0.39
Audio and video equipment manufacturing, and reproducing magnetic and optical media	40.50	45.19	2.29	2.66	2.32	2.27	7.53	8.48	5.10
Semiconductor and other electronic component	18.08	22.35	0.91	1.09	0.97	1.02	0.62	1.43	0.14
Navigational, measuring, electromedical, and control instruments	21.02	25.26	1.51	1.66	1.59	1.66	1.88	4.95	0.46
Electrical equipment, appliance, and component manufacturing	15.94	19.51	0.71	0.78	0.97	0.99	1.26	4.45	0.47
Electrical lighting equipment and household appliance	35.36	54.67	0.49	0.50	0.80	0.75	0.65	9.55	0.25
Electrical equipment	20.88	23.72	2.89	3.82	2.99	3.09	3.35	9.79	0.95
Other electrical equipment and component	20.23	24.74	2.71	3.16	2.78	2.90	4.57	5.85	2.39
Transportation equipment manufacturing	14.55	18.11	0.26	0.38	0.28	0.26	0.51	0.92	0.23
Motor vehicles and parts	19.59	23.65	0.34	0.59	0.36	0.33	0.76	0.90	0.83
Aerospace product and parts	30.52	35.38	0.34	0.39	0.35	0.33	0.59	3.05	0.18
Ship and boat building	39.06	34.59	2.69	2.67	2.70	2.38	2.66	17.52	0.54
Other transportation equipment and railroad rolling stock	43.03	35.26	3.13	3.67	3.28	3.90	3.88	7.57	2.38
Furniture and related product manufacturing	14.32	19.87	4.74	4.84	4.80	5.03	6.93	11.77	2.02
Miscellaneous manufacturing	8.74	12.46	1.40	1.56	1.49	1.74	1.28	3.66	0.41
Medical equipment and supplies	17.03	22.21	1.20	1.28	1.29	1.46	1.08	3.16	0.34
Other miscellaneous manufacturing	10.59	15.28	3.67	4.58	3.84	4.34	3.97	8.24	1.70
Wholesale and retail trade	**1.01**	**1.73**	**0.44**	**0.52**	**0.45**	**0.53**	**0.48**	**1.44**	**0.21**
Wholesale trade	**1.60**	**2.69**	**0.67**	**4.09**	**0.68**	**0.77**	**0.87**	**1.71**	**0.92**
Merchant wholesalers, durable goods	2.57	3.58	0.93	1.12	0.94	1.01	1.41	2.43	0.65
Motor vehicle and motor vehicle parts and supplies	10.91	13.64	2.55	3.01	2.62	2.91	4.34	3.32	2.49
Lumber and other construction materials	11.30	14.63	6.33	8.48	6.36	6.70	11.96	10.89	8.74
Professional and commercial equipment and supplies	8.69	10.74	2.61	2.94	2.64	3.01	2.55	4.99	0.74
Metal and mineral (except petroleum)	18.15	22.05	4.35	5.68	4.39	4.77	4.72	5.80	2.10
Electrical and electronic goods	9.10	11.08	1.60	1.91	1.62	1.53	3.34	6.39	1.77
Hardware, plumbing, heating equipment and supplies	12.58	15.31	4.47	4.90	4.46	4.48	6.08	11.80	4.44
Machinery, equipment, and supplies	6.65	8.08	2.68	3.23	2.70	2.73	3.70	4.99	1.91
Furniture, sports, toys, recycle, jewelry, and other durable goods	5.76	7.96	3.11	3.54	3.14	3.33	4.63	7.41	2.29
Merchant wholesalers, nondurable goods	3.86	5.07	1.03	1.16	1.04	1.16	0.84	2.62	0.24
Paper and paper product	16.60	20.90	5.04	5.80	5.05	4.87	12.75	12.37	6.71
Drugs and druggists' sundries	19.04	24.78	0.58	0.58	0.59	0.56	0.74	8.40	0.20
Apparel, piece goods, and notions	11.46	14.64	3.50	3.85	3.60	4.15	3.21	12.06	0.98
Grocery and related product	8.24	10.16	2.06	2.25	2.12	2.36	1.57	10.35	0.43
Farm product raw material	19.69	23.09	2.77	2.45	2.80	2.77	3.86	12.60	0.67
Chemical and allied products	16.69	19.92	4.47	4.57	4.52	4.54	7.63	10.39	3.74
Petroleum and petroleum products	14.54	16.37	3.24	4.59	3.25	3.31	4.44	2.02	1.33
Beer, wine, and distilled alcoholic beverage	20.62	22.79	4.75	5.16	4.84	4.90	6.52	2.14	6.57
Miscellaneous nondurable goods	8.84	11.25	5.22	5.72	5.30	6.11	2.87	11.51	0.78
Wholesale electronic markets and agents and brokers	15.25	18.87	31.42	32.76	30.47	(4)	17.26	32.14	10.54
Retail trade	**1.37**	**2.03**	**0.65**	**6.82**	**0.66**	**0.77**	**0.69**	**2.25**	**0.42**
Motor vehicle dealers and parts dealers	3.25	5.60	1.88	2.44	1.91	2.15	2.99	7.92	5.19
New and used car dealers	5.48	7.46	2.41	2.99	2.45	2.64	4.22	10.43	12.29
Other motor vehicle and parts dealers	6.69	9.80	4.23	4.96	4.27	4.79	4.40	12.61	1.61
Furniture and home furnishings stores	7.61	12.01	4.67	5.23	4.71	5.17	4.94	12.51	1.50
Electronics and appliance stores	9.20	13.05	3.10	3.19	3.13	3.05	4.00	4.31	0.79
Building material and garden equipment and supplies dealers	7.06	10.21	2.00	2.09	2.03	2.14	1.96	7.14	0.36
Homes centers; paint and wallpaper stores	27.84	37.07	1.25	0.82	1.28	1.30	0.84	22.72	0.07
Hardware stores	13.65	16.63	10.67	12.73	10.69	10.74	13.80	24.29	14.41
Other building material dealers	11.15	15.55	7.39	11.41	7.50	7.67	16.09	8.40	10.30
Lawn and garden equipment and supplies stores	16.66	25.47	13.15	16.38	13.22	12.64	24.65	25.53	24.17

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RETURNS OF ACTIVE CORPORATIONS

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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	3.16	5.86	1.48	1.85	1.49	1.62	2.39	6.34	0.70
Food and beverage stores	4.29	7.23	1.57	1.92	1.58	1.72	2.34	6.59	0.63
Beer, wine, and liquor stores	10.71	14.39	10.39	12.78	10.48	10.65	19.03	25.26	22.21
Health and personal care stores	6.18	8.45	1.75	1.85	1.78	2.00	2.29	8.65	0.46
Gasoline stations	5.75	8.33	4.18	5.18	4.20	4.24	5.95	9.91	5.81
Clothing and clothing accessories stores	5.54	8.96	1.67	1.67	1.70	2.04	1.52	6.92	0.38
Sporting goods, hobby, book, and music stores	9.01	14.13	2.44	3.14	2.45	2.62	5.88	6.95	1.31
General merchandise stores	14.43	22.20	0.34	0.34	0.35	0.34	0.41	19.13	0.07
Miscellaneous store retailers	4.69	7.79	3.46	4.35	3.51	3.96	4.95	9.76	1.47
Nonstore retailers	6.06	10.28	2.89	3.25	2.99	3.53	3.41	6.10	1.48
Wholesale and retail trade not allocable	**57.61**	**99.63**	**99.81**	**99.81**	**99.81**	**99.81**	**99.81**	**85.49**	**99.81**
Transportation and warehousing	**2.47**	**4.06**	**1.50**	**1.89**	**1.55**	**2.98**	**1.67**	**3.01**	**1.03**
Air, rail, and water transportation	15.03	26.57	0.85	0.97	0.87	2.21	1.18	5.93	0.57
Air transportation	19.56	45.31	0.88	0.95	0.90	2.75	1.06	9.98	2.59
Rail transportation	46.05	26.83	0.43	0.47	0.43	0.32	0.68	4.28	0.38
Water transportation	24.39	33.46	5.05	6.71	5.19	6.11	11.37	7.16	3.55
Truck transportation	2.96	5.20	4.00	5.65	4.08	6.54	5.36	5.88	3.76
Transit and ground passenger transportation	7.71	11.37	8.60	10.49	8.75	12.82	12.75	12.54	17.72
Pipeline transportation	47.20	26.32	2.74	0.60	3.17	2.65	2.27	18.56	3.08
Other transportation and support activities	6.96	10.47	3.02	3.49	3.10	6.06	3.80	3.94	2.50
Warehousing and storage	19.57	23.53	8.19	8.46	8.46	16.29	8.21	16.52	4.52
Information	**3.97**	**6.45**	**0.54**	**0.59**	**0.61**	**1.78**	**0.41**	**0.98**	**0.13**
Publishing industries (except Internet)	8.94	13.70	1.08	1.03	1.29	2.53	0.55	2.30	0.20
Newspaper publishers	23.50	36.51	5.48	8.02	5.77	13.94	5.71	7.78	2.55
Periodical publishers	18.84	24.77	5.15	5.46	5.69	10.71	5.13	5.07	1.54
Book publishers	25.12	35.01	2.66	3.29	2.92	3.79	2.57	5.43	0.96
Database directory and other publishers	26.31	40.20	6.52	3.31	7.32	14.31	5.18	5.09	3.87
Software publishers	18.74	29.54	0.87	0.85	1.10	0.62	0.38	3.71	0.17
Motion picture and sound recording industries	7.31	12.19	1.59	1.44	1.59	3.14	2.08	4.50	0.34
Motion picture and video industries (except video rental)	7.99	13.22	1.62	1.33	1.55	3.26	2.02	4.37	0.34
Sound recording industries	23.52	35.75	7.00	12.48	10.43	11.30	21.41	21.36	13.53
Broadcasting (except Internet)	20.21	32.68	0.94	1.09	1.06	4.20	1.18	2.01	0.33
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	11.45	17.02	0.75	0.87	0.86	3.14	0.52	1.00	0.23
Data Processing, Hosting, and Related Services	18.58	26.40	3.32	5.07	3.42	7.67	3.68	3.38	1.72
Other information services	10.84	15.80	3.82	4.53	4.16	9.76	2.07	5.37	0.55
Finance and insurance	**2.23**	**3.15**	**0.14**	**0.16**	**0.22**	**0.13**	**0.16**	**0.31**	**0.10**
Credit intermediation	6.06	9.43	0.27	0.48	0.83	3.61	0.60	0.24	0.14
Depository credit intermediation	13.02	29.84	0.88	7.55	1.34	(4)	1.54	2.75	2.41
Commercial banking	1.79	1.95	0.36	0.06	0.14	(4)	0.05	0.38	0.06
Savings institutions, credit unions, and other depository credit intermediation	27.29	3.87	0.12	0.08	0.53	(4)	0.07	1.05	0.04
Nondepository credit intermediation	6.49	9.29	0.48	17.99	1.20	4.79	1.92	0.28	1.90
Credit card issuing and other consumer credit	15.57	21.12	0.36	0.54	0.57	0.59	1.13	1.58	0.39
Real estate credit (including mortgage bankers and originators)	16.11	23.30	4.26	5.80	6.01	(4)	6.72	3.85	5.96
International, secondary financing, and other nondepository credit intermediation	18.19	23.86	0.27	3.24	3.89	68.85	4.44	0.14	1.12
Activities related to credit intermediation (loan brokers, check clearing, etc.)	12.63	17.70	1.88	2.11	2.06	5.96	2.11	5.80	0.21
Securities, commodity contracts and other financial investments and related activities	5.79	7.89	0.88	0.98	1.49	0.61	0.72	1.33	0.34
Investment banking and securities dealing	25.47	33.51	0.33	0.29	0.76	0.11	0.70	1.23	0.42
Securities brokerage	19.02	23.12	1.45	1.76	3.07	6.91	1.31	4.69	0.66
Commodity contracts dealing and brokerage	31.89	41.20	2.94	4.93	4.89	(4)	7.37	7.18	5.90
Securities, commodity exchanges, and other financial investment activities	6.87	9.35	2.16	2.44	2.56	4.46	1.48	1.98	0.66
Insurance carriers and related activities	2.74	4.07	0.15	0.17	0.19	0.13	0.42	1.40	0.10
Life insurance	0.38	1.89	0.02	0.01	0.03	0.03	0.07	0.32	0.05
Mutual property and casualty companies (Form 1120-PC)	4.58	6.18	0.06	0.04	0.06	0.07	0.18	3.52	0.19
Stock property and casualty companies (Form 1120-PC)	0.95	2.16	0.23	0.25	0.26	0.31	0.08	1.64	0.08
Insurance agencies and brokerages	3.49	4.92	3.51	4.36	3.61	33.33	5.40	11.62	3.75
Other insurance related activities (including third-party admin. of Ins., etc.)	14.51	18.75	2.58	2.64	2.68	(4)	2.41	7.13	0.86
Funds, trusts, and other financial vehicles	6.28	5.10	0.13	0.13	23.80	28.54	0.15	0.85	1.37
Open-end investment funds (Form 1120-RIC)	(23)	0.57	0.13	0.13	-	-	0.15	0.93	0.11
Other financial vehicles (including mortgage REIT's)	15.35	23.45	0.55	0.53	23.80	28.54	0.49	1.16	1.42

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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)
Finance and insurance--continued									
Real estate and rental and leasing	**1.14**	**2.97**	**4.40**	**6.83**	**2.53**	**5.74**	**22.49**	**1.65**	**1.94**
Real estate	1.00	3.04	6.71	8.83	4.16	11.77	25.12	1.94	2.86
Lessors of buildings (including Equity REIT's)	2.64	6.09	13.82	17.10	4.09	13.86	36.66	2.48	4.87
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REIT's)	5.09	9.66	4.23	5.62	10.05	15.99	5.63	2.64	5.17
Offices of real estate agents and brokers	4.41	6.10	8.51	10.22	8.90	13.59	7.81	6.38	8.18
Other real estate activities	3.80	6.17	8.16	10.51	7.98	5.29	6.27	5.82	5.85
Rental and leasing services	6.81	10.76	2.48	5.85	2.74	6.57	6.01	3.14	3.49
Automotive equipment rental and leasing	19.67	26.42	2.09	6.89	2.30	7.00	11.24	3.83	6.52
Other consumer goods and general rental centers	16.54	23.70	7.21	11.66	7.28	9.41	20.81	5.54	3.87
Commercial and industrial machinery and equipment rental and leasing	9.53	14.55	5.15	10.06	5.67	12.20	7.42	4.94	4.55
Lessors of nonfinancial intangible assets (except copyrighted works)	32.97	42.99	7.10	7.73	12.28	2.90	5.12	18.19	1.43
Professional, scientific, and technical services	**1.02**	**1.76**	**2.23**	**2.66**	**2.30**	**4.99**	**1.22**	**1.58**	**0.69**
Legal services	5.00	5.99	6.35	7.28	6.52	23.44	6.01	15.72	6.43
Accounting, tax preparation, bookkeeping, and payroll services	6.11	7.51	7.31	7.90	7.60	18.12	6.32	15.07	1.53
Architectural, engineering, and related services	5.47	6.88	8.19	9.64	8.32	11.41	4.06	7.39	1.99
Specialized design services	9.38	11.84	12.67	14.32	12.71	19.60	15.28	22.08	27.15
Computer systems design and related services	4.48	6.12	2.70	3.04	2.77	5.06	2.85	3.53	1.32
Management, scientific, and technical consulting services	3.59	4.78	5.66	6.54	5.67	16.64	3.51	6.11	2.04
Scientific research and development services	11.94	20.17	3.66	4.36	4.39	5.65	3.01	1.83	1.02
Advertising and related services	7.90	11.18	7.17	6.63	7.44	13.56	6.13	7.00	2.13
Other professional, scientific, and technical services	5.57	7.06	4.73	5.52	4.84	7.21	6.23	5.80	4.14
Management of companies (holding companies)	**5.78**	**8.14**	**0.18**	**0.25**	**0.20**	**0.77**	**1.37**	**0.61**	**1.70**
Offices of bank holding companies	8.03	1.35	0.09	0.12	0.20	(4)	0.50	0.09	0.01
Offices of other holding companies	6.40	10.17	3.61	3.63	2.40	12.90	3.95	1.82	5.65
Administrative and support and waste management and remediation services	**2.69**	**3.84**	**3.16**	**3.56**	**3.25**	**4.92**	**2.44**	**4.91**	**0.91**
Administrative and support services	2.78	4.03	3.78	4.32	3.88	5.76	2.93	5.23	1.23
Employment services	10.91	16.24	9.14	10.30	9.31	11.00	6.75	12.48	1.14
Travel arrangement and reservation services	13.34	18.72	9.33	10.76	9.73	17.00	6.86	19.41	4.94
Other administrative and support services	3.20	4.41	3.44	3.60	3.53	6.12	3.70	6.07	1.75
Waste management and remediation services	12.56	15.26	4.36	4.79	4.45	6.75	5.20	14.35	1.11
Educational services	**7.01**	**9.72**	**3.87**	**4.05**	**3.91**	**12.23**	**2.97**	**11.21**	**0.85**
Health care and social assistance	**1.36**	**2.06**	**2.30**	**2.46**	**2.39**	**4.49**	**1.82**	**4.60**	**1.12**
Offices of health practitioners and outpatient care centers	1.40	2.16	3.49	3.88	3.61	6.52	2.22	6.21	2.62
Offices of physicians	3.41	4.37	5.55	6.41	5.71	14.79	4.29	8.71	6.44
Offices of dentists	5.51	6.46	6.55	7.65	6.67	15.10	7.46	17.04	20.92
Offices of other health practitioners	4.73	5.63	7.35	8.42	7.52	12.31	7.05	13.08	7.25
Outpatient care centers	18.34	23.95	6.83	7.57	7.39	7.88	6.93	14.70	1.90
Miscellaneous health care and social assistance	5.44	7.59	4.05	4.89	4.08	6.20	4.57	8.19	1.50
Hospitals, nursing, and residential care facilities	10.49	13.74	2.81	2.93	3.07	12.41	5.16	12.83	1.42
Arts, entertainment, and recreation	**4.11**	**6.45**	**4.27**	**5.66**	**4.54**	**10.42**	**5.52**	**5.01**	**3.95**
Other arts, entertainment, and recreation	5.16	8.10	6.69	8.61	7.08	11.42	7.17	8.92	5.85
Amusement, gambling, and recreation industries	6.87	10.72	5.47	7.23	5.85	16.83	8.65	5.66	5.39
Accommodation and food services	**1.48**	**3.46**	**1.56**	**2.18**	**1.67**	**2.11**	**2.00**	**2.62**	**0.52**
Accommodation	7.69	12.99	1.82	3.57	2.17	6.00	3.28	2.37	0.84
Food services and drinking places	1.50	3.61	1.94	2.47	2.02	2.23	2.38	5.55	0.64
Other services	**2.02**	**3.26**	**3.42**	**4.39**	**3.52**	**5.29**	**4.53**	**6.44**	**3.91**
Repair and maintenance	2.78	4.63	4.41	5.54	4.45	5.22	6.65	9.06	8.25
Automotive repair and maintenance	4.11	6.28	5.91	7.46	5.93	7.29	8.87	11.55	13.34
Other repair and maintenance	6.83	9.06	7.89	9.35	8.03	8.26	11.26	15.02	10.78
Personal and laundry services	3.24	5.37	6.14	7.88	6.28	13.33	6.54	10.07	3.85
Religious, grantmaking, civic, professional, and similar organizations	6.15	8.57	7.85	8.99	8.60	23.67	14.18	20.12	15.61
Not allocable	**49.49**	**-**	**72.84**	**-**	**72.84**	**99.81**	**-**	**69.46**	**-**

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	**0.13**	**0.02**	**0.11**	**0.34**	**0.20**	**0.01**	**0.04**	**0.12**	**0.15**
Agriculture, forestry, fishing and hunting	**3.72**	**1.08**	**13.87**	**18.05**	**3.84**	**1.50**	**6.24**	**2.99**	**3.71**
Agricultural production	4.02	1.05	14.76	10.43	4.17	1.64	7.37	2.82	3.38
Forestry and logging	15.97	27.25	34.18	3.29	16.05	7.95	13.47	24.25	33.86
Support activities and fishing, hunting, and trapping	12.79	(4)	35.66	48.16	12.88	6.58	17.43	11.79	11.36
Mining	**0.17**	**0.02**	**0.27**	**0.37**	**0.41**	**0.16**	**0.32**	**0.54**	**0.54**
Oil and gas extraction	0.29	0.05	0.95	0.60	0.71	0.25	0.43	0.58	0.65
Coal mining	0.29	(4)	(4)	67.86	0.39	0.59	2.09	2.08	1.72
Metal ore mining	0.03	(4)	(4)	(4)	0.09	0.20	0.32	0.14	0.14
Nonmetallic mineral mining and quarrying	2.67	0.55	0.57	4.14	3.11	2.28	3.28	4.36	4.56
Support activities for mining	0.77	0.05	0.49	7.46	1.21	0.55	1.07	1.37	1.35
Utilities	**0.24**	**(4)**	**0.14**	**0.54**	**0.29**	**0.05**	**0.17**	**0.06**	**0.07**
Electric power generation, transmission, and distribution	0.12	(4)	0.28	0.51	0.15	0.04	0.25	0.03	0.04
Natural gas distribution	2.08	(4)	3.18	(4)	2.10	0.15	0.33	0.20	0.23
Water, sewage, and other systems	3.29	-	(4)	9.94	3.32	1.68	2.56	1.91	2.93
Combination gas and electric	(4)	(4)	(4)	-	(4)	0.01	0.02	(23)	0.01
Construction	**1.84**	**0.16**	**8.20**	**15.83**	**1.98**	**0.56**	**1.47**	**1.56**	**1.93**
Construction of buildings	3.06	0.45	25.72	37.87	3.09	1.16	2.50	2.98	4.15
Heavy and civil engineering construction and land subdivision	2.42	0.02	7.25	7.53	2.79	1.56	2.52	2.99	3.57
Heavy and civil engineering construction	2.32	0.02	8.19	11.33	2.68	1.68	2.05	3.36	3.77
Land subdivision	16.81	(4)	12.33	0.94	18.45	3.15	8.21	6.50	10.00
Specialty trade contractors	4.07	1.36	17.70	31.22	4.21	1.69	3.22	2.68	2.96
Electrical contractors	8.94	0.96	29.47	81.37	9.36	4.18	5.61	6.43	6.50
Plumbing, heating, and air-conditioning contractors	8.14	5.99	39.93	64.93	8.29	4.59	7.15	5.87	7.25
Other specialty trade contractors	5.60	2.53	17.74	36.09	5.77	2.35	4.79	3.53	3.80
Manufacturing	**0.05**	**0.01**	**0.17**	**0.41**	**0.10**	**0.04**	**0.10**	**0.19**	**0.19**
Food manufacturing	0.21	0.05	0.84	3.54	0.30	0.15	0.43	0.83	0.81
Animal food manufacturing, grain and oilseed milling	0.54	(4)	0.97	39.50	0.77	0.70	1.65	1.09	1.51
Sugar and confectionery product	0.24	0.05	0.47	(4)	0.67	0.35	0.75	1.84	1.26
Fruit and vegetable preserving, and specialty food	0.57	(4)	(4)	-	0.69	0.94	1.20	2.30	3.96
Dairy product	2.95	(4)	0.66	70.41	5.49	1.87	3.30	3.01	2.06
Meat and seafood processing	0.47	(4)	2.02	3.11	0.51	1.46	2.20	2.91	2.86
Bakeries and tortilla manufacturing	1.61	(4)	4.02	22.06	2.74	1.64	2.68	4.96	3.66
Other food	0.46	0.75	1.60	0.83	0.49	0.14	0.43	1.73	1.34
Beverage and tobacco product manufacturing	0.13	(4)	1.86	0.83	0.18	0.28	0.57	1.23	1.39
Soft drink and ice	0.34	(4)	(4)	(4)	0.94	0.44	0.90	1.56	1.16
Breweries	0.35	(4)	(4)	-	0.44	0.39	0.70	3.63	7.35
Wineries and distilleries	0.53	(4)	11.00	9.35	0.56	1.68	2.45	4.01	2.76
Tobacco manufacturing	0.08	(4)	(4)	-	0.08	0.21	0.91	0.82	0.79
Textile mills and textile product mills	6.47	0.26	9.91	(4)	7.18	2.53	3.18	3.55	8.85
Textile mills	7.54	(4)	(4)	(4)	9.06	3.41	5.00	5.07	6.04
Textile product mills	9.80	0.08	13.93	-	10.37	3.62	4.21	4.94	13.32
Apparel manufacturing	1.63	(4)	4.59	24.88	2.44	2.62	4.51	4.56	3.37
Apparel knitting mills	20.76	(4)	25.14	94.53	23.00	2.05	41.99	9.49	14.12
Cut and sew apparel contractors and manufacturers	1.26	(4)	4.75	23.68	1.95	3.36	3.95	5.55	3.33
Apparel accessories and other apparel	28.90	(4)	20.56	-	29.28	11.57	38.66	14.33	12.76
Leather and allied product manufacturing	3.44	(4)	(4)	-	4.35	3.41	5.23	7.65	6.74
Wood product manufacturing	7.06	0.03	11.99	12.78	7.67	2.12	3.95	3.56	4.19
Paper manufacturing	0.26	0.07	0.04	0.43	0.52	0.35	0.56	0.96	0.89
Pulp, paper, and paperboard mills	0.28	(4)	0.06	(4)	0.53	0.22	0.49	0.45	0.43
Converted paper product	0.30	0.07	0.04	14.71	0.59	0.67	0.91	1.99	1.68
Printing and related support activities	1.71	6.78	11.24	28.41	1.67	2.22	5.32	4.53	4.68
Petroleum and coal products manufacturing	0.02	(23)	0.04	0.02	0.17	0.03	0.12	0.13	0.20
Petroleum refineries (including integrated)	0.01	(23)	(4)	(4)	0.12	0.01	0.03	0.05	0.04
Asphalt paving, roofing, other petroleum and coal products	2.50	2.00	11.16	95.36	2.55	4.41	30.29	9.17	9.25
Chemical manufacturing	0.08	0.02	0.19	1.43	0.16	0.07	0.13	0.24	0.26
Basic chemical	0.31	0.05	0.80	12.13	0.68	0.15	0.38	0.35	0.56
Resin, synthetic rubber, and fibers and filaments	0.60	(4)	0.33	4.81	1.20	0.39	1.37	0.64	0.51
Pharmaceutical and medicine	0.07	0.01	0.10	0.91	0.13	0.06	0.10	0.33	0.37
Paint, coating, and adhesive	0.88	0.09	2.65	30.45	1.66	1.25	5.17	2.36	2.00
Soap, cleaning compound, and toilet preparation	0.15	0.08	0.72	(4)	0.24	0.27	0.42	1.17	1.30
Other chemical product and preparation	1.29	0.12	3.72	23.39	1.68	0.77	1.23	1.33	0.94
Plastics and rubber products manufacturing	1.71	0.36	3.31	0.69	2.15	0.91	1.99	2.03	2.15
Plastics product	2.31	0.46	6.85	4.61	2.82	1.30	2.45	2.92	2.35
Rubber product	2.25	(4)	0.33	(4)	3.09	0.88	2.42	1.17	4.71
Nonmetallic mineral product manufacturing	1.87	0.23	2.68	4.77	2.61	0.57	0.79	1.51	1.74
Clay, refractory, and other nonmetallic mineral product	3.49	4.12	5.83	(4)	3.77	1.75	2.21	5.02	3.78
Glass and glass product	2.14	(4)	1.65	(4)	3.69	0.88	1.01	3.10	5.49
Cement, concrete, lime and gypsum product	5.07	(4)	16.88	96.55	6.09	0.86	1.26	1.93	2.06
Primary metal manufacturing	0.72	0.23	2.48	0.45	0.91	0.39	0.91	0.89	0.82
Iron, steel mills and steel product	1.59	2.74	0.79	(4)	1.69	0.68	1.38	1.07	0.98
Nonferrous metal production and processing	1.00	(4)	8.68	0.40	1.88	0.44	1.29	1.30	1.71

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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	0.91	0.01	6.92	(4)	0.99	2.80	3.16	5.13	3.84
Fabricated metal product manufacturing	1.01	0.13	2.73	1.30	1.39	0.35	0.71	1.70	1.77
Forging and stamping	6.46	4.30	4.01	(4)	7.13	3.94	5.11	6.69	5.91
Cutlery, hardware, spring and wire: machine shops, nut, bolt	2.77	0.20	12.96	3.11	3.93	0.83	2.42	5.04	4.87
Architectural and structural metals	6.17	(4)	9.70	2.49	8.31	3.24	5.08	5.28	5.83
Boiler, tank, and shipping container	2.95	(4)	1.02	6.26	3.21	1.44	3.83	2.24	2.01
Coating, engraving, heat treating, and allied activities	8.03	(4)	17.82	21.53	8.91	5.03	9.61	10.76	11.32
Other fabricated metal product	1.19	0.18	1.93	1.18	1.73	0.49	0.73	2.85	2.61
Machinery manufacturing	0.40	0.06	1.42	3.64	0.68	0.30	0.60	1.18	1.39
Agriculture, construction, and mining machinery	0.37	(23)	0.63	(4)	0.71	0.29	0.70	1.28	3.10
Industrial machinery	0.93	0.26	1.42	6.58	1.23	1.76	2.10	4.27	4.02
Commercial and service industry machinery	1.29	0.21	1.81	(4)	3.64	0.67	1.74	1.51	0.88
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	4.58	5.11	31.22	93.86	3.94	1.22	2.28	3.20	2.69
Metalworking machinery	5.67	(4)	18.19	72.60	8.81	3.84	6.64	8.67	7.37
Engine, turbine and power transmission equipment	3.50	(4)	2.59	(4)	8.03	0.82	1.29	1.60	1.87
Other general purpose machinery	1.57	0.35	9.12	50.60	2.37	0.87	1.32	2.98	1.78
Computer and electronic product manufacturing	0.10	0.02	0.38	1.74	0.15	0.13	0.41	0.53	0.35
Computer and peripheral equipment	0.13	0.01	0.46	(4)	0.38	0.11	0.18	0.36	0.30
Communications equipment	0.38	(4)	1.08	- 25.60	0.59	0.47	1.43	1.28	0.90
Audio and video equipment manufacturing, and reproducing magnetic and optical media	4.99	0.24	21.32	-	4.58	0.77	11.19	8.51	1.97
Semiconductor and other electronic component	0.13	0.02	0.17	0.67	0.16	0.29	0.36	0.79	0.66
Navigational, measuring, electromedical, and control instruments	0.44	0.24	1.81	3.78	0.58	0.45	0.61	1.29	1.36
Electrical equipment, appliance, and component manufacturing	0.45	0.04	1.80	19.87	1.63	0.11	0.40	0.64	0.44
Electrical lighting equipment and household appliance	0.24	(4)	1.99	61.60	3.66	0.06	0.19	0.29	0.22
Electrical equipment	0.91	0.16	1.90	44.87	1.18	1.10	1.07	2.92	4.04
Other electrical equipment and component	2.32	0.36	4.64	16.24	4.19	0.85	1.60	3.70	2.22
Transportation equipment manufacturing	0.22	0.19	0.41	27.95	0.30	0.10	0.30	0.26	0.17
Motor vehicles and parts	0.76	1.11	1.67	3.28	0.94	0.13	0.44	0.32	0.17
Aerospace product and parts	0.17	(23)	0.38	(4)	0.26	0.15	0.33	0.44	0.42
Ship and boat building	0.50	(4)	0.87	61.62	0.57	1.43	1.79	4.33	5.06
Other transportation equipment and railroad rolling stock	2.24	(4)	2.12	98.40	2.36	1.03	1.73	1.39	1.02
Furniture and related product manufacturing	1.83	(4)	5.00	-	2.95	2.50	4.33	5.00	5.65
Miscellaneous manufacturing	0.39	0.17	2.05	4.33	0.51	0.43	0.79	1.34	1.02
Medical equipment and supplies	0.33	0.02	1.21	5.70	0.44	0.29	0.58	1.07	0.64
Other miscellaneous manufacturing	1.63	1.27	13.59	1.86	1.93	1.69	3.15	3.32	3.47
Wholesale and retail trade	**0.14**	**0.14**	**0.31**	**0.65**	**0.16**	**0.13**	**0.30**	**0.31**	**0.33**
Wholesale trade	**0.93**	**2.84**	**1.56**	**8.38**	**0.85**	**0.29**	**0.43**	**0.56**	**0.57**
Merchant wholesalers, durable goods	0.63	0.76	0.95	2.89	0.72	0.45	1.02	0.98	0.80
Motor vehicle and motor vehicle parts and supplies	2.39	6.46	6.47	5.90	2.52	0.86	2.41	0.83	0.38
Lumber and other construction materials	8.82	6.73	22.78	13.79	8.90	4.48	6.12	7.06	7.46
Professional and commercial equipment and supplies	0.71	(4)	0.62	11.74	0.84	0.91	1.83	2.15	1.91
Metal and mineral (except petroleum)	2.02	(4)	12.58	1.55	2.21	2.04	3.30	2.85	3.10
Electrical and electronic goods	1.74	1.96	3.11	6.71	2.15	0.86	2.40	2.06	1.67
Hardware, plumbing, heating equipment and supplies	4.34	25.31	15.03	36.03	4.36	3.46	5.08	7.85	9.16
Machinery, equipment, and supplies	1.85	5.39	14.02	18.59	1.90	1.66	2.31	2.58	2.96
Furniture, sports, toys, recycle, jewelry, and other durable goods	2.19	0.39	10.39	11.99	2.73	2.07	3.93	4.37	4.36
Merchant wholesalers, nondurable goods	0.22	0.16	0.13	0.50	0.28	0.21	0.25	0.65	0.69
Paper and paper product	6.38	6.06	44.42	(4)	6.60	4.11	8.09	7.64	8.67
Drugs and druggists' sundries	0.20	0.15	0.04	0.29	0.23	0.40	0.60	0.96	0.91
Apparel, piece goods, and notions	0.79	0.20	0.27	(4)	1.22	1.26	1.05	2.08	1.75
Grocery and related product	0.41	0.03	0.21	46.63	0.48	0.24	0.24	0.75	1.06
Farm product raw material	0.64	(4)	1.29	0.49	1.30	0.87	1.38	3.19	3.07
Chemical and allied products	3.53	(4)	16.78	40.04	3.78	2.19	2.80	4.20	4.68
Petroleum and petroleum products	1.18	0.15	9.30	8.71	1.51	0.96	1.43	2.38	1.58
Beer, wine, and distilled alcoholic beverage	6.47	2.60	5.85	11.07	6.77	2.09	2.69	6.03	5.66
Miscellaneous nondurable goods	0.73	0.60	2.83	0.13	1.21	1.64	2.36	3.25	3.68
Wholesale electronic markets and agents and brokers	8.46	-	(4)	(4)	8.53	7.70	14.70	14.69	20.48
Retail trade	**0.31**	**2.08**	**0.75**	**11.23**	**0.28**	**0.32**	**0.70**	**0.41**	**0.46**
Motor vehicle dealers and parts dealers	1.22	35.84	3.42	20.56	1.23	1.03	3.81	1.70	2.67
New and used car dealers	2.29	69.89	10.07	21.98	2.30	1.57	5.17	2.00	3.14
Other motor vehicle and parts dealers	1.48	1.79	3.29	16.58	1.50	2.92	5.11	3.67	4.93
Furniture and home furnishings stores	1.07	(4)	2.21	-	1.08	3.00	6.83	3.50	5.24
Electronics and appliance stores	0.67	0.18	23.10	4.66	0.50	2.01	4.61	3.17	3.12
Building material and garden equipment and supplies dealers	0.29	0.03	3.17	75.05	0.30	1.00	2.22	1.48	1.39
Homes centers; paint and wallpaper stores	0.06	(4)	0.62	(4)	0.06	0.44	0.95	0.51	0.39
Hardware stores	15.47	-	30.09	-	15.99	9.57	16.84	10.55	10.45
Other building material dealers	9.73	94.47	42.37	69.84	9.93	4.36	9.63	7.30	7.14
Lawn and garden equipment and supplies stores	27.99	-	67.30	96.97	29.26	12.50	22.55	16.51	18.11

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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	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	0.60	4.02	0.39	13.99	0.62	0.70	1.79	0.87	0.97
Food and beverage stores	0.53	4.02	0.39	13.99	0.54	0.72	1.66	0.89	0.99
Beer, wine, and liquor stores	24.32	-	(4)	-	24.36	9.37	20.54	13.04	12.71
Health and personal care stores	0.40	0.47	1.83	(4)	0.40	0.65	0.94	1.33	1.83
Gasoline stations	5.20	(4)	5.84	(4)	5.53	2.67	6.99	3.31	3.26
Clothing and clothing accessories stores	0.32	(23)	0.21	0.75	0.37	1.04	1.80	0.92	0.67
Sporting goods, hobby, book, and music stores	1.12	(4)	0.97	84.02	1.34	2.04	7.87	2.18	2.38
General merchandise stores	0.07	(23)	0.04	4.84	0.08	0.13	0.72	0.15	0.08
Miscellaneous store retailers	1.19	0.45	1.77	63.10	1.49	2.22	5.03	3.43	2.61
Nonstore retailers	1.24	0.16	2.38	3.05	2.67	0.82	1.22	3.24	2.33
Wholesale and retail trade not allocable	**99.81**	**-**	**-**	**-**	**99.81**	**97.67**	**76.87**	**-**	**-**
Transportation and warehousing	**1.00**	**0.25**	**2.14**	**2.27**	**1.09**	**0.33**	**1.33**	**0.63**	**1.16**
Air, rail, and water transportation	0.54	(4)	4.09	0.52	0.54	0.28	2.28	0.43	0.97
Air transportation	2.52	(4)	(4)	0.30	2.86	0.35	12.43	0.79	1.83
Rail transportation	0.36	(4)	4.21	39.01	0.27	0.13	0.25	0.14	0.19
Water transportation	3.10	(4)	(4)	(4)	3.15	2.36	4.96	2.79	3.28
Truck transportation	3.50	2.74	22.20	7.47	3.54	1.62	3.95	3.15	4.06
Transit and ground passenger transportation	18.16	(4)	1.62	72.33	20.03	4.53	10.13	8.01	9.76
Pipeline transportation	2.97	-	(4)	-	2.97	0.90	1.75	0.52	1.32
Other transportation and support activities	2.47	0.29	0.63	23.23	2.90	0.81	1.84	1.94	1.60
Warehousing and storage	4.38	1.98	0.92	(4)	4.89	3.09	4.63	5.39	5.54
Information	**0.12**	**0.07**	**0.23**	**1.96**	**0.17**	**0.07**	**0.42**	**0.23**	**0.36**
Publishing industries (except Internet)	0.19	0.01	0.23	0.42	0.36	0.23	1.17	1.44	0.69
Newspaper publishers	2.32	4.25	2.38	44.78	2.33	1.37	12.87	3.74	3.42
Periodical publishers	1.39	(4)	(4)	31.14	1.65	1.04	4.59	6.31	3.55
Book publishers	0.92	0.27	0.12	(4)	1.18	0.78	4.94	3.77	0.83
Database directory and other publishers	3.76	(4)	(4)	(4)	4.97	1.13	6.78	8.43	6.84
Software publishers	0.16	(23)	0.25	(4)	0.34	0.22	1.24	0.69	0.52
Motion picture and sound recording industries	0.29	0.19	1.57	-	0.42	0.31	2.17	3.57	3.93
Motion picture and video industries (except video rental)	0.28	0.18	1.57	-	0.41	0.31	2.21	3.64	4.13
Sound recording industries	12.52	48.17	-	-	12.86	1.33	8.04	17.88	3.16
Broadcasting (except Internet)	0.32	0.31	0.45	16.77	0.42	0.25	1.33	0.91	1.03
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	0.21	0.63	0.84	4.31	0.23	0.06	0.38	0.15	0.17
Data Processing, Hosting, and Related Services	1.67	0.21	6.38	49.76	1.83	0.75	1.66	1.15	1.23
Other information services	0.48	0.01	0.21	(4)	0.57	0.55	1.28	1.94	1.32
Finance and insurance	**0.09**	**0.05**	**0.11**	**0.24**	**0.11**	**0.01**	**0.03**	**0.32**	**0.17**
Credit intermediation	0.12	(4)	0.17	0.08	0.14	0.02	1.34	0.48	0.16
Depository credit intermediation	2.34	(4)	1.66	8.57	2.41	0.70	4.11	0.64	1.00
Commercial banking	0.05	(4)	0.50	0.04	0.05	0.19	9.51	0.34	0.11
Savings institutions, credit unions, and other depository credit intermediation	0.04	(4)	0.02	(4)	0.04	0.04	3.77	0.10	0.23
Nondepository credit intermediation	1.91	(4)	0.68	9.76	1.46	0.15	1.36	0.70	0.29
Credit card issuing and other consumer credit	0.38	(4)	0.26	(4)	0.43	0.12	0.41	0.21	0.07
Real estate credit (including mortgage bankers and originators)	5.80	-	(4)	(4)	5.86	1.30	6.86	5.82	5.28
International, secondary financing, and other nondepository credit intermediation	0.91	(4)	(4)	5.05	0.94	0.02	5.47	3.23	4.23
Activities related to credit intermediation (loan brokers, check clearing, etc.)	0.16	(4)	1.61	(4)	0.20	0.57	1.52	3.88	1.27
Securities, commodity contracts and other financial investments and related activities	0.30	0.11	0.80	2.68	0.40	0.03	0.17	0.99	0.87
Investment banking and securities dealing	0.42	0.07	(4)	-	0.80	0.01	0.09	0.14	0.19
Securities brokerage	0.60	0.07	(4)	18.47	0.62	0.04	0.44	2.10	1.07
Commodity contracts dealing and brokerage	5.50	(4)	(4)	(4)	5.76	0.37	4.33	10.67	5.07
Securities, commodity exchanges, and other financial investment activities	0.55	1.05	5.00	2.03	0.59	0.19	0.48	1.81	1.67
Insurance carriers and related activities	0.08	(23)	0.05	0.12	0.10	0.02	0.08	0.46	0.28
Life insurance	0.05	(23)	(23)	0.30	0.08	(23)	0.01	(23)	(23)
Mutual property and casualty companies (Form 1120-PC)	0.16	0.01	0.10	0.01	0.18	0.05	0.06	0.14	0.06
Stock property and casualty companies (Form 1120-PC)	0.08	(23)	(4)	0.06	0.09	0.04	0.19	0.08	0.06
Insurance agencies and brokerages	3.25	(23)	1.35	47.55	4.64	1.06	1.67	4.59	4.79
Other insurance related activities (including third-party admin. of Ins., etc.)	0.81	0.06	0.38	(4)	0.82	0.67	1.56	4.26	3.87
Funds, trusts, and other financial vehicles	1.31	2.91	4.08	(4)	1.30	0.01	0.01	1.40	1.71
Open-end investment funds (Form 1120-RIC)	0.32	-	-	-	0.32	0.01	0.01	0.75	0.25
Other financial vehicles (including mortgage REIT's)	1.31	2.91	4.08	(4)	1.31	0.08	0.13	1.41	1.76

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	**1.82**	**1.51**	**3.24**	**1.90**	**2.01**	**0.28**	**0.63**	**0.62**	**0.99**
Real estate	2.77	1.13	10.65	19.41	2.90	0.30	0.63	0.60	1.07
Lessors of buildings (including Equity REIT's)	4.85	3.35	2.68	13.47	4.97	0.47	0.70	0.73	1.07
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REIT's)	4.75	4.93	20.34	12.87	4.90	0.97	1.15	1.84	3.33
Offices of real estate agents and brokers	5.68	11.63	53.42	(4)	5.70	2.97	14.24	6.45	8.50
Other real estate activities	5.78	0.76	16.89	49.38	6.51	2.00	4.99	4.26	5.27
Rental and leasing services	3.13	7.74	9.91	1.63	3.49	0.89	4.08	1.94	1.35
Automotive equipment rental and leasing	5.63	(4)	(4)	1.12	11.16	1.26	3.78	2.09	1.33
Other consumer goods and general rental centers	3.04	(4)	(4)	-	3.53	5.49	21.66	8.55	8.71
Commercial and industrial machinery and equipment rental and leasing	4.12	9.88	20.91	24.43	4.19	1.41	6.36	3.31	2.33
Lessors of nonfinancial intangible assets (except copyrighted works)	1.36	2.47	0.97	(4)	1.50	1.20	2.47	3.48	5.29
Professional, scientific, and technical services	**0.66**	**0.64**	**1.47**	**1.76**	**0.80**	**0.35**	**1.36**	**1.45**	**1.31**
Legal services	6.11	(4)	39.51	85.10	6.14	4.92	17.75	7.18	10.09
Accounting, tax preparation, bookkeeping, and payroll services	1.52	0.04	10.22	-	1.59	0.95	3.40	6.93	6.39
Architectural, engineering, and related services	2.00	2.51	7.48	2.14	2.43	1.14	2.19	4.09	2.92
Specialized design services	27.74	-	69.92	-	26.65	10.37	101.95	9.40	13.99
Computer systems design and related services	1.23	1.19	1.83	5.00	1.52	0.72	1.78	2.40	2.24
Management, scientific, and technical consulting services	1.94	0.70	7.33	13.50	2.63	1.63	5.94	3.93	3.95
Scientific research and development services	0.98	0.28	1.36	2.89	1.15	1.06	3.45	3.01	3.24
Advertising and related services	1.71	0.46	14.26	10.65	2.08	1.21	4.86	5.55	4.76
Other professional, scientific, and technical services	3.65	3.63	35.42	11.91	4.12	1.74	4.20	5.99	5.02
Management of companies (holding companies)	**1.71**	**0.32**	**0.11**	**2.24**	**2.77**	**0.01**	**0.09**	**0.20**	**0.05**
Offices of bank holding companies	0.01	(4)	(23)	0.20	0.01	0.01	0.04	0.06	0.01
Offices of other holding companies	5.64	0.53	7.81	4.11	10.98	0.42	0.95	9.68	8.43
Administrative and support and waste management and remediation services	**0.80**	**0.62**	**1.08**	**21.04**	**0.99**	**0.64**	**1.78**	**1.91**	**2.03**
Administrative and support services	1.08	0.63	1.39	22.05	1.47	0.85	2.00	2.85	2.62
Employment services	1.03	1.34	0.66	23.96	1.60	2.01	2.89	4.61	2.73
Travel arrangement and reservation services	4.76	1.27	14.42	59.98	5.47	1.85	3.31	4.33	5.27
Other administrative and support services	1.50	0.36	2.79	26.28	1.91	1.16	3.02	3.41	3.14
Waste management and remediation services	1.05	(4)	1.58	67.57	1.09	1.34	3.79	2.78	3.40
Educational services	**0.76**	**0.72**	**10.92**	**12.04**	**0.77**	**1.76**	**3.18**	**3.76**	**2.82**
Health care and social assistance	**1.06**	**3.42**	**3.19**	**6.41**	**1.08**	**0.57**	**3.24**	**1.42**	**1.84**
Offices of health practitioners and outpatient care centers	2.49	(4)	18.05	32.59	2.51	1.12	5.53	2.82	3.72
Offices of physicians	6.15	(4)	35.12	39.34	6.25	2.76	22.19	4.91	6.31
Offices of dentists	20.80	-	36.65	-	21.04	5.68	19.64	6.66	9.07
Offices of other health practitioners	7.12	(4)	93.31	16.81	7.15	4.69	9.99	7.89	8.18
Outpatient care centers	1.84	(4)	(4)	(4)	1.85	1.01	3.30	4.84	3.94
Miscellaneous health care and social assistance	1.39	(4)	10.51	6.29	1.40	1.51	3.88	3.80	2.97
Hospitals, nursing, and residential care facilities	1.36	45.77	1.82	2.86	1.43	0.84	7.69	1.36	1.23
Arts, entertainment, and recreation	**3.58**	**2.47**	**20.81**	**1.42**	**3.70**	**1.60**	**7.19**	**3.19**	**3.83**
Other arts, entertainment, and recreation	5.31	(4)	41.14	(4)	5.40	2.45	12.23	5.08	8.58
Amusement, gambling, and recreation industries	4.86	5.05	24.13	1.45	5.08	2.12	8.84	3.89	4.24
Accommodation and food services	**0.40**	**0.01**	**1.63**	**12.60**	**0.79**	**0.43**	**1.96**	**1.10**	**1.44**
Accommodation	0.77	0.02	2.63	14.49	4.58	0.63	2.28	1.54	1.86
Food services and drinking places	0.47	0.01	1.68	18.40	0.74	0.77	3.04	1.75	2.12
Other services	**3.84**	**1.91**	**8.57**	**30.31**	**4.25**	**1.59**	**5.12**	**3.22**	**3.42**
Repair and maintenance	8.39	6.88	27.00	80.75	9.15	2.78	11.56	4.55	5.47
Automotive repair and maintenance	12.84	4.63	37.36	94.53	13.83	4.85	34.96	5.77	7.20
Other repair and maintenance	11.14	9.02	39.00	94.05	12.23	3.62	8.18	8.84	9.22
Personal and laundry services	3.49	(4)	2.67	33.82	3.93	2.43	8.33	5.06	4.74
Religious, grantmaking, civic, professional, and similar organizations	20.44	65.02	42.99	94.65	20.55	3.33	6.38	9.52	10.12
Not allocable	-	-	-	-	-	-	-	-	-

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."

2010 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	**5,813,725**	**1,000,659**	**3,879,895**	**365,722**	**405,124**	**67,448**
Total assets	**79,904,747,127**	**-**	**373,921,373**	**256,654,268**	**853,599,297**	**472,346,165**
Cash	3,892,719,636	-	92,619,380	45,845,631	128,384,020	63,196,294
Notes and accounts receivable	12,717,849,218	-	34,643,261	33,022,573	151,970,808	93,766,009
Less: Allowance for bad debts	318,061,372	-	538,504	478,636	2,469,579	1,747,952
Inventories	1,544,085,221	-	41,081,470	31,851,868	120,972,384	78,848,142
Investments in Government obligations	2,730,470,076	-	80,554	126,295	1,028,687	1,098,222
Tax-exempt securities	1,769,186,602	-	167,266	305,661	1,127,254	1,389,607
Other current assets	4,961,285,424	-	18,774,876	16,313,032	59,921,248	33,812,822
Loans to shareholders	263,417,518	-	25,742,287	12,055,579	22,972,946	7,177,468
Mortgage and real estate loans	7,913,810,230	-	1,901,768	2,409,721	7,360,608	3,546,242
Other investments	29,389,379,468	-	18,446,315	17,268,596	74,780,465	53,664,070
Depreciable assets	9,875,410,289	-	429,677,941	198,596,222	518,594,753	228,356,664
Less: Accumulated depreciation	4,874,203,678	-	329,274,225	135,859,946	326,799,422	137,499,637
Depletable assets	661,360,291	-	982,401	581,922	2,224,970	1,691,468
Less: Accumulated depletion	289,781,404	-	536,657	268,214	1,221,570	615,584
Land	548,409,037	-	14,294,789	18,674,748	55,234,118	22,178,828
Intangible assets (amortizable)	4,577,892,532	-	36,491,103	18,481,753	39,160,753	17,864,434
Less: Accumulated amortization	778,555,076	-	18,945,893	7,855,710	18,112,624	6,336,911
Other assets	5,320,073,116	-	8,313,241	5,583,172	18,469,477	11,955,981
Total liabilities	**79,904,747,127**	**-**	**373,921,373**	**256,654,268**	**853,599,297**	**472,346,165**
Accounts payable	5,767,739,218	-	40,957,778	26,569,891	108,794,375	62,123,127
Mortgages, notes, and bonds payable in less than one year	3,751,650,758	-	35,101,368	19,864,068	75,545,784	55,800,522
Other current liabilities	17,678,400,968	-	47,688,549	22,089,754	82,104,874	45,946,488
Loans from shareholders	786,610,669	-	130,085,445	40,611,150	93,625,480	31,461,802
Mortgages, notes, and bonds payable in one year or more	14,679,741,337	-	97,497,580	69,065,160	208,794,218	94,727,727
Other liabilities	8,302,942,542	-	13,198,891	7,583,064	36,900,921	16,294,013
Capital stock	3,063,511,916	-	51,262,341	23,455,258	75,338,869	40,364,005
Additional paid-in capital	24,282,845,843	-	125,183,387	55,264,045	161,328,289	116,834,300
Retained earnings, appropriated	278,315,896	-	1,855,440	1,904,032	3,414,115	910,890
Retained earnings, unappropriated [26]	3,256,054,568	-	-152,460,440	-1,906,584	31,066,893	18,671,562
Less: Cost of treasury stock	1,943,066,588	-	16,448,966	7,845,569	23,314,520	10,788,271
Total receipts	**26,198,522,973**	**393,467,198**	**1,756,539,037**	**594,642,041**	**1,680,646,351**	**870,244,635**
Business receipts	23,058,234,713	303,191,508	1,724,110,560	578,467,700	1,643,465,902	849,702,887
Interest	1,306,237,091	31,837,240	711,323	481,543	1,779,345	1,283,764
Interest on Government obligations: State and local	59,365,960	1,094,736	75,055	86,818	185,301	302,347
Rents	129,772,908	2,127,539	847,166	595,231	1,224,987	849,421
Royalties	177,416,966	1,483,450	114,397	89,844	307,332	360,405
Net short-term capital gain reduced by net long-term capital loss	38,413,938	364,460	43,941	35,164	136,854	92,876
Net long-term capital gain reduced by net short-term capital loss	108,800,593	22,576,383	1,098,396	766,799	2,133,882	1,188,595
Net gain, noncapital assets	78,722,096	4,753,173	2,470,172	816,333	2,981,157	1,492,520
Dividends received from domestic corporations	30,841,311	55,816	101,398	100,595	300,081	149,377
Dividends received from foreign corporations	144,571,375	230,455	19,270	17,832	71,179	58,600
Other receipts	1,066,146,023	25,752,438	26,947,357	13,184,182	28,060,329	14,763,843
Total deductions	**24,944,310,680**	**369,671,326**	**1,681,494,593**	**575,879,992**	**1,641,931,178**	**851,509,543**
Cost of goods sold [19]	14,501,547,034	167,777,136	652,562,570	302,499,848	1,004,236,231	588,635,741
Inventory, beginning of year	1,383,435,562	25,714,560	45,162,542	30,887,098	116,376,552	70,531,874
Purchases	10,359,959,133	128,086,412	451,588,939	219,954,624	737,504,796	441,010,641
Cost of labor	867,031,963	10,061,027	72,035,402	34,687,783	107,796,489	52,770,799
Additional inventory costs (section 263A)	84,816,488	719,004	4,744,504	2,257,553	6,643,980	3,361,220
Other costs	2,164,427,437	19,595,919	119,880,658	45,487,077	154,294,107	97,378,020
Less: Inventory, end of year	1,482,098,968	21,197,154	40,927,549	30,812,768	119,110,189	76,944,854
Compensation of officers	435,411,600	11,456,426	181,099,452	34,970,133	65,902,645	21,506,339
Salaries and wages	2,534,235,105	40,026,004	280,699,746	80,638,831	196,454,259	84,701,909
Repairs	172,430,241	2,938,739	16,531,198	5,852,823	12,641,485	4,692,846
Bad debts	316,319,889	6,786,023	2,740,647	1,417,205	4,776,397	2,478,292
Rent paid on business property	467,082,617	9,722,350	85,349,549	21,431,348	47,256,396	19,288,807
Taxes paid	493,253,563	8,254,240	51,832,554	15,985,819	38,480,770	15,839,042
Interest paid	888,206,191	21,556,629	10,760,988	4,964,577	13,929,496	6,826,205
Charitable contributions	16,323,649	164,356	201,943	70,132	193,180	101,290
Amortization	192,448,778	3,280,889	2,513,674	1,178,151	2,642,512	1,328,879
Depreciation	727,799,540	7,165,869	23,751,406	10,099,408	27,189,691	14,003,632
Depletion	23,265,631	1,236,872	47,231	41,896	117,702	90,540
Advertising	255,673,826	2,920,589	18,681,275	5,193,736	12,987,686	7,061,016
Pension, profit-sharing, etc., plans	167,035,828	1,246,704	13,455,050	3,258,899	6,676,818	2,677,838
Employee benefit programs	328,756,132	3,713,515	19,409,217	6,818,742	19,113,240	9,561,989
Domestic production activities deduction	24,417,324	60,507	37,008	33,724	225,376	154,324
Net loss, noncapital assets	67,057,227	6,122,957	1,387,309	375,874	1,817,173	1,186,603
Other deductions	3,333,046,505	75,241,520	320,433,776	81,048,846	187,290,121	71,374,250
Total receipts less total deductions	1,254,212,293	23,795,872	75,044,444	18,762,049	38,715,173	18,735,092
Constructive taxable income from related foreign corporations	161,649,459	1,098,721	*7,099	*10,702	22,388	37,322
Net income (less deficit)	**1,356,495,792**	**23,799,857**	**74,976,488**	**18,685,933**	**38,552,260**	**18,470,067**
Income subject to tax	**1,022,175,060**	**15,068,101**	**6,166,532**	**3,230,721**	**10,274,495**	**6,889,980**
Total income tax before credits [7]	358,414,397	5,260,295	1,226,931	779,281	3,110,536	2,266,878
Income tax	354,921,619	5,093,088	1,243,740	775,792	3,078,039	2,235,861
Alternative minimum tax	3,223,751	89,654	3,064	2,359	23,790	26,720
Foreign tax credit	118,076,558	379,827	7,319	10,497	32,802	29,881
General business credit	15,448,643	63,296	39,676	25,607	92,155	62,880
Prior year minimum tax credit	1,540,658	24,075	1,549	*2,276	15,289	11,529
Total income tax after credits [2]	**222,968,658**	**4,788,546**	**1,178,387**	**740,901**	**2,970,288**	**2,162,542**
Distributions, except Form 1120S:						
Cash and property except own stock	585,166,357	10,041,201	2,604,826	1,101,693	3,457,732	2,232,943
Corporation's own stock	12,597,924	*56,645	*2,022	*506	58,097	42,670

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."

2010 Corporation Returns - Basic Tables

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	**43,465**	**16,344**	**10,627**	**9,856**	**5,270**	**6,542**	**2,772**
Total assets	**669,559,543**	**571,609,486**	**753,153,212**	**1,584,104,964**	**1,912,080,043**	**7,526,432,129**	**64,931,286,649**
Cash	86,064,399	64,628,658	72,300,252	115,938,308	114,066,333	329,007,887	2,780,668,475
Notes and accounts receivable	135,189,128	111,189,307	156,829,731	347,721,054	355,938,085	990,481,261	10,307,098,001
Less: Allowance for bad debts	3,800,044	3,857,663	5,081,956	9,388,067	9,743,660	28,287,563	252,667,750
Inventories	106,924,757	71,402,885	65,979,563	87,643,437	75,321,729	222,542,747	641,516,238
Investments in Government obligations	3,072,369	7,297,142	17,759,357	50,639,271	66,720,895	243,591,500	2,339,055,783
Tax-exempt securities	3,199,806	5,916,208	16,314,856	60,308,728	80,855,986	320,004,522	1,279,596,708
Other current assets	44,084,787	38,916,638	44,395,944	78,251,527	81,983,733	282,135,481	4,262,695,336
Loans to shareholders	8,302,563	4,302,594	3,909,264	2,641,147	3,901,592	22,154,932	150,257,147
Mortgage and real estate loans	5,259,919	6,517,968	15,757,223	47,974,754	76,755,361	247,995,394	7,498,331,273
Other investments	95,769,269	110,522,620	175,327,400	469,680,731	697,179,165	3,357,478,337	24,319,262,498
Depreciable assets	290,682,510	211,150,496	222,603,595	334,014,142	318,581,570	1,133,958,978	5,989,193,419
Less: Accumulated depreciation	170,848,873	118,808,952	120,756,045	172,181,593	162,353,667	535,717,511	2,664,103,808
Depletable assets	3,956,202	4,035,095	5,827,418	14,145,719	17,089,475	75,729,930	535,095,690
Less: Accumulated depletion	1,596,240	1,438,794	2,889,218	6,571,406	7,854,831	32,130,830	234,658,060
Land	23,808,061	15,917,189	16,535,293	23,274,608	21,360,569	74,150,539	262,980,296
Intangible assets (amortizable)	30,146,416	35,925,894	60,284,414	119,169,021	157,922,970	679,466,091	3,382,979,684
Less: Accumulated amortization	9,862,465	9,962,260	15,408,591	25,798,241	29,017,252	137,341,652	499,913,477
Other assets	19,206,981	17,954,458	23,464,710	46,641,823	53,371,991	281,212,087	4,833,899,196
Total liabilities	**669,559,543**	**571,609,486**	**753,153,212**	**1,584,104,964**	**1,912,080,043**	**7,526,432,129**	**64,931,286,649**
Accounts payable	84,400,229	65,955,404	78,190,854	143,677,226	144,912,663	500,917,501	4,511,240,169
Mortgages, notes, and bonds payable in less than one year	77,951,212	49,879,572	46,383,812	69,188,047	59,560,064	218,758,604	3,043,617,705
Other current liabilities	74,717,781	79,984,699	140,695,451	380,085,545	427,352,974	1,241,937,608	15,135,797,245
Loans from shareholders	32,305,009	17,890,671	15,792,562	19,754,228	16,880,489	63,057,079	325,146,754
Mortgages, notes, and bonds payable in one year or more	122,242,230	94,067,761	108,525,314	191,087,639	219,020,707	881,843,576	12,592,869,425
Other liabilities	34,092,413	51,426,824	45,668,135	87,992,903	107,307,363	473,417,271	7,429,060,744
Capital stock	62,011,650	59,405,889	60,394,744	105,494,973	135,021,944	471,135,156	1,979,627,087
Additional paid-in capital	182,679,729	207,763,511	278,669,634	656,105,708	844,882,743	3,838,639,517	17,815,494,981
Retained earnings, appropriated	1,416,242	1,175,715	1,901,565	4,208,823	5,288,259	28,635,910	227,604,906
Retained earnings, unappropriated [26]	11,777,360	-46,903,141	-12,402,342	-53,354,551	-17,217,669	-15,340,837	3,494,124,317
Less: Cost of treasury stock	14,034,313	9,037,419	10,666,518	20,135,576	30,929,494	176,569,256	1,623,296,686
Total receipts	**1,145,150,241**	**776,034,870**	**744,021,396**	**995,219,042**	**945,798,406**	**2,955,474,439**	**13,341,285,318**
Business receipts	1,118,266,266	752,258,344	711,277,017	927,322,554	863,401,505	2,665,493,555	10,921,276,915
Interest	1,921,954	2,552,311	5,623,913	17,957,193	25,092,119	91,002,002	1,125,994,382
Interest on Government obligations: State and local	262,347	364,487	828,913	2,731,777	3,815,499	14,659,307	34,959,373
Rents	1,274,629	1,255,963	2,152,678	4,073,663	4,769,873	15,817,453	94,784,305
Royalties	427,518	590,441	947,963	2,743,840	3,078,953	18,165,121	149,107,702
Net short-term capital gain reduced by net long-term capital loss	220,581	305,426	399,427	1,074,301	1,600,349	5,526,271	28,614,288
Net long-term capital gain reduced by net short-term capital loss	1,635,606	1,341,725	2,282,033	2,488,546	4,101,166	8,990,508	60,196,954
Net gain, noncapital assets	1,750,325	1,482,930	1,855,740	2,178,579	2,127,750	7,713,033	49,100,382
Dividends received from domestic corporations	180,210	148,576	184,052	615,504	715,032	1,368,393	26,922,277
Dividends received from foreign corporations	117,480	246,827	252,372	1,101,032	1,898,371	8,451,155	132,106,803
Other receipts	19,093,325	15,487,840	18,217,288	32,932,054	35,197,789	118,287,641	718,221,936
Total deductions	**1,123,263,336**	**759,943,714**	**725,992,642**	**966,600,699**	**906,828,969**	**2,808,612,949**	**12,532,581,739**
Cost of goods sold [19]	794,067,856	529,386,549	483,949,732	609,098,851	566,070,642	1,713,650,637	7,089,611,243
Inventory, beginning of year	96,120,881	64,007,745	58,896,951	79,295,249	67,515,013	196,976,792	531,950,307
Purchases	618,926,742	409,855,227	364,289,587	447,270,470	415,859,660	1,245,473,293	4,880,138,742
Cost of labor	61,664,440	43,443,197	38,444,088	48,078,939	53,538,980	132,087,426	212,423,394
Additional inventory costs (section 263A)	5,444,663	3,027,145	2,927,687	2,970,263	2,079,119	4,992,456	45,648,896
Other costs	116,303,379	74,587,555	79,135,316	103,489,080	82,542,798	259,734,902	1,011,998,626
Less: Inventory, end of year	106,735,658	70,804,905	65,701,299	86,835,718	73,979,061	217,360,394	571,689,419
Compensation of officers	21,073,968	11,310,427	9,875,109	11,229,237	8,246,707	19,193,535	39,547,621
Salaries and wages	107,115,763	74,097,806	72,889,815	102,445,429	92,786,194	305,563,695	1,096,815,655
Repairs	5,388,397	3,516,007	3,779,498	5,550,373	5,496,418	18,394,083	87,648,374
Bad debts	3,184,977	2,814,226	3,096,671	6,214,147	7,975,419	19,466,654	255,369,232
Rent paid on business property	21,619,767	13,879,077	13,737,158	18,310,865	18,422,577	53,467,301	144,597,420
Taxes paid	20,455,868	13,090,647	13,293,040	17,616,360	15,954,675	54,950,489	227,500,059
Interest paid	9,373,792	7,954,519	10,144,260	20,194,376	23,124,341	81,946,282	677,430,727
Charitable contributions	126,375	107,112	142,110	276,823	305,860	1,402,731	13,231,738
Amortization	2,566,037	2,582,477	3,886,513	6,692,998	8,796,012	28,993,773	127,986,862
Depreciation	20,358,987	16,031,426	17,530,545	26,460,793	25,194,881	86,867,695	453,145,206
Depletion	254,646	249,128	339,189	509,944	664,888	2,797,569	16,916,024
Advertising	8,768,438	6,320,711	6,196,131	9,527,567	8,984,752	28,514,215	140,517,711
Pension, profit-sharing, etc., plans	3,532,690	2,496,439	2,471,820	3,489,521	4,230,950	16,599,393	106,899,706
Employee benefit programs	13,459,621	8,838,279	9,298,075	13,374,762	13,391,970	45,636,873	166,139,848
Domestic production activities deduction	252,195	257,523	354,203	625,378	929,085	2,956,664	18,531,337
Net loss, noncapital assets	1,838,076	2,641,197	2,479,369	5,764,011	4,524,736	11,524,010	27,395,910
Other deductions	89,825,882	64,370,164	72,529,405	109,219,263	101,728,862	316,687,351	1,843,297,066
Total receipts less total deductions	21,886,905	16,091,156	18,028,753	28,618,344	38,969,437	146,861,490	808,703,579
Constructive taxable income from related foreign corporations	130,905	201,170	345,061	1,127,255	1,700,486	9,915,384	147,052,965
Net income (less deficit)	**21,755,463**	**15,927,840**	**17,544,901**	**27,013,822**	**36,854,424**	**142,117,566**	**920,797,171**
Income subject to tax	**10,312,426**	**9,899,584**	**12,955,065**	**23,640,308**	**29,056,720**	**109,072,251**	**785,608,878**
Total income tax before credits [7]	3,552,152	3,435,142	4,491,514	8,236,183	10,261,515	38,403,453	277,390,518
Income tax	3,499,940	3,377,658	4,438,185	8,149,818	10,121,930	37,987,268	274,920,299
Alternative minimum tax	45,864	41,039	46,728	88,286	120,987	400,143	2,335,116
Foreign tax credit	81,131	124,023	200,627	793,358	1,145,324	5,786,736	109,485,032
General business credit	97,515	106,865	113,380	231,628	326,200	1,549,466	12,739,976
Prior year minimum tax credit	15,834	29,670	25,188	64,653	57,547	277,633	1,015,415
Total income tax after credits [2]	**3,357,580**	**3,174,579**	**4,150,208**	**7,143,417**	**8,731,767**	**30,769,718**	**153,800,727**
Distributions, except Form 1120S:							
Cash and property except own stock	4,126,606	4,582,958	6,716,824	18,761,824	19,554,496	78,299,873	433,685,381
Corporation's own stock	190,013	89,822	97,451	337,392	61,007	482,042	11,180,256

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."

2010 Corporation Returns - Basic Tables

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	**3,264,726**	**453,787**	**2,254,809**	**215,144**	**235,690**	**42,364**
Total assets	**57,534,687,514**	**-**	**222,428,922**	**151,032,729**	**500,846,594**	**297,703,907**
Cash	2,299,523,525	-	67,798,813	32,761,006	91,114,593	45,464,277
Notes and accounts receivable	9,924,484,608	-	20,991,324	22,175,767	104,902,719	67,722,183
Less: Allowance for bad debts	229,477,679	-	243,996	346,617	1,477,347	1,007,540
Inventories	1,181,049,458	-	22,720,581	18,737,089	82,818,651	57,360,688
Investments in Government obligations	2,135,617,192	-	65,686	82,316	487,446	549,628
Tax-exempt securities	1,526,947,054	-	85,668	169,560	485,673	1,024,979
Other current assets	3,807,724,990	-	10,575,365	9,161,514	33,693,814	19,394,664
Loans to shareholders	200,351,148	-	18,266,732	8,094,565	13,315,501	4,421,619
Mortgage and real estate loans	2,003,667,899	-	1,005,943	854,951	3,228,419	1,705,738
Other investments	24,174,835,494	-	9,532,679	9,310,701	38,794,426	29,892,266
Depreciable assets	6,862,436,637	-	252,829,474	117,359,591	292,298,405	136,644,288
Less: Accumulated depreciation	3,510,583,739	-	201,423,425	85,327,213	201,855,953	89,330,807
Depletable assets	345,108,804	-	667,841	216,077	1,108,221	1,120,359
Less: Accumulated depletion	156,510,762	-	307,160	155,358	595,330	537,454
Land	351,900,277	-	4,895,212	7,801,538	22,260,887	9,914,067
Intangible assets (amortizable)	3,443,310,046	-	21,747,616	11,900,718	23,542,176	10,550,701
Less: Accumulated amortization	577,986,649	-	11,787,070	4,918,465	11,511,129	4,111,197
Other assets	3,752,289,212	-	5,007,639	3,154,990	8,235,422	6,925,448
Total liabilities	**57,534,687,514**	**-**	**222,428,922**	**151,032,729**	**500,846,594**	**297,703,907**
Accounts payable	4,668,336,784	-	20,647,120	15,307,342	69,829,705	41,043,179
Mortgages, notes, and bonds payable in less than one year	2,083,713,941	-	16,966,790	10,172,198	40,922,602	34,059,345
Other current liabilities	12,706,586,183	-	27,581,468	13,159,047	45,883,086	28,814,919
Loans from shareholders	455,484,552	-	40,460,917	14,269,460	30,454,782	11,238,781
Mortgages, notes, and bonds payable in one year or more	6,704,836,879	-	47,673,802	33,573,018	88,916,183	41,394,894
Other liabilities	6,183,131,480	-	6,036,269	2,944,838	13,094,301	8,429,679
Capital stock	2,144,019,761	-	19,134,412	10,111,924	24,360,353	12,403,943
Additional paid-in capital	19,403,657,814	-	28,402,557	19,146,377	50,370,541	35,103,315
Retained earnings, appropriated	248,839,899	-	1,034,736	1,279,018	2,606,572	533,538
Retained earnings, unappropriated [26]	4,715,377,426	-	24,622,070	35,744,065	151,192,637	92,248,130
Less: Cost of treasury stock	1,779,297,205	-	10,131,219	4,674,558	16,784,168	7,565,816
Total receipts	**20,586,666,859**	**254,763,243**	**1,252,850,822**	**442,885,330**	**1,275,915,238**	**676,249,367**
Business receipts	18,101,049,961	175,223,322	1,229,755,895	430,478,805	1,247,329,313	660,637,771
Interest	940,384,008	26,695,271	503,058	303,735	1,190,626	824,044
Interest on Government obligations: State, local	49,394,941	700,368	56,505	42,728	112,114	244,121
Rents	99,068,124	1,390,044	472,558	431,233	777,138	506,328
Royalties	154,021,652	542,810	57,815	67,911	215,583	299,516
Net short-term capital gain reduced by net long-term capital loss	37,064,892	326,537	42,742	30,373	108,914	78,199
Net long-term capital gain reduced by net short-term capital loss	98,085,104	22,027,212	919,290	664,254	1,744,678	1,079,724
Net gain, noncapital assets	53,878,533	4,012,866	1,876,414	590,784	2,327,895	1,212,287
Dividends received from domestic corporations	25,905,355	51,817	82,119	84,485	265,506	130,457
Dividends received from foreign corporations	138,183,123	176,463	1,394	12,469	68,312	58,178
Other receipts	889,631,165	23,616,532	19,083,032	10,178,552	21,775,158	11,178,741
Total deductions	**18,854,889,463**	**197,327,356**	**1,133,737,895**	**411,797,864**	**1,199,728,024**	**638,758,686**
Cost of goods sold [19]	11,335,159,648	87,213,040	434,267,811	217,740,825	755,897,777	456,237,718
Inventory, beginning of year	1,037,447,525	11,030,763	22,770,844	17,701,107	78,108,829	50,703,754
Purchases	8,206,214,700	68,436,438	294,490,667	165,613,381	568,948,882	355,607,155
Cost of labor	660,642,767	5,682,469	50,750,507	22,851,919	73,137,383	40,072,633
Additional inventory costs (section 263A)	69,422,358	261,626	3,207,730	921,784	4,381,142	2,344,376
Other costs	1,577,123,929	10,520,497	85,674,006	28,842,674	113,124,926	63,575,101
Less: Inventory, end of year	1,136,675,198	9,731,799	22,636,387	18,227,589	81,931,264	56,296,900
Compensation of officers	322,067,861	6,552,805	129,602,908	26,552,921	49,874,877	16,652,575
Salaries and wages	1,944,463,538	21,687,448	191,154,492	58,401,797	141,778,916	61,096,381
Repairs	121,493,490	1,506,456	10,959,410	3,937,346	8,941,934	3,218,110
Bad debts	180,358,820	2,526,787	1,281,588	847,754	2,355,856	1,502,954
Rent paid on business property	327,189,361	4,650,959	56,696,576	15,079,834	33,294,913	13,657,761
Taxes paid	383,666,436	5,293,625	34,988,079	11,380,460	27,100,758	11,565,079
Interest paid	544,895,764	15,581,909	6,173,268	2,924,887	7,550,294	3,608,661
Charitable contributions	16,209,550	150,908	177,363	64,164	184,817	99,213
Amortization	128,297,565	1,080,878	1,353,981	694,679	1,383,735	620,802
Depreciation	480,718,202	3,574,329	13,507,975	6,329,481	16,763,945	8,659,169
Depletion	16,781,760	1,123,606	31,305	35,850	88,167	67,047
Advertising	201,784,148	1,306,988	12,501,829	3,490,632	9,126,854	4,778,688
Pension, profit-sharing, etc., plans	130,002,141	665,337	8,983,742	2,613,421	5,234,299	2,205,435
Employee benefit programs	248,025,213	2,073,372	12,561,837	4,649,247	12,928,356	6,907,222
Domestic production activities deduction	24,365,338	60,507	30,425	33,464	214,096	154,150
Net loss, noncapital assets	23,835,567	2,023,911	176,999	38,512	222,974	150,437
Other deductions	2,425,575,061	40,254,492	219,288,307	56,982,590	126,785,454	47,577,285
Total receipts less total deductions	1,731,777,397	57,435,887	119,112,927	31,087,466	76,187,214	37,490,681
Constructive taxable income from related foreign corporations	153,994,259	1,044,050	-	*7,540	21,319	33,907
Net income	**1,836,376,714**	**57,779,569**	**119,056,422**	**31,052,278**	**76,096,418**	**37,280,466**
Income subject to tax	**1,021,228,665**	**15,051,568**	**6,166,542**	**3,229,729**	**10,261,596**	**6,860,788**
Total income tax before credits [7]	357,147,671	5,251,366	1,226,615	778,918	3,104,880	2,250,708
Income tax	354,452,572	5,087,302	1,243,728	775,429	3,073,078	2,225,627
Alternative minimum tax	2,469,336	89,606	3,064	2,359	23,642	21,122
Foreign tax credit	117,877,288	379,827	7,319	10,497	32,802	29,881
General business credit	15,390,518	63,296	39,689	25,596	92,140	62,879
Prior year minimum tax credit	1,540,623	24,075	1,549	*2,276	15,289	11,529
Total income tax after credits [2]	**221,960,155**	**4,779,618**	**1,178,059**	**740,549**	**2,964,647**	**2,146,371**
Distributions, except Form 1120S:						
Cash and property except own stock	545,252,898	7,733,977	1,857,451	785,030	2,714,719	1,795,695
Corporation's own stock	3,387,419	*44,598	-	*342	*44,459	*849

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	**27,809**	**10,537**	**6,937**	**6,818**	**3,751**	**4,909**	**2,171**
Total assets	**430,105,407**	**369,995,077**	**492,312,569**	**1,115,897,003**	**1,463,678,053**	**6,220,266,094**	**46,270,421,158**
Cash	59,650,704	44,661,015	49,398,646	79,558,190	80,170,139	256,551,241	1,492,394,900
Notes and accounts receivable	101,006,812	81,738,381	111,982,702	252,879,274	257,435,762	805,458,832	8,098,190,853
Less: Allowance for bad debts	1,951,243	2,561,400	2,391,019	5,631,771	6,383,700	17,555,980	189,927,068
Inventories	80,628,871	55,201,772	47,764,837	66,149,845	54,854,089	196,734,918	498,078,116
Investments in Government obligations	2,138,864	5,130,619	13,915,929	40,724,513	55,787,663	212,318,949	1,804,415,579
Tax-exempt securities	2,100,469	3,607,840	11,527,180	47,420,389	67,134,845	269,965,766	1,123,424,686
Other current assets	25,838,870	24,118,794	27,803,012	52,679,826	67,607,820	219,272,857	3,317,578,454
Loans to shareholders	4,803,097	2,755,723	2,172,273	1,799,576	2,852,275	25,504,555	116,365,232
Mortgage and real estate loans	2,962,588	4,115,556	10,760,433	34,485,600	58,189,178	178,235,191	1,708,124,303
Other investments	54,291,437	65,899,855	113,516,604	342,103,914	560,044,776	2,835,959,339	20,115,489,496
Depreciable assets	180,636,928	134,240,806	139,276,029	219,218,134	214,158,173	913,716,939	4,262,057,868
Less: Accumulated depreciation	114,383,308	81,011,512	80,782,045	120,687,204	115,134,735	464,290,448	1,956,357,088
Depletable assets	1,534,641	1,864,970	2,072,118	4,225,761	9,830,604	35,656,026	286,812,185
Less: Accumulated depletion	763,356	815,280	981,744	2,034,004	5,339,249	17,226,505	127,755,320
Land	9,703,548	7,481,475	7,938,043	13,038,172	11,904,879	51,063,987	205,898,470
Intangible assets (amortizable)	17,431,554	18,956,864	34,151,412	79,564,890	111,070,730	556,050,323	2,558,343,063
Less: Accumulated amortization	5,370,071	5,347,214	8,673,959	16,757,552	20,612,731	103,645,795	385,251,467
Other assets	9,845,002	9,956,811	12,862,119	27,159,448	60,107,534	266,495,901	3,342,538,897
Total liabilities	**430,105,407**	**369,995,077**	**492,312,569**	**1,115,897,003**	**1,463,678,053**	**6,220,266,094**	**46,270,421,158**
Accounts payable	59,360,860	46,630,698	54,891,118	106,885,158	108,955,246	437,825,958	3,706,960,401
Mortgages, notes, and bonds payable in less than one year	50,493,660	32,273,470	28,283,834	42,661,965	34,514,539	151,916,981	1,641,448,557
Other current liabilities	45,743,420	51,647,369	93,946,049	265,496,600	328,669,125	895,398,620	10,910,246,481
Loans from shareholders	13,246,260	7,890,880	6,516,644	9,751,321	12,498,127	47,693,756	261,463,624
Mortgages, notes, and bonds payable in one year or more	53,008,195	45,766,092	51,482,231	105,661,113	112,419,407	619,551,086	5,505,390,857
Other liabilities	13,510,441	13,752,118	20,399,155	43,413,618	88,146,993	373,431,843	5,599,972,225
Capital stock	21,252,820	28,826,586	29,893,598	64,082,838	92,126,254	364,934,721	1,476,892,313
Additional paid-in capital	60,486,825	90,140,245	142,326,496	420,130,636	615,252,718	3,160,696,793	14,781,601,310
Retained earnings, appropriated	950,925	827,031	1,388,272	2,995,305	3,981,074	29,365,580	203,877,847
Retained earnings, unappropriated [26]	122,143,438	58,604,970	70,713,813	69,477,061	102,101,644	324,845,155	3,663,684,443
Less: Cost of treasury stock	10,091,436	6,364,382	7,528,641	14,658,610	34,987,075	185,394,398	1,481,116,900
Total receipts	**898,273,366**	**609,979,727**	**573,063,836**	**769,490,421**	**741,576,056**	**2,653,021,797**	**10,438,597,658**
Business receipts	878,061,892	592,776,039	549,683,329	717,938,449	674,957,032	2,404,122,598	8,540,085,516
Interest	1,219,817	1,577,413	3,581,324	12,690,314	18,942,492	74,136,262	798,719,653
Interest on Government obligations: State, local	153,549	231,760	604,558	2,217,975	3,195,549	12,382,105	29,453,608
Rents	809,132	695,962	1,172,206	2,375,181	3,399,246	10,583,248	76,455,847
Royalties	301,030	390,661	708,529	2,467,588	2,623,880	17,256,177	129,090,152
Net short-term capital gain reduced by net long-term capital loss	180,442	263,905	378,437	1,013,511	1,552,051	5,373,740	27,716,042
Net long-term capital gain reduced by net short-term capital loss	1,378,728	1,017,401	2,074,644	2,167,133	3,578,596	7,668,792	53,764,653
Net gain, noncapital assets	1,207,476	1,045,340	1,372,226	1,628,947	1,664,815	6,258,291	30,681,193
Dividends received from domestic corporations	159,944	128,171	151,332	561,400	649,791	1,828,074	21,812,259
Dividends received from foreign corporations	101,698	221,647	226,226	1,073,652	1,706,542	9,239,721	125,296,821
Other receipts	14,699,657	11,631,429	13,111,025	25,356,271	29,306,064	104,172,788	605,521,917
Total deductions	**850,038,032**	**575,901,700**	**536,695,857**	**714,299,096**	**678,325,552**	**2,430,944,673**	**9,487,334,729**
Cost of goods sold [19]	623,980,020	421,638,689	381,254,541	479,167,786	433,284,073	1,500,745,147	5,543,732,220
Inventory, beginning of year	70,035,442	48,245,938	41,991,995	57,745,656	50,022,803	173,802,733	415,287,661
Purchases	496,641,948	330,581,784	291,897,578	361,195,114	321,283,559	1,120,812,865	3,830,705,331
Cost of labor	46,580,818	34,438,763	29,498,017	34,847,512	42,733,421	113,147,745	166,901,579
Additional inventory costs (section 263A)	4,286,456	2,386,802	2,274,430	2,485,438	1,693,643	3,757,520	41,421,411
Other costs	86,300,801	57,590,887	59,442,346	78,099,050	60,727,311	208,155,645	725,070,685
Less: Inventory, end of year	80,957,613	55,071,705	47,958,439	65,867,312	55,187,328	193,867,636	448,941,226
Compensation of officers	16,658,878	8,844,248	7,290,572	8,510,925	6,158,251	15,149,364	30,219,538
Salaries and wages	78,648,086	52,331,643	51,094,294	72,016,875	72,538,770	279,802,534	863,912,304
Repairs	3,755,652	2,385,523	2,373,849	3,717,922	4,093,538	19,107,981	57,495,770
Bad debts	1,530,481	1,258,121	1,094,331	2,789,210	4,616,823	10,945,358	149,609,557
Rent paid on business property	15,222,582	9,175,963	8,375,049	11,816,633	12,421,356	48,657,555	98,140,180
Taxes paid	15,545,260	9,747,186	9,302,152	12,807,473	12,705,158	49,024,499	184,206,708
Interest paid	5,130,447	4,105,361	5,159,099	11,540,595	12,819,211	53,310,909	416,991,123
Charitable contributions	119,542	104,012	137,870	274,600	318,515	1,621,800	12,956,746
Amortization	1,139,708	1,124,840	1,797,381	3,805,161	5,096,673	19,124,058	91,075,669
Depreciation	12,620,785	9,856,533	10,677,996	16,521,591	17,880,014	67,998,490	296,327,894
Depletion	170,760	153,100	210,371	209,450	376,447	1,977,048	12,338,610
Advertising	6,125,328	4,855,436	4,063,981	6,843,575	7,484,898	24,876,107	116,329,831
Pension, profit-sharing, etc., plans	2,934,242	1,937,633	1,957,590	2,780,338	3,475,997	18,927,390	78,286,716
Employee benefit programs	9,431,248	6,405,021	6,570,713	9,356,015	10,285,673	41,585,137	125,271,373
Domestic production activities deduction	249,718	257,928	353,767	635,406	1,038,227	3,258,581	18,079,068
Net loss, noncapital assets	152,542	903,723	212,685	541,305	812,772	3,890,491	14,709,216
Other deductions	56,622,755	40,816,740	44,769,616	70,964,237	72,919,154	270,942,224	1,377,652,205
Total receipts less total deductions	48,235,334	34,078,027	36,367,979	55,191,325	63,250,504	222,077,123	951,262,930
Constructive taxable income from related foreign corporations	103,890	171,685	294,586	1,002,938	1,506,485	10,973,013	138,834,845
Net income	**48,185,675**	**34,017,952**	**36,058,007**	**53,976,288**	**61,561,440**	**220,668,031**	**1,060,644,167**
Income subject to tax	**10,300,647**	**9,935,269**	**13,015,185**	**24,136,340**	**31,554,741**	**128,800,054**	**761,916,207**
Total income tax before credits [7]	3,544,113	3,444,735	4,510,918	8,425,000	11,115,110	45,282,910	268,212,397
Income tax	3,495,704	3,390,068	4,459,249	8,348,011	10,996,456	44,887,645	266,470,274
Alternative minimum tax	42,958	39,110	45,782	80,162	103,197	381,065	1,637,270
Foreign tax credit	81,131	124,194	200,456	801,784	1,214,174	6,651,052	108,344,171
General business credit	96,628	106,812	113,685	239,546	332,205	1,750,254	12,467,787
Prior year minimum tax credit	15,834	29,658	25,200	67,853	54,347	325,062	967,951
Total income tax after credits [2]	**3,350,429**	**3,184,066**	**4,169,466**	**7,312,755**	**9,513,708**	**36,536,643**	**146,083,844**
Distributions, except Form 1120S:							
Cash and property except own stock	3,283,339	3,725,733	5,746,678	16,894,604	19,372,567	80,647,945	400,695,161
Corporation's own stock	*131,539	63,690	53,363	294,544	50,966	386,916	2,316,152

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	**5,813,725**	**1,000,659**	**3,879,895**	**365,722**	**405,124**	**67,448**	**43,465**	**16,344**	**10,627**	**9,856**	**5,270**	**6,542**	**2,772**
Total assets	**79,904,747,127**	**-**	**373,921,373**	**256,654,268**	**853,599,297**	**472,346,165**	**669,559,543**	**571,609,486**	**753,153,212**	**1,584,104,964**	**1,912,080,043**	**7,526,432,129**	**64,931,286,649**
Cash	3,892,719,636	-	92,619,380	45,845,631	128,384,020	63,196,294	86,064,399	64,628,658	72,300,252	115,938,308	114,066,333	329,007,887	2,780,668,475
Notes and accounts receivable	12,717,849,218	-	34,643,261	33,022,573	151,970,808	93,766,009	135,189,128	111,189,307	156,829,731	347,721,054	355,938,085	990,481,261	10,307,098,001
Less: Allowance for bad debts	318,061,372	-	538,504	478,636	2,469,579	1,747,952	3,800,044	3,857,663	5,081,956	9,388,067	9,743,660	28,287,563	252,667,750
Inventories	1,544,085,221	-	41,081,470	31,851,868	120,972,384	78,848,142	106,924,757	71,402,885	65,979,563	87,643,437	75,321,729	222,542,747	641,516,238
U.S. govt. obligations, total	2,730,470,076	-	80,554	126,295	1,028,687	1,098,222	3,072,369	7,297,142	17,759,357	50,639,271	66,720,895	243,591,500	2,339,055,783
Tax-exempt securities	1,769,186,602	-	167,266	305,661	1,127,254	1,389,607	3,199,806	5,916,208	16,314,856	60,308,728	80,855,986	320,004,522	1,279,596,708
Other current assets	4,961,285,424	-	18,774,876	16,313,032	59,921,248	33,812,822	44,084,787	38,916,638	44,395,944	78,251,527	81,983,733	282,135,481	4,262,695,336
Loans to shareholders	263,417,518	-	25,742,287	12,055,579	22,972,946	7,177,468	8,302,563	4,302,594	3,909,264	2,641,147	3,901,592	22,154,932	150,257,147
Mortgage and real estate loans	7,913,810,230	-	1,901,768	2,409,721	7,360,608	3,546,242	5,259,919	6,517,968	15,757,223	47,974,754	76,755,361	247,995,394	7,498,331,273
Other investments	29,389,379,468	-	18,446,315	17,268,596	74,780,465	53,664,070	95,769,269	110,522,620	175,327,400	469,680,731	697,179,165	3,357,478,337	24,319,262,498
Depreciable assets	9,875,410,289	-	429,677,941	198,596,222	518,594,753	228,356,664	290,682,510	211,150,496	222,603,595	334,014,142	318,581,570	1,133,958,978	5,989,193,419
Less: Accumulated depreciation	4,874,203,678	-	329,274,225	135,859,946	326,799,422	137,499,637	170,848,873	118,808,952	120,756,045	172,181,593	162,353,667	535,717,511	2,664,103,808
Depletable assets	661,360,291	-	982,401	581,922	2,224,970	1,691,468	3,956,202	4,035,095	5,827,418	14,145,719	17,089,475	75,729,930	535,095,690
Less: Accumulated depletion	289,781,404	-	536,657	268,214	1,221,570	615,584	1,596,240	1,438,794	2,889,218	6,571,406	7,854,831	32,130,830	234,658,060
Land	548,409,037	-	14,294,789	18,674,748	55,234,118	22,178,828	23,808,061	15,917,189	16,535,293	23,274,608	21,360,569	74,150,539	262,980,296
Intangible assets (Amortizable)	4,577,892,532	-	36,491,103	18,481,753	39,160,753	17,864,434	30,146,416	35,925,894	60,284,414	119,169,021	157,922,970	679,466,091	3,382,979,684
Less: Accumulated amortization	778,555,076	-	18,945,893	7,855,710	18,112,624	6,336,911	9,862,465	9,962,260	15,408,591	25,798,241	29,017,252	137,341,652	499,913,477
Other assets	5,320,073,116	-	8,313,241	5,583,172	18,469,477	11,955,981	19,206,981	17,954,458	23,464,710	46,641,823	53,371,991	281,212,087	4,833,899,196
Total liabilities	**79,904,747,127**	**-**	**373,921,373**	**256,654,268**	**853,599,297**	**472,346,165**	**669,559,543**	**571,609,486**	**753,153,212**	**1,584,104,964**	**1,912,080,043**	**7,526,432,129**	**64,931,286,649**
Accounts payable	5,767,739,218	-	40,957,778	26,569,891	108,794,375	62,123,127	84,400,229	65,955,404	78,190,854	143,677,226	144,912,663	500,917,501	4,511,240,169
Mortgages, notes, and bonds under one year	3,751,650,758	-	35,101,368	19,864,068	75,545,784	55,800,522	77,951,212	49,879,572	46,383,812	69,188,047	59,560,064	218,758,604	3,043,617,705
Other current liabilities	17,678,400,968	-	47,688,549	22,089,754	82,104,874	45,946,488	74,717,781	79,984,699	140,695,451	380,085,545	427,352,974	1,241,937,608	15,135,797,245
Loans from shareholders	786,610,669	-	130,085,445	40,611,150	93,625,480	31,461,802	32,305,009	17,890,671	15,792,562	19,754,228	16,880,489	63,057,079	325,146,754
Mortgages, notes, bonds, one year or more	14,679,741,337	-	97,497,580	69,065,160	208,794,218	94,727,727	122,242,230	94,067,761	108,525,314	191,087,639	219,020,707	881,843,576	12,592,869,425
Other liabilities	8,302,942,542	-	13,198,891	7,583,064	36,900,921	16,294,013	34,092,413	51,426,824	45,668,135	87,992,903	107,307,363	473,417,271	7,429,060,744
Net worth	28,937,661,636	-	9,391,761	70,871,182	247,833,646	165,992,486	243,850,669	212,404,555	317,897,083	692,319,376	937,045,783	4,146,500,490	21,893,554,606
Total receipts	**26,198,522,973**	**393,467,198**	**1,756,539,037**	**594,642,041**	**1,680,646,351**	**870,244,635**	**1,145,150,241**	**776,034,870**	**744,021,396**	**995,219,042**	**945,798,406**	**2,955,474,439**	**13,341,285,318**
Business receipts	23,058,234,713	303,191,508	1,724,110,560	578,467,700	1,643,465,902	849,702,887	1,118,266,266	752,258,344	711,277,017	927,322,554	863,401,505	2,665,493,555	10,921,276,915
Interest	1,306,237,091	31,837,240	711,323	481,543	1,779,345	1,283,764	1,921,954	2,552,311	5,623,913	17,957,193	25,092,119	91,002,002	1,125,994,382
Interest on govt. obligations, total	59,365,960	1,094,736	75,055	86,818	185,301	302,347	262,347	364,487	828,913	2,731,777	3,815,499	14,659,307	34,959,373
Rents	129,772,908	2,127,539	847,166	595,231	1,224,987	849,421	1,274,629	1,255,963	2,152,678	4,073,663	4,769,873	15,817,453	94,784,305
Royalties	177,416,966	1,483,450	114,397	89,844	307,332	360,405	427,518	590,441	947,963	2,743,840	3,078,953	18,165,121	149,107,702
Net S-T capital gain less net LT loss	38,413,938	364,460	43,941	35,164	136,854	92,876	220,581	305,426	399,427	1,074,301	1,600,349	5,526,271	28,614,288
Net L-T capital gain less net ST loss	108,800,593	22,576,383	1,098,396	766,799	2,133,882	1,188,595	1,635,606	1,341,725	2,282,033	2,488,546	4,101,166	8,990,508	60,196,954
Net gain, noncapital assets	78,722,096	4,753,173	2,470,172	816,333	2,981,157	1,492,520	1,750,325	1,482,930	1,855,740	2,178,579	2,127,750	7,713,033	49,100,382
Other receipts	1,066,146,023	25,752,438	26,947,357	13,184,182	28,060,329	14,763,843	19,093,325	15,487,840	18,217,288	32,932,054	35,197,789	118,287,641	718,221,936
Total deductions	**24,944,310,680**	**369,671,326**	**1,681,494,593**	**575,879,992**	**1,641,931,178**	**851,509,543**	**1,123,263,336**	**759,943,714**	**725,992,642**	**966,600,699**	**906,828,969**	**2,808,612,949**	**12,532,581,739**
Cost of goods [19]	14,501,547,034	167,777,136	652,562,570	302,499,848	1,004,236,231	588,635,741	794,067,856	529,386,549	483,949,732	609,098,851	566,070,642	1,713,650,637	7,089,611,243
Compensation of officers	435,411,600	11,456,426	181,099,452	34,970,133	65,902,645	21,506,339	21,073,968	11,310,427	9,875,109	11,229,237	8,246,707	19,193,535	39,547,621
Salaries and wages	2,534,235,105	40,026,004	280,699,746	80,638,831	196,454,259	84,701,909	107,115,763	74,097,806	72,889,815	102,445,429	92,786,194	305,563,695	1,096,815,655
Rent paid on business property	467,082,617	9,722,350	85,349,549	21,431,348	47,256,396	19,288,807	21,619,767	13,879,077	13,737,158	18,310,865	18,422,577	53,467,301	144,597,420
Taxes paid	493,253,563	8,254,240	51,832,554	15,985,819	38,480,770	15,839,042	20,455,868	13,090,647	13,293,040	17,616,360	15,954,675	54,950,489	227,500,059
Interest paid	888,206,191	21,556,629	10,760,988	4,964,577	13,929,496	6,826,205	9,373,792	7,954,519	10,144,260	20,194,376	23,124,341	81,946,282	677,430,727
Amortization	192,448,778	3,280,889	2,513,674	1,178,151	2,642,512	1,328,879	2,566,037	2,582,477	3,886,513	6,692,998	8,796,012	28,993,773	127,986,862
Depreciation	727,799,540	7,165,869	23,751,406	10,099,408	27,189,691	14,003,632	20,358,987	16,031,426	17,530,545	26,460,793	25,194,881	86,867,695	453,145,206
Advertising	255,673,826	2,920,589	18,681,275	5,193,736	12,987,686	7,061,016	8,768,438	6,320,711	6,196,131	9,527,567	8,984,752	28,514,215	140,517,711
Pension, profit-sharing, stock, annuity	167,035,828	1,246,704	13,455,050	3,258,899	6,676,818	2,677,838	3,532,690	2,496,439	2,471,820	3,489,521	4,230,950	16,599,393	106,899,706
Employee benefit programs	328,756,132	3,713,515	19,409,217	6,818,742	19,113,240	9,561,989	13,459,621	8,838,279	9,298,075	13,374,762	13,391,970	45,636,873	166,139,848
Net income (less deficit)	**1,356,495,792**	**23,799,857**	**74,976,488**	**18,685,933**	**38,552,260**	**18,470,067**	**21,755,463**	**15,927,840**	**17,544,901**	**27,013,822**	**36,854,424**	**142,117,566**	**920,797,171**
Income subject to tax	**1,022,175,060**	**15,068,101**	**6,166,532**	**3,230,721**	**10,274,495**	**6,889,980**	**10,312,426**	**9,899,584**	**12,955,065**	**23,640,308**	**29,056,720**	**109,072,251**	**785,608,878**
Total income tax before credits [7]	358,414,397	5,260,295	1,226,931	779,281	3,110,536	2,266,878	3,552,152	3,435,142	4,491,514	8,236,183	10,261,515	38,403,453	277,390,518
Income tax	354,921,619	5,093,088	1,243,740	775,792	3,078,039	2,235,861	3,499,940	3,377,658	4,438,185	8,149,818	10,121,930	37,987,268	274,920,299
Alternative minimum tax	3,223,751	89,654	3,064	2,359	23,790	26,720	45,864	41,039	46,728	88,286	120,987	400,143	2,335,116
Foreign tax credit	118,076,558	379,827	7,319	10,497	32,802	29,881	81,131	124,023	200,627	793,358	1,145,324	5,786,736	109,485,032
General business credit	15,448,643	63,296	39,676	25,607	92,155	62,880	97,515	106,865	113,380	231,628	326,200	1,549,466	12,739,976
Prior year minimum tax credit	1,540,658	24,075	1,549	*2,276	15,289	11,529	15,834	29,670	25,188	64,653	57,547	277,633	1,015,415
Total income tax after credits [2]	**222,968,658**	**4,788,546**	**1,178,387**	**740,901**	**2,970,288**	**2,162,542**	**3,357,580**	**3,174,579**	**4,150,208**	**7,143,417**	**8,731,767**	**30,769,718**	**153,800,727**

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	**136,968**	**15,859**	**80,708**	**18,821**	**18,629**	**1,680**	**808**	**243**	**123**	**59**	**26**	**11**	**
Total assets	**138,386,219**	**-**	**12,909,467**	**13,313,657**	**37,110,529**	**11,324,649**	**12,359,821**	**8,342,646**	**8,640,641**	**10,269,290**	**10,293,394**	**13,822,123**	**
Cash	12,687,994	-	2,523,494	2,092,033	3,442,314	1,129,407	832,912	754,789	418,047	638,488	361,765	494,744	**
Notes and accounts receivable	13,263,630	-	300,971	618,693	2,071,739	1,142,175	1,615,454	1,296,991	1,253,309	1,502,757	1,158,708	2,302,831	**
Less: Allowance for bad debts	117,652	-	-	2	*5,961	*2,295	11,617	14,450	8,111	15,371	21,468	38,376	**
Inventories	15,397,775	-	829,185	719,079	3,230,409	956,447	2,114,023	895,167	1,238,966	2,020,427	1,540,700	1,853,372	**
U.S. govt. obligations, total	274,489	-	-	*2	*4,052	-	*38,701	-	427	1,664	229,643	-	-
Tax-exempt securities	338,321	-	45	*867	*17,497	-	*33,080	*90,889	-	195,944	-	-	-
Other current assets	6,937,198	-	474,121	658,759	1,248,984	459,037	620,895	350,334	504,868	631,098	860,313	1,128,791	**
Loans to shareholders	4,609,545	-	1,098,864	1,100,625	1,621,622	273,234	214,848	98,868	180,796	12,680	6,930	1,078	-
Mortgage and real estate loans	792,630	-	53,243	*109,674	294,833	124,683	*64,419	*84,528	46,906	14,191	154	-	-
Other investments	15,357,607	-	848,150	716,801	3,528,177	1,313,123	1,506,881	1,104,185	1,332,719	1,252,291	2,048,783	1,706,497	**
Depreciable assets	120,475,344	-	26,317,171	17,129,470	36,330,792	8,357,404	6,996,162	4,108,723	4,962,654	6,155,125	4,078,175	6,039,666	**
Less: Accumulated depreciation	85,921,098	-	21,840,194	13,573,872	27,056,784	5,189,816	4,363,580	2,395,812	2,896,231	3,447,335	2,092,113	3,065,361	**
Depletable assets	2,113,606	-	*117,454	*10,376	*204,277	*72,346	255,435	*354,897	289,410	339	805,165	3,907	-
Less: Accumulated depletion	481,703	-	*77,176	*5,439	*95,120	*1,818	*49,018	*30,879	85,005	39	133,302	3,907	-
Land	23,686,982	-	1,568,333	3,146,993	10,028,883	2,351,537	1,931,379	1,179,380	1,004,681	949,227	910,610	615,961	**
Intangible assets (Amortizable)	3,853,515	-	411,061	183,965	318,705	159,612	94,867	137,861	163,291	275,453	120,704	1,987,995	**
Less: Accumulated amortization	717,672	-	146,715	74,637	142,143	59,294	24,520	48,205	19,503	59,603	11,393	131,659	**
Other assets	5,835,708	-	431,461	480,269	2,068,254	238,868	489,500	375,380	253,417	141,954	430,022	926,583	**
Total liabilities	**138,386,219**	**-**	**12,909,467**	**13,313,657**	**37,110,529**	**11,324,649**	**12,359,821**	**8,342,646**	**8,640,641**	**10,269,290**	**10,293,394**	**13,822,123**	**
Accounts payable	8,733,090	-	293,186	390,434	1,120,101	621,097	1,018,811	609,245	585,837	1,099,442	477,569	2,517,368	**
Mortgages, notes, and bonds under one year	15,057,796	-	1,856,271	1,802,594	4,366,944	1,360,581	1,625,089	746,689	1,052,768	980,401	918,851	347,608	**
Other current liabilities	6,596,461	-	406,227	354,103	1,306,276	806,711	776,576	450,177	473,610	698,454	441,872	882,456	**
Loans from shareholders	20,453,235	-	6,766,110	1,874,812	6,705,239	1,107,621	1,230,147	665,001	317,650	275,449	1,476,205	35,000	-
Mortgages, notes, bonds, one year or more	37,154,780	-	4,489,840	3,607,005	11,108,230	3,491,129	2,526,906	1,669,886	1,775,672	2,218,689	1,707,953	4,559,471	**
Other liabilities	5,309,075	-	552,282	215,094	1,648,901	262,788	502,137	226,556	269,577	38,243	264,523	1,328,974	**
Net worth	45,081,781	-	-1,454,448	5,069,615	10,854,839	3,674,723	4,680,155	3,975,092	4,165,528	4,958,612	5,006,421	4,151,245	**
Total receipts	**167,964,832**	**2,629,837**	**26,694,777**	**20,481,716**	**39,798,502**	**12,702,008**	**13,590,466**	**7,025,993**	**9,522,236**	**11,264,185**	**10,899,886**	**13,355,226**	**
Business receipts	147,024,510	2,139,981	22,136,102	17,128,796	32,060,346	10,859,254	12,423,062	6,460,784	9,191,080	10,827,486	10,680,717	13,116,901	**
Interest	282,308	2,012	22,064	51,474	65,322	28,439	16,464	11,537	12,041	14,291	45,570	13,093	**
Interest on govt. obligations, total	35,636	2	*4,350	*409	4,583	*533	1,576	6,603	135	14,565	843	2,036	**
Rents	1,057,374	37,607	301,480	149,759	295,036	65,172	26,849	27,053	14,615	68,827	54,792	16,184	**
Royalties	133,819	891	*4,993	*14,305	19,441	*21,482	*1,982	*11,427	2,094	31,429	13,467	12,307	**
Net S-T capital gain less net LT loss	12,421	*1,807	*265	*119	*1,108	*2,499	*1,921	*2,510	38	91	915	1,148	-
Net L-T capital gain less net ST loss	716,161	42,623	98,454	149,010	136,877	65,664	64,758	63,445	15,872	25,504	50,508	3,444	**
Net gain, noncapital assets	926,706	87,553	216,158	112,758	314,800	57,052	27,292	34,288	32,679	12,675	26,533	4,918	**
Other receipts	17,729,973	316,142	3,909,923	2,871,706	6,884,588	1,597,475	1,021,338	406,400	252,768	265,495	25,105	179,034	**
Total deductions	**163,543,721**	**2,434,070**	**25,601,910**	**19,916,373**	**39,211,620**	**12,385,527**	**13,325,509**	**6,818,567**	**9,261,706**	**10,818,463**	**10,587,783**	**13,182,194**	**
Cost of goods [19]	78,535,679	1,400,785	4,931,670	7,205,230	13,896,416	5,892,777	8,589,877	4,402,973	6,345,424	7,563,024	7,963,396	10,344,108	**
Compensation of officers	3,072,060	33,046	1,077,860	495,548	780,398	165,553	206,019	65,971	86,726	74,680	34,135	52,124	**
Salaries and wages	11,967,922	84,631	2,171,776	1,861,243	3,648,912	1,041,838	757,271	410,953	536,087	635,861	336,212	483,138	**
Rent paid on business property	8,512,786	91,875	2,714,374	1,695,550	2,541,300	487,848	339,345	148,676	148,932	112,346	100,132	132,409	**
Taxes paid	3,341,460	43,212	640,529	550,894	965,614	208,598	199,699	100,711	119,684	174,234	138,286	200,000	**
Interest paid	2,972,910	43,734	454,375	315,380	912,647	228,775	207,707	110,610	143,691	155,356	120,243	280,392	**
Amortization	340,449	*1,022	27,452	13,851	22,390	10,304	6,702	18,564	54,000	24,673	72,384	89,108	**
Depreciation	8,532,958	69,349	1,766,482	1,307,968	2,453,586	594,938	543,361	259,392	324,684	419,821	286,022	507,356	**
Advertising	437,182	2,577	90,407	25,573	63,652	21,441	35,401	9,797	21,958	21,059	32,942	112,376	**
Pension, profit-sharing, stock, annuity	259,988	*286	21,392	18,002	46,128	7,382	28,970	13,096	15,060	19,524	44,815	45,334	**
Employee benefit programs	1,384,207	4,952	276,042	164,052	273,512	84,207	104,330	41,523	64,546	110,404	60,101	200,539	**
Net income (less deficit)	**4,442,376**	**195,765**	**1,088,516**	**564,934**	**582,796**	**315,949**	**263,381**	**200,973**	**264,773**	**432,014**	**312,451**	**220,824**	**
Income subject to tax	**2,394,293**	**70,794**	**319,032**	**316,979**	**438,133**	**145,849**	**134,028**	**155,784**	**101,111**	**266,231**	**273,049**	**173,303**	**-**
Total income tax before credits [7]	696,237	20,962	67,317	65,250	108,326	49,517	46,159	53,541	34,837	93,064	95,646	61,620	**
Income tax	689,960	20,943	67,317	65,085	107,492	47,498	45,300	53,205	34,678	92,419	95,367	60,656	**
Alternative minimum tax	5,427	32	-	*165	*838	*1,151	*858	*336	159	645	279	963	**
Foreign tax credit	7,359	*59	-	*4	*70	-	*35	*7	116	25	55	6,989	-
General business credit	15,353	332	1,079	105	3,310	*1,318	*545	*35	349	3,184	1,010	4,085	**
Prior year minimum tax credit	3,146	1,258	-	-	*89	*913	*131	*536	154	65	-	-	-
Total income tax after credits [2]	**670,379**	**19,313**	**66,238**	**65,141**	**104,857**	**47,286**	**45,448**	**52,963**	**34,217**	**89,790**	**94,581**	**50,546**	**

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	**39,826**	**6,845**	**22,259**	**3,385**	**4,341**	**1,247**	**748**	**357**	**219**	**166**	**73**	**111**	**75**
Total assets	**945,343,685**	**-**	**2,455,913**	**2,371,436**	**9,683,062**	**8,692,806**	**12,024,342**	**12,250,132**	**14,989,424**	**27,969,538**	**26,065,223**	**135,910,328**	**692,931,480**
Cash	45,336,460	-	826,940	723,798	2,346,641	1,907,844	1,810,405	1,705,262	2,154,193	2,714,035	2,171,919	8,985,208	19,990,215
Notes and accounts receivable	129,072,251	-	411,533	228,917	1,395,322	1,258,803	1,807,963	1,638,910	1,587,007	3,164,788	2,520,757	9,055,052	106,003,198
Less: Allowance for bad debts	2,019,348	-	-	-	*9,075	*10,863	20,868	25,675	15,672	23,204	51,509	138,387	1,724,095
Inventories	23,664,500	-	*20,991	*42,018	357,962	220,524	379,139	402,511	419,602	868,916	1,254,961	4,049,143	15,648,733
U.S. govt. obligations, total	3,508,782	-	-	-	-	*64,640	*5,872	*1,012	81,134	76,029	125,105	8,988	3,146,003
Tax-exempt securities	484,775	-	*7,457	-	*26,504	*4,331	*146,504	*50,894	12,952	105,351	130,725	-	57
Other current assets	29,361,878	-	113,408	224,232	651,311	753,696	557,444	731,005	655,584	1,618,566	1,307,761	5,344,424	17,404,446
Loans to shareholders	3,226,415	-	91,475	71,237	443,902	90,280	378,608	102,594	105,549	56,910	1,500	421,132	1,463,228
Mortgage and real estate loans	106,533	-	-	-	-	*16,340	*13,445	*1,245	50,983	23,164	1,172	184	-
Other investments	187,028,180	-	118,163	351,987	1,157,432	1,193,286	2,069,819	1,976,048	2,553,089	3,883,280	3,282,849	21,947,693	148,494,536
Depreciable assets	328,293,281	-	3,763,886	2,018,138	7,534,181	4,995,295	6,005,379	5,855,573	7,341,345	9,592,864	10,408,473	51,110,588	219,667,559
Less: Accumulated depreciation	147,263,417	-	3,269,241	1,580,192	5,752,036	3,793,374	3,885,082	3,456,904	4,138,304	4,530,313	5,029,373	24,976,027	86,852,570
Depletable assets	439,419,103	-	517,523	426,474	1,375,066	1,517,892	3,264,092	3,366,814	4,894,610	12,943,112	14,947,963	68,464,406	327,701,151
Less: Accumulated depletion	204,041,130	-	248,154	186,580	948,472	593,963	1,450,334	1,304,050	2,550,358	6,209,390	7,286,564	30,764,426	152,498,840
Land	9,618,089	-	*28,595	*6,535	509,505	261,659	290,922	169,478	417,756	491,507	371,402	1,735,300	5,335,431
Intangible assets (Amortizable)	62,265,363	-	62,133	11,660	425,535	685,547	631,797	900,156	830,589	1,894,746	1,337,768	14,963,098	40,522,333
Less: Accumulated amortization	18,800,441	-	52,482	5,990	221,172	416,959	371,928	276,788	274,973	480,173	597,749	3,906,357	12,195,870
Other assets	56,082,412	-	63,686	39,202	390,457	537,830	391,164	412,049	864,338	1,779,349	1,168,063	9,610,309	40,825,963
Total liabilities	**945,343,685**	**-**	**2,455,913**	**2,371,436**	**9,683,062**	**8,692,806**	**12,024,342**	**12,250,132**	**14,989,424**	**27,969,538**	**26,065,223**	**135,910,328**	**692,931,480**
Accounts payable	100,296,303	-	80,677	555,838	1,692,970	783,938	1,388,074	1,090,306	998,628	2,560,858	1,385,785	5,723,049	84,036,179
Mortgages, notes, and bonds under one year	21,002,532	-	289,147	74,859	583,676	342,859	711,219	894,382	709,037	1,180,816	501,788	4,316,065	11,398,684
Other current liabilities	55,256,568	-	170,235	357,031	911,134	1,045,208	662,118	786,006	1,155,724	2,865,670	1,097,879	8,924,553	37,281,009
Loans from shareholders	10,945,499	-	797,101	*535,350	773,701	399,850	736,086	508,890	1,039,886	1,384,067	861,162	1,400,912	2,508,494
Mortgages, notes, bonds, one year or more	200,526,352	-	582,158	309,299	1,727,242	1,218,847	1,604,429	2,323,873	2,755,919	4,766,777	5,116,020	27,911,013	152,210,775
Other liabilities	125,137,473	-	225,965	*77,942	380,083	295,321	763,077	1,481,198	1,044,055	3,062,720	2,939,425	19,153,778	95,713,911
Net worth	432,178,958	-	310,630	461,118	3,614,256	4,606,782	6,159,340	5,165,477	7,286,175	12,148,630	14,163,163	68,480,959	309,782,428
Total receipts	**425,067,311**	**6,104,971**	**6,905,309**	**3,210,449**	**10,628,490**	**6,947,233**	**9,524,621**	**8,023,033**	**9,213,481**	**13,089,702**	**10,650,869**	**55,939,860**	**284,829,294**
Business receipts	375,205,980	5,266,526	6,601,542	3,148,602	9,987,758	6,234,738	8,719,990	7,472,794	8,156,344	11,961,697	9,420,123	50,269,711	247,966,154
Interest	3,464,750	18,380	2,886	5,734	14,803	11,711	13,728	8,721	37,019	39,943	42,926	260,861	3,008,039
Interest on govt. obligations, total	47,465	5	*596	*126	*2,329	*1,818	9,918	3,911	2,978	5,380	6,932	12,385	1,089
Rents	2,059,859	*72,837	*6,711	*1,471	43,417	15,323	24,718	80,933	21,440	37,751	6,728	265,520	1,483,011
Royalties	1,805,587	57,255	45,417	*1,852	42,550	85,128	109,533	83,472	46,763	37,821	4,953	316,675	974,170
Net S-T capital gain less net LT loss	173,790	-	*26	-	*71	*314	*3,824	*16,326	1,544	805	2,549	452	147,877
Net L-T capital gain less net ST loss	7,747,131	*118,661	*45,989	*39,735	37,518	193,710	83,297	71,431	82,675	150,286	422,855	711,647	5,789,327
Net gain, noncapital assets	6,535,353	92,772	*76,189	*9,916	144,334	119,724	123,798	62,902	407,036	125,133	362,385	802,345	4,208,819
Other receipts	18,504,953	478,076	125,633	1,354	353,716	280,640	431,492	198,970	439,158	729,270	359,971	3,153,828	11,952,845
Total deductions	**394,669,663**	**5,581,055**	**5,924,121**	**2,757,185**	**10,145,243**	**6,319,000**	**9,002,596**	**7,882,685**	**8,911,431**	**13,607,906**	**10,294,061**	**54,014,893**	**260,229,486**
Cost of goods [19]	200,724,305	1,573,408	1,367,458	1,006,363	4,124,152	2,756,336	4,996,904	3,802,586	4,095,757	6,725,323	4,381,110	27,517,884	138,377,024
Compensation of officers	3,887,717	188,202	503,511	114,542	526,096	213,657	197,027	137,354	122,362	172,590	154,052	408,196	1,150,126
Salaries and wages	21,048,667	335,406	1,044,324	375,449	1,116,160	607,861	691,702	650,097	910,867	1,034,052	640,761	2,625,162	11,016,825
Rent paid on business property	6,804,506	67,549	118,348	122,775	330,005	135,001	180,473	225,594	183,152	377,747	241,973	925,974	3,895,914
Taxes paid	10,472,210	153,704	248,705	102,503	415,368	291,347	252,476	227,436	294,747	326,857	232,562	1,364,031	6,562,475
Interest paid	16,359,194	493,027	65,197	41,678	133,237	98,264	134,004	184,683	236,004	414,672	408,234	2,581,598	11,568,597
Amortization	7,701,036	119,621	9,099	*3,302	47,241	23,840	77,244	110,702	174,850	327,874	515,106	2,132,529	4,159,629
Depreciation	32,989,674	460,562	260,602	192,805	596,722	461,227	677,248	687,627	859,211	1,157,992	1,202,824	5,457,440	20,975,413
Advertising	315,258	4,508	17,336	7,546	26,614	7,870	16,176	12,810	10,238	10,395	7,292	43,645	150,827
Pension, profit-sharing, stock, annuity	2,258,866	5,907	35,780	*2,719	28,216	23,835	19,819	36,818	26,880	45,825	74,695	232,627	1,725,745
Employee benefit programs	5,336,839	183,406	67,632	22,530	181,944	74,778	107,136	117,881	120,431	194,578	140,627	843,467	3,282,430
Net income (less deficit)	**35,239,378**	**523,912**	**980,592**	**453,137**	**480,918**	**626,416**	**513,240**	**136,552**	**310,307**	**-522,189**	**393,095**	**2,110,356**	**29,233,043**
Income subject to tax	**37,655,644**	**1,049,182**	**58,462**	**35,302**	**142,648**	**149,304**	**171,615**	**221,641**	**156,130**	**391,762**	**776,352**	**3,164,875**	**31,338,370**
Total income tax before credits [7]	13,823,194	288,778	15,310	8,436	44,865	53,570	61,647	77,402	57,314	141,340	283,688	1,160,668	11,630,175
Income tax	13,160,714	371,193	15,303	7,763	44,865	50,749	58,237	75,788	53,962	136,067	271,204	1,107,313	10,968,270
Alternative minimum tax	745,272	*1,259	6	*673	-	*2,821	*3,410	1,594	3,352	4,927	12,484	53,356	661,389
Foreign tax credit	7,875,064	-	*437	-	-	*105	*96	*5,175	14,031	27,964	135,749	302,935	7,388,572
General business credit	104,667	[1]	2	4	14	*193	*31	*935	132	239	423	16,556	86,138
Prior year minimum tax credit	121,458	69	-	-	*337	*152	*206	*1,042	1,137	3,546	953	45,629	68,386
Total income tax after credits [2]	**5,722,005**	**288,709**	**14,871**	**8,433**	**44,514**	**53,120**	**61,315**	**70,250**	**42,013**	**109,591**	**146,563**	**795,548**	**4,087,078**

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)
Utilities													
Number of returns	**6,654**	**1,220**	**3,470**	**624**	**681**	**161**	**142**	**72**	**50**	**54**	**32**	**55**	**92**
Total assets	**1,550,292,258**	**-**	**506,158**	**477,437**	**1,709,468**	**1,064,211**	**2,355,856**	**2,375,696**	**3,571,772**	**8,867,161**	**11,697,376**	**60,966,271**	**1,456,700,850**
Cash	34,919,871	-	137,917	153,821	409,692	123,931	318,905	191,144	299,634	505,802	537,331	3,234,614	29,007,082
Notes and accounts receivable	97,170,323	-	*63,089	*34,918	61,849	91,677	263,832	515,558	679,032	938,881	476,304	5,327,678	88,717,506
Less: Allowance for bad debts	3,731,407	-	-	-	*226	*5,852	5,371	*3,951	14,028	20,248	13,464	104,532	3,563,735
Inventories	29,273,578	-	-	*629	*13,529	*21,343	23,339	29,853	84,507	159,651	205,578	2,639,454	26,095,695
U.S. govt. obligations, total	3,047,026	-	-	-	*57	-	-	-	183	8,021	-	308,544	2,730,222
Tax-exempt securities	20,364	-	-	-	-	200	-	-	101	-	-	-	20,064
Other current assets	82,611,172	-	*3,961	*18,960	109,693	84,874	137,640	173,248	284,316	412,248	395,857	3,216,495	77,773,881
Loans to shareholders	130,570	-	*4,483	-	*62,238	*6,563	*771	*606	23,975	-	18,491	13,390	52
Mortgage and real estate loans	*2,823,824	-	-	-	-	*5,066	*1,780	-	-	521	14	3,824	2,812,620
Other investments	116,715,671	-	-	*799	*191,012	*47,733	303,988	241,824	648,521	1,388,802	1,767,012	4,682,106	107,443,873
Depreciable assets	1,301,686,184	-	833,472	554,300	1,395,087	1,052,551	1,642,329	1,529,337	2,020,987	5,566,659	9,167,378	47,686,024	1,230,238,061
Less: Accumulated depreciation	415,711,865	-	544,412	333,036	740,301	512,215	670,353	623,963	790,580	1,659,280	3,399,969	15,374,629	391,063,127
Depletable assets	6,454,484	-	*6	-	-	*1,722	*90,944	-	608	109,187	6,819	45,954	6,199,245
Less: Accumulated depletion	1,948,715	-	*6	-	-	*1,678	-	-	471	1,838	5,437	13,939	1,925,347
Land	4,453,117	-	*2,871	*39,257	47,876	*74,658	23,468	52,478	72,883	149,742	193,647	398,828	3,397,408
Intangible assets (Amortizable)	66,670,340	-	*5,781	-	103,632	*62,438	77,975	253,313	214,249	418,138	793,559	4,033,923	60,707,332
Less: Accumulated amortization	7,426,225	-	*1,686	-	*4,048	*5,765	14,396	96,713	38,042	144,745	253,209	1,091,254	5,776,367
Other assets	233,133,945	-	*683	*7,791	59,379	16,965	161,007	112,961	85,896	1,035,619	1,807,467	5,959,790	223,886,386
Total liabilities	**1,550,292,258**	**-**	**506,158**	**477,437**	**1,709,468**	**1,064,211**	**2,355,856**	**2,375,696**	**3,571,772**	**8,867,161**	**11,697,376**	**60,966,271**	**1,456,700,850**
Accounts payable	61,339,573	-	*52,894	*27,088	46,848	47,231	152,521	425,765	610,468	683,610	447,896	3,366,796	55,478,458
Mortgages, notes, and bonds under one year	85,080,530	-	*18,007	*465	135,260	102,693	166,538	84,202	157,828	298,662	431,647	4,022,793	79,662,436
Other current liabilities	96,109,643	-	85,984	*68,148	73,627	40,037	303,523	688,066	223,805	612,421	634,453	4,012,570	89,367,009
Loans from shareholders	3,175,021	-	*30,653	*9,117	*23,277	*8,577	*52,730	*9,059	102,414	98,631	-	170,822	2,669,741
Mortgages, notes, bonds, one year or more	526,119,019	-	*151,469	*56,440	687,333	225,794	552,914	638,249	966,267	3,224,077	5,361,125	22,829,607	491,425,743
Other liabilities	386,627,728	-	*[1]	*10,399	*-17,352	108,424	427,355	234,269	374,334	1,045,873	2,779,257	9,027,897	372,637,272
Net worth	391,840,744	-	167,150	305,781	760,475	531,455	700,276	296,087	1,136,657	2,903,887	2,042,999	17,535,786	365,460,191
Total receipts	**619,791,221**	**1,432,976**	**1,047,548**	**330,722**	**1,005,980**	**1,013,781**	**1,358,996**	**3,056,465**	**2,411,998**	**9,436,779**	**6,449,716**	**40,838,292**	**551,407,968**
Business receipts	584,594,334	1,114,543	759,913	326,683	960,336	975,072	1,321,071	3,016,958	2,114,911	8,965,307	5,750,232	39,794,845	519,494,465
Interest	4,862,540	1,292	*269,270	*215	3,507	420	2,313	8,620	42,502	99,731	42,646	208,802	4,183,221
Interest on govt. obligations, total	80,264	776	-	-	*3	*22,542	*987	*191	83	190	5,549	11,493	38,450
Rents	2,233,506	219	*1,290	-	*3,345	*1,413	*500	*1,793	1,164	6,792	18,172	25,496	2,173,322
Royalties	34,723	-	-	[1]	-	*42	-	*564	107	2,058	248	331	31,373
Net S-T capital gain less net LT loss	79,658	-	-	-	-	*134	-	*304	23	1,832	-	3,591	73,773
Net L-T capital gain less net ST loss	5,062,709	262,499	-	-	393	-	*11,550	*3,899	375	1,165	290,767	212,516	4,279,547
Net gain, noncapital assets	4,415,677	15,790	*2,868	-	*42	*188	*8,681	*1,398	125	53,348	69,988	83,817	4,179,434
Other receipts	17,197,463	37,856	*14,207	*3,824	38,356	13,691	13,796	22,030	252,525	305,091	269,885	492,720	15,733,482
Total deductions	**619,260,506**	**1,421,171**	**974,582**	**342,333**	**985,313**	**979,545**	**1,486,116**	**3,071,744**	**2,585,386**	**9,236,785**	**6,385,255**	**41,439,864**	**550,352,411**
Cost of goods [19]	333,085,881	*610,781	*195,790	*49,904	434,276	625,181	874,052	2,499,281	1,350,444	6,949,978	4,370,502	31,574,821	283,550,872
Compensation of officers	2,026,281	*76,255	*64,549	*38,236	34,928	*19,377	23,292	32,527	27,714	34,439	28,966	151,153	1,494,845
Salaries and wages	25,872,962	97,828	*95,187	*44,314	65,300	45,936	134,035	112,966	87,302	233,379	129,087	970,515	23,857,114
Rent paid on business property	4,482,445	9,349	*34,237	14,339	19,620	33,666	11,546	29,479	14,925	51,238	27,903	267,783	3,968,361
Taxes paid	22,703,205	30,472	21,103	23,669	22,556	40,501	35,261	42,579	34,667	110,169	104,632	579,889	21,657,707
Interest paid	34,193,035	66,652	*251,712	*4,878	32,622	17,357	47,696	26,309	63,356	372,060	391,592	1,269,922	31,648,880
Amortization	6,085,378	9,357	*330	*252	*1,262	*1,854	3,681	12,825	31,123	49,162	34,843	226,117	5,714,572
Depreciation	70,707,288	116,008	30,747	22,904	90,276	60,976	101,413	62,711	101,378	798,417	411,811	2,330,568	66,580,078
Advertising	677,097	*4,300	*268	*1,277	*1,384	*540	1,980	2,215	9,374	3,928	2,674	26,294	622,862
Pension, profit-sharing, stock, annuity	11,033,005	1,105	*4,580	*5,368	*6,728	*2,521	8,857	7,070	7,689	50,050	23,114	272,787	10,643,135
Employee benefit programs	7,827,567	*10,251	*14,311	*5,663	7,604	*12,028	35,541	35,168	15,152	99,482	40,585	241,947	7,309,834
Net income (less deficit)	**981,647**	**11,028**	**72,966**	**-11,611**	**20,664**	**11,694**	**-128,108**	**-15,470**	**-173,471**	**199,804**	**58,912**	**-612,816**	**1,548,054**
Income subject to tax	**11,219,169**	***4,267**	***39**	***864**	**34,371**	***6,558**	***21,169**	**47,905**	**45,580**	**201,002**	**95,640**	**265,990**	**10,495,783**
Total income tax before credits [7]	3,964,823	*6,557	*253	*201	10,282	*2,053	7,484	16,608	15,531	74,371	34,099	95,950	3,701,432
Income tax	3,715,767	*1,370	*6	*176	10,270	*2,053	*7,067	16,375	15,507	69,733	33,028	92,380	3,467,802
Alternative minimum tax	247,875	4,645	*247	*25	*12	-	*417	-	25	4,638	1,071	3,541	233,254
Foreign tax credit	290,494	-	-	-	-	-	-	-	-	-	313	8	290,173
General business credit	447,345	1,115	-	-	-	*43	*806	*2,638	30	2,843	1	11,278	428,591
Prior year minimum tax credit	21,535	-	-	-	-	-	*50	*52	1,629	1,854	-	11,343	6,607
Total income tax after credits [2]	**3,205,449**	***5,442**	***253**	***201**	**10,282**	***2,010**	**6,629**	**13,918**	**13,872**	**69,673**	**33,785**	**73,321**	**2,976,062**

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	**718,378**	**122,527**	**487,180**	**41,987**	**50,890**	**9,138**	**4,496**	**1,168**	**545**	**270**	**87**	**75**	**15**
Total assets	**632,039,062**	**-**	**44,659,795**	**29,781,229**	**106,210,028**	**63,469,823**	**68,036,218**	**40,446,710**	**37,716,466**	**41,186,888**	**36,619,958**	**74,428,195**	**89,483,751**
Cash	98,201,840	-	11,032,007	5,724,843	15,768,687	9,163,379	11,321,157	7,052,940	7,053,664	6,684,233	4,802,212	9,156,604	10,442,112
Notes and accounts receivable	149,174,074	-	6,662,171	6,264,812	28,489,608	20,018,898	21,769,195	12,050,374	10,821,591	9,723,398	7,813,695	10,749,792	14,810,540
Less: Allowance for bad debts	1,435,620	-	127,396	8,650	155,996	149,042	200,511	121,176	91,539	99,725	147,327	163,415	170,842
Inventories	75,069,780	-	4,285,796	4,223,669	15,044,646	7,421,889	7,805,602	4,167,003	3,425,195	3,813,368	2,679,335	8,810,795	13,392,481
U.S. govt. obligations, total	404,844	-	*556	*5,471	*3,530	*23,733	*39,923	*70,633	117,830	77,145	42,983	6,570	16,469
Tax-exempt securities	1,468,739	-	*516	*1,882	*373,606	128,055	176,536	208,414	187,860	143,303	28,924	171,163	48,479
Other current assets	63,641,909	-	3,196,211	2,971,342	13,857,332	8,397,374	7,414,367	3,771,981	3,931,798	4,205,882	4,165,781	7,456,537	4,273,304
Loans to shareholders	9,578,482	-	3,566,223	1,368,616	2,030,304	908,513	676,371	309,694	357,106	195,853	81,719	29,439	54,644
Mortgage and real estate loans	4,113,385	-	268,063	*220,330	525,776	252,337	327,968	221,287	195,872	275,727	198,821	672,567	954,637
Other investments	72,142,981	-	1,337,882	1,265,506	5,867,896	4,503,080	4,965,207	3,816,665	3,736,228	5,030,013	3,002,010	11,198,420	27,420,074
Depreciable assets	267,556,740	-	66,354,856	24,195,505	48,833,417	25,648,600	23,497,023	15,147,660	11,984,242	13,051,252	10,562,751	16,944,633	11,336,800
Less: Accumulated depreciation	180,868,386	-	55,350,910	18,540,269	34,315,427	17,189,864	14,995,702	9,188,300	6,934,549	6,857,796	5,419,914	6,335,903	5,739,753
Depletable assets	1,741,263	-	*95,849	*1,333	*179,243	*2,237	*31,152	61,014	45,181	155,566	101,368	580,022	488,298
Less: Accumulated depletion	545,942	-	*78,564	*1,333	*27,074	*1,906	*3,610	8,789	14,276	54,148	16,002	211,786	128,456
Land	27,825,514	-	1,904,272	1,555,533	6,190,516	2,750,369	3,073,746	1,385,624	1,179,017	1,860,298	1,451,081	4,948,776	1,526,282
Intangible assets (Amortizable)	22,975,852	-	1,179,544	260,194	911,317	340,655	466,337	600,645	512,677	1,873,310	4,980,632	5,448,668	6,401,874
Less: Accumulated amortization	4,615,403	-	621,738	75,060	343,941	130,977	135,961	192,086	123,787	311,071	702,304	682,014	1,296,463
Other assets	25,609,010	-	954,457	347,503	2,976,588	1,382,493	1,807,417	1,093,126	1,332,354	1,420,279	2,994,192	5,647,327	5,653,274
Total liabilities	**632,039,062**	**-**	**44,659,795**	**29,781,229**	**106,210,028**	**63,469,823**	**68,036,218**	**40,446,710**	**37,716,466**	**41,186,888**	**36,619,958**	**74,428,195**	**89,483,751**
Accounts payable	97,021,016	-	6,345,201	3,671,728	16,366,893	12,169,645	13,369,652	7,739,739	7,267,047	6,502,602	4,109,929	8,486,612	10,991,969
Mortgages, notes, and bonds under one year	45,532,461	-	5,507,553	3,778,297	11,151,019	5,699,245	5,945,856	2,751,161	2,591,160	2,957,117	1,696,110	2,719,929	735,012
Other current liabilities	88,488,600	-	5,032,187	2,549,320	12,962,596	8,454,375	8,899,558	5,888,725	5,582,043	6,172,478	5,101,649	10,151,465	17,694,203
Loans from shareholders	37,999,527	-	12,662,460	5,137,125	8,992,501	3,884,468	3,403,310	1,449,509	919,465	720,973	464,806	363,068	1,841
Mortgages, notes, bonds, one year or more	123,538,492	-	10,737,117	5,379,234	17,739,489	9,469,440	11,063,018	6,231,948	5,860,136	7,852,299	7,553,780	16,801,084	24,850,948
Other liabilities	27,631,385	-	1,553,528	500,232	2,938,700	1,390,997	1,837,624	1,516,547	1,400,740	1,755,517	2,751,253	7,483,920	4,502,327
Net worth	211,827,582	-	2,821,749	8,765,292	36,058,831	22,401,652	23,517,200	14,869,080	14,095,876	15,225,903	14,942,430	28,422,118	30,707,451
Total receipts	**1,084,006,535**	**17,598,612**	**214,112,823**	**71,294,017**	**200,493,555**	**120,642,209**	**112,515,259**	**63,776,127**	**58,711,991**	**54,224,369**	**38,033,637**	**61,063,668**	**71,540,266**
Business receipts	1,066,377,781	16,588,007	212,374,929	70,340,588	198,284,213	119,315,054	111,487,472	63,124,828	57,943,871	52,631,749	36,475,934	58,735,021	69,076,115
Interest	1,275,554	25,288	35,481	33,254	127,832	51,064	56,841	30,424	36,595	72,898	81,987	465,034	258,857
Interest on govt. obligations, total	347,949	970	*47,396	*24,751	9,345	130,783	22,019	25,298	20,007	26,304	11,175	29,763	137
Rents	1,198,310	6,198	47,085	41,710	102,117	97,908	132,413	67,638	75,327	229,610	65,970	300,759	31,576
Royalties	136,518	3,743	-	-	*1,368	*2,065	*2,027	4,406	19,344	10,631	2,796	41,874	48,263
Net S-T capital gain less net LT loss	55,158	*2,362	*42	*1,152	6,692	2,009	11,216	3,465	679	20,138	134	1,815	5,454
Net L-T capital gain less net ST loss	594,891	70,018	55,759	31,373	85,846	41,968	41,933	24,756	20,096	26,862	31,704	117,515	47,061
Net gain, noncapital assets	2,522,890	354,946	492,257	152,932	512,553	216,730	126,920	167,665	95,935	119,820	72,976	89,897	120,258
Other receipts	11,383,362	546,696	1,059,299	664,617	1,342,143	780,395	629,651	322,694	493,003	1,074,799	1,283,150	1,260,658	1,926,257
Total deductions	**1,066,660,775**	**18,011,281**	**208,710,120**	**70,196,965**	**198,222,529**	**118,012,932**	**110,109,389**	**62,686,699**	**57,340,390**	**52,488,476**	**37,188,368**	**61,913,772**	**71,779,855**
Cost of goods [19]	803,574,610	10,489,190	118,982,953	47,066,735	151,521,552	97,532,610	91,807,965	52,855,693	48,600,201	43,610,596	30,195,146	49,875,383	61,036,586
Compensation of officers	34,532,274	853,194	14,467,067	3,563,562	6,459,578	2,662,910	2,241,383	1,115,138	811,461	588,078	553,374	458,930	757,599
Salaries and wages	60,710,332	850,314	21,022,215	5,268,616	10,858,606	4,758,571	4,215,120	2,223,216	2,154,133	2,202,370	1,660,537	2,742,240	2,754,393
Rent paid on business property	19,398,064	375,398	5,306,425	1,601,032	3,636,435	2,211,140	1,825,783	986,906	815,763	833,895	490,896	822,119	492,272
Taxes paid	20,052,930	295,599	6,101,938	1,774,931	4,062,078	1,914,833	1,664,487	913,944	709,630	648,738	600,022	790,914	575,818
Interest paid	7,975,618	179,616	1,231,300	473,780	1,218,306	557,149	606,145	369,480	300,818	388,826	531,227	1,330,354	788,616
Amortization	1,229,133	12,475	77,155	21,357	67,769	29,882	49,452	39,302	44,263	155,685	219,978	294,010	217,805
Depreciation	17,167,854	333,351	3,647,053	1,181,061	2,902,314	1,699,955	1,549,646	1,160,505	889,820	982,426	886,219	1,196,810	738,695
Advertising	3,739,547	131,758	1,564,925	331,751	664,308	206,316	193,141	80,292	78,035	79,828	58,164	170,196	180,834
Pension, profit-sharing, stock, annuity	3,294,499	21,034	456,542	219,733	592,758	446,825	508,566	202,027	188,211	196,088	106,283	163,726	192,705
Employee benefit programs	13,971,979	141,129	2,957,740	1,249,305	2,881,897	1,603,679	1,746,183	807,217	737,642	474,760	479,166	507,319	385,940
Net income (less deficit)	**17,229,199**	**-413,638**	**5,356,883**	**1,072,302**	**2,261,681**	**2,498,536**	**2,385,736**	**1,065,271**	**1,352,204**	**1,710,536**	**845,954**	**-856,882**	**-49,384**
Income subject to tax	**7,087,845**	**138,155**	**571,575**	**283,975**	**980,539**	**582,320**	**487,539**	**373,045**	**296,616**	**432,930**	**660,156**	**943,823**	**1,337,173**
Total income tax before credits [7]	2,303,557	37,143	92,282	69,978	294,527	199,270	166,608	131,523	103,572	152,676	236,631	341,525	477,823
Income tax	2,251,905	36,622	92,694	69,765	289,947	191,631	164,325	127,553	101,257	149,897	230,186	330,016	468,011
Alternative minimum tax	26,463	*996	*660	*186	3,819	6,421	533	*1,037	492	1,735	2,801	5,955	1,829
Foreign tax credit	125,122	3	-	*16	[1]	*3	*4	*2,538	3,697	1,478	9,976	32,149	75,258
General business credit	33,119	*333	2,552	1,382	3,955	2,419	3,612	1,474	410	953	2,272	8,173	5,586
Prior year minimum tax credit	22,811	*412	*981	*1,237	6,218	*2,931	811	*612	933	3,306	3,318	2,051	-
Total income tax after credits [2]	**2,122,504**	**36,395**	**88,749**	**67,343**	**284,353**	**193,916**	**162,181**	**126,899**	**98,532**	**146,939**	**221,065**	**299,153**	**396,978**

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	**251,069**	**31,252**	**136,238**	**20,688**	**37,841**	**9,784**	**7,320**	**3,019**	**1,781**	**1,351**	**648**	**768**	**379**
Total assets	**11,200,302,192**	**-**	**17,508,613**	**14,950,906**	**86,260,533**	**69,431,044**	**114,389,518**	**105,138,383**	**126,196,777**	**211,512,900**	**264,850,014**	**1,051,893,384**	**9,138,170,120**
Cash	421,860,721	-	3,602,640	2,641,619	12,841,910	8,989,296	14,646,298	11,253,495	12,550,437	19,131,548	20,959,812	72,497,296	242,746,371
Notes and accounts receivable	2,520,394,892	-	3,526,050	3,910,636	21,532,628	16,149,428	26,133,744	22,245,123	24,330,928	38,669,542	41,601,060	175,791,690	2,146,504,064
Less: Allowance for bad debts	35,886,179	-	13,539	17,868	238,391	272,669	616,461	591,034	653,326	1,268,171	1,037,471	6,432,630	24,744,617
Inventories	601,341,999	-	2,844,923	2,913,430	19,192,956	16,880,987	26,600,763	22,777,134	24,197,516	35,636,390	37,598,706	95,611,086	317,088,109
U.S. govt. obligations, total	6,999,600	-	*23,488	-	*18,039	*58,001	91,723	206,106	148,495	276,696	297,147	947,404	4,932,502
Tax-exempt securities	7,894,833	-	*560	-	*2,486	*16,375	192,045	234,558	115,293	319,462	395,099	1,641,384	4,977,572
Other current assets	516,448,395	-	712,519	534,948	3,884,790	2,523,785	5,001,977	5,285,956	6,783,381	11,690,334	16,782,584	57,273,209	405,974,912
Loans to shareholders	99,948,511	-	1,100,555	522,097	1,869,195	677,368	867,725	556,507	452,033	540,223	887,768	6,425,097	86,049,941
Mortgage and real estate loans	2,349,622	-	*14,272	*35,053	339,024	*55,543	67,742	115,359	64,711	26,621	56,818	45,544	1,528,934
Other investments	3,530,837,556	-	356,678	696,948	4,150,609	4,069,853	6,769,886	7,380,237	10,454,290	20,985,922	38,301,086	221,619,995	3,216,052,052
Depreciable assets	2,732,109,618	-	27,195,429	17,717,476	75,476,585	51,068,045	79,579,105	66,482,461	72,450,515	116,511,526	110,122,132	385,889,945	1,729,616,399
Less: Accumulated depreciation	1,560,357,118	-	23,184,808	14,922,054	57,583,999	35,271,811	53,422,606	42,230,208	44,579,346	70,198,462	64,853,393	219,952,099	934,158,332
Depletable assets	148,570,260	-	*7,474	*233	*3,429	68	94,545	66,107	262,594	581,348	871,913	4,772,210	141,910,338
Less: Accumulated depletion	69,493,693	-	*5,294	*233	*2,717	51	28,073	*4,667	78,571	182,591	286,889	611,960	68,292,645
Land	84,076,208	-	241,130	235,470	1,485,976	1,315,081	1,746,790	1,672,068	1,970,170	3,210,014	2,690,577	11,237,636	58,271,295
Intangible assets (Amortizable)	1,602,423,678	-	1,681,662	790,886	4,035,061	2,920,977	6,116,778	9,397,741	16,488,769	34,331,495	56,331,555	214,991,372	1,255,337,381
Less: Accumulated amortization	293,834,658	-	752,082	372,652	2,076,435	1,068,559	2,190,853	2,454,553	4,029,557	7,850,309	9,750,498	43,233,532	220,055,629
Other assets	884,617,948	-	156,957	264,917	1,329,389	1,319,327	2,738,389	2,745,992	5,268,446	9,101,312	13,882,007	73,379,738	774,431,473
Total liabilities	**11,200,302,192**	**-**	**17,508,613**	**14,950,906**	**86,260,533**	**69,431,044**	**114,389,518**	**105,138,383**	**126,196,777**	**211,512,900**	**264,850,014**	**1,051,893,384**	**9,138,170,120**
Accounts payable	1,363,031,057	-	3,070,150	2,548,433	13,984,196	10,179,078	15,661,363	14,334,462	15,139,010	24,943,258	26,418,117	109,622,597	1,127,130,393
Mortgages, notes, and bonds under one year	775,632,529	-	2,297,594	1,606,593	7,231,815	6,768,148	11,025,969	9,449,696	9,631,800	12,805,788	12,832,338	59,056,939	642,925,849
Other current liabilities	1,113,909,195	-	1,929,091	1,394,623	7,623,158	6,190,062	10,150,365	10,439,285	12,505,579	19,760,220	27,040,263	93,050,682	923,825,867
Loans from shareholders	178,438,930	-	5,858,258	1,434,392	8,207,185	4,833,133	6,168,571	2,665,211	3,603,299	4,606,606	5,768,675	28,286,318	107,007,283
Mortgages, notes, bonds, one year or more	2,544,561,777	-	5,400,006	2,913,137	16,433,932	10,440,855	16,751,698	17,855,442	23,038,352	41,921,746	55,583,846	234,280,921	2,119,941,843
Other liabilities	1,269,859,437	-	896,889	244,084	2,086,817	2,015,727	4,150,463	5,138,156	7,396,861	15,456,861	28,299,816	148,764,908	1,055,408,856
Net worth	3,954,869,267	-	-1,943,375	4,809,644	30,693,429	29,004,042	50,481,088	45,256,131	54,881,877	92,018,423	108,906,958	378,831,020	3,161,930,029
Total receipts	**7,380,555,795**	**59,097,671**	**64,262,167**	**38,449,626**	**183,096,803**	**130,169,757**	**199,392,309**	**166,920,771**	**177,897,057**	**270,537,016**	**283,213,216**	**836,891,422**	**4,970,627,977**
Business receipts	6,856,840,138	55,054,957	63,661,143	38,094,837	181,041,177	128,795,969	197,170,941	164,581,626	174,635,478	265,137,850	276,715,302	804,661,868	4,507,288,990
Interest	90,051,714	82,207	9,424	16,346	78,235	42,248	99,366	112,929	165,939	581,960	661,595	4,175,116	84,026,350
Interest on govt. obligations, total	561,653	1,433	*290	*1,428	20,982	38,282	15,762	14,488	19,360	32,830	16,766	111,071	288,961
Rents	24,958,396	13,574	6,879	13,064	49,833	29,550	65,857	51,879	56,841	114,753	189,472	659,726	23,706,969
Royalties	113,746,505	454,525	*3,608	*145	40,994	6,898	90,162	110,532	263,739	567,083	855,023	5,868,754	105,485,042
Net S-T capital gain less net LT loss	674,236	18,234	-	16	5,827	*19,572	1,518	1,650	18,779	22,382	3,934	67,624	514,701
Net L-T capital gain less net ST loss	20,888,062	350,366	27,041	*69,642	181,341	91,549	159,912	228,679	337,952	298,180	570,031	1,889,475	16,683,894
Net gain, noncapital assets	19,892,054	1,191,475	152,778	49,421	283,387	181,644	278,769	213,326	276,060	206,159	221,126	1,437,940	15,399,970
Other receipts	163,269,281	1,765,669	397,995	186,653	1,383,366	952,083	1,454,060	1,520,896	2,011,305	3,142,897	2,998,735	13,460,118	133,995,503
Total deductions	**7,031,557,288**	**58,661,605**	**62,822,690**	**37,251,958**	**177,381,033**	**125,449,260**	**192,249,375**	**161,789,497**	**171,656,569**	**262,509,569**	**273,833,092**	**808,759,387**	**4,699,193,252**
Cost of goods [19]	5,064,222,875	38,159,305	33,351,109	22,399,862	118,052,882	90,181,222	139,690,501	119,131,368	125,244,421	194,748,524	199,098,264	564,630,844	3,419,534,573
Compensation of officers	48,931,678	995,669	4,634,193	2,409,453	8,652,717	3,701,621	4,440,083	2,601,859	2,325,463	2,460,573	2,276,247	5,390,260	9,043,539
Salaries and wages	425,024,310	5,820,812	7,022,893	3,588,063	15,306,434	9,399,689	14,576,791	11,288,613	12,463,192	17,529,854	19,635,189	61,370,504	247,022,278
Rent paid on business property	60,187,209	711,090	2,920,717	1,387,696	4,799,254	2,498,932	3,086,236	2,143,945	1,983,336	2,646,255	2,702,299	8,315,980	26,991,468
Taxes paid	112,994,652	947,341	1,897,393	1,098,364	4,577,289	2,537,780	4,138,326	2,623,184	3,066,085	3,555,417	3,641,498	12,076,039	72,835,937
Interest paid	197,152,214	1,705,492	570,068	342,619	1,571,867	1,068,203	1,716,939	1,780,085	2,064,854	4,129,749	5,329,207	21,145,601	155,727,530
Amortization	54,320,294	812,567	129,546	47,104	287,349	195,621	456,334	664,118	983,259	1,718,585	2,630,616	7,870,571	38,524,624
Depreciation	196,482,518	1,507,927	1,071,377	744,921	3,927,816	2,920,964	5,145,550	4,655,896	5,162,087	8,277,212	8,230,128	27,460,337	127,378,303
Advertising	80,821,283	587,102	557,232	238,333	1,110,174	727,721	1,257,065	1,315,556	1,651,288	1,966,942	2,917,040	7,818,464	60,674,367
Pension, profit-sharing, stock, annuity	60,817,854	312,443	249,954	200,917	741,743	489,722	716,811	622,278	858,625	1,196,075	1,994,369	7,263,582	46,171,335
Employee benefit programs	96,110,783	965,788	822,208	536,179	2,869,591	1,889,963	2,998,449	2,379,075	2,730,842	4,009,631	4,466,886	14,645,934	57,796,237
Net income (less deficit)	**447,190,736**	**469,693**	**1,439,187**	**1,196,241**	**5,694,788**	**4,683,130**	**7,164,913**	**5,180,154**	**6,359,467**	**8,411,652**	**10,190,794**	**33,689,490**	**362,711,226**
Income subject to tax	**431,871,759**	**2,105,959**	**250,713**	**287,007**	**1,425,520**	**1,326,547**	**2,425,834**	**2,817,494**	**4,044,067**	**6,658,017**	**10,322,533**	**35,499,693**	**364,708,375**
Total income tax before credits [7]	151,367,349	741,134	53,126	66,552	436,897	448,602	835,091	970,401	1,398,719	2,321,867	3,632,959	12,495,074	127,966,927
Income tax	150,882,614	732,242	53,494	66,552	434,244	444,792	823,448	959,213	1,386,984	2,306,245	3,605,669	12,420,782	127,648,950
Alternative minimum tax	425,240	7,737	*445	-	2,649	3,667	10,683	10,384	8,951	17,084	20,325	79,877	263,438
Foreign tax credit	79,744,637	12,252	-	*298	*2,962	*39	12,333	38,296	65,268	233,115	467,364	2,895,069	76,017,641
General business credit	6,293,638	38,217	2,315	5,187	31,933	32,921	39,788	42,514	56,276	96,394	165,084	763,441	5,019,570
Prior year minimum tax credit	603,362	*6,572	-	*932	*2,559	2,245	3,808	8,429	5,478	11,922	16,113	50,000	495,304
Total income tax after credits [2]	**64,728,401**	**684,095**	**50,811**	**60,135**	**399,443**	**413,397**	**779,163**	**881,312**	**1,269,914**	**1,980,387**	**2,986,621**	**8,785,470**	**46,437,654**

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	**961,024**	**129,872**	**609,328**	**84,166**	**100,760**	**18,320**	**11,624**	**3,384**	**1,691**	**956**	**361**	**407**	**155**
Total assets	**3,999,752,057**	**-**	**74,459,431**	**59,441,551**	**215,331,258**	**128,849,986**	**176,357,894**	**117,033,767**	**118,436,118**	**148,324,823**	**124,661,520**	**485,490,007**	**2,351,365,703**
Cash	293,743,941	-	13,983,992	9,681,490	29,399,605	15,065,611	19,284,460	11,841,106	10,539,852	11,666,526	10,254,308	37,022,246	125,004,744
Notes and accounts receivable	593,895,280	-	8,641,188	9,721,671	47,586,045	28,473,751	40,813,517	27,268,310	27,811,683	33,744,788	27,001,659	83,417,930	259,414,739
Less: Allowance for bad debts	13,891,284	-	145,941	87,121	524,308	474,909	773,473	679,828	908,859	947,128	897,430	2,081,223	6,371,065
Inventories	718,911,853	-	27,480,556	21,262,783	77,287,082	50,464,751	66,218,948	40,029,287	33,850,803	40,433,228	28,426,994	97,784,136	235,673,285
U.S. govt. obligations, total	17,128,410	-	*3,337	*9,548	*125,894	*201,551	56,639	*20,819	36,455	159,801	300	429,432	16,084,634
Tax-exempt securities	7,499,955	-	*27,023	*10,895	85,726	*238,723	190,135	*70,821	311,136	332,855	6,537	933,826	5,292,278
Other current assets	204,001,128	-	2,107,436	1,906,699	9,585,212	5,774,964	7,183,113	6,747,610	7,027,056	8,970,215	7,539,889	30,020,152	117,138,783
Loans to shareholders	18,422,041	-	2,680,210	1,719,639	3,900,811	1,492,460	1,687,018	869,600	767,066	538,689	470,889	2,201,050	2,094,609
Mortgage and real estate loans	3,601,204	-	119,829	129,301	1,006,601	105,869	194,463	182,144	59,293	70,630	50,766	148,478	1,533,829
Other investments	802,357,278	-	2,447,886	2,271,386	9,294,445	6,355,603	8,926,282	6,311,430	8,735,193	12,743,615	11,220,819	53,220,698	680,829,921
Depreciable assets	1,279,389,410	-	44,246,817	29,351,355	83,127,721	38,142,505	54,244,118	34,806,965	36,384,784	44,547,203	40,780,652	168,677,555	705,079,737
Less: Accumulated depreciation	657,387,343	-	33,608,506	20,946,322	57,359,906	24,948,872	33,265,718	20,365,547	20,565,029	24,123,935	22,851,424	89,359,801	309,992,283
Depletable assets	55,336,394	-	*28,683	*95,747	234,385	*9,608	76,821	*29,107	64,205	89,144	321,071	765,235	53,622,389
Less: Accumulated depletion	9,552,917	-	*27,313	*52,857	*122,335	*364	56,076	*6,927	41,303	68,930	108,875	190,288	8,877,648
Land	97,692,831	-	1,278,614	1,487,207	4,701,611	2,300,578	2,901,507	2,422,903	2,450,022	2,716,836	2,447,246	10,416,597	64,569,710
Intangible assets (Amortizable)	463,001,377	-	7,301,770	3,065,699	8,545,330	4,480,792	7,504,451	6,494,903	11,005,310	15,532,943	17,636,099	77,373,756	304,060,324
Less: Accumulated amortization	67,384,679	-	3,619,519	1,273,204	3,916,208	1,383,224	2,003,404	1,619,321	2,488,156	2,754,746	3,301,448	10,266,981	34,758,468
Other assets	192,987,178	-	1,513,369	1,087,634	2,373,547	2,550,589	3,175,093	2,610,385	3,396,607	4,673,090	5,663,467	24,977,209	140,966,188
Total liabilities	**3,999,752,057**	**-**	**74,459,431**	**59,441,551**	**215,331,258**	**128,849,986**	**176,357,894**	**117,033,767**	**118,436,118**	**148,324,823**	**124,661,520**	**485,490,007**	**2,351,365,703**
Accounts payable	589,092,228	-	14,808,303	11,041,075	46,540,032	23,819,792	33,722,351	23,682,312	23,173,526	28,158,468	23,400,562	83,850,128	276,895,679
Mortgages, notes, and bonds under one year	303,000,584	-	5,708,820	4,227,603	26,369,390	28,662,227	39,432,678	21,062,259	16,391,382	17,632,398	9,951,439	23,444,320	110,118,067
Other current liabilities	443,262,959	-	6,552,670	3,719,559	16,973,782	9,313,474	14,476,025	10,029,266	10,993,761	14,851,454	13,082,310	56,235,443	287,035,215
Loans from shareholders	94,331,402	-	27,402,583	8,441,587	18,587,640	6,955,027	7,600,661	4,556,511	2,715,161	3,673,771	1,061,653	5,995,760	7,341,048
Mortgages, notes, bonds, one year or more	697,396,830	-	13,456,537	11,050,575	31,580,261	13,755,275	19,280,273	14,131,155	16,430,818	24,862,749	19,955,680	95,824,056	437,069,452
Other liabilities	275,555,744	-	1,674,378	1,172,207	4,460,111	2,357,164	3,493,232	3,041,242	4,465,004	7,234,910	7,419,041	40,446,705	199,791,751
Net worth	1,597,112,310	-	4,856,140	19,788,945	70,820,042	43,987,028	58,352,674	40,531,023	44,266,466	51,911,073	49,790,835	179,693,594	1,033,114,491
Total receipts	**7,285,483,900**	**106,962,455**	**377,580,480**	**210,629,370**	**712,622,967**	**406,245,086**	**566,578,474**	**349,806,093**	**303,110,662**	**337,930,604**	**286,602,868**	**996,090,124**	**2,631,324,719**
Business receipts	7,137,340,838	105,347,089	374,138,808	208,124,155	705,736,657	400,182,825	558,948,569	345,437,715	298,957,085	332,590,160	282,170,523	977,756,871	2,547,950,379
Interest	16,411,177	90,959	57,968	90,649	372,684	400,172	289,909	159,700	186,508	249,066	495,363	1,862,077	12,156,123
Interest on govt. obligations, total	438,805	*436	890	3,168	14,795	7,786	17,184	11,951	13,836	25,567	7,180	153,305	182,707
Rents	5,822,728	57,659	45,317	66,331	173,984	125,024	203,229	104,890	150,761	183,131	172,568	818,566	3,721,267
Royalties	16,475,486	42,360	*12,080	*13,568	39,269	68,856	39,318	20,391	218,035	500,823	462,948	1,246,221	13,811,617
Net S-T capital gain less net LT loss	316,753	*9,505	*22,065	*22,600	33,270	1,750	6,289	9,140	1,351	1,749	2,219	26,675	180,141
Net L-T capital gain less net ST loss	4,522,312	203,714	135,363	88,292	382,256	134,331	120,987	180,689	207,569	116,987	173,158	813,252	1,965,713
Net gain, noncapital assets	5,514,498	454,815	313,335	93,833	426,222	292,769	438,705	344,568	302,241	342,910	230,487	894,128	1,380,486
Other receipts	89,121,493	744,257	2,848,810	2,100,743	5,415,022	5,007,715	6,476,647	3,496,836	3,006,967	3,535,184	2,636,172	11,724,773	42,128,365
Total deductions	**7,106,392,282**	**110,364,225**	**372,540,832**	**207,096,432**	**700,241,239**	**399,313,309**	**556,482,632**	**343,134,825**	**297,314,115**	**330,555,511**	**282,160,635**	**974,212,063**	**2,532,976,462**
Cost of goods [19]	5,568,035,626	91,237,095	263,671,420	153,886,712	551,607,527	327,010,439	464,080,480	288,752,046	242,974,777	265,912,502	230,201,220	771,520,522	1,917,180,884
Compensation of officers	69,046,082	1,162,535	16,888,265	7,568,869	15,745,469	5,873,961	6,077,528	2,800,628	2,259,694	1,999,820	1,226,912	2,810,292	4,632,110
Salaries and wages	513,800,586	4,289,591	25,383,209	15,612,089	48,710,729	25,865,393	34,006,626	19,603,418	18,895,861	22,064,976	17,405,098	67,159,549	214,804,047
Rent paid on business property	116,488,249	1,735,902	14,830,245	5,250,253	12,891,982	5,596,988	7,338,741	4,024,683	3,815,500	4,887,320	4,896,758	19,674,918	31,544,958
Taxes paid	86,991,348	886,326	6,898,190	3,497,959	9,176,437	4,370,524	6,154,515	3,266,799	3,141,763	3,617,196	2,524,932	11,361,478	32,095,230
Interest paid	56,065,657	717,581	1,707,496	1,102,510	3,463,811	1,810,957	2,322,228	1,487,103	1,651,428	2,125,550	1,885,971	8,641,406	29,149,615
Amortization	19,491,013	768,034	471,211	205,811	496,362	310,684	498,040	434,681	672,033	764,513	778,350	3,536,807	10,554,488
Depreciation	102,762,787	572,954	2,390,670	1,533,079	4,625,362	2,501,286	4,071,998	3,058,120	3,541,844	4,116,085	3,781,395	14,341,217	58,228,777
Advertising	67,695,047	625,926	3,120,666	1,756,590	4,905,127	3,183,283	4,163,195	2,467,371	2,479,396	3,638,380	2,834,949	10,579,100	27,941,065
Pension, profit-sharing, stock, annuity	18,559,292	98,086	712,316	385,056	1,240,885	566,678	745,367	501,034	532,109	586,211	423,773	2,196,480	10,571,297
Employee benefit programs	49,740,603	280,526	1,475,753	1,053,136	3,663,438	2,139,699	2,967,940	1,855,897	1,852,248	2,446,365	2,063,870	7,814,485	22,127,247
Net income (less deficit)	**188,966,897**	**-3,402,102**	**5,038,758**	**3,537,308**	**12,367,825**	**6,924,032**	**10,090,475**	**6,680,088**	**5,834,747**	**7,624,794**	**4,749,859**	**22,831,779**	**106,689,332**
Income subject to tax	**151,885,742**	**515,025**	**1,004,739**	**697,441**	**2,892,851**	**2,008,742**	**2,611,298**	**2,073,093**	**2,690,478**	**4,996,660**	**4,185,763**	**23,026,655**	**105,182,997**
Total income tax before credits [7]	52,543,629	157,557	165,750	150,692	851,188	596,359	891,684	715,889	930,955	1,734,640	1,470,648	8,033,583	36,844,684
Income tax	52,432,218	157,270	174,787	150,513	843,656	592,136	882,201	705,929	922,586	1,732,236	1,459,623	7,997,355	36,813,927
Alternative minimum tax	123,074	1,559	*29	*179	8,236	5,946	6,772	7,714	7,829	7,533	7,163	40,777	29,338
Foreign tax credit	5,730,024	*690	*22	*5,867	*531	*669	8,122	19,627	30,552	233,557	96,856	637,335	4,696,196
General business credit	1,517,207	2,091	2,519	4,483	13,870	5,622	9,095	13,019	12,703	26,223	37,275	177,450	1,212,856
Prior year minimum tax credit	261,685	28	-	*6	2,616	3,536	3,244	6,375	5,533	7,296	12,953	31,870	188,228
Total income tax after credits [2]	**45,033,995**	**154,747**	**163,208**	**140,337**	**834,172**	**586,531**	**871,223**	**676,868**	**882,167**	**1,466,965**	**1,323,690**	**7,186,682**	**30,747,404**

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	**197,818**	**45,400**	**124,336**	**11,330**	**12,699**	**1,920**	**1,196**	**369**	**214**	**156**	**77**	**96**	**25**
Total assets	**715,018,901**	**-**	**9,983,069**	**8,104,309**	**26,280,139**	**13,263,940**	**18,437,967**	**12,437,653**	**14,732,455**	**23,844,754**	**27,594,376**	**139,133,211**	**421,207,028**
Cash	53,643,172	-	1,998,960	1,018,556	3,406,944	1,738,896	1,808,515	1,190,904	1,322,207	1,489,577	2,181,995	7,627,954	29,858,664
Notes and accounts receivable	79,755,385	-	1,198,681	1,069,303	6,470,494	3,845,868	4,668,300	2,528,727	3,114,026	4,099,921	4,298,082	15,579,573	32,882,410
Less: Allowance for bad debts	1,799,518	-	*3,811	*3,204	51,693	23,191	87,509	38,208	74,875	81,799	109,520	748,482	577,226
Inventories	9,468,710	-	200,664	234,549	546,152	324,757	380,600	297,602	445,446	683,630	424,954	1,538,926	4,391,429
U.S. govt. obligations, total	7,789,919	-	*56	-	96	-	*19,138	-	49,574	-	2,647	9,679	7,708,729
Tax-exempt securities	902,039	-	*1	104	*1,256	-	*11,654	*54,369	2,926	20,710	16,595	255,929	538,494
Other current assets	38,090,121	-	632,312	496,299	1,985,945	750,798	1,418,559	758,871	1,021,696	1,746,118	1,895,613	11,540,845	15,843,066
Loans to shareholders	10,093,618	-	897,353	1,038,001	1,071,205	277,269	333,089	164,043	87,358	105,540	41,629	5,872,051	206,078
Mortgage and real estate loans	410,516	-	*114,642	*65,149	*101,529	*34,029	*31,177	*25	1,404	2,043	32,127	28,392	-
Other investments	62,216,393	-	330,321	559,634	1,337,311	1,016,189	1,527,643	1,103,840	1,168,751	2,626,139	4,012,372	22,187,676	26,346,517
Depreciable assets	598,649,074	-	19,997,962	11,054,715	31,168,316	12,222,948	15,548,938	11,848,610	12,244,731	18,685,046	18,547,212	75,106,329	372,224,266
Less: Accumulated depreciation	255,709,420	-	16,383,100	8,324,143	22,064,902	7,956,024	8,509,199	6,821,607	6,358,096	9,056,563	8,165,100	29,596,481	132,474,204
Depletable assets	47,830	-	-	-	*2,737	*2,031	*39,867	-	184	1,789	1,221	-	-
Less: Accumulated depletion	*4,089	-	-	-	*643	*2,031	*726	-	-	688	1	-	-
Land	10,333,605	-	181,207	98,095	747,570	305,754	339,510	222,952	325,930	608,505	626,745	3,245,613	3,631,724
Intangible assets (Amortizable)	71,684,193	-	395,397	739,710	1,506,506	256,256	682,395	565,630	1,096,534	2,588,798	2,416,821	21,781,128	39,655,017
Less: Accumulated amortization	9,093,387	-	157,859	321,617	563,730	74,157	140,921	130,809	212,934	502,672	404,722	3,462,197	3,121,769
Other assets	38,540,739	-	580,282	379,158	615,047	544,546	366,937	692,704	497,592	828,659	1,775,705	8,166,275	24,093,833
Total liabilities	**715,018,901**	**-**	**9,983,069**	**8,104,309**	**26,280,139**	**13,263,940**	**18,437,967**	**12,437,653**	**14,732,455**	**23,844,754**	**27,594,376**	**139,133,211**	**421,207,028**
Accounts payable	61,456,553	-	963,177	1,763,738	4,566,160	1,897,026	2,462,460	1,399,314	1,617,078	1,912,623	2,258,750	7,381,706	35,234,520
Mortgages, notes, and bonds under one year	31,328,913	-	732,582	663,771	2,934,817	1,846,241	2,022,534	1,160,338	1,622,562	1,900,177	1,359,020	5,181,978	11,904,893
Other current liabilities	79,920,721	-	1,033,435	731,900	1,716,377	1,040,357	1,586,496	1,022,319	1,507,693	2,451,892	2,774,683	20,378,303	45,677,265
Loans from shareholders	18,996,310	-	2,975,094	1,216,101	3,367,585	808,546	1,085,017	324,882	216,829	386,588	1,412,795	7,202,873	-
Mortgages, notes, bonds, one year or more	202,105,805	-	3,927,768	3,825,954	8,898,231	2,693,243	4,355,539	3,047,731	3,613,836	6,730,815	6,486,452	37,822,864	120,703,371
Other liabilities	142,701,950	-	420,211	-117,641	475,406	329,631	708,853	778,343	890,795	2,525,056	2,942,162	17,520,420	116,228,714
Net worth	178,508,649	-	-69,197	20,486	4,321,563	4,648,895	6,217,068	4,704,726	5,263,661	7,937,602	10,360,513	43,645,068	91,458,265
Total receipts	**737,267,292**	**10,861,239**	**70,646,456**	**22,026,984**	**74,140,116**	**29,602,728**	**36,394,635**	**22,722,148**	**22,489,626**	**27,016,861**	**29,156,916**	**99,364,965**	**292,844,617**
Business receipts	714,421,894	9,905,642	69,332,555	21,690,750	73,169,523	29,135,533	35,798,173	22,239,341	22,107,142	26,394,625	27,594,651	95,629,221	281,424,738
Interest	2,164,885	12,324	5,826	8,661	26,446	5,521	22,840	8,312	15,532	30,398	79,296	869,680	1,080,050
Interest on govt. obligations, total	34,812	*768	-	*49	*1,800	*1,270	4,423	2,024	1,832	892	3,939	12,555	5,260
Rents	1,646,739	911	*4,744	*3,303	34,703	15,972	14,188	36,244	16,864	132,950	103,044	419,510	864,307
Royalties	2,029,469	464	-	*9	*325	*269	*7,724	*122	1,763	3,113	1,144	40,945	1,973,592
Net S-T capital gain less net LT loss	50,897	38,194	[1]	*40	*221	*4	*158	*77	391	618	37	643	10,513
Net L-T capital gain less net ST loss	1,117,044	*202,276	32,819	6,991	25,962	*5,943	16,831	30,157	8,717	34,984	37,420	66,445	648,500
Net gain, noncapital assets	3,235,786	141,325	245,953	97,671	399,150	96,000	210,118	93,880	83,731	90,067	96,344	418,422	1,263,127
Other receipts	11,795,981	559,310	1,024,540	219,470	479,191	341,696	318,343	291,735	251,264	321,707	1,142,163	1,478,349	5,368,213
Total deductions	**717,925,079**	**10,306,831**	**68,932,080**	**21,784,864**	**72,321,901**	**28,937,618**	**35,769,160**	**22,083,713**	**22,111,978**	**26,854,329**	**28,936,720**	**97,881,037**	**282,004,848**
Cost of goods [19]	238,109,363	2,171,698	24,616,079	8,200,391	34,714,607	14,561,082	18,155,670	11,479,755	9,431,166	10,452,466	10,607,580	27,089,710	66,629,158
Compensation of officers	13,288,500	436,509	7,075,249	837,480	1,727,346	475,897	574,171	296,185	185,045	181,852	197,898	492,615	808,252
Salaries and wages	120,397,690	1,124,670	7,834,636	3,386,845	10,089,644	3,966,171	4,931,580	2,784,256	3,708,840	4,579,014	4,718,845	19,262,148	54,011,041
Rent paid on business property	35,885,477	377,579	2,989,591	926,791	3,311,754	1,926,395	2,034,081	1,489,824	1,104,398	1,388,290	1,815,300	4,331,037	14,190,437
Taxes paid	21,298,462	238,614	1,797,249	901,084	2,066,905	833,781	962,895	662,743	735,595	777,220	759,875	3,459,359	8,103,141
Interest paid	16,254,323	113,689	467,955	259,352	685,000	255,661	361,371	230,660	319,887	537,201	715,514	3,711,131	8,596,903
Amortization	2,490,370	36,662	30,556	27,528	92,944	10,111	46,419	34,061	76,321	149,927	201,044	819,900	964,896
Depreciation	38,006,247	442,041	1,787,023	881,316	2,664,797	1,005,776	1,578,775	979,959	1,096,685	1,535,788	1,826,744	5,969,444	18,237,899
Advertising	2,725,633	30,980	270,958	152,541	228,682	53,510	67,266	39,188	34,980	58,231	127,614	188,681	1,473,001
Pension, profit-sharing, stock, annuity	9,256,263	34,550	88,748	41,813	149,553	81,240	108,028	60,708	69,298	106,270	93,897	699,567	7,722,592
Employee benefit programs	21,735,097	89,349	544,011	279,578	1,010,083	471,097	628,070	326,182	545,344	736,179	661,173	3,666,236	12,777,794
Net income (less deficit)	**19,629,759**	**553,640**	**1,714,376**	**242,070**	**1,816,416**	**663,939**	**621,739**	**643,933**	**383,819**	**167,646**	**241,270**	**1,661,213**	**10,919,697**
Income subject to tax	**15,722,514**	**387,749**	**297,227**	**111,736**	**441,792**	**159,136**	**363,576**	**349,200**	**330,985**	**344,912**	**588,167**	**3,512,445**	**8,835,589**
Total income tax before credits [7]	5,418,071	131,444	56,173	26,560	138,441	53,199	127,639	120,343	111,048	116,869	207,613	1,232,596	3,096,146
Income tax	5,392,981	125,367	57,585	26,488	137,291	52,724	123,947	119,921	109,987	112,621	205,735	1,228,905	3,092,411
Alternative minimum tax	19,316	172	-	*58	*893	*475	3,693	*421	1,030	4,039	1,790	3,009	3,736
Foreign tax credit	293,468	-	-	-	*47	-	*862	*9,957	1,908	5,901	1,713	158,722	114,358
General business credit	143,684	276	1,611	763	2,453	*1,107	*1,544	*4,482	2,971	6,070	7,217	24,928	90,262
Prior year minimum tax credit	15,155	*140	-	-	*184	*99	*583	-	965	230	6,405	2,949	3,600
Total income tax after credits [2]	**4,965,707**	**131,027**	**54,562**	**25,797**	**135,757**	**51,992**	**124,650**	**105,904**	**105,204**	**104,668**	**192,278**	**1,045,997**	**2,887,869**

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	**122,747**	**23,719**	**83,155**	**5,503**	**6,292**	**1,420**	**1,180**	**477**	**325**	**269**	**128**	**180**	**99**
Total assets	**2,537,574,069**	**-**	**5,001,063**	**3,665,112**	**13,186,772**	**10,048,178**	**18,466,888**	**16,552,634**	**22,742,598**	**43,501,594**	**45,050,856**	**212,700,717**	**2,146,657,656**
Cash	119,347,741	-	1,594,769	886,056	3,246,742	2,422,176	4,365,424	3,022,823	3,279,887	5,682,355	5,972,856	14,650,428	74,224,225
Notes and accounts receivable	269,091,632	-	961,355	634,289	2,712,855	1,825,325	2,999,253	2,629,937	3,011,688	4,990,403	6,554,912	25,450,324	217,321,292
Less: Allowance for bad debts	11,188,162	-	*11,256	*11,034	92,518	80,896	116,660	331,861	200,661	315,719	327,524	1,334,154	8,365,879
Inventories	25,067,677	-	211,293	178,701	454,414	279,201	427,905	401,090	356,527	923,919	521,176	2,148,995	19,164,457
U.S. govt. obligations, total	815,720	-	*1,052	*3,039	*5,036	406	*46,517	*11,515	105,566	193,101	286,847	6,013	156,626
Tax-exempt securities	1,679,310	-	-	*34,970	*31,015	*336,496	*56,376	*18,453	45,549	120,969	107,858	707,675	219,950
Other current assets	104,651,846	-	451,083	195,005	1,175,808	1,077,704	1,223,262	1,488,209	1,845,295	2,917,134	2,590,613	9,250,743	82,436,988
Loans to shareholders	4,613,533	-	342,645	183,139	687,834	96,168	155,911	103,906	97,851	214,463	144,505	290,036	2,297,075
Mortgage and real estate loans	407,049	-	*4,569	-	*22,394	*203,959	*2,404	*5,964	21,219	3,091	-	425	143,024
Other investments	703,651,505	-	224,408	409,263	1,380,033	733,752	2,433,647	2,351,122	2,996,555	6,909,464	4,617,910	43,689,170	637,906,181
Depreciable assets	923,504,576	-	5,505,145	3,397,974	7,305,531	5,572,255	12,062,622	8,842,881	12,952,154	19,176,273	20,052,880	55,291,016	773,345,848
Less: Accumulated depreciation	550,688,572	-	4,738,401	2,609,211	5,277,108	3,782,281	8,150,475	5,498,043	7,805,805	11,724,945	12,781,745	29,624,668	458,695,892
Depletable assets	*289,033	-	-	-	*90	*6,068	-	-	-	4,312	-	13,268	265,294
Less: Accumulated depletion	*128,439	-	-	-	*[1]	*4,861	-	-	-	3,411	-	3,210	116,957
Land	13,937,651	-	42,846	*101,987	200,700	151,314	183,367	206,223	194,408	371,357	400,450	1,652,607	10,432,391
Intangible assets (Amortizable)	840,231,896	-	645,441	1,091,175	3,998,476	1,631,846	2,823,516	3,707,181	8,260,867	15,299,284	18,402,680	89,332,616	695,038,814
Less: Accumulated amortization	165,646,996	-	355,773	796,947	3,001,496	493,508	1,080,272	1,553,246	3,647,110	4,081,288	4,539,457	22,674,513	123,423,385
Other assets	257,937,070	-	121,887	-33,295	336,967	73,055	1,034,089	1,146,481	1,228,611	2,820,831	3,046,894	23,853,949	224,307,603
Total liabilities	**2,537,574,069**	**-**	**5,001,063**	**3,665,112**	**13,186,772**	**10,048,178**	**18,466,888**	**16,552,634**	**22,742,598**	**43,501,594**	**45,050,856**	**212,700,717**	**2,146,657,656**
Accounts payable	165,389,952	-	1,548,765	567,023	3,539,933	1,753,659	1,599,923	1,340,496	1,667,595	2,929,212	3,025,471	17,477,890	129,939,985
Mortgages, notes, and bonds under one year	124,852,572	-	689,361	300,009	1,163,253	509,652	906,050	829,272	756,419	2,531,656	1,463,469	6,042,938	109,660,490
Other current liabilities	290,846,640	-	2,016,030	1,441,708	2,560,175	1,695,027	3,777,202	2,814,703	3,390,999	6,471,073	6,520,279	25,838,463	234,320,981
Loans from shareholders	48,216,862	-	7,580,090	2,545,174	2,017,795	447,478	817,819	713,245	819,500	997,375	99,250	316,037	31,863,101
Mortgages, notes, bonds, one year or more	631,636,089	-	1,523,881	857,722	2,725,497	3,093,477	3,685,664	4,142,645	5,666,845	11,558,768	14,152,615	64,714,498	519,514,475
Other liabilities	413,207,786	-	698,963	381,609	1,635,770	-1,526,690	1,993,623	1,839,585	2,341,235	4,117,881	5,563,403	23,233,981	372,928,427
Net worth	863,424,169	-	-9,056,027	-2,428,133	-455,652	4,075,576	5,686,608	4,872,688	8,100,004	14,895,630	14,226,368	75,076,910	748,430,198
Total receipts	**1,057,570,447**	**9,000,113**	**24,576,257**	**10,612,908**	**26,337,995**	**14,372,545**	**20,528,801**	**14,062,146**	**17,532,327**	**28,254,635**	**31,991,340**	**95,959,384**	**764,341,995**
Business receipts	922,421,143	7,344,410	24,132,551	10,485,104	25,718,687	14,112,327	19,853,437	13,316,278	16,483,833	26,536,744	30,471,789	85,679,303	648,286,679
Interest	16,200,190	10,843	5,116	6,239	23,969	18,718	35,177	26,570	51,758	126,466	139,376	728,176	15,027,783
Interest on govt. obligations, total	157,957	*1,109	*436	[1]	*2,680	*1,107	6,992	3,375	6,666	9,700	12,958	38,886	74,048
Rents	10,024,906	*2,173	-	-	10,455	4,609	27,369	18,406	14,102	39,346	68,936	142,379	9,697,130
Royalties	25,281,312	538,701	*4,967	*18,257	*27,057	*7,080	*425	87,191	83,931	450,887	155,369	4,642,619	19,264,828
Net S-T capital gain less net LT loss	265,815	*5,153	*8	*14	*263	*8,498	*938	*173	3,080	1,128	25,737	9,823	210,999
Net L-T capital gain less net ST loss	7,016,018	475,040	*99,920	*9,267	107,345	4,463	109,759	71,539	90,769	124,349	157,281	530,806	5,235,478
Net gain, noncapital assets	1,280,272	13,335	36,856	*1,035	27,465	24,681	54,282	19,286	18,071	13,335	95,939	67,778	908,209
Other receipts	61,289,104	577,464	295,065	91,739	398,025	187,575	405,043	501,091	743,879	891,888	822,413	3,410,165	52,964,758
Total deductions	**996,833,293**	**10,216,258**	**23,682,405**	**10,809,495**	**27,464,162**	**14,476,540**	**20,973,304**	**14,104,467**	**17,246,011**	**28,138,908**	**31,346,110**	**95,334,638**	**703,040,995**
Cost of goods [19]	217,352,366	2,403,965	6,894,898	5,116,610	12,016,686	5,640,819	7,510,679	4,340,707	5,966,073	7,898,209	11,955,412	23,813,913	123,794,395
Compensation of officers	14,886,191	595,670	3,634,300	741,835	1,676,212	499,428	872,285	331,159	365,247	821,761	518,323	1,466,189	3,363,781
Salaries and wages	168,234,476	2,253,883	3,634,945	1,652,463	5,033,706	3,149,409	3,978,343	2,934,361	3,094,630	5,175,555	5,855,537	20,726,095	110,745,548
Rent paid on business property	26,327,525	243,997	1,088,348	400,628	812,610	409,941	612,048	319,552	661,365	715,610	712,617	3,389,483	16,961,326
Taxes paid	26,546,100	249,805	802,595	255,153	705,898	387,083	629,484	448,934	483,208	762,148	789,619	2,601,720	18,430,451
Interest paid	57,565,952	247,637	213,164	150,316	346,835	142,502	396,184	286,498	506,141	1,048,439	1,185,389	5,425,307	47,617,541
Amortization	39,399,415	113,760	80,684	106,077	259,330	112,479	323,824	356,470	483,735	1,000,920	1,159,414	4,526,277	30,876,445
Depreciation	78,243,414	456,713	317,283	164,807	472,467	505,145	1,221,851	725,588	1,066,833	1,622,669	1,897,544	5,609,821	64,182,693
Advertising	26,431,527	152,001	446,275	89,253	331,655	430,592	457,467	433,755	304,109	917,406	499,794	1,858,906	20,510,314
Pension, profit-sharing, stock, annuity	7,205,818	97,608	206,343	73,520	154,635	53,173	83,357	65,344	69,009	116,074	245,822	606,301	5,434,632
Employee benefit programs	26,200,860	164,827	391,158	175,232	405,687	255,049	392,911	299,971	333,637	543,018	738,720	2,187,941	20,312,708
Net income (less deficit)	**68,082,140**	**-1,192,773**	**893,416**	**-193,444**	**-1,128,666**	**-97,036**	**-446,353**	**-7,508**	**311,528**	**177,158**	**657,096**	**1,545,774**	**67,562,949**
Income subject to tax	**77,254,906**	**241,366**	**92,367**	**85,660**	**240,187**	**251,969**	**430,771**	**452,571**	**713,538**	**1,197,358**	**1,250,302**	**4,958,405**	**67,340,413**
Total income tax before credits [7]	27,045,998	80,208	17,110	25,341	77,948	85,598	148,334	157,352	245,813	418,728	440,256	1,742,416	23,606,894
Income tax	26,993,929	79,547	17,085	25,306	77,390	85,098	146,397	154,395	243,184	415,401	436,158	1,734,992	23,578,976
Alternative minimum tax	30,828	*27	-	*35	*558	*500	1,826	2,209	2,600	3,323	2,453	7,193	10,105
Foreign tax credit	7,059,289	*11,795	*22	-	*2,305	*2,357	*4,554	10,194	8,143	79,085	41,352	435,467	6,464,016
General business credit	953,356	988	383	*63	1,752	*2,936	2,702	*1,913	5,721	7,947	19,716	54,508	854,726
Prior year minimum tax credit	43,324	118	-	*2	-	-	*1,273	*1,877	1,481	2,218	523	5,528	30,304
Total income tax after credits [2]	**18,990,000**	**67,306**	**16,706**	**25,276**	**73,891**	**80,304**	**139,805**	**143,370**	**230,469**	**329,478**	**378,666**	**1,246,884**	**16,257,848**

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	**242,108**	**43,716**	**144,581**	**14,744**	**15,574**	**3,979**	**3,763**	**2,591**	**2,519**	**3,397**	**2,283**	**3,409**	**1,553**
Total assets	**39,190,422,928**	**-**	**11,466,579**	**10,371,501**	**35,084,701**	**28,514,155**	**59,871,887**	**92,874,632**	**181,736,577**	**555,900,226**	**815,578,929**	**3,775,751,609**	**33,623,272,130**
Cash	1,138,417,630	-	4,076,939	2,578,298	9,494,493	4,516,984	7,087,920	8,832,325	12,644,053	25,807,555	25,984,184	79,414,354	957,980,526
Notes and accounts receivable	2,569,597,349	-	693,883	1,138,253	5,856,266	4,195,595	9,222,705	12,981,547	26,240,291	69,902,361	57,622,406	175,838,031	2,205,906,010
Less: Allowance for bad debts	31,344,129	-	*6,990	*279	249,312	128,575	230,604	542,543	654,581	2,097,314	1,130,827	3,045,540	23,257,565
Inventories	1,849,052	-	-	-	*3,128	*563	*28,846	*4,666	13,585	232,270	34,585	402,926	1,128,482
U.S. govt. obligations, total	1,780,838,816	-	19,371	*15,110	366,705	562,303	2,268,635	4,237,535	9,252,154	25,398,112	38,099,792	177,981,643	1,522,637,455
Tax-exempt securities	1,565,284,379	-	*29,925	*3,279	196,233	362,692	1,610,483	3,654,160	11,511,556	46,456,627	66,736,998	290,497,513	1,144,224,913
Other current assets	2,756,296,797	-	808,703	1,134,999	3,788,021	2,728,151	5,181,186	6,180,383	7,944,454	18,103,027	23,047,796	94,195,927	2,593,184,152
Loans to shareholders	52,875,987	-	969,094	613,631	913,516	278,534	539,109	202,927	386,484	70,697	1,244,168	5,966,126	41,691,702
Mortgage and real estate loans	6,442,053,516	-	333,194	215,228	713,888	1,496,414	2,648,504	4,822,858	12,802,933	38,076,531	59,826,754	185,690,944	6,135,426,268
Other investments	19,214,410,596	-	1,110,510	1,501,434	9,966,941	11,659,246	27,633,167	47,443,953	93,753,530	317,326,362	526,565,563	2,662,566,216	15,514,883,675
Depreciable assets	296,788,811	-	6,335,235	2,512,661	4,114,729	2,910,103	2,681,497	2,647,356	3,895,068	7,712,308	7,698,169	25,902,853	230,378,833
Less: Accumulated depreciation	116,289,989	-	4,739,111	1,473,680	2,825,744	1,589,458	1,525,561	1,368,389	1,946,886	3,640,403	3,997,597	10,480,729	82,702,432
Depletable assets	3,403,635	-	*79,295	*1,880	*59,222	*6,096	*48,906	507	161,250	1,945	33,506	8,615	3,002,413
Less: Accumulated depletion	2,226,273	-	*72,203	*1,841	*15,806	*5,327	*3,301	404	81,018	1,380	17,717	-	2,027,278
Land	11,691,330	-	191,227	36,317	372,144	194,847	336,054	213,517	424,348	836,103	597,059	2,377,496	6,112,218
Intangible assets (Amortizable)	419,009,467	-	2,623,733	2,271,173	2,306,276	1,156,199	1,502,649	1,308,856	3,632,616	6,573,087	6,380,247	35,924,140	355,330,489
Less: Accumulated amortization	52,981,631	-	1,377,996	720,178	944,610	329,213	468,087	315,910	903,253	1,638,223	1,374,969	5,696,965	39,212,227
Other assets	3,140,747,587	-	391,770	545,214	968,611	499,003	1,309,780	2,571,288	2,659,993	6,780,561	8,228,812	58,208,058	3,058,584,496
Total liabilities	**39,190,422,928**	**-**	**11,466,579**	**10,371,501**	**35,084,701**	**28,514,155**	**59,871,887**	**92,874,632**	**181,736,577**	**555,900,226**	**815,578,929**	**3,775,751,609**	**33,623,272,130**
Accounts payable	1,764,685,495	-	832,762	427,480	3,163,247	1,709,320	2,837,799	3,509,375	7,430,321	20,592,315	28,916,933	143,506,230	1,551,759,711
Mortgages, notes, and bonds under one year	1,220,427,901	-	1,126,620	898,219	2,541,213	1,960,362	3,877,776	4,429,369	5,309,574	12,746,748	15,261,686	68,700,848	1,103,575,486
Other current liabilities	7,269,013,401	-	1,904,382	1,408,154	10,003,847	4,595,201	11,157,921	19,194,673	45,372,877	124,954,007	140,680,675	436,225,701	6,473,515,965
Loans from shareholders	58,852,119	-	2,473,205	1,378,513	2,551,061	1,729,506	1,761,548	1,204,868	933,000	1,563,642	1,548,584	2,804,975	40,903,218
Mortgages, notes, bonds, one year or more	6,891,422,773	-	2,345,413	2,371,390	4,400,916	3,950,087	5,632,504	5,685,610	7,405,465	18,838,524	19,732,846	94,885,177	6,726,174,841
Other liabilities	4,739,606,559	-	699,895	1,379,116	7,057,206	2,398,085	5,464,444	11,240,688	11,153,004	21,107,327	26,702,953	100,035,761	4,552,368,079
Net worth	17,246,414,679	-	2,084,302	2,508,629	5,367,212	12,171,594	29,139,895	47,610,048	104,132,336	356,097,664	582,735,253	2,929,592,918	13,174,974,830
Total receipts	**3,216,737,594**	**65,220,980**	**37,097,938**	**10,178,957**	**25,974,025**	**15,104,978**	**21,365,430**	**24,587,555**	**30,720,310**	**62,846,959**	**78,340,821**	**293,499,489**	**2,551,800,151**
Business receipts	1,913,608,867	18,914,923	36,039,656	9,486,086	22,858,820	13,290,157	17,230,981	19,090,775	21,506,576	39,873,375	41,910,730	162,632,990	1,510,773,797
Interest	731,312,712	30,264,520	79,862	91,948	567,754	263,163	892,781	1,231,092	3,206,437	9,535,654	13,671,343	53,943,610	617,564,550
Interest on govt. obligations, total	47,751,339	1,044,012	3,235	*1,106	39,119	56,038	117,090	221,370	585,735	2,099,440	3,180,205	13,128,605	27,275,383
Rents	12,263,287	286,461	8,368	*47	29,173	18,339	25,291	68,941	132,534	232,844	193,814	750,697	10,516,779
Royalties	1,046,758	39,205	*[1]	*3,344	*7,932	*20,400	*8,705	2,230	4,299	23,710	10,270	49,296	877,366
Net S-T capital gain less net LT loss	34,841,412	248,448	1,358	4,092	27,430	40,416	132,648	238,510	294,641	904,506	1,507,712	5,304,927	26,136,723
Net L-T capital gain less net ST loss	18,980,255	519,491	13,131	26,389	104,594	145,800	177,783	174,464	294,953	417,428	1,216,570	1,280,329	14,609,323
Net gain, noncapital assets	12,786,323	1,106,930	21,667	*1,245	21,047	17,833	27,158	180,434	109,378	498,612	226,194	2,007,370	8,568,454
Other receipts	411,240,900	12,769,143	924,215	560,713	2,275,587	1,228,237	2,718,962	3,335,352	4,530,496	9,146,027	15,821,836	53,759,988	304,170,344
Total deductions	**2,831,888,959**	**56,398,126**	**32,545,448**	**9,337,678**	**24,250,598**	**14,314,681**	**19,782,956**	**23,173,077**	**28,125,173**	**55,631,378**	**60,646,620**	**222,719,628**	**2,284,963,597**
Cost of goods [19]	1,119,720,136	4,819,561	115,377	38,482	1,185,702	532,621	2,585,444	5,541,214	6,499,675	15,208,544	18,575,973	91,861,233	972,756,311
Compensation of officers	32,500,869	1,070,645	6,953,401	1,675,109	2,921,801	1,478,656	1,264,562	1,049,125	1,357,542	1,542,230	775,638	2,291,215	10,120,944
Salaries and wages	284,289,935	5,309,710	8,470,320	2,423,532	6,812,249	5,007,183	5,221,117	5,447,782	5,690,487	9,220,940	8,562,170	28,642,614	193,481,831
Rent paid on business property	26,141,810	1,123,078	2,365,151	475,197	1,082,058	522,519	548,777	445,848	484,185	778,156	787,832	2,275,178	15,253,831
Taxes paid	46,862,891	1,777,081	1,277,546	325,272	788,573	684,619	583,862	625,919	795,584	1,365,895	1,345,473	4,683,696	32,609,372
Interest paid	285,797,693	14,208,461	399,676	190,732	488,909	373,041	797,917	793,804	1,340,764	3,226,241	3,622,372	9,864,743	250,491,034
Amortization	25,605,634	436,581	177,825	138,101	210,430	84,951	146,925	108,670	227,041	415,758	696,938	2,220,845	20,741,568
Depreciation	39,215,033	627,549	326,581	124,985	198,960	178,597	225,625	289,476	390,004	855,892	825,272	2,597,617	32,574,474
Advertising	19,696,473	182,365	893,843	119,978	266,424	209,560	322,814	235,222	250,349	448,613	721,799	1,319,330	14,726,175
Pension, profit-sharing, stock, annuity	16,590,970	287,106	620,346	255,319	193,067	62,436	121,832	124,870	148,125	254,053	268,601	1,407,565	12,847,651
Employee benefit programs	24,969,993	486,601	648,510	225,728	589,105	274,055	393,701	363,277	541,709	757,102	835,595	3,299,773	16,554,836
Net income (less deficit)	**353,416,293**	**7,800,982**	**4,549,255**	**840,174**	**1,684,668**	**734,259**	**1,474,380**	**1,193,156**	**2,009,444**	**5,120,725**	**14,599,222**	**57,826,654**	**255,583,373**
Income subject to tax	**139,206,693**	**4,370,218**	**340,920**	**91,097**	**633,714**	**450,981**	**882,270**	**990,878**	**1,263,934**	**2,581,287**	**3,591,063**	**12,709,838**	**111,300,492**
Total income tax before credits [7]	49,867,210	1,599,971	57,921	19,910	195,137	152,830	304,939	352,781	440,772	879,009	1,294,791	4,476,969	40,092,179
Income tax	48,449,534	1,500,361	58,272	19,069	193,848	151,089	299,850	338,438	431,059	859,174	1,240,962	4,368,090	38,989,322
Alternative minimum tax	1,338,886	56,572	*20	*268	1,241	1,665	5,088	6,769	9,407	19,140	53,407	107,976	1,077,334
Foreign tax credit	6,398,671	6,943	*6	*6	2,343	370	2,451	4,862	1,197	7,040	97,605	92,054	6,183,795
General business credit	1,320,992	5,330	849	*481	403	*292	2,095	522	1,236	5,758	5,061	31,637	1,267,327
Prior year minimum tax credit	294,901	13,500	*11	-	158	99	1,293	2,700	2,631	2,747	8,201	78,649	184,914
Total income tax after credits [2]	**41,652,906**	**1,570,305**	**57,056**	**19,424**	**192,233**	**152,068**	**299,100**	**344,697**	**435,591**	**862,566**	**1,183,494**	**4,271,965**	**32,264,406**

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	**642,718**	**111,135**	**380,419**	**65,434**	**69,101**	**8,396**	**4,899**	**1,432**	**772**	**549**	**229**	**261**	**91**
Total assets	**1,480,540,279**	**-**	**46,529,609**	**45,840,742**	**144,887,808**	**58,162,252**	**74,392,008**	**49,512,969**	**53,669,683**	**85,017,542**	**81,993,612**	**322,859,386**	**517,674,667**
Cash	75,562,487	-	7,707,201	4,242,871	12,132,518	3,533,364	5,621,814	3,312,956	3,303,670	3,927,916	3,439,851	11,977,561	16,362,765
Notes and accounts receivable	69,368,590	-	1,455,058	1,744,354	6,702,859	2,913,847	4,059,922	2,248,739	2,649,941	4,195,123	4,972,571	16,792,530	21,633,645
Less: Allowance for bad debts	2,750,976	-	*11,710	19,237	27,864	71,719	129,458	65,864	103,806	185,982	408,250	1,055,111	671,973
Inventories	5,127,987	-	114,231	*115,358	306,229	309,075	465,211	441,635	336,681	561,915	447,467	1,198,257	831,929
U.S. govt. obligations, total	651,834	-	-	*14,770	125,223	*91,668	*20,284	*59,250	58,703	132,857	41,764	45,691	61,624
Tax-exempt securities	1,630,573	-	*30,283	135,512	277,896	*171,692	131,242	105,154	182,796	125,740	-	315,581	154,678
Other current assets	64,988,349	-	2,459,596	3,488,236	10,011,791	5,212,794	5,876,145	4,365,104	3,391,237	4,936,702	2,462,712	15,201,311	7,582,722
Loans to shareholders	16,114,861	-	3,088,057	1,455,076	4,838,902	1,567,698	1,975,670	856,674	517,023	367,188	172,726	139,730	1,136,117
Mortgage and real estate loans	18,626,819	-	586,869	1,242,636	3,323,403	941,719	1,541,206	642,987	687,902	441,428	893,417	4,525,583	3,799,668
Other investments	353,966,242	-	4,299,465	4,613,130	18,052,816	8,672,075	14,649,453	11,643,954	16,048,491	26,378,735	30,744,969	102,264,880	116,598,273
Depreciable assets	879,078,919	-	46,794,104	37,941,714	107,784,833	38,556,219	44,917,708	27,211,718	26,008,716	39,809,097	34,406,227	147,762,384	327,886,200
Less: Accumulated depreciation	279,694,320	-	27,671,696	18,774,798	45,315,724	15,229,774	18,063,263	9,606,010	7,958,137	10,555,820	8,498,553	36,641,632	81,378,911
Depletable assets	335,000	-	*43,626	*11,525	*25,524	*59,057	*17,709	*26,986	29,833	120,739	-	-	-
Less: Accumulated depletion	54,583	-	-	*1,985	*2,119	*1,370	*3,396	*627	2,639	42,447	-	-	-
Land	173,282,561	-	6,457,575	8,389,799	22,824,290	9,249,801	9,475,499	5,541,552	5,955,346	8,190,220	7,705,943	23,142,521	66,350,016
Intangible assets (Amortizable)	63,990,426	-	1,068,174	1,223,769	2,360,294	753,274	1,358,649	1,013,174	1,521,141	3,434,475	3,856,134	27,872,768	19,528,573
Less: Accumulated amortization	14,868,783	-	554,561	676,261	1,063,301	376,753	626,359	329,604	566,495	843,573	892,245	4,053,314	4,886,317
Other assets	55,184,293	-	663,337	694,275	2,530,239	1,809,585	3,103,974	2,045,191	1,609,280	4,023,229	2,648,878	13,370,648	22,685,658
Total liabilities	**1,480,540,279**	**-**	**46,529,609**	**45,840,742**	**144,887,808**	**58,162,252**	**74,392,008**	**49,512,969**	**53,669,683**	**85,017,542**	**81,993,612**	**322,859,386**	**517,674,667**
Accounts payable	29,537,845	-	1,137,075	736,557	2,748,507	1,168,486	1,558,250	1,412,853	1,157,211	1,746,495	1,227,800	11,152,973	5,491,637
Mortgages, notes, and bonds under one year	64,868,824	-	3,037,241	1,861,335	6,452,060	2,862,290	4,934,493	2,637,128	2,099,727	3,846,202	2,522,821	14,602,345	20,013,181
Other current liabilities	59,398,396	-	3,574,887	1,824,246	4,878,292	1,474,572	3,243,971	1,722,677	2,200,931	2,966,691	2,234,110	13,771,936	21,506,083
Loans from shareholders	67,700,042	-	12,770,779	9,164,012	21,199,716	5,920,685	5,246,328	2,816,461	2,346,065	2,160,612	1,649,786	1,978,550	2,447,048
Mortgages, notes, bonds, one year or more	552,770,905	-	14,497,221	17,999,439	64,322,441	26,718,746	31,671,071	18,743,833	19,080,795	30,127,590	29,910,030	110,509,163	189,190,574
Other liabilities	82,758,732	-	1,114,041	1,760,773	7,743,699	3,676,287	4,842,393	2,758,192	3,131,684	5,424,477	4,426,205	26,014,715	21,866,266
Net worth	623,505,536	-	10,398,365	12,494,380	37,543,093	16,341,186	22,895,502	19,421,825	23,653,269	38,745,475	40,022,860	144,829,703	257,159,878
Total receipts	**332,496,862**	**30,218,382**	**51,676,419**	**14,260,917**	**26,889,774**	**10,710,142**	**14,827,621**	**10,352,535**	**10,295,283**	**14,741,799**	**14,378,408**	**54,470,659**	**79,674,924**
Business receipts	216,073,920	8,061,382	48,896,525	10,997,195	24,302,317	9,112,880	12,293,227	8,327,298	7,053,305	9,083,212	8,257,853	31,840,189	37,848,538
Interest	7,053,647	229,988	58,657	53,226	169,362	101,907	143,414	283,304	207,925	426,100	499,374	2,116,954	2,763,436
Interest on govt. obligations, total	138,937	3,488	6,304	7,006	27,308	13,213	18,111	9,046	13,784	10,501	1,978	9,090	19,107
Rents	47,752,380	1,455,540	223,041	249,657	386,298	400,080	677,659	692,704	1,514,675	2,784,762	3,588,596	11,439,845	24,339,523
Royalties	4,003,005	*64,217	*36,302	*9,691	48,730	124,980	*34,721	*5,602	24,162	475,287	60,065	2,979,798	139,451
Net S-T capital gain less net LT loss	140,474	*3,582	*5,042	*1,584	19,730	*11,038	7,788	21,037	16,996	32,543	8,605	10,355	2,173
Net L-T capital gain less net ST loss	25,486,432	17,777,307	216,795	153,972	334,699	100,752	273,947	100,067	585,104	588,096	592,716	1,406,652	3,356,324
Net gain, noncapital assets	6,289,051	567,083	271,052	99,536	485,661	180,803	379,486	211,343	230,624	262,832	181,063	619,756	2,799,813
Other receipts	25,123,214	2,055,060	1,944,182	2,679,568	1,090,985	646,822	976,183	693,404	636,241	1,052,360	1,155,969	3,786,929	8,405,510
Total deductions	**301,873,006**	**13,566,481**	**48,322,499**	**13,897,602**	**26,909,388**	**10,730,941**	**14,960,272**	**10,893,387**	**10,603,354**	**15,082,738**	**14,481,096**	**52,772,655**	**69,652,592**
Cost of goods [19]	31,398,871	963,683	2,974,189	787,765	3,563,973	1,846,869	2,962,469	2,335,749	1,587,065	1,681,595	2,029,208	4,659,246	6,007,061
Compensation of officers	11,589,529	315,191	5,912,821	988,680	1,252,114	674,147	484,269	274,504	199,215	334,415	113,386	581,315	459,473
Salaries and wages	53,599,953	2,148,805	12,409,491	4,897,607	6,448,786	1,862,953	2,693,078	1,413,775	1,185,580	1,850,973	1,496,305	9,842,786	7,349,816
Rent paid on business property	14,928,759	448,114	2,743,941	624,554	1,227,498	456,595	757,494	355,535	707,672	458,642	2,192,287	2,036,433	2,919,994
Taxes paid	14,443,560	711,042	2,006,351	766,543	1,784,228	596,125	683,917	479,066	502,562	689,227	505,628	2,266,065	3,452,806
Interest paid	25,866,430	1,324,840	714,671	466,889	1,463,193	804,531	1,122,611	950,630	1,073,229	1,808,990	1,479,680	6,030,903	8,626,263
Amortization	3,085,931	107,001	64,514	54,274	140,965	130,923	82,325	64,646	88,104	310,375	177,362	986,911	878,532
Depreciation	45,517,611	967,834	1,534,753	779,578	2,516,885	1,291,241	1,932,516	1,615,873	1,528,297	2,399,679	1,473,435	9,322,734	20,154,788
Advertising	4,072,239	223,255	1,207,850	241,990	253,902	126,593	167,089	120,921	97,888	106,326	94,661	770,441	661,324
Pension, profit-sharing, stock, annuity	1,257,859	8,443	384,751	81,580	107,667	45,926	53,158	28,849	44,198	48,505	21,721	132,598	300,463
Employee benefit programs	3,983,738	88,165	608,247	496,257	309,834	176,495	178,047	119,014	134,212	143,087	123,963	910,125	696,292
Net income (less deficit)	**30,578,757**	**16,648,488**	**3,347,616**	**356,309**	**-46,092**	**-34,013**	**-150,763**	**-549,749**	**-321,758**	**-323,554**	**-91,356**	**1,731,938**	**10,011,691**
Income subject to tax	**8,167,819**	**857,992**	**616,479**	**313,841**	**801,973**	**357,363**	**475,249**	**312,255**	**590,413**	**936,140**	**440,433**	**2,348,042**	**117,639**
Total income tax before credits [7]	2,707,648	294,002	122,188	65,328	244,992	119,512	162,560	107,401	206,978	330,259	155,142	852,389	46,898
Income tax	2,634,959	278,063	121,637	65,090	238,199	118,287	160,918	106,259	204,745	325,378	153,805	821,404	41,174
Alternative minimum tax	33,961	3,670	*508	-	425	*404	1,404	902	1,657	4,531	891	19,173	396
Foreign tax credit	178,185	4,640	[1]	*20	1,223	*5,366	7,739	*1,290	16,008	6,715	5,094	128,780	1,310
General business credit	50,366	*914	298	*95	1,678	1,203	1,143	3,419	1,521	22,069	1,468	16,132	426
Prior year minimum tax credit	44,730	*1,387	*33	-	*554	*498	707	*4,158	597	7,257	575	8,071	20,894
Total income tax after credits [2]	**2,434,367**	**287,061**	**121,856**	**65,213**	**241,537**	**112,445**	**152,971**	**98,535**	**188,853**	**294,219**	**148,005**	**699,406**	**24,268**

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

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	**879,564**	**179,860**	**641,252**	**24,566**	**25,166**	**3,747**	**2,739**	**956**	**549**	**387**	**156**	**146**	**40**
Total assets	**890,029,092**	**-**	**41,873,869**	**17,131,657**	**55,331,558**	**27,255,647**	**42,021,038**	**33,859,804**	**38,138,295**	**61,222,270**	**56,348,024**	**160,555,667**	**356,291,264**
Cash	123,829,963	-	16,235,491	4,845,975	14,879,678	7,677,371	10,731,524	7,124,326	7,470,522	9,909,940	8,154,906	15,713,135	21,087,095
Notes and accounts receivable	169,774,672	-	4,312,698	3,070,936	13,766,743	7,206,547	11,169,374	8,186,846	8,143,250	11,865,060	10,437,648	27,947,008	63,668,563
Less: Allowance for bad debts	3,251,543	-	39,475	14,584	202,185	127,276	238,875	221,776	197,259	303,467	437,105	551,465	918,077
Inventories	14,895,667	-	841,743	466,910	1,703,231	873,809	1,122,339	882,161	656,557	1,189,680	1,114,030	3,071,040	2,974,167
U.S. govt. obligations, total	661,873	-	*60	-	*231,470	*27,828	*42,414	*139,353	127,685	68,060	11,186	13,817	-
Tax-exempt securities	340,793	-	*28,801	*30,762	*53,106	*32,090	*85,578	*29,198	23,613	35,705	12,010	-	9,932
Other current assets	82,443,977	-	2,940,696	1,326,888	5,213,482	2,422,755	4,520,603	3,529,578	4,751,336	6,890,142	6,873,096	11,906,342	32,069,060
Loans to shareholders	8,683,635	-	3,643,938	1,030,762	1,821,895	267,521	391,562	340,562	229,937	133,137	163,358	62,176	598,785
Mortgage and real estate loans	1,097,770	-	32,614	*139,584	*139,818	*34,774	*88,573	*2,748	122,505	1,580	6,234	-	529,340
Other investments	158,222,371	-	2,854,760	1,663,126	5,652,458	3,377,149	4,630,374	3,757,675	5,511,825	8,618,319	9,095,247	26,394,808	86,666,630
Depreciable assets	178,043,887	-	41,920,201	8,719,483	19,481,441	7,264,335	11,120,231	8,251,213	6,870,873	11,387,558	9,522,820	25,489,273	28,016,460
Less: Accumulated depreciation	113,115,495	-	33,839,893	6,142,176	12,723,430	4,567,215	6,710,002	4,769,629	4,013,996	6,248,379	5,527,870	12,550,444	16,022,461
Depletable assets	140,141	-	*3,583	*29,709	*5,809	-	*1,666	*549	63,580	35,060	185	-	-
Less: Accumulated depletion	39,208	-	-	*13,557	*576	-	*156	*257	23,953	677	32	-	-
Land	4,461,389	-	377,918	546,624	688,484	381,647	235,800	346,476	149,473	211,388	205,590	557,348	760,641
Intangible assets (Amortizable)	244,102,525	-	4,177,471	1,628,019	4,122,538	2,062,896	3,844,688	5,886,890	7,653,472	17,217,066	17,335,905	79,938,764	100,234,818
Less: Accumulated amortization	57,056,964	-	2,474,616	553,665	1,545,739	829,911	1,224,795	1,610,631	1,596,291	3,722,741	3,774,972	28,479,212	11,244,391
Other assets	76,793,638	-	857,878	356,861	2,043,334	1,151,327	2,210,141	1,984,522	2,195,166	3,934,838	3,155,789	11,043,078	47,860,703
Total liabilities	**890,029,092**	**-**	**41,873,869**	**17,131,657**	**55,331,558**	**27,255,647**	**42,021,038**	**33,859,804**	**38,138,295**	**61,222,270**	**56,348,024**	**160,555,667**	**356,291,264**
Accounts payable	101,676,487	-	4,342,545	1,456,147	6,609,452	3,673,318	5,048,738	3,831,104	3,707,277	5,421,187	3,234,856	10,512,737	53,839,126
Mortgages, notes, and bonds under one year	47,904,444	-	4,767,775	1,874,043	4,882,894	2,056,035	3,092,623	2,151,189	2,194,380	3,649,176	2,590,317	4,931,090	15,714,921
Other current liabilities	154,183,958	-	8,610,664	3,370,477	9,719,919	5,176,559	9,075,719	7,644,069	7,451,446	10,916,960	11,039,734	23,666,474	57,511,936
Loans from shareholders	36,443,140	-	16,679,768	3,143,279	5,768,063	2,755,404	1,194,259	702,737	1,028,466	660,381	739,609	2,533,290	1,237,883
Mortgages, notes, bonds, one year or more	141,379,863	-	9,605,415	3,699,649	8,443,008	3,313,047	4,727,005	5,318,372	5,212,240	7,586,009	9,672,941	35,579,415	48,222,761
Other liabilities	109,496,621	-	1,824,334	688,147	3,244,152	2,028,197	3,192,846	2,603,699	3,748,420	6,096,154	5,573,873	17,799,932	62,696,867
Net worth	298,944,581	-	-3,956,632	2,899,915	16,664,069	8,253,088	15,689,847	11,608,634	14,796,065	26,892,402	23,496,694	65,532,729	117,067,771
Total receipts	**1,082,644,861**	**33,341,352**	**277,764,627**	**61,476,332**	**123,311,766**	**49,168,419**	**67,205,480**	**46,894,100**	**39,665,785**	**55,846,318**	**53,730,466**	**116,318,518**	**157,921,698**
Business receipts	1,045,342,499	31,611,058	273,625,324	59,996,434	120,776,885	47,851,311	65,490,756	45,381,002	37,965,030	53,696,198	51,302,001	109,992,254	147,654,245
Interest	3,454,981	33,836	41,084	47,515	82,639	64,438	76,746	86,347	80,580	104,507	193,878	406,751	2,236,660
Interest on govt. obligations, total	96,663	*189	4,495	1,021	28,055	13,208	9,935	1,995	2,503	7,678	5,103	5,744	16,736
Rents	638,761	*1,168	46,145	28,080	18,174	17,583	16,642	25,616	19,571	41,752	78,737	42,399	302,894
Royalties	4,282,406	91,589	*4,706	*3,275	*63,854	*8,953	62,705	210,561	155,583	319,646	351,340	1,251,430	1,758,761
Net S-T capital gain less net LT loss	82,638	*1,638	*1,454	*2,397	8,926	*738	21,363	284	3,532	839	20,730	1,406	19,332
Net L-T capital gain less net ST loss	2,919,991	513,506	122,116	55,662	348,485	100,810	229,183	89,682	172,226	132,922	185,815	767,158	202,425
Net gain, noncapital assets	1,168,267	221,165	78,720	17,823	53,367	74,316	24,153	51,908	65,981	102,940	78,176	80,558	319,160
Other receipts	22,990,479	845,351	3,834,088	1,323,009	1,927,192	1,027,441	1,237,769	1,024,076	1,174,646	1,366,318	1,407,643	3,328,875	4,494,070
Total deductions	**1,033,705,536**	**31,707,177**	**256,983,288**	**58,721,596**	**119,377,649**	**49,152,481**	**67,000,744**	**46,574,896**	**39,779,067**	**54,486,675**	**51,781,438**	**110,438,100**	**147,702,424**
Cost of goods [19]	329,756,508	5,081,674	64,043,589	18,440,740	40,043,262	18,248,980	25,209,183	16,732,928	13,857,247	21,318,492	22,686,082	40,662,686	43,431,644
Compensation of officers	77,398,817	2,961,125	43,107,185	6,496,447	10,499,250	3,458,681	3,091,776	1,732,016	1,000,926	1,158,264	652,352	1,816,603	1,424,191
Salaries and wages	249,083,485	7,979,672	54,678,133	14,299,097	30,126,630	12,255,652	17,195,349	12,125,443	10,545,597	12,498,660	10,566,459	23,298,721	43,514,073
Rent paid on business property	34,908,653	970,178	12,005,785	2,356,684	4,403,193	1,607,026	2,092,095	1,346,306	993,691	1,320,495	1,086,174	2,190,377	4,536,649
Taxes paid	33,473,539	1,064,530	8,672,030	1,811,133	3,990,810	1,422,900	2,086,700	1,475,704	1,184,995	1,358,178	1,603,142	2,835,962	5,967,454
Interest paid	15,216,818	571,976	1,263,053	351,984	817,937	346,703	474,738	482,362	502,929	696,925	903,150	3,422,114	5,382,947
Amortization	8,821,197	338,528	361,870	108,855	338,073	211,053	473,207	404,932	550,593	752,341	765,769	2,253,764	2,262,213
Depreciation	16,576,219	457,556	2,280,121	606,049	1,468,832	673,393	1,158,849	905,467	771,495	1,329,936	1,184,769	2,687,859	3,051,894
Advertising	11,666,205	264,589	3,502,857	583,054	1,976,148	1,077,476	687,213	742,940	297,963	693,054	176,114	1,210,984	453,816
Pension, profit-sharing, stock, annuity	11,442,299	221,335	3,153,847	779,376	1,197,603	527,943	609,746	422,787	268,301	377,203	397,843	1,309,629	2,176,688
Employee benefit programs	23,172,616	654,195	4,274,424	978,930	2,498,049	1,141,383	1,567,503	1,097,589	813,633	1,263,518	1,583,200	3,266,923	4,033,270
Net income (less deficit)	**50,937,913**	**1,642,409**	**20,776,843**	**2,753,715**	**3,906,305**	**3,639**	**210,219**	**374,967**	**-77,836**	**1,467,041**	**2,061,077**	**6,331,811**	**11,487,723**
Income subject to tax	**27,878,805**	**954,731**	**895,595**	**366,966**	**929,463**	**689,067**	**1,134,190**	**870,539**	**1,147,395**	**1,561,980**	**2,078,389**	**6,205,356**	**11,045,135**
Total income tax before credits [7]	9,628,222	325,380	200,048	108,794	307,303	247,680	394,612	302,532	395,122	548,155	727,873	2,190,356	3,880,367
Income tax	9,539,759	300,408	201,770	108,551	304,070	243,909	388,066	297,927	391,976	540,933	725,489	2,170,902	3,865,757
Alternative minimum tax	61,978	5,479	*1,030	*243	3,233	1,253	6,278	3,435	2,998	6,811	2,384	16,492	12,343
Foreign tax credit	1,412,968	*5,452	*6,218	11	*2,709	4,831	20,124	12,775	22,521	55,698	77,333	352,981	852,314
General business credit	508,802	3,636	7,344	3,423	10,975	8,896	21,686	24,002	14,393	23,706	28,319	185,746	176,677
Prior year minimum tax credit	39,036	209	-	-	*127	*534	*1,449	1,904	1,463	2,130	1,190	16,507	13,524
Total income tax after credits [2]	**7,664,861**	**316,083**	**186,487**	**105,360**	**293,492**	**233,419**	**351,354**	**263,851**	**356,744**	**466,165**	**621,353**	**1,632,700**	**2,837,853**

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."

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	**50,330**	**11,254**	**21,966**	**2,640**	**5,485**	**1,489**	**1,423**	**1,131**	**1,220**	**1,801**	**946**	**792**	**183**
Total assets	**15,188,801,865**	**-**	**2,525,163**	**1,892,281**	**12,150,405**	**10,451,094**	**23,234,639**	**40,829,255**	**89,190,899**	**290,617,320**	**327,919,604**	**802,986,421**	**13,587,004,782**
Cash	1,344,226,150	-	644,887	266,742	1,207,922	979,384	1,779,610	3,272,258	6,810,473	21,368,098	22,644,210	52,841,667	1,232,410,898
Notes and accounts receivable	5,908,012,128	-	156,104	*52,387	581,950	320,956	1,956,582	10,545,207	38,982,207	154,351,290	179,592,868	408,443,926	5,113,028,651
Less: Allowance for bad debts	190,358,725	-	461	-	*2,584	-	20,942	211,822	599,569	2,828,544	3,379,364	9,592,654	173,722,787
Inventories	377,015	-	-	*28	-	*865	-	*[1]	14,422	223,988	958	74,606	62,148
U.S. govt. obligations, total	907,736,556	-	-	-	*74,964	*33,705	439,142	2,530,392	7,687,036	24,186,519	27,416,144	63,797,696	781,570,958
Tax-exempt securities	179,966,950	-	*19,524	*30,854	*55,208	*94,612	385,745	1,308,346	3,850,823	12,371,375	13,264,262	24,484,476	124,101,725
Other current assets	936,361,151	-	258,048	170,258	1,407,563	607,102	1,484,926	2,539,208	3,100,885	6,894,530	8,516,880	21,928,962	889,452,790
Loans to shareholders	3,312,668	-	68,375	191,025	355,202	238,771	477,377	453,699	235,581	194,039	114,824	491,315	492,462
Mortgage and real estate loans	1,435,143,051	-	-	242	*97,580	*10,279	126,494	393,357	1,666,528	9,019,656	15,575,382	56,651,129	1,351,602,404
Other investments	3,944,392,800	-	1,350,520	1,129,806	7,613,537	7,188,556	15,754,202	18,067,598	23,856,609	52,797,809	51,848,391	135,290,580	3,629,495,192
Depreciable assets	201,363,670	-	*16,925	9,338	397,149	625,355	306,419	1,408,989	2,351,018	8,858,724	9,134,969	21,677,714	156,577,070
Less: Accumulated depreciation	102,778,467	-	*16,904	7,327	177,521	199,204	104,284	562,104	1,147,845	4,089,749	4,394,613	10,349,109	81,729,806
Depletable assets	296,905	-	-	-	*141	*14,278	*24,785	*127,550	13	96,587	260	33,289	-
Less: Accumulated depletion	103,632	-	-	-	-	*2,147	*865	*82,071	6	4,060	12	14,471	-
Land	20,769,438	-	11	*63,328	143,468	243,652	95,848	203,917	346,646	1,170,375	1,267,360	3,195,218	14,039,616
Intangible assets (Amortizable)	388,675,266	-	24,980	*22,169	126,833	142,360	277,552	436,970	567,944	1,335,632	1,125,986	11,103,260	373,511,580
Less: Accumulated amortization	27,975,164	-	*19,739	*22,169	24,574	9,267	89,813	68,571	77,816	227,786	177,813	840,864	26,416,751
Other assets	239,384,103	-	22,896	-14,399	293,566	161,836	341,863	466,331	1,545,951	4,898,837	5,368,911	23,769,681	202,528,630
Total liabilities	**15,188,801,865**	**-**	**2,525,163**	**1,892,281**	**12,150,405**	**10,451,094**	**23,234,639**	**40,829,255**	**89,190,899**	**290,617,320**	**327,919,604**	**802,986,421**	**13,587,004,782**
Accounts payable	1,356,192,237	-	67,944	6,249	405,934	774,201	1,815,875	3,609,383	11,376,213	42,152,511	46,327,386	85,022,735	1,164,633,809
Mortgages, notes, and bonds under one year	953,264,700	-	*232,987	*76,821	292,757	193,343	1,203,993	740,961	1,224,735	5,069,964	6,697,138	15,748,071	921,783,931
Other current liabilities	7,868,906,560	-	695,811	76,952	749,191	1,154,699	3,663,449	13,536,320	43,418,577	171,550,353	205,355,985	517,530,176	6,911,175,049
Loans from shareholders	125,096,974	-	628,575	145,092	2,315,529	590,266	587,456	928,472	853,266	1,622,358	519,512	6,758,319	110,148,129
Mortgages, notes, bonds, one year or more	1,612,661,200	-	445,865	155,445	1,085,831	1,832,884	5,741,215	2,835,203	4,352,632	12,150,897	14,330,682	44,563,239	1,525,167,306
Other liabilities	531,482,816	-	232,627	*32,499	1,034,139	619,622	3,580,179	16,388,748	5,320,353	10,850,962	8,238,659	19,272,804	465,912,223
Net worth	2,741,197,377	-	221,354	1,399,223	6,267,025	5,286,079	6,642,472	2,790,168	22,645,123	47,220,275	46,450,243	114,091,078	2,488,184,337
Total receipts	**823,010,523**	**6,504,643**	**498,326**	**402,257**	**2,367,361**	**1,909,411**	**2,038,246**	**3,791,503**	**5,464,622**	**19,366,698**	**18,323,770**	**49,918,639**	**712,425,045**
Business receipts	184,710,680	270,311	*4,830	*6,676	403,230	49,494	57,993	298,755	997,625	3,654,808	3,572,652	8,476,084	166,918,221
Interest	423,724,792	1,026,987	39,179	13,309	115,322	248,541	211,561	509,414	1,486,766	6,519,953	8,931,427	24,581,637	380,040,695
Interest on govt. obligations, total	9,492,310	39,170	2,337	5,017	12,669	9,795	26,182	54,669	155,883	485,754	546,293	1,124,095	7,030,446
Rents	16,763,852	82,858	*14,087	*1,470	9,829	13,167	9,266	14,138	60,993	52,502	47,150	204,953	16,253,439
Royalties	405,902	15,969	*890	*23,379	*4,398	*7,332	13,901	4,278	8,540	27,228	16,749	20,247	262,993
Net S-T capital gain less net LT loss	1,622,169	35,270	*756	*2,547	23,884	2,391	31,353	10,749	32,519	81,432	11,630	84,334	1,305,302
Net L-T capital gain less net ST loss	10,106,554	842,070	86,367	85,385	133,413	186,552	234,719	206,175	362,993	476,006	238,426	679,764	6,574,685
Net gain, noncapital assets	11,775,107	101,376	*5,568	*5,447	1,404	1,833	16,781	51,288	188,034	295,062	347,092	1,024,966	9,736,255
Other receipts	152,459,106	4,065,997	295,036	223,688	1,478,826	1,296,214	1,393,568	2,537,776	2,082,565	7,234,177	4,204,881	13,224,883	114,421,496
Total deductions	**773,190,845**	**6,301,681**	**957,327**	**209,203**	**1,634,204**	**1,651,915**	**2,347,282**	**3,839,772**	**5,147,002**	**17,519,786**	**17,830,441**	**44,426,901**	**671,325,330**
Cost of goods [19]	3,285,308	-	-	-	*568	-	-	*34,764	2,246	44,700	1,896	38,155	3,162,980
Compensation of officers	9,627,287	30,324	59,028	*10,555	75,591	27,625	50,898	137,680	384,250	1,088,794	996,119	1,748,151	5,018,271
Salaries and wages	131,251,341	264,691	14,507	*6,122	81,075	64,696	74,707	389,351	643,064	2,306,372	2,773,398	7,549,230	117,084,129
Rent paid on business property	14,465,682	29,120	4,986	*1,509	18,197	12,147	14,377	11,595	52,272	143,873	198,256	668,870	13,310,482
Taxes paid	15,815,202	156,462	27,564	5,223	35,336	35,645	46,161	69,781	145,618	503,149	503,885	1,318,893	12,967,484
Interest paid	131,034,929	992,846	99,139	25,392	97,333	178,536	169,067	420,783	999,349	3,738,405	4,173,498	10,846,418	109,294,162
Amortization	10,484,751	60,907	*8,507	*538	4,330	7,750	68,430	11,880	33,512	85,706	117,258	742,062	9,343,871
Depreciation	30,651,406	25,942	4,896	952	22,034	21,133	16,924	42,870	122,443	399,630	459,238	1,303,349	28,231,994
Advertising	9,331,983	6,708	*217	*140	913	1,978	1,441	8,738	30,452	165,060	128,249	397,350	8,590,737
Pension, profit-sharing, stock, annuity	8,554,060	10,466	*1,224	14	*3,952	3,896	6,248	9,837	33,146	134,578	153,907	412,766	7,784,026
Employee benefit programs	13,743,303	23,701	*22,041	*1,582	19,361	10,603	12,901	54,980	122,969	410,253	424,839	945,655	11,694,417
Net income (less deficit)	**57,193,112**	**1,172,231**	**-455,815**	**188,056**	**739,659**	**265,719**	**-308,356**	**-94,205**	**219,069**	**1,541,872**	**109,045**	**4,633,616**	**49,182,221**
Income subject to tax	**70,369,314**	**3,383,101**	**74,894**	**79,821**	**337,248**	**272,098**	**510,891**	**581,313**	**739,079**	**2,371,185**	**1,843,850**	**5,030,174**	**55,145,659**
Total income tax before credits [7]	24,883,417	1,263,703	23,149	24,256	113,149	93,678	175,480	203,109	261,706	830,678	648,628	1,779,403	19,466,478
Income tax	24,670,125	1,177,384	23,020	24,100	111,215	91,764	174,124	199,455	255,067	820,629	634,524	1,739,395	19,419,448
Alternative minimum tax	110,750	7,341	-	*138	*556	1,537	*1,046	3,178	6,192	8,456	13,247	36,080	32,978
Foreign tax credit	6,066,178	*336,993	*310	*4,268	20,598	*16,096	12,337	11,722	32,781	126,606	155,492	142,198	5,206,778
General business credit	3,418,091	6,101	*4,671	[1]	227	*346	2,024	1,100	653	5,473	9,123	53,302	3,335,071
Prior year minimum tax credit	45,515	*382	219	-	*215	85	*1,127	*521	1,457	19,893	5,278	12,768	3,569
Total income tax after credits [2]	**15,174,278**	**919,568**	**17,950**	**19,989**	**92,107**	**77,103**	**159,991**	**189,612**	**226,610**	**677,578**	**475,834**	**1,557,691**	**10,760,245**

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	**274,160**	**60,296**	**191,815**	**9,530**	**9,729**	**1,396**	**674**	**284**	**162**	**113**	**69**	**76**	**15**
Total assets	**318,070,112**	**-**	**14,147,554**	**6,403,249**	**19,763,814**	**9,194,432**	**10,452,925**	**10,301,898**	**11,327,569**	**17,791,974**	**24,207,844**	**93,911,721**	**100,567,131**
Cash	26,808,086	-	4,278,534	1,456,800	4,202,976	1,312,782	1,805,243	1,684,418	1,258,541	1,440,338	2,023,563	5,066,886	2,278,005
Notes and accounts receivable	49,359,196	-	1,958,305	1,146,237	5,164,046	2,480,371	2,800,903	2,233,276	2,931,686	3,562,253	4,181,443	16,559,457	6,341,219
Less: Allowance for bad debts	1,496,211	-	*8,765	*1,090	191,006	45,868	77,983	90,875	114,815	109,386	92,912	557,548	205,962
Inventories	3,402,735	-	369,833	321,098	496,811	247,409	297,971	211,563	271,135	225,149	120,384	398,914	442,468
U.S. govt. obligations, total	169,752	-	-	-	-	-	74	*119	56,943	6,051	60,018	36,023	10,525
Tax-exempt securities	448,588	-	*19	-	*2,618	-	*39,831	*46,071	45,783	34,702	11,188	259,811	8,566
Other current assets	20,105,059	-	671,980	582,319	1,578,297	1,680,933	961,105	896,972	832,422	1,692,772	1,998,987	4,308,621	4,900,652
Loans to shareholders	3,984,712	-	1,508,667	496,532	840,079	137,892	170,812	101,138	203,409	158,067	240,459	127,659	-
Mortgage and real estate loans	223,552	-	*178,781	*3,785	*33,278	207	*5,329	144	2,028	-	-	-	-
Other investments	52,026,015	-	441,373	414,795	847,542	506,023	1,031,212	1,767,036	1,299,869	2,539,150	3,826,356	22,544,794	16,807,867
Depreciable assets	140,997,590	-	21,937,428	6,058,453	14,552,510	4,410,470	5,253,109	3,393,493	3,864,054	5,043,039	5,947,711	20,611,675	49,925,648
Less: Accumulated depreciation	82,792,495	-	18,362,669	4,594,590	9,900,758	2,620,609	3,375,659	2,027,648	2,278,871	2,804,847	2,933,188	10,017,850	23,875,806
Depletable assets	3,087,515	-	1	-	*134,035	-	-	*1,564	15,878	-	-	1,029,474	1,906,563
Less: Accumulated depletion	1,117,549	-	1	-	*5,697	-	-	*123	11,619	-	-	309,218	790,890
Land	4,935,217	-	184,489	206,562	568,960	296,247	223,652	292,159	323,961	322,352	393,547	751,503	1,371,784
Intangible assets (Amortizable)	102,807,934	-	1,692,795	483,427	1,534,252	560,766	1,213,598	1,615,872	2,478,568	5,762,308	8,771,298	35,846,372	42,848,679
Less: Accumulated amortization	20,009,366	-	992,418	296,108	567,610	175,353	428,195	455,187	498,257	1,205,164	1,236,898	6,554,998	7,599,179
Other assets	15,129,783	-	289,203	125,029	473,482	403,164	531,924	631,906	646,854	1,125,190	895,888	3,810,147	6,196,995
Total liabilities	**318,070,112**	**-**	**14,147,554**	**6,403,249**	**19,763,814**	**9,194,432**	**10,452,925**	**10,301,898**	**11,327,569**	**17,791,974**	**24,207,844**	**93,911,721**	**100,567,131**
Accounts payable	19,293,391	-	1,149,521	633,021	2,775,442	990,923	1,289,759	1,010,033	1,197,206	1,490,259	1,302,863	4,860,220	2,594,145
Mortgages, notes, and bonds under one year	14,893,936	-	1,771,950	429,389	2,110,667	1,030,971	790,452	979,903	813,631	1,000,341	1,392,797	3,134,816	1,439,018
Other current liabilities	39,441,508	-	2,152,056	674,165	3,386,893	1,393,414	1,910,092	1,894,809	1,790,551	3,290,836	2,994,402	12,802,598	7,151,692
Loans from shareholders	11,693,296	-	3,913,784	1,023,480	1,489,278	451,866	319,623	255,048	258,514	526,152	283,062	3,172,488	-
Mortgages, notes, bonds, one year or more	98,119,086	-	3,416,144	1,612,844	4,562,774	1,984,231	1,847,162	1,974,960	2,686,551	4,509,552	6,972,680	23,052,647	45,499,541
Other liabilities	31,523,032	-	566,296	36,589	56,340	256,401	719,949	850,732	1,130,374	1,279,272	2,302,609	7,709,814	16,614,657
Net worth	103,105,863	-	1,177,802	1,993,761	5,382,421	3,086,627	3,575,888	3,336,413	3,450,740	5,695,562	8,959,431	39,179,138	27,268,079
Total receipts	**476,882,796**	**6,749,957**	**100,154,200**	**24,900,648**	**65,616,713**	**20,646,511**	**24,892,230**	**16,820,934**	**15,969,021**	**27,317,360**	**25,948,853**	**98,969,047**	**48,897,321**
Business receipts	464,231,923	6,342,740	99,523,072	24,747,659	64,934,013	20,116,697	24,604,918	16,444,262	15,138,942	26,780,662	24,926,635	94,001,913	46,670,410
Interest	1,201,684	11,066	11,223	9,177	21,745	3,493	13,858	13,628	28,722	45,262	35,174	480,387	527,950
Interest on govt. obligations, total	42,110	41	*741	*10,583	*673	*66	2,312	5,689	1,785	7,541	8,002	4,677	-
Rents	213,067	*375	*4,291	*6,942	8,238	*1,065	2,891	3,247	9,455	11,856	8,970	81,049	74,686
Royalties	712,299	10,158	-	5	*9,225	-	-	*5,648	1,574	1,084	56,874	518,468	109,262
Net S-T capital gain less net LT loss	35,094	8	*11,963	-	*5,394	*116	*1,490	*570	682	2,408	3,053	4,394	5,017
Net L-T capital gain less net ST loss	935,434	*23,972	*65,910	*1,407	*3,003	*67,030	43,394	20,318	58,173	29,424	45,996	153,484	423,323
Net gain, noncapital assets	672,849	12,727	181,960	39,858	154,384	5,499	6,929	6,363	30,796	28,489	17,685	77,128	111,030
Other receipts	7,945,494	348,773	334,426	80,795	478,927	446,078	213,566	313,698	697,319	385,154	800,811	3,006,349	839,599
Total deductions	**458,335,419**	**6,581,114**	**95,747,982**	**23,870,584**	**63,364,120**	**20,012,646**	**24,098,287**	**16,387,412**	**15,570,047**	**26,738,815**	**25,232,412**	**95,428,488**	**45,303,513**
Cost of goods [19]	196,201,480	1,597,327	34,767,195	12,285,891	34,099,930	9,871,459	11,376,454	7,618,414	7,486,961	11,918,157	11,553,824	40,311,836	13,314,033
Compensation of officers	12,931,244	500,769	6,397,235	1,076,849	2,131,592	658,025	498,880	250,713	237,526	218,945	243,009	562,505	155,196
Salaries and wages	100,366,045	1,261,591	24,243,360	4,450,684	9,922,427	3,954,959	5,351,576	3,944,178	3,124,274	6,800,232	4,922,537	22,490,737	9,899,490
Rent paid on business property	10,599,491	223,209	2,762,089	460,151	1,705,475	668,105	531,247	334,693	316,893	312,345	697,011	1,703,972	884,300
Taxes paid	17,958,779	249,859	3,203,216	951,052	2,423,212	624,804	1,032,117	619,119	576,735	1,274,980	928,755	4,685,391	1,389,540
Interest paid	8,224,991	148,863	473,865	163,670	363,377	176,580	184,124	161,677	263,325	349,124	570,823	1,990,604	3,378,960
Amortization	4,222,780	121,226	99,911	20,681	93,378	30,307	99,832	130,394	151,581	273,318	447,826	1,143,223	1,611,103
Depreciation	10,006,719	186,806	1,205,526	359,492	1,000,635	384,856	471,402	323,624	388,513	457,465	582,844	1,771,537	2,874,019
Advertising	4,788,533	162,578	1,062,784	136,160	623,491	156,714	464,296	206,260	237,227	147,739	250,720	1,018,141	322,422
Pension, profit-sharing, stock, annuity	1,954,757	4,728	434,686	106,536	192,669	79,110	90,400	43,369	40,549	77,068	122,801	549,144	213,697
Employee benefit programs	9,659,245	82,343	1,231,388	248,402	1,382,504	423,906	525,853	345,797	394,537	559,707	553,261	2,963,731	947,817
Net income (less deficit)	**19,363,718**	**168,803**	**4,405,477**	**1,019,481**	**2,251,920**	**643,012**	**808,576**	**430,054**	**398,079**	**583,443**	**781,988**	**4,006,742**	**3,866,143**
Income subject to tax	**9,954,538**	**160,689**	**419,877**	**77,294**	**238,670**	**139,088**	**204,872**	**148,635**	**224,615**	**579,436**	**626,265**	**3,519,939**	**3,615,158**
Total income tax before credits [7]	3,399,094	48,855	87,945	19,636	69,556	46,817	70,338	52,119	77,868	200,971	218,741	1,234,728	1,271,520
Income tax	3,386,311	49,362	88,765	19,636	69,150	46,645	69,779	50,620	77,301	200,518	217,863	1,231,366	1,265,305
Alternative minimum tax	13,707	*3	-	-	*216	*172	*558	*1,498	655	453	582	3,355	6,215
Foreign tax credit	565,745	1,000	*304	-	-	*40	*5,553	*2,355	745	9,120	40,045	371,349	135,234
General business credit	126,308	143	1,785	171	2,470	887	4,656	*1,148	2,676	11,753	11,803	46,017	42,800
Prior year minimum tax credit	4,207	-	189	-	*772	-	*501	*555	104	482	1,351	252	-
Total income tax after credits [2]	**2,702,834**	**47,713**	**85,667**	**19,465**	**66,314**	**45,891**	**59,627**	**48,060**	**74,343**	**179,616**	**165,542**	**817,110**	**1,093,487**

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	**59,620**	**16,341**	**39,768**	**1,113**	**1,830**	**239**	**166**	**57**	**38**	**d**	**16**	**10**	**d**
Total assets	**57,099,079**	**-**	**2,348,701**	**725,916**	**3,652,279**	**1,515,548**	**2,650,378**	**1,978,354**	**2,550,042**	**d**	**5,593,154**	**9,903,481**	**d**
Cash	8,940,934	-	760,972	161,019	1,014,803	278,062	613,466	503,967	331,180	d	672,511	1,103,267	d
Notes and accounts receivable	7,274,027	-	213,566	*185,099	769,627	533,723	693,510	376,569	428,333	d	782,621	1,080,915	d
Less: Allowance for bad debts	1,205,810	-	*2,521	*7,362	56,193	*26,131	72,324	73,842	41,266	d	127,649	208,277	d
Inventories	548,422	-	60,982	*13,222	90,216	*4,512	53,598	83,847	24,934	d	20,128	107,495	d
U.S. govt. obligations, total	*8,354	-	-	-	-	-	*3,309	-	-	d	-	-	d
Tax-exempt securities	112,448	-	-	-	-	-	-	-	-	d	83,835	-	d
Other current assets	5,043,678	-	184,651	80,604	309,384	58,594	255,558	141,798	150,616	d	286,329	657,458	d
Loans to shareholders	379,247	-	256,346	*7,472	*47,647	*3,978	*22,764	*9,766	7,250	d	-	2,807	d
Mortgage and real estate loans	*56,374	-	*17,854	-	*16,438	-	-	-	21,298	d	-	-	d
Other investments	8,015,989	-	127,326	*17,612	91,880	331,619	151,263	276,799	169,189	d	317,710	1,291,761	d
Depreciable assets	19,567,972	-	1,830,212	497,795	2,168,037	583,857	823,973	699,958	1,180,244	d	1,788,427	2,759,443	d
Less: Accumulated depreciation	10,274,974	-	1,379,208	287,958	1,111,015	293,640	336,236	348,142	574,520	d	595,475	1,480,992	d
Depletable assets	*4,644	-	-	*4,644	-	-	-	-	-	d	-	-	d
Less: Accumulated depletion	*4,389	-	-	*4,389	-	-	-	-	-	d	-	-	d
Land	626,557	-	*76,113	*50,029	*41,029	*335	*40,601	52,243	23,462	d	77,081	99,135	d
Intangible assets (Amortizable)	16,118,461	-	298,364	*7,878	280,866	30,259	441,334	394,305	787,544	d	2,167,453	3,685,483	d
Less: Accumulated amortization	2,073,869	-	160,308	*6,048	80,063	6,020	84,007	89,033	125,239	d	76,718	398,330	d
Other assets	3,961,014	-	64,352	6,298	69,622	*16,399	43,569	-49,880	167,018	d	196,902	1,203,315	d
Total liabilities	**57,099,079**	**-**	**2,348,701**	**725,916**	**3,652,279**	**1,515,548**	**2,650,378**	**1,978,354**	**2,550,042**	**d**	**5,593,154**	**9,903,481**	**d**
Accounts payable	3,271,795	-	156,406	*60,908	123,661	237,364	152,566	122,158	187,198	d	153,431	454,411	d
Mortgages, notes, and bonds under one year	3,186,427	-	72,301	*77,643	212,488	*33,546	89,390	112,328	70,483	d	82,380	122,884	d
Other current liabilities	8,981,932	-	830,477	111,149	960,506	414,426	792,385	472,345	473,157	d	1,183,621	1,451,740	d
Loans from shareholders	1,486,950	-	969,268	*63,618	390,360	*1,580	*22,760	*860	7,123	d	419	24,943	d
Mortgages, notes, bonds, one year or more	10,696,511	-	449,929	*80,315	646,783	206,356	336,319	734,990	570,633	d	1,193,175	994,303	d
Other liabilities	6,147,943	-	177,716	*45,589	101,347	303,942	159,937	126,617	178,801	d	549,029	1,991,084	d
Net worth	23,327,521	-	-307,395	286,693	1,217,134	318,334	1,097,018	409,055	1,062,647	d	2,431,099	4,864,117	d
Total receipts	**64,926,397**	**1,806,108**	**9,192,479**	**2,537,384**	**6,774,147**	**2,122,293**	**3,318,119**	**3,176,087**	**3,129,110**	**d**	**4,541,832**	**9,788,152**	**d**
Business receipts	63,705,946	1,655,357	9,100,927	2,501,730	6,697,282	2,100,885	3,133,461	3,120,789	3,068,518	d	4,449,115	9,555,880	d
Interest	115,433	*779	897	*709	3,127	*3,359	1,717	6,957	5,458	d	3,026	12,464	d
Interest on govt. obligations, total	7,581	-	-	-	-	*177	*172	*47	417	d	3,208	205	d
Rents	35,082	-	*168	12	*1,859	*446	*491	*3,331	728	d	3,408	2,833	d
Royalties	124,368	-	-	-	*1,653	-	7,203	*2,344	24	d	28,376	72,847	d
Net S-T capital gain less net LT loss	*181	-	-	-	*1	-	-	-	83	d	-	96	d
Net L-T capital gain less net ST loss	22,533	*7,629	-	-	*14,688	-	1	*4	67	d	144	-	d
Net gain, noncapital assets	110,735	*102,953	*237	*3,363	*115	*820	*1,566	*459	283	d	-	-	d
Other receipts	751,138	39,389	88,842	*31,377	54,532	*16,606	168,034	41,976	50,541	d	54,549	137,367	d
Total deductions	**58,326,843**	**1,797,551**	**8,734,495**	**2,451,620**	**6,196,752**	**2,033,719**	**3,090,662**	**2,897,465**	**2,803,622**	**d**	**3,814,648**	**8,465,803**	**d**
Cost of goods [19]	7,366,450	531,695	939,050	896,663	808,428	*126,503	430,265	682,938	278,947	d	94,831	1,311,853	d
Compensation of officers	2,191,993	75,257	821,829	250,771	443,792	95,309	103,274	43,223	55,000	d	55,677	59,642	d
Salaries and wages	19,017,181	146,358	2,354,488	662,975	1,977,400	802,819	1,026,505	936,718	974,495	d	1,402,604	2,520,449	d
Rent paid on business property	3,745,679	127,244	953,886	131,670	443,947	128,410	178,884	154,890	195,271	d	188,688	426,842	d
Taxes paid	2,157,207	27,242	365,632	86,817	268,938	93,180	121,273	102,945	129,997	d	221,951	264,256	d
Interest paid	914,118	11,037	83,796	6,536	38,834	13,939	28,447	50,045	52,678	d	85,856	108,123	d
Amortization	622,339	62,069	16,087	*580	12,210	4,454	19,648	24,815	43,917	d	49,575	174,751	d
Depreciation	2,008,396	41,626	117,237	15,700	133,122	33,856	91,089	77,097	152,267	d	183,896	411,969	d
Advertising	3,750,886	31,835	196,483	15,799	138,071	64,146	193,171	203,082	180,339	d	359,486	915,368	d
Pension, profit-sharing, stock, annuity	246,391	*780	46,700	*15,224	27,859	10,470	10,896	9,243	16,244	d	20,596	49,327	d
Employee benefit programs	1,542,634	12,545	170,241	*57,716	66,409	58,885	57,360	78,926	76,741	d	132,848	401,701	d
Net income (less deficit)	**6,618,785**	**8,557**	**457,985**	**85,764**	**577,395**	**88,396**	**230,650**	**278,574**	**326,468**	**d**	**724,087**	**1,327,687**	**d**
Income subject to tax	**4,929,842**	**25,088**	**77,630**	***17,025**	**67,721**	***15,158**	***35,501**	**74,653**	**190,567**	**d**	**715,480**	**1,350,577**	**d**
Total income tax before credits [7]	1,708,460	*7,603	17,177	*4,149	22,048	*4,900	*12,167	25,456	65,804	d	250,608	472,702	d
Income tax	1,706,480	6,235	17,177	*4,149	22,048	*4,900	*12,093	25,407	65,797	d	250,408	472,702	d
Alternative minimum tax	*612	-	-	-	-	-	*74	*49	6	d	200	-	d
Foreign tax credit	24,086	-	-	-	-	-	2,336	*75	1,587	d	-	5,390	d
General business credit	4,420	-	3	25	*472	*443	*259	-	130	d	332	954	d
Prior year minimum tax credit	*896	-	-	-	-	*147	-	1	24	d	-	-	d
Total income tax after credits [2]	**1,679,051**	***7,603**	**17,174**	***4,124**	**21,576**	***4,310**	***9,571**	**25,381**	**64,057**	**d**	**250,277**	**466,358**	**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

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	**433,398**	**57,931**	**341,475**	**19,588**	**12,128**	**998**	**636**	**263**	**146**	**116**	**49**	**51**	**16**
Total assets	**346,840,518**	**-**	**32,188,504**	**13,565,192**	**22,322,287**	**7,168,760**	**9,440,278**	**9,348,674**	**10,195,681**	**18,299,436**	**20,509,304**	**73,416,871**	**130,385,530**
Cash	35,556,589	-	11,032,240	3,553,136	4,480,307	1,240,829	1,330,864	1,258,249	1,091,407	1,805,008	1,288,705	3,796,969	4,678,875
Notes and accounts receivable	52,783,336	-	1,579,837	1,510,008	3,795,476	1,981,731	3,134,907	2,841,719	3,242,622	3,968,221	4,843,893	8,821,484	17,063,437
Less: Allowance for bad debts	15,175,529	-	40,747	184,992	436,979	293,796	1,146,935	767,008	1,315,677	814,924	1,465,661	1,965,435	6,743,375
Inventories	2,155,596	-	304,477	73,414	111,728	159,020	103,865	84,809	104,264	154,973	237,341	391,648	430,058
U.S. govt. obligations, total	143,542	-	*1,861	*29,530	-	*159	-	*5,665	16,889	50,207	39,231	-	-
Tax-exempt securities	681,313	-	*15,060	*24	135	-	*4,370	*1,914	384	17,372	2,315	639,738	-
Other current assets	17,964,790	-	1,341,437	1,126,715	1,656,247	498,188	953,494	764,159	1,108,509	903,953	1,390,989	2,722,249	5,498,849
Loans to shareholders	17,844,216	-	3,535,281	1,252,695	730,473	261,204	141,387	29,121	26,983	6,224	2,195	1,280	11,857,373
Mortgage and real estate loans	122,648	-	*30,225	*27,072	*43,443	*5,261	*5,963	*236	2,426	-	-	8,021	-
Other investments	51,443,975	-	1,171,553	543,561	2,031,549	540,506	1,184,363	1,208,619	1,150,788	3,118,705	2,968,942	9,392,057	28,133,334
Depreciable assets	186,104,307	-	47,487,870	10,961,843	19,248,996	4,891,293	5,160,619	4,813,880	3,866,960	6,678,877	6,467,566	22,523,951	54,002,452
Less: Accumulated depreciation	105,110,500	-	37,226,650	7,777,134	11,983,643	2,912,894	2,969,171	2,371,682	1,925,579	3,035,846	2,758,574	10,206,191	21,943,137
Depletable assets	*16,180	-	*6,635	-	-	-	*9,544	-	-	-	-	-	-
Less: Accumulated depletion	*3,657	-	*3,055	-	-	-	*603	-	-	-	-	-	-
Land	6,789,726	-	354,254	301,366	572,982	82,193	130,928	141,828	157,512	315,575	291,958	1,262,616	3,178,515
Intangible assets (Amortizable)	92,152,220	-	4,614,730	3,149,832	1,728,829	439,559	1,002,346	1,068,655	2,406,618	4,983,700	8,098,094	32,258,577	32,401,283
Less: Accumulated amortization	13,108,099	-	2,593,596	1,193,111	502,060	170,089	168,959	155,318	314,997	556,520	800,341	2,725,130	3,927,978
Other assets	16,479,866	-	577,091	191,236	844,805	445,597	563,297	423,827	576,573	703,909	-97,348	6,495,037	5,755,843
Total liabilities	**346,840,518**	**-**	**32,188,504**	**13,565,192**	**22,322,287**	**7,168,760**	**9,440,278**	**9,348,674**	**10,195,681**	**18,299,436**	**20,509,304**	**73,416,871**	**130,385,530**
Accounts payable	16,972,782	-	1,661,243	738,814	1,599,704	881,748	834,933	762,227	899,416	1,047,513	784,135	2,068,968	5,694,082
Mortgages, notes, and bonds under one year	16,394,882	-	3,456,552	1,057,785	2,217,523	712,096	1,002,031	845,612	836,489	1,246,918	389,525	2,342,398	2,287,952
Other current liabilities	39,096,748	-	6,423,034	1,858,816	3,437,826	1,311,515	2,077,014	1,583,540	1,756,119	2,683,713	2,364,709	6,652,016	8,948,444
Loans from shareholders	23,784,029	-	7,807,357	471,741	1,378,717	375,835	384,842	257,030	48,194	507,774	343,525	224,801	11,984,213
Mortgages, notes, bonds, one year or more	147,534,298	-	9,827,488	5,400,509	7,358,636	1,728,971	3,250,276	2,589,724	2,992,352	4,602,054	8,400,071	27,800,065	73,584,153
Other liabilities	36,026,799	-	1,107,450	283,418	1,496,184	519,646	839,136	669,671	692,885	1,676,377	2,274,438	13,580,042	12,887,553
Net worth	67,030,980	-	1,905,380	3,754,109	4,833,697	1,638,949	1,052,045	2,640,870	2,970,226	6,535,087	5,952,902	20,748,581	14,999,134
Total receipts	**691,057,086**	**16,617,102**	**267,809,562**	**47,491,042**	**87,815,882**	**19,454,126**	**24,655,767**	**17,504,650**	**17,395,828**	**25,367,475**	**24,324,200**	**59,905,284**	**82,716,169**
Business receipts	660,337,203	15,113,243	260,829,625	46,852,426	84,932,261	18,960,297	23,982,600	17,090,418	16,310,800	23,988,648	23,343,055	56,455,588	72,478,242
Interest	1,736,543	5,355	23,858	7,114	17,826	16,811	11,970	22,929	13,451	46,280	91,819	246,743	1,232,388
Interest on govt. obligations, total	44,914	86	*2,136	*3	*450	*16	*987	*647	2,128	3,185	2,192	11,287	21,797
Rents	789,124	*4,903	107,984	*8,614	20,020	12,508	17,687	33,068	13,638	58,042	30,266	117,962	364,432
Royalties	98,695	-	*91	-	-	-	*846	-	26,950	30,994	3,110	36,705	-
Net S-T capital gain less net LT loss	11,630	1	[1]	*1	*31	-	-	*555	1,381	3,602	192	3,593	2,276
Net L-T capital gain less net ST loss	1,625,848	1,068,469	46,835	*3,745	154,189	*20,171	17,394	49,518	7,257	27,186	2,508	175,583	52,993
Net gain, noncapital assets	642,993	130,329	155,196	*6,685	86,930	194,912	8,638	4,351	4,522	12,749	15,219	18,183	5,279
Other receipts	25,693,652	294,571	6,641,571	612,362	2,601,844	249,177	615,345	301,908	1,015,342	1,193,057	832,400	2,780,299	8,555,775
Total deductions	**653,922,504**	**15,638,051**	**248,092,397**	**42,980,858**	**84,176,957**	**19,015,794**	**24,081,446**	**17,252,891**	**17,244,425**	**24,910,420**	**23,846,651**	**56,831,270**	**79,851,346**
Cost of goods [19]	57,226,479	870,158	13,045,560	4,254,886	6,435,513	1,651,115	4,967,312	3,196,024	2,820,842	4,794,042	2,686,806	6,105,193	6,399,026
Compensation of officers	73,744,255	1,235,757	53,822,085	6,151,983	9,681,992	929,752	456,580	206,365	209,492	184,399	159,305	317,712	388,833
Salaries and wages	212,965,637	5,272,373	73,849,059	12,937,839	28,981,715	7,172,463	7,576,976	6,430,315	5,130,644	8,377,085	6,928,972	21,257,270	29,050,927
Rent paid on business property	31,607,892	861,729	14,846,042	2,345,760	4,294,570	1,117,976	801,349	583,163	494,537	887,754	743,305	2,484,112	2,147,595
Taxes paid	25,075,819	600,730	9,322,083	1,603,718	3,149,195	722,128	833,709	707,997	551,347	1,099,120	805,813	2,369,768	3,310,211
Interest paid	12,158,947	372,626	1,204,377	403,786	537,327	126,281	225,355	196,953	210,287	452,328	700,595	1,951,230	5,777,800
Amortization	3,195,256	89,171	298,973	211,068	109,021	38,528	62,193	59,560	136,145	229,212	341,190	807,763	812,431
Depreciation	12,476,612	208,761	2,713,059	623,527	1,283,514	360,362	394,035	362,997	309,633	587,894	644,313	1,734,257	3,254,261
Advertising	4,226,658	182,496	2,191,433	330,218	412,568	114,473	131,935	58,748	88,836	121,221	143,013	220,739	230,976
Pension, profit-sharing, stock, annuity	11,968,267	115,021	6,473,445	897,874	1,787,779	204,654	352,110	297,475	98,286	162,927	73,978	996,698	508,019
Employee benefit programs	18,819,623	397,345	4,163,237	788,886	1,966,755	609,389	1,314,163	593,730	462,285	943,036	522,403	2,630,476	4,427,919
Net income (less deficit)	**37,095,537**	**978,965**	**19,715,029**	**4,510,181**	**3,638,688**	**438,336**	**573,334**	**251,514**	**149,432**	**453,870**	**475,986**	**3,065,049**	**2,845,153**
Income subject to tax	**9,363,719**	**641,321**	**503,414**	**191,299**	**232,293**	**185,211**	**175,268**	**207,456**	**189,710**	**580,555**	**744,651**	**3,322,910**	**2,389,630**
Total income tax before credits [7]	3,227,765	215,564	144,195	60,724	76,837	63,551	61,221	72,029	65,978	203,737	261,782	1,163,015	839,133
Income tax	3,218,129	215,534	145,738	60,540	76,131	63,270	59,920	71,250	65,127	201,355	260,158	1,162,737	836,371
Alternative minimum tax	10,493	*15	*114	*184	*295	*282	1,301	779	851	2,383	1,249	278	2,762
Foreign tax credit	13,626	-	-	-	-	-	-	*677	24	202	24	12,357	341
General business credit	85,643	*2,669	4,726	688	2,982	*1,197	*2,207	*2,916	3,272	3,224	2,159	35,759	23,842
Prior year minimum tax credit	14,885	-	52	*99	*1,428	*232	*254	*647	645	947	172	10,321	86
Total income tax after credits [2]	**3,113,591**	**212,895**	**139,417**	**59,936**	**72,426**	**62,123**	**58,760**	**67,788**	**62,037**	**199,363**	**259,406**	**1,104,577**	**814,863**

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)
Arts, Entertainment, and Recreation													
Number of returns	**121,488**	**25,003**	**84,668**	**5,854**	**4,527**	**673**	**387**	**181**	**81**	**56**	**30**	**23**	**4**
Total assets	**105,047,139**	**-**	**5,819,714**	**3,886,451**	**9,374,608**	**4,802,391**	**6,096,580**	**6,217,050**	**5,732,264**	**8,865,039**	**11,204,297**	**29,871,354**	**13,177,391**
Cash	11,132,408	-	1,991,377	660,945	1,781,940	946,323	594,399	541,435	734,666	688,970	971,695	1,679,253	541,406
Notes and accounts receivable	5,299,518	-	124,460	130,677	507,622	330,044	447,258	486,844	344,625	636,781	640,149	1,432,208	218,850
Less: Allowance for bad debts	299,562	-	13	-	13,835	20,716	14,475	35,510	15,498	76,081	28,816	89,436	5,184
Inventories	1,750,084	-	235,451	28,642	551,699	88,697	113,643	187,060	146,523	111,195	85,434	128,546	73,193
U.S. govt. obligations, total	*72,475	-	-	-	*9,961	*1,714	-	-	19,301	-	41,499	-	-
Tax-exempt securities	*185,569	-	*6,065	*56,511	-	-	*58,949	*34,787	4,037	-	2,814	22,406	-
Other current assets	7,263,774	-	462,384	219,914	707,727	97,176	412,934	317,861	306,424	701,242	832,306	2,940,211	265,595
Loans to shareholders	1,804,758	-	361,978	276,424	490,644	*95,102	73,284	*10,125	151,777	5,853	228,605	102,901	8,065
Mortgage and real estate loans	430,320	-	*241	-	*340,620	*1,592	*29,059	*27,677	786	17,668	12,678	-	-
Other investments	11,929,293	-	141,243	140,336	501,919	708,480	558,276	871,568	641,006	1,400,165	1,500,270	3,064,179	2,401,849
Depreciable assets	76,920,656	-	8,607,222	3,976,521	9,366,815	5,030,721	5,242,122	4,830,704	3,585,068	6,141,368	5,916,301	17,589,245	6,634,570
Less: Accumulated depreciation	38,975,716	-	6,620,848	2,569,946	6,099,062	3,211,418	2,660,660	2,531,028	1,600,094	2,733,495	2,461,686	6,312,074	2,175,405
Depletable assets	*5,629	-	-	-	-	*66	-	-	72	5,487	4	-	-
Less: Accumulated depletion	*1,542	-	-	-	-	*66	-	-	-	1,475	-	-	-
Land	7,803,257	-	252,374	609,226	793,568	571,825	898,503	817,575	455,102	611,868	359,756	1,784,770	648,688
Intangible assets (Amortizable)	16,685,793	-	725,524	345,882	376,472	189,548	257,843	530,935	750,529	1,531,850	2,800,297	6,059,272	3,117,640
Less: Accumulated amortization	2,995,048	-	572,483	139,137	128,984	82,001	128,346	143,389	188,073	391,757	295,831	795,949	129,099
Other assets	6,035,474	-	104,738	150,454	187,503	55,303	213,791	270,405	396,013	215,399	598,822	2,265,823	1,577,224
Total liabilities	**105,047,139**	**-**	**5,819,714**	**3,886,451**	**9,374,608**	**4,802,391**	**6,096,580**	**6,217,050**	**5,732,264**	**8,865,039**	**11,204,297**	**29,871,354**	**13,177,391**
Accounts payable	4,293,370	-	215,354	269,943	401,850	385,458	185,584	317,797	294,793	397,640	312,413	1,194,091	318,448
Mortgages, notes, and bonds under one year	6,476,703	-	590,284	160,618	594,506	403,905	274,160	324,392	227,300	235,488	520,549	2,706,471	439,030
Other current liabilities	12,274,479	-	809,959	440,155	1,102,103	434,441	519,111	698,037	687,966	1,373,519	2,391,177	3,277,771	540,239
Loans from shareholders	8,136,394	-	3,180,416	632,994	1,986,604	417,550	641,974	*295,497	198,563	488,513	10,000	66,151	218,132
Mortgages, notes, bonds, one year or more	37,863,240	-	1,837,362	1,496,547	2,563,169	1,513,259	1,877,471	1,452,404	1,539,137	3,305,399	4,391,687	12,543,358	5,343,447
Other liabilities	12,342,316	-	120,872	*59,705	290,650	289,962	583,100	1,324,337	1,143,678	1,766,931	1,538,594	4,690,687	533,801
Net worth	23,660,637	-	-934,533	826,489	2,435,726	1,357,815	2,015,180	1,804,586	1,640,826	1,297,549	2,039,878	5,392,825	5,784,294
Total receipts	**97,645,955**	**2,382,989**	**26,348,343**	**5,736,487**	**12,173,803**	**4,568,514**	**4,124,487**	**3,280,473**	**4,040,621**	**6,752,038**	**7,673,391**	**15,057,972**	**5,506,837**
Business receipts	90,631,313	2,271,616	25,829,693	5,215,554	11,654,527	4,305,129	3,793,410	2,995,123	3,574,239	5,942,042	6,445,031	13,622,183	4,982,766
Interest	559,699	396	4,028	5,400	8,919	5,281	4,684	9,570	22,654	21,024	24,454	139,069	314,222
Interest on govt. obligations, total	15,076	2,079	*762	*1,019	*625	*1,448	*3,150	*2,446	62	281	2,973	192	39
Rents	239,695	4,716	*1,424	9,088	*5,400	*16,776	*3,949	7,913	20,121	16,108	35,255	89,082	29,863
Royalties	251,129	204	*164	*55	-	*1,550	*[1]	*2,087	480	49,070	65,098	69,205	63,214
Net S-T capital gain less net LT loss	24,488	-	*10	*602	*155	*[1]	-	-	23,191	205	324	1	[1]
Net L-T capital gain less net ST loss	245,773	*15,961	*1,454	*13,986	*40,854	*22,368	*8,988	*14,121	18,007	21,571	10,047	78,249	168
Net gain, noncapital assets	193,493	*18,748	54,156	*18,636	3,017	6,949	4,171	16,876	1,386	2,349	65,374	1,831	-
Other receipts	5,363,359	69,270	455,028	468,063	460,291	208,942	306,124	223,809	378,490	687,957	1,018,783	1,021,285	65,316
Total deductions	**95,792,386**	**2,583,329**	**25,211,902**	**5,551,354**	**11,175,401**	**4,454,614**	**4,011,506**	**3,292,740**	**3,958,052**	**7,144,201**	**7,474,990**	**15,104,237**	**5,830,060**
Cost of goods [19]	19,150,902	721,963	5,014,984	1,124,013	2,319,992	1,264,626	869,814	642,349	692,666	1,642,785	1,376,217	2,624,470	857,022
Compensation of officers	5,732,613	208,935	3,615,228	271,268	785,160	186,814	124,417	62,183	79,125	73,422	116,582	169,690	39,788
Salaries and wages	17,756,026	171,730	3,184,725	947,609	2,343,760	891,822	1,030,832	869,798	1,053,016	1,744,323	1,851,209	2,699,423	967,779
Rent paid on business property	6,011,115	234,450	2,092,589	386,595	836,138	177,785	138,644	150,736	318,226	384,176	396,365	759,337	136,074
Taxes paid	5,562,789	53,774	713,506	239,404	618,735	198,398	186,480	150,351	265,190	241,691	521,940	1,529,055	844,265
Interest paid	3,166,255	32,244	159,810	64,756	177,620	88,285	129,211	98,780	90,923	204,580	397,134	1,064,566	658,345
Amortization	1,078,412	*42,112	59,692	18,896	40,360	11,383	29,633	26,405	43,189	96,471	255,544	346,652	108,073
Depreciation	5,317,329	79,503	594,642	271,627	534,200	258,475	295,370	240,680	214,477	400,446	413,754	1,094,482	919,673
Advertising	2,203,001	64,188	292,501	260,701	201,622	97,579	82,097	67,303	86,437	230,844	139,644	457,392	222,692
Pension, profit-sharing, stock, annuity	676,447	*11,640	305,443	11,193	95,972	12,420	9,430	13,384	28,247	60,341	70,486	50,476	7,415
Employee benefit programs	1,224,081	15,906	196,817	52,041	103,360	60,221	81,098	52,988	75,368	161,885	144,943	199,571	79,883
Net income (less deficit)	**1,921,498**	**-202,418**	**1,135,679**	**184,113**	**997,777**	**112,452**	**109,831**	**-14,130**	**82,506**	**-387,361**	**195,514**	**17,477**	**-309,942**
Income subject to tax	**1,070,354**	**11,950**	**60,229**	**28,293**	**105,837**	***22,953**	***22,537**	**62,363**	**54,138**	**54,248**	**221,932**	**243,182**	**182,691**
Total income tax before credits [7]	362,210	3,386	9,551	7,020	32,462	*7,546	*7,899	21,520	18,829	19,085	77,681	93,290	63,942
Income tax	352,191	3,322	9,551	6,555	32,413	*7,546	*7,643	21,278	18,726	18,856	77,519	84,841	63,942
Alternative minimum tax	9,678	-	-	*206	*49	-	*256	*243	103	211	162	8,448	-
Foreign tax credit	9,662	-	-	*6	-	-	-	4,330	36	96	5,047	147	-
General business credit	3,433	-	10	*609	*549	*172	59	*51	81	307	237	116	1,243
Prior year minimum tax credit	*2,564	-	-	-	-	-	-	*23	814	33	-	1,694	-
Total income tax after credits [2]	**346,551**	**3,386**	**9,541**	**6,405**	**31,913**	***7,373**	***7,841**	**17,116**	**17,899**	**18,649**	**72,398**	**91,332**	**62,698**

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	**297,140**	**45,181**	**213,815**	**16,825**	**17,727**	**2,126**	**863**	**248**	**135**	**89**	**51**	**54**	**26**
Total assets	**485,715,864**	**-**	**27,409,394**	**11,650,025**	**34,381,978**	**14,265,314**	**12,822,994**	**8,351,734**	**9,713,514**	**14,133,285**	**18,044,381**	**49,433,838**	**285,509,406**
Cash	30,029,532	-	4,095,000	1,743,440	3,509,289	1,158,170	1,150,914	694,423	786,965	1,494,351	1,506,713	2,611,391	11,278,875
Notes and accounts receivable	21,948,474	-	577,893	353,671	1,941,165	318,868	740,224	403,345	519,620	686,036	1,230,449	2,913,205	12,263,997
Less: Allowance for bad debts	1,441,545	-	*2	-	7,391	*6,271	6,546	17,446	25,311	40,610	49,055	111,813	1,177,099
Inventories	8,915,352	-	1,490,790	387,802	553,373	240,882	228,834	122,626	180,956	240,369	317,921	1,064,623	4,087,176
U.S. govt. obligations, total	*42,259	-	*125	25	1	-	-	*14,537	982	-	26,589	-	-
Tax-exempt securities	*105,540	-	*1,418	-	-	-	*36,384	*8,181	-	-	56,828	2,729	-
Other current assets	15,267,987	-	1,331,406	488,345	1,665,921	509,844	536,997	525,276	557,979	621,121	703,081	2,079,019	6,248,998
Loans to shareholders	5,664,889	-	1,385,642	335,716	914,647	373,443	152,431	47,291	45,645	20,365	81,827	866	2,307,015
Mortgage and real estate loans	1,163,258	-	*32,818	*221,666	*308,717	*232,480	*87,030	*17,410	10,428	1,117	30,739	220,303	549
Other investments	93,303,611	-	684,256	390,076	1,950,033	1,129,769	1,081,263	914,807	754,867	1,387,585	2,046,300	7,779,104	75,185,550
Depreciable assets	273,871,275	-	35,398,809	12,856,709	36,423,552	13,778,395	11,816,347	7,338,805	8,672,957	11,425,885	11,958,596	35,035,277	89,165,945
Less: Accumulated depreciation	126,263,886	-	21,892,232	7,431,551	18,658,580	6,247,342	5,639,753	3,587,912	4,109,985	5,541,573	5,609,370	15,048,289	32,497,300
Depletable assets	*29,125	-	*13,537	-	*937	-	-	-	-	1,102	-	13,549	-
Less: Accumulated depletion	*9,368	-	*475	-	*937	-	-	-	-	331	-	7,625	-
Land	39,458,493	-	586,386	1,043,893	3,628,147	1,284,586	1,357,075	923,910	812,948	997,018	1,249,706	4,306,099	23,268,725
Intangible assets (Amortizable)	78,590,520	-	5,355,694	1,812,061	4,184,630	1,530,513	1,528,800	1,095,470	1,096,517	2,537,182	3,717,453	7,828,130	47,904,070
Less: Accumulated amortization	14,470,741	-	2,461,992	831,590	2,134,145	564,129	537,663	338,439	151,922	439,433	579,124	1,321,230	5,111,074
Other assets	59,511,090	-	810,322	279,760	102,618	526,105	290,657	189,450	560,868	743,101	1,355,729	2,068,501	52,583,979
Total liabilities	**485,715,864**	**-**	**27,409,394**	**11,650,025**	**34,381,978**	**14,265,314**	**12,822,994**	**8,351,734**	**9,713,514**	**14,133,285**	**18,044,381**	**49,433,838**	**285,509,406**
Accounts payable	16,574,042	-	1,966,895	877,339	1,564,114	521,060	811,545	319,706	494,359	1,385,934	972,792	1,806,499	5,853,798
Mortgages, notes, and bonds under one year	17,955,601	-	1,599,218	387,426	1,577,853	865,055	506,516	493,594	403,955	604,204	503,478	942,357	10,071,946
Other current liabilities	37,175,671	-	2,935,957	824,616	2,308,226	830,687	887,328	601,312	1,187,157	2,156,256	2,022,778	4,594,105	18,827,249
Loans from shareholders	29,738,833	-	10,930,932	2,180,203	5,094,121	707,802	910,776	431,815	345,494	62,748	641,447	1,616,871	6,816,624
Mortgages, notes, bonds, one year or more	190,484,100	-	8,139,522	4,352,033	18,570,070	8,176,979	6,356,102	3,878,961	3,758,062	4,506,479	7,258,827	15,939,472	109,547,595
Other liabilities	90,849,909	-	634,623	363,950	955,624	691,565	483,492	677,036	665,528	1,830,315	1,820,320	5,780,594	76,946,861
Net worth	102,937,708	-	1,202,247	2,664,459	4,311,971	2,472,166	2,867,236	1,949,309	2,858,959	3,587,350	4,824,738	18,753,940	57,445,334
Total receipts	**455,202,395**	**10,825,351**	**114,610,493**	**25,991,385**	**49,784,468**	**16,779,793**	**15,585,637**	**9,275,773**	**11,535,419**	**20,235,286**	**17,844,400**	**39,892,061**	**122,842,331**
Business receipts	422,818,011	10,198,020	113,822,708	25,739,884	49,130,911	16,483,272	14,996,233	9,037,552	11,243,367	19,600,176	16,393,861	36,172,958	99,999,070
Interest	2,026,091	14,753	10,120	8,825	18,312	7,684	17,468	13,571	19,885	28,111	47,500	332,688	1,507,176
Interest on govt. obligations, total	9,672	*174	*401	[1]	*485	*204	3,004	*568	1,052	72	203	240	3,268
Rents	1,950,554	*98,700	*8,195	*2,050	13,390	9,625	15,503	16,406	29,221	46,351	85,989	410,593	1,214,531
Royalties	6,471,824	164,167	*1,179	23	*535	*4,781	*46,730	39,586	88,524	163,935	936,450	725,894	4,300,019
Net S-T capital gain less net LT loss	22,349	-	*536	-	*45	*3,191	*52	23	517	5	12,579	5,393	6
Net L-T capital gain less net ST loss	613,858	*63,467	7,423	*9,271	5,333	*2,288	14,988	*12,074	6,745	11,132	49,026	103,920	328,190
Net gain, noncapital assets	528,488	100,287	67,465	*72,751	45,769	18,619	9,399	17,244	7,158	9,240	7,752	72,718	100,087
Other receipts	18,049,897	185,783	692,257	158,280	566,723	249,828	479,519	138,303	137,950	372,171	308,472	1,559,503	13,201,108
Total deductions	**446,605,842**	**11,947,513**	**113,071,569**	**25,087,864**	**47,914,543**	**16,488,716**	**17,576,039**	**9,296,048**	**11,499,286**	**20,521,439**	**17,360,437**	**38,080,174**	**117,762,214**
Cost of goods [19]	154,137,754	3,447,656	46,033,483	9,194,985	18,096,585	5,991,325	6,317,761	2,911,990	4,324,481	6,089,144	6,595,566	11,950,018	33,184,760
Compensation of officers	9,426,988	269,974	5,293,547	801,768	1,308,530	178,967	199,694	92,489	102,138	123,507	123,654	309,440	623,279
Salaries and wages	88,672,356	1,834,118	20,262,291	5,172,895	8,831,618	3,101,525	2,735,562	1,782,746	1,888,471	3,674,140	3,379,148	9,133,742	26,876,100
Rent paid on business property	33,849,727	1,341,559	10,821,332	2,072,403	3,075,304	1,139,330	879,527	803,324	1,214,566	2,424,984	1,011,996	2,240,957	6,824,446
Taxes paid	20,895,659	558,023	5,036,387	1,205,075	2,118,815	680,492	656,866	444,163	427,758	774,073	640,451	1,932,732	6,420,824
Interest paid	14,408,941	255,467	718,494	303,902	1,140,817	455,971	380,168	240,527	251,703	355,621	509,732	1,411,530	8,385,009
Amortization	2,860,617	133,328	331,703	93,149	265,850	100,538	104,048	53,805	44,578	126,507	152,250	340,782	1,114,078
Depreciation	16,535,471	468,251	2,197,264	752,472	1,650,322	822,413	642,000	414,696	458,750	781,796	775,389	2,362,335	5,209,784
Advertising	10,337,201	167,069	2,083,824	560,653	1,364,211	519,841	446,134	288,901	272,549	593,361	388,586	1,044,595	2,607,478
Pension, profit-sharing, stock, annuity	964,334	13,849	67,644	30,556	11,096	20,562	32,162	10,568	13,910	22,726	58,563	101,011	581,687
Employee benefit programs	6,627,750	77,978	647,175	185,907	427,450	169,286	208,391	147,959	141,939	266,905	316,921	619,309	3,418,531
Net income (less deficit)	**11,213,879**	**-1,122,336**	**1,538,523**	**903,521**	**1,869,440**	**290,872**	**-1,992,495**	**-20,825**	**35,090**	**-285,907**	**483,760**	**1,979,706**	**7,534,529**
Income subject to tax	**14,352,581**	**115,601**	**303,984**	**91,911**	**170,022**	**53,762**	**104,429**	**77,635**	**99,386**	**152,790**	**582,450**	**2,129,293**	**10,471,318**
Total income tax before credits [7]	4,931,819	32,402	46,349	20,436	47,481	17,990	36,552	26,716	34,054	53,874	203,279	742,624	3,670,063
Income tax	4,911,402	32,244	48,452	20,436	46,748	17,615	35,524	26,377	33,810	52,482	203,147	729,790	3,664,778
Alternative minimum tax	17,126	113	4	-	*733	*376	*1,028	*339	244	1,392	132	12,767	-
Foreign tax credit	2,242,857	-	-	-	*14	-	*3,726	*42	253	1,573	11,307	178,706	2,047,235
General business credit	408,655	*961	7,925	7,744	13,520	2,804	4,396	6,451	10,751	13,997	34,358	112,248	193,500
Prior year minimum tax credit	*1,170	-	-	-	-	-	*398	*239	17	-	516	-	-
Total income tax after credits [2]	**2,279,045**	**31,441**	**38,424**	**12,692**	**33,947**	**15,186**	**27,939**	**19,984**	**23,032**	**38,304**	**157,097**	**451,670**	**1,429,328**

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	**377,648**	**72,445**	**273,194**	**18,923**	**11,724**	**736**	**403**	**112**	**56**	**d**	**9**	**17**	**d**
Total assets	**123,471,810**	**-**	**22,128,778**	**13,081,616**	**20,878,067**	**4,871,932**	**6,148,312**	**3,757,494**	**3,872,437**	**d**	**3,848,177**	**33,397,542**	**d**
Cash	18,474,120	-	6,096,020	3,414,190	4,817,561	1,012,484	960,571	391,837	250,853	d	137,796	1,134,310	d
Notes and accounts receivable	12,614,461	-	1,806,418	1,207,712	2,564,513	678,402	892,484	711,283	737,892	d	208,861	2,977,626	d
Less: Allowance for bad debts	668,172	-	125,873	123,212	204,063	7,881	29,431	24,794	47,103	d	18,309	69,084	d
Inventories	6,867,438	-	1,790,556	870,536	1,028,819	353,410	560,131	384,871	211,945	d	291,076	1,268,785	d
U.S. govt. obligations, total	175,826	-	*30,648	*48,799	*63,660	*32,513	-	*206	-	d	-	-	d
Tax-exempt securities	*142,111	-	*568	-	*3,969	*4,341	*40,894	-	20,048	d	-	72,291	d
Other current assets	9,806,216	-	624,924	688,511	1,083,741	175,054	344,583	349,086	198,088	d	333,148	964,185	d
Loans to shareholders	2,129,833	-	1,143,101	392,891	332,830	131,470	43,827	45,472	33,442	d	-	6,800	d
Mortgage and real estate loans	288,161	-	*114,555	-	*53,267	*25,689	*24,366	-	-	d	70,285	-	d
Other investments	11,361,405	-	601,821	582,396	1,164,878	318,028	592,342	285,259	515,881	d	12,575	6,637,703	d
Depreciable assets	71,008,974	-	25,135,200	9,642,772	13,885,062	3,246,313	3,784,811	1,932,170	1,967,226	d	2,021,130	7,861,406	d
Less: Accumulated depreciation	45,000,616	-	18,605,442	5,971,686	7,853,480	1,983,826	2,201,571	1,056,025	1,132,191	d	983,711	4,345,232	d
Depletable assets	*69,543	-	*68,735	-	*74	-	*734	-	-	d	-	-	d
Less: Accumulated depletion	*24,574	-	*24,417	-	*74	-	*83	-	-	d	-	-	d
Land	6,967,072	-	566,575	756,526	1,688,409	362,743	523,413	72,909	271,628	d	120,812	2,422,516	d
Intangible assets (Amortizable)	22,653,705	-	4,226,849	1,394,254	2,295,200	460,936	320,841	517,336	817,179	d	1,650,285	9,036,768	d
Less: Accumulated amortization	5,495,950	-	2,030,329	497,336	852,366	161,732	143,985	84,456	152,185	d	247,562	1,027,153	d
Other assets	12,102,259	-	708,872	675,264	806,068	223,988	434,386	232,340	179,735	d	251,791	6,456,619	d
Total liabilities	**123,471,810**	**-**	**22,128,778**	**13,081,616**	**20,878,067**	**4,871,932**	**6,148,312**	**3,757,494**	**3,872,437**	**d**	**3,848,177**	**33,397,542**	**d**
Accounts payable	8,882,003	-	2,265,679	798,075	1,545,331	509,783	490,026	439,130	387,671	d	155,976	1,912,492	d
Mortgages, notes, and bonds under one year	4,789,424	-	1,347,104	586,598	727,649	391,272	343,845	187,097	290,580	d	444,710	394,753	d
Other current liabilities	15,537,527	-	2,525,464	884,632	1,430,945	575,721	758,928	518,369	523,455	d	392,395	2,491,157	d
Loans from shareholders	11,122,107	-	6,659,013	1,214,561	2,777,107	66,606	141,101	105,575	39,674	d	-	105,900	d
Mortgages, notes, bonds, one year or more	33,770,218	-	6,664,446	3,897,622	5,940,377	915,108	982,661	812,775	819,602	d	1,240,296	11,233,223	d
Other liabilities	16,677,237	-	698,822	449,352	1,313,144	276,945	350,574	531,207	320,806	d	921,803	9,581,256	d
Net worth	32,693,294	-	1,968,251	5,250,774	7,143,514	2,136,496	3,081,176	1,163,343	1,490,649	d	692,996	7,678,761	d
Total receipts	**200,204,107**	**6,105,393**	**85,560,832**	**24,630,841**	**31,814,002**	**8,085,101**	**7,253,665**	**4,958,483**	**4,916,018**	**d**	**3,693,817**	**18,151,676**	**d**
Business receipts	192,540,667	5,984,639	83,300,657	23,584,539	30,816,958	7,821,993	6,959,972	4,822,046	4,828,870	d	3,521,302	17,099,774	d
Interest	338,389	6,256	34,380	31,747	61,542	10,793	11,120	8,688	4,142	d	5,366	158,861	d
Interest on govt. obligations, total	62,818	-	*687	*31,132	19,402	*4,060	*2,542	*168	666	d	-	3,678	d
Rents	125,287	*1,638	19,956	13,634	19,717	4,862	10,127	1,764	628	d	18,008	29,900	d
Royalties	377,160	-	-	*1,935	1	*589	*1,535	-	2,053	d	54,672	271,505	d
Net S-T capital gain less net LT loss	4,775	*259	*414	-	*3,806	*204	*22	*53	-	d	-	-	d
Net L-T capital gain less net ST loss	199,585	*19,313	43,019	*22,674	37,089	*5,196	*26,182	*706	12,482	d	26,195	267	d
Net gain, noncapital assets	231,554	*39,565	97,758	33,425	21,510	2,147	3,480	5,350	1,702	d	13,418	11,279	d
Other receipts	6,237,174	53,631	2,062,242	906,221	831,012	233,227	233,886	116,886	62,828	d	54,852	522,517	d
Total deductions	**193,817,781**	**6,145,340**	**82,638,462**	**23,616,028**	**30,958,523**	**7,780,305**	**6,916,060**	**4,763,828**	**4,835,027**	**d**	**3,628,213**	**17,607,845**	**d**
Cost of goods [19]	79,658,172	1,692,922	31,617,767	10,544,616	11,314,180	4,901,776	3,643,027	2,425,769	2,391,338	d	1,697,608	7,758,761	d
Compensation of officers	10,597,223	447,368	6,772,096	1,477,177	1,200,078	205,959	167,829	81,308	66,183	d	21,079	107,503	d
Salaries and wages	30,176,200	779,821	13,024,189	3,051,390	6,099,109	752,969	918,594	749,820	803,273	d	522,127	2,789,371	d
Rent paid on business property	12,737,546	750,930	6,751,463	1,177,761	1,827,056	159,004	249,119	324,328	232,474	d	132,785	821,521	d
Taxes paid	6,607,713	210,401	2,800,523	787,026	1,310,787	196,305	187,640	129,272	127,875	d	86,212	631,241	d
Interest paid	2,878,164	70,842	682,840	296,417	439,822	83,469	69,878	83,531	72,897	d	114,125	870,339	d
Amortization	1,414,772	16,468	268,557	106,725	153,249	14,218	18,102	26,647	48,270	d	180,565	481,700	d
Depreciation	4,602,004	143,137	1,506,090	536,167	647,846	229,039	241,335	168,848	152,124	d	129,283	708,565	d
Advertising	2,757,787	96,067	1,181,417	342,178	418,741	61,383	80,557	27,614	64,713	d	102,011	362,212	d
Pension, profit-sharing, stock, annuity	694,861	*2,316	191,308	134,098	98,507	39,045	26,935	27,682	13,935	d	35,687	109,776	d
Employee benefit programs	2,705,213	34,509	898,280	297,617	456,657	107,267	140,044	121,105	134,841	d	102,871	291,741	d
Net income (less deficit)	**6,396,054**	**-39,947**	**2,921,682**	**983,681**	**836,077**	**300,736**	**335,063**	**194,487**	**81,030**	**d**	**65,673**	**607,150**	**d**
Income subject to tax	**1,789,524**	**34,913**	**279,353**	**154,211**	**161,512**	**73,874**	**121,390**	**83,125**	**77,321**	**d**	**60,248**	**667,751**	**d**
Total income tax before credits [7]	535,695	5,646	51,088	36,017	39,096	24,208	41,738	28,419	26,613	d	21,453	234,544	d
Income tax	532,640	5,621	51,088	36,017	39,060	24,156	41,099	28,268	26,434	d	21,087	233,642	d
Alternative minimum tax	3,066	36	-	-	36	*52	*639	*151	180	d	366	902	d
Foreign tax credit	39,121	-	-	-	-	*4	*860	*100	1,760	d	-	34,100	d
General business credit	13,566	189	1,605	386	1,591	*80	*867	246	75	d	342	7,138	d
Prior year minimum tax credit	*276	-	*64	-	*31	*56	-	-	125	d	-	-	d
Total income tax after credits [2]	**482,731**	**5,458**	**49,418**	**35,631**	**37,474**	**24,067**	**40,011**	**28,072**	**24,654**	**d**	**21,111**	**193,305**	**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

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	***1,071**	***803**	***268**	-	-	-	-	-	-	-	-	-	-
Total assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes and accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans to shareholders	-	-	-	-	-	-	-	-	-	-	-	-	-
Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible assets (Amortizable)	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Mortgages, notes, and bonds under one year	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans from shareholders	-	-	-	-	-	-	-	-	-	-	-	-	-
Mortgages, notes, bonds, one year or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net worth	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	***7,066**	***7,065**	***[1]**	-	-	-	-	-	-	-	-	-	-
Business receipts	*7,065	*7,065	-	-	-	-	-	-	-	-	-	-	-
Interest	*[1]	-	*[1]	-	-	-	-	-	-	-	-	-	-
Interest on govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
Net S-T capital gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
Net L-T capital gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total deductions	***8,953**	***8,469**	***483**	-	-	-	-	-	-	-	-	-	-
Cost of goods [19]	*4,268	*4,268	-	-	-	-	-	-	-	-	-	-	-
Compensation of officers	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent paid on business property	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes paid	*37	*23	*14	-	-	-	-	-	-	-	-	-	-
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	*287	*287	-	-	-	-	-	-	-	-	-	-	-
Pension, profit-sharing, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-	-
Net income (less deficit)	***-1,887**	***-1,404**	***-483**	-	-	-	-	-	-	-	-	-	-
Income subject to tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income tax before credits [7]	-	-	-	-	-	-	-	-	-	-	-	-	-
Income tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income tax after credits [2]													

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	**5,813,725**	**1,483,546**	**976,566**	**992,651**	**738,583**	**617,516**	**513,606**	**224,449**	**120,776**	**114,490**	**15,892**	**8,757**	**6,894**
Total assets	**79,904,747,127**	**1,499,389,109**	**123,287,440**	**148,273,579**	**218,827,011**	**333,708,839**	**657,530,145**	**846,797,798**	**1,340,853,435**	**5,865,785,363**	**3,298,589,886**	**4,481,807,939**	**61,089,896,583**
Cash	3,892,719,636	81,398,808	15,738,623	21,377,444	29,720,585	41,018,671	75,048,054	71,194,736	83,517,378	268,108,853	116,068,712	171,026,484	2,918,501,286
Notes and accounts receivable	12,717,849,218	44,272,238	9,855,318	8,350,113	20,572,823	25,114,960	66,922,398	117,969,871	224,316,828	814,782,141	406,012,244	550,361,212	10,429,319,071
Less: Allowance for bad debts	318,061,372	1,462,041	168,828	104,541	433,291	290,118	807,528	1,824,634	3,973,212	17,264,320	8,009,599	13,756,481	269,966,779
Inventories	1,544,085,221	15,263,317	3,974,694	7,778,668	14,052,068	24,022,147	42,989,579	44,961,309	56,261,984	179,300,785	82,589,846	102,521,589	970,369,236
U.S. govt. obligations, total	2,730,470,076	1,539,567	672,923	1,287,839	2,871,740	5,212,130	21,167,497	41,123,133	72,896,026	367,511,741	184,478,446	255,263,024	1,776,446,009
Tax-exempt securities	1,769,186,602	1,737,307	324,430	1,033,306	1,992,693	5,077,697	17,151,235	31,764,422	81,632,798	323,140,966	142,923,149	193,283,998	969,124,602
Other current assets	4,961,285,424	71,942,394	8,198,119	10,202,376	12,980,591	20,467,062	32,493,498	34,521,141	50,962,617	154,315,365	78,932,963	135,684,508	4,350,584,790
Loans to shareholders	263,417,518	17,327,231	10,092,265	5,834,749	7,943,593	9,655,666	12,553,350	8,486,275	6,354,906	20,127,728	3,310,430	6,740,877	154,990,448
Mortgage and real estate loans	7,913,810,230	18,779,648	1,460,664	1,961,657	1,639,041	1,832,091	6,565,068	12,553,966	26,805,503	190,160,231	107,434,800	174,710,801	7,369,906,760
Other investments	29,389,379,468	561,215,821	30,744,089	40,963,001	59,491,264	110,102,399	256,512,513	370,829,600	622,737,628	3,141,456,722	1,937,048,327	2,406,561,935	19,851,716,171
Depreciable assets	9,875,410,289	613,845,899	50,825,802	78,606,842	121,322,211	170,702,541	271,485,912	221,078,189	217,578,072	556,943,043	250,498,178	397,771,368	6,924,752,232
Less: Accumulated depreciation	4,874,203,678	177,703,608	28,233,519	49,558,632	79,891,259	115,373,407	190,645,756	150,910,315	143,608,035	340,254,885	138,013,926	203,450,194	3,256,560,143
Depletable assets	661,360,291	6,928,517	258,678	848,841	1,585,890	702,455	2,127,716	2,214,839	2,973,493	17,802,223	15,526,914	26,086,774	584,303,950
Less: Accumulated depletion	289,781,404	978,087	58,662	288,683	556,058	310,128	903,463	786,237	1,248,810	6,983,994	7,710,902	10,668,867	259,287,514
Land	548,409,037	155,270,938	8,167,529	10,216,597	11,470,246	13,213,578	17,153,636	13,105,377	11,828,416	30,481,819	12,274,757	20,232,316	244,993,828
Intangible assets (Amortizable)	4,577,892,532	33,870,730	8,014,622	6,433,719	14,478,044	20,310,784	25,134,495	25,820,713	25,915,024	109,234,717	85,524,240	190,758,824	4,032,396,620
Less: Accumulated amortization	778,555,076	12,262,954	2,677,169	3,032,149	5,901,043	8,108,581	9,719,947	9,026,036	10,507,449	25,109,252	17,463,809	37,154,949	637,591,738
Other assets	5,320,073,116	68,403,386	6,097,860	6,362,433	5,487,874	10,358,892	12,301,888	13,721,451	16,410,267	82,031,477	47,165,115	115,834,721	4,935,897,752
Total liabilities	**79,904,747,127**	**1,499,389,109**	**123,287,440**	**148,273,579**	**218,827,011**	**333,708,839**	**657,530,145**	**846,797,798**	**1,340,853,435**	**5,865,785,363**	**3,298,589,886**	**4,481,807,939**	**61,089,896,583**
Accounts payable	5,767,739,218	27,667,954	5,318,647	6,601,747	18,004,492	19,569,103	47,710,354	64,640,400	107,103,302	372,360,098	186,591,162	236,328,942	4,675,843,017
Mortgages, notes, and bonds under one year	3,751,650,758	50,472,107	10,853,391	8,895,618	14,841,219	17,976,736	32,296,347	34,559,870	50,629,568	258,558,349	160,870,162	161,364,265	2,950,333,126
Other current liabilities	17,678,400,968	72,336,685	9,461,294	11,485,483	16,254,193	26,274,181	62,319,450	111,422,264	222,593,257	883,489,483	457,271,459	605,580,836	15,199,912,384
Loans from shareholders	786,610,669	127,704,259	25,653,806	31,400,610	32,369,513	36,894,837	42,443,831	30,183,063	21,873,992	42,356,002	15,719,637	20,440,470	359,570,648
Mortgages, notes, bonds, one year or more	14,679,741,337	406,602,452	23,229,658	35,982,963	45,794,368	79,732,936	102,140,894	82,766,723	94,267,381	297,307,555	163,099,458	303,592,413	13,045,224,537
Other liabilities	8,302,942,542	86,914,986	7,346,830	9,070,434	7,696,529	17,599,546	17,987,246	20,291,104	26,720,753	125,060,398	96,232,730	212,722,144	7,675,299,840
Net worth	28,937,661,636	727,690,667	41,423,814	44,836,724	83,866,697	135,661,502	352,632,022	502,934,374	817,665,182	3,886,653,477	2,218,805,279	2,941,778,868	17,183,713,032
Total receipts	**26,198,522,973**	**143,875,427**	**63,874,235**	**169,220,316**	**270,507,105**	**444,414,696**	**824,088,328**	**794,705,488**	**851,789,531**	**2,374,803,757**	**1,116,465,695**	**1,381,055,255**	**17,763,723,141**
Business receipts	23,058,234,713	7,145,186	57,660,448	163,093,040	262,837,925	433,411,467	799,106,162	770,954,199	812,661,114	2,207,611,867	1,013,967,900	1,225,420,917	15,304,364,488
Interest	1,306,237,091	6,533,443	305,605	319,117	436,648	1,021,582	2,246,860	4,725,102	10,380,927	58,281,665	39,061,413	58,567,925	1,124,356,804
Interest on govt. obligations, total	59,365,960	145,966	62,903	67,003	134,824	197,013	457,140	1,012,854	2,068,150	10,696,890	5,537,129	6,865,832	32,120,254
Rents	129,772,908	47,214,556	214,076	358,252	199,896	334,891	578,828	420,916	524,508	1,682,123	1,165,074	1,998,299	75,081,489
Royalties	177,416,966	3,169,677	149,126	60,421	330,521	242,940	271,646	455,211	878,024	2,837,102	1,696,886	4,131,880	163,193,532
Net S-T capital gain less net LT loss	38,413,938	177,314	52,981	58,752	51,147	108,605	316,470	354,705	734,525	3,749,750	2,675,580	5,153,305	24,980,804
Net L-T capital gain less net ST loss	108,800,593	24,970,530	711,930	491,754	490,900	522,945	1,461,042	1,049,791	1,683,728	4,092,938	3,329,270	6,377,641	63,618,124
Net gain, noncapital assets	78,722,096	1,834,972	431,544	544,620	767,431	1,188,898	1,792,313	1,196,354	1,922,118	5,558,363	2,513,107	4,474,416	56,497,961
Other receipts	1,066,146,023	52,206,445	4,217,979	4,133,238	5,159,270	7,226,790	17,624,231	14,319,633	20,573,525	77,867,126	45,230,003	63,904,002	753,683,781
Total deductions	**24,944,310,680**	**142,391,772**	**63,830,461**	**159,923,467**	**258,435,919**	**428,402,542**	**796,227,560**	**768,357,325**	**821,655,884**	**2,269,340,085**	**1,059,117,474**	**1,288,821,259**	**16,887,806,932**
Cost of goods [19]	14,501,547,034	2,452,081	10,846,535	40,662,003	76,760,773	153,494,061	339,279,877	392,042,737	464,294,426	1,408,971,705	696,109,921	810,926,284	10,105,706,631
Compensation of officers	435,411,600	7,169,330	7,778,871	21,556,944	31,141,792	44,238,189	63,968,508	46,851,721	37,668,302	72,864,124	20,633,933	15,839,605	65,700,281
Salaries and wages	2,534,235,105	10,904,436	4,709,240	17,529,072	38,766,412	67,841,019	134,115,931	117,000,074	107,202,814	273,504,810	107,650,410	138,446,283	1,516,564,605
Rent paid on business property	467,082,617	4,571,375	4,821,631	11,644,687	17,283,513	25,265,909	36,216,665	26,133,014	24,127,023	49,930,847	19,158,916	23,574,648	224,354,389
Taxes paid	493,253,563	7,081,749	2,369,419	5,958,361	9,707,213	15,309,672	25,305,986	20,866,076	19,411,301	45,740,896	18,607,691	23,867,070	299,028,128
Interest paid	888,206,191	18,328,673	1,703,023	2,871,035	3,984,383	5,657,752	8,525,179	8,240,423	10,208,157	34,729,374	19,481,221	30,790,479	743,686,492
Amortization	192,448,778	2,059,055	523,800	545,801	909,048	1,216,527	1,793,962	1,593,533	1,581,029	6,805,160	5,278,166	10,024,391	160,118,307
Depreciation	727,799,540	12,980,808	3,150,719	4,694,487	6,256,468	9,768,572	15,348,982	13,077,192	14,340,574	42,076,901	21,279,282	32,826,206	551,999,349
Advertising	255,673,826	879,425	953,686	1,961,159	3,808,401	5,133,045	9,823,865	6,439,173	6,385,227	18,163,046	8,188,306	11,916,431	182,022,062
Pension, profit-sharing, stock, annuity	167,035,828	838,578	218,141	1,037,575	2,055,826	2,706,932	4,679,030	3,925,998	3,976,978	11,014,150	4,046,957	4,961,997	127,573,668
Employee benefit programs	328,756,132	1,298,126	612,845	1,659,459	2,578,273	5,171,917	10,440,106	9,967,191	10,386,676	28,828,014	12,686,374	18,024,801	227,102,349
Net income (less deficit)	**1,356,495,792**	**2,577,198**	**14,001**	**9,229,864**	**11,952,787**	**15,822,551**	**27,456,654**	**25,378,509**	**28,133,033**	**96,843,612**	**52,464,252**	**87,502,346**	**999,120,985**
Income subject to tax	**1,022,175,060**	**10,284,898**	**1,343,172**	**1,674,049**	**1,980,254**	**2,459,830**	**4,692,119**	**5,331,049**	**7,639,737**	**29,852,009**	**17,264,452**	**36,236,758**	**903,416,733**
Total income tax before credits [7]	358,414,397	3,477,073	294,697	308,072	445,140	588,326	1,268,283	1,564,604	2,526,863	10,361,784	6,000,525	12,661,613	318,917,418
Income tax	354,921,619	3,420,283	293,798	313,728	440,289	581,365	1,248,336	1,546,822	2,480,743	10,135,344	5,904,479	12,545,370	316,011,062
Alternative minimum tax	3,223,751	26,981	935	983	2,132	3,855	11,883	13,847	30,622	149,986	70,933	105,454	2,806,141
Foreign tax credit	118,076,558	437,630	13,851	4,808	7,146	753	36,551	45,606	26,842	1,208,936	526,548	1,853,861	113,914,026
General business credit	15,448,643	62,272	328	7,192	5,588	19,026	37,521	40,656	65,433	255,291	151,875	340,368	14,463,095
Prior year minimum tax credit	1,540,658	11,766	537	1,456	*322	435	3,496	6,199	15,054	74,596	33,191	77,623	1,315,985
Total income tax after credits [2]	**222,968,658**	**2,965,043**	**279,389**	**294,617**	**432,084**	**568,113**	**1,190,520**	**1,471,811**	**2,418,328**	**8,814,132**	**5,281,875**	**10,299,694**	**188,953,053**

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	**136,968**	**51,223**	**18,458**	**18,531**	**15,274**	**13,725**	**13,058**	**3,336**	**1,730**	**1,340**	**172**	**85**	**37**
Total assets	**138,386,219**	**26,690,728**	**4,732,765**	**7,756,471**	**7,660,502**	**9,161,073**	**15,085,012**	**7,913,787**	**7,571,568**	**16,591,104**	**6,229,413**	**10,651,402**	**18,342,393**
Cash	12,687,994	2,516,304	512,450	813,021	1,015,169	1,196,387	1,405,738	1,011,856	944,466	1,489,688	253,144	722,366	807,404
Notes and accounts receivable	13,263,630	969,255	312,745	133,647	196,573	194,378	1,196,085	779,956	1,022,983	2,527,557	1,393,608	1,675,918	2,860,924
Less: Allowance for bad debts	117,652	-	-	2	*325	*752	*3,485	*526	2,990	24,369	9,525	26,274	49,404
Inventories	15,397,775	739,146	226,801	226,886	385,547	844,351	1,443,116	1,152,702	1,129,000	2,525,549	1,074,241	1,962,044	3,688,393
U.S. govt. obligations, total	274,489	*268,294	*169	-	-	-	*179	*3,706	-	2,090	-	50	-
Tax-exempt securities	338,321	*25,008	*867	*3,489	*6,372	*2,031	-	*89,566	-	*27,022	-	183,968	-
Other current assets	6,937,198	1,715,108	165,210	170,615	184,505	348,511	497,335	317,738	276,998	1,063,940	265,163	722,543	1,209,533
Loans to shareholders	4,609,545	1,228,632	128,927	338,454	458,888	837,355	832,591	204,687	189,694	202,313	165,173	14,821	8,008
Mortgage and real estate loans	792,630	306,785	*29,246	*109,110	*71,311	*5,283	*70,646	*21,256	*69,525	*24,156	*55,446	29,713	154
Other investments	15,357,607	4,988,937	374,421	427,270	913,947	825,416	1,172,946	510,374	794,870	2,057,549	551,716	1,376,888	1,363,271
Depreciable assets	120,475,344	21,162,078	4,322,002	6,566,853	8,543,970	11,420,778	20,656,432	10,329,827	6,911,301	11,033,599	3,616,660	5,527,813	10,384,031
Less: Accumulated depreciation	85,921,098	15,395,210	3,185,817	4,662,713	6,674,685	8,846,582	16,317,079	7,858,509	5,112,594	6,920,162	1,810,630	3,337,375	5,799,742
Depletable assets	2,113,606	576,591	*47,036	*32,616	1,520	*42,297	*28,865	*120,986	*118,735	160,352	160,730	*819,957	3,921
Less: Accumulated depletion	481,703	*147,390	*14,249	*11,086	-	*20,526	*5,682	*52,396	*17,312	*23,860	51,979	133,302	3,921
Land	23,686,982	6,472,617	1,466,909	2,866,939	2,138,549	1,980,418	3,126,434	1,182,039	925,952	1,637,290	477,785	564,037	848,014
Intangible assets (Amortizable)	3,853,515	211,918	77,709	31,332	119,495	146,924	312,018	32,188	168,784	408,068	79,389	238,416	2,027,275
Less: Accumulated amortization	717,672	93,186	19,245	19,191	58,696	53,745	85,282	22,568	28,494	145,799	25,440	39,517	126,509
Other assets	5,835,708	1,145,841	287,586	729,232	358,363	238,548	754,154	90,905	180,648	546,119	33,931	349,337	1,121,042
Total liabilities	**138,386,219**	**26,690,728**	**4,732,765**	**7,756,471**	**7,660,502**	**9,161,073**	**15,085,012**	**7,913,787**	**7,571,568**	**16,591,104**	**6,229,413**	**10,651,402**	**18,342,393**
Accounts payable	8,733,090	442,987	42,627	66,092	129,838	178,930	380,743	520,734	516,761	1,691,433	610,978	1,146,901	3,005,066
Mortgages, notes, and bonds under one year	15,057,796	1,850,389	200,388	269,871	514,215	1,503,498	2,255,556	1,640,991	1,443,930	2,547,334	834,252	1,117,744	879,628
Other current liabilities	6,596,461	703,346	53,486	91,795	316,445	178,682	709,646	283,283	439,383	1,288,359	354,990	979,349	1,197,696
Loans from shareholders	20,453,235	8,179,141	2,757,700	2,899,358	2,122,205	1,195,682	1,258,569	436,285	499,681	554,064	69,478	373,585	107,486
Mortgages, notes, bonds, one year or more	37,154,780	6,447,069	802,203	1,632,533	1,898,445	2,879,616	5,829,198	3,094,714	2,254,035	3,920,844	1,401,610	1,552,989	5,441,524
Other liabilities	5,309,075	1,603,451	225,757	222,905	49,205	228,706	476,896	163,649	97,876	546,990	63,266	-82,865	1,713,239
Net worth	45,081,781	7,464,344	650,604	2,573,918	2,630,148	2,995,959	4,174,404	1,774,131	2,319,900	6,042,080	2,894,839	5,563,700	5,997,754
Total receipts	**167,964,832**	**10,946,231**	**1,640,628**	**4,024,681**	**6,344,167**	**10,629,373**	**24,016,505**	**12,523,282**	**13,197,605**	**29,366,306**	**11,563,751**	**15,215,822**	**28,496,482**
Business receipts	147,024,510	176,692	1,062,346	3,069,873	5,430,639	9,548,571	21,095,107	11,808,540	12,098,190	28,362,539	11,269,339	14,909,353	28,193,319
Interest	282,308	83,986	9,572	16,758	8,867	22,412	39,726	15,126	16,908	24,348	18,369	6,897	19,339
Interest on govt. obligations, total	35,636	5,782	*1,955	1,930	*621	*627	*763	*3,269	*578	6,552	101	12,540	919
Rents	1,057,374	335,486	42,830	149,820	89,154	93,717	128,281	49,462	56,928	43,746	17,150	21,264	29,535
Royalties	133,819	43,750	*16,624	*14,904	*4,706	*4,271	*4,705	*3,476	*434	*16,673	2,899	5,087	16,289
Net S-T capital gain less net LT loss	12,421	*4,217	*482	-	*32	*2,848	*[1]	*119	*692	*1,841	38	1,005	1,148
Net L-T capital gain less net ST loss	716,161	230,136	31,803	55,794	53,709	49,404	83,871	38,285	60,008	60,527	*17,973	22,854	11,797
Net gain, noncapital assets	926,706	120,480	61,750	53,334	60,593	89,908	199,168	86,885	48,908	148,306	9,061	18,136	30,177
Other receipts	17,729,973	9,929,156	409,941	660,592	695,135	813,767	2,462,617	517,648	909,984	699,404	228,753	215,918	187,058
Total deductions	**163,543,721**	**10,796,406**	**1,712,595**	**3,977,812**	**5,832,664**	**10,136,423**	**23,078,266**	**12,598,856**	**12,816,893**	**28,791,385**	**11,300,232**	**14,706,144**	**27,796,047**
Cost of goods [19]	78,535,679	46,220	168,032	375,829	1,058,825	1,368,583	5,973,677	4,478,299	4,721,269	19,472,374	8,190,811	11,107,320	21,574,439
Compensation of officers	3,072,060	378,832	92,516	181,113	274,298	351,700	648,762	279,202	268,722	337,142	74,928	89,290	95,555
Salaries and wages	11,967,922	651,576	119,078	426,343	365,049	870,467	2,145,793	1,196,025	1,781,154	2,261,993	478,839	743,620	927,985
Rent paid on business property	8,512,786	1,325,789	120,637	444,316	698,660	1,330,512	2,001,816	803,485	521,331	646,063	208,088	131,245	280,844
Taxes paid	3,341,460	329,128	76,570	156,836	187,638	258,313	556,510	275,565	410,570	448,995	92,169	191,521	357,644
Interest paid	2,972,910	261,332	101,713	194,451	209,058	310,250	505,031	252,854	192,998	319,179	117,985	146,751	361,306
Amortization	340,449	6,300	*1,405	2,817	20,103	6,965	21,537	8,273	7,067	31,690	3,507	50,836	179,950
Depreciation	8,532,958	1,128,332	249,933	383,726	620,019	940,983	1,428,553	915,094	490,170	852,824	313,318	434,430	775,576
Advertising	437,182	12,418	4,925	5,568	25,284	17,246	75,663	18,481	18,434	62,548	24,526	43,192	128,895
Pension, profit-sharing, stock, annuity	259,988	14,957	*524	*2,862	9,460	10,517	23,904	15,614	12,451	46,106	12,863	36,174	74,555
Employee benefit programs	1,384,207	133,620	16,041	54,277	85,320	97,436	162,134	87,265	107,245	170,927	70,320	117,412	282,212
Net income (less deficit)	**4,442,376**	**144,065**	**-73,921**	**44,940**	**510,883**	**492,821**	**941,855**	**-78,844**	**380,229**	**568,496**	**263,417**	**497,930**	**750,504**
Income subject to tax	**2,394,293**	**547,201**	**80,826**	**106,468**	**146,858**	**176,945**	**207,244**	**73,000**	**59,419**	**255,007**	**112,197**	**212,702**	**416,424**
Total income tax before credits [7]	696,237	143,216	19,589	22,130	33,327	33,966	57,712	20,966	19,297	87,263	38,513	74,136	146,123
Income tax	689,960	142,858	18,737	21,931	33,327	33,944	56,540	20,860	18,509	85,964	38,513	73,616	145,160
Alternative minimum tax	5,427	*362	-	*196	-	22	*1,172	*106	*788	1,299	-	519	963
Foreign tax credit	7,359	*68	*9	*61	-	*3	-	-	*26	*40	-	67	7,086
General business credit	15,353	694	*49	*137	671	607	907	*180	*2,883	*579	*1,082	4,312	3,253
Prior year minimum tax credit	3,146	1,258	-	-	*163	-	*885	*127	*4	*155	*341	212	-
Total income tax after credits [2]	**670,379**	**141,196**	**19,531**	**21,932**	**32,492**	**33,356**	**55,920**	**20,659**	**16,385**	**86,489**	**37,090**	**69,545**	**135,785**

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	**39,826**	**13,876**	**3,652**	**8,804**	**3,659**	**2,127**	**3,458**	**2,033**	**1,000**	**790**	**150**	**113**	**165**
Total assets	**945,343,685**	**32,968,554**	**2,172,390**	**1,998,822**	**4,554,140**	**3,565,207**	**7,211,250**	**8,117,925**	**9,586,169**	**34,641,810**	**28,213,258**	**35,820,717**	**776,493,443**
Cash	45,336,460	2,955,566	219,941	438,741	1,070,809	831,596	2,034,284	1,130,048	1,659,552	3,855,903	2,507,040	3,005,800	25,627,178
Notes and accounts receivable	129,072,251	1,533,664	*140,903	106,949	371,020	322,905	839,795	1,060,985	1,292,214	3,643,894	5,778,533	2,881,593	111,099,796
Less: Allowance for bad debts	2,019,348	*1,174	-	-	*780	-	*1,072	*1,694	21,002	62,492	24,281	19,735	1,887,117
Inventories	23,664,500	915,263	*41,414	*4,314	*12,405	50,688	62,730	326,832	200,340	998,725	611,438	926,269	19,514,081
U.S. govt. obligations, total	3,508,782	2,936	-	-	*51,164	*10,394	*587	*9,912	92,202	*84,875	12,414	89,306	3,154,991
Tax-exempt securities	484,775	*17,304	-	-	-	*57,833	*70,712	*39,951	*93,023	*116,611	5,081	84,204	57
Other current assets	29,361,878	1,467,575	53,652	365,180	267,783	160,588	641,411	486,593	432,530	1,726,302	1,538,128	1,041,368	21,180,766
Loans to shareholders	3,226,415	92,988	*85,806	*55,349	106,695	*33,043	136,615	226,571	320,115	214,021	61,416	355,419	1,538,377
Mortgage and real estate loans	106,533	*15,283	-	-	-	*548	*5,685	74,196	*1,474	*4,871	3,121	1,172	184
Other investments	187,028,180	11,073,716	*798,627	504,937	739,905	743,469	1,015,657	1,128,093	1,882,796	4,771,337	3,737,355	4,554,048	156,078,239
Depreciable assets	328,293,281	2,923,064	524,152	464,288	1,551,808	2,026,178	4,396,079	5,239,293	5,689,022	14,952,301	8,168,730	12,495,498	269,862,867
Less: Accumulated depreciation	147,263,417	1,222,637	394,333	360,157	1,054,591	1,482,352	3,310,473	4,007,132	4,103,098	9,118,889	4,383,591	6,551,976	111,274,188
Depletable assets	439,419,103	6,039,948	*184,730	567,704	1,414,473	596,190	1,643,733	1,896,433	2,036,937	16,984,335	14,600,656	23,663,253	369,790,711
Less: Accumulated depletion	204,041,130	824,727	*43,137	170,776	448,933	267,312	679,521	716,530	950,912	6,694,424	7,402,230	10,094,210	175,748,420
Land	9,618,089	210,122	*8,256	*12,402	*68,066	112,631	114,897	500,941	177,986	693,038	223,001	469,929	7,026,820
Intangible assets (Amortizable)	62,265,363	271,189	*717,291	70,447	287,428	110,054	159,023	724,510	605,112	2,346,201	2,199,254	1,848,352	52,926,501
Less: Accumulated amortization	18,800,441	90,675	*300,056	68,021	38,969	34,766	34,471	478,797	323,594	929,240	989,993	626,306	14,885,554
Other assets	56,082,412	7,589,148	135,142	7,464	155,856	293,520	115,578	477,720	501,471	1,054,442	1,567,186	1,696,731	42,488,153
Total liabilities	**945,343,685**	**32,968,554**	**2,172,390**	**1,998,822**	**4,554,140**	**3,565,207**	**7,211,250**	**8,117,925**	**9,586,169**	**34,641,810**	**28,213,258**	**35,820,717**	**776,493,443**
Accounts payable	100,296,303	1,046,727	149,012	567,048	587,978	161,092	702,560	803,106	957,834	2,997,076	2,262,707	1,752,121	88,309,041
Mortgages, notes, and bonds under one year	21,002,532	1,439,290	*89,194	179,087	194,826	205,970	221,410	411,992	644,250	1,328,716	629,570	1,217,884	14,440,344
Other current liabilities	55,256,568	4,965,115	58,253	101,286	563,838	147,073	750,849	356,046	734,641	1,781,064	1,739,576	1,756,695	42,302,131
Loans from shareholders	10,945,499	1,818,287	*113,883	653,014	580,875	148,044	495,058	409,667	169,610	902,729	916,625	717,925	4,019,781
Mortgages, notes, bonds, one year or more	200,526,352	3,700,434	*114,648	*107,314	933,300	1,238,915	816,552	1,184,242	1,688,010	5,752,351	4,473,462	5,653,218	174,863,906
Other liabilities	125,137,473	4,707,109	*124,830	*21,278	22,122	163,771	374,595	510,364	613,835	3,139,954	1,949,493	5,540,939	107,969,182
Net worth	432,178,958	15,291,591	1,522,570	369,796	1,671,200	1,500,342	3,850,226	4,442,507	4,777,989	18,739,919	16,241,825	19,181,934	344,589,059
Total receipts	**425,067,311**	**2,165,854**	**291,120**	**1,618,752**	**1,739,713**	**1,714,867**	**6,672,737**	**7,811,971**	**7,244,548**	**18,896,960**	**12,117,133**	**18,539,835**	**346,253,821**
Business receipts	375,205,980	54,765	248,646	1,526,434	1,318,173	1,434,595	6,024,281	7,281,379	6,626,251	17,310,357	10,398,303	16,640,495	306,342,301
Interest	3,464,750	64,617	887	2,102	4,537	12,848	30,759	12,466	6,231	48,305	74,819	54,307	3,152,871
Interest on govt. obligations, total	47,465	2,863	*1,018	*75	-	*4,841	3,297	*2,379	4,100	8,117	12,211	5,723	2,840
Rents	2,059,859	121,646	-	*3,896	*123	12,278	*983	*22,348	16,072	26,224	3,991	35,557	1,816,743
Royalties	1,805,587	228,577	*8,428	*14,118	*143,372	30,631	66,337	56,388	83,773	80,088	133,399	22,463	938,014
Net S-T capital gain less net LT loss	173,790	3,297	-	-	-	*2,399	*9,702	*526	*3,737	4,990	713	543	147,882
Net L-T capital gain less net ST loss	7,747,131	174,568	-	*12,751	*1,603	*9,006	297,175	15,770	120,581	379,761	432,937	446,056	5,856,923
Net gain, noncapital assets	6,535,353	114,726	*1,409	*23,056	*28,962	25,432	73,800	130,080	117,162	336,310	142,202	615,011	4,927,203
Other receipts	18,504,953	1,393,136	30,048	36,068	240,733	178,617	165,647	274,144	265,670	683,523	643,908	660,503	13,932,955
Total deductions	**394,669,663**	**3,518,866**	**547,440**	**1,186,359**	**1,591,564**	**1,640,584**	**6,080,071**	**7,152,671**	**6,465,181**	**18,761,682**	**11,552,220**	**17,514,398**	**318,658,627**
Cost of goods [19]	200,724,305	54,523	*22,840	149,728	206,162	207,114	1,361,432	2,856,026	2,514,749	7,815,938	5,100,370	8,346,125	172,089,299
Compensation of officers	3,887,717	143,122	*11,402	134,270	173,073	196,033	417,004	260,778	214,648	389,736	127,728	205,003	1,614,920
Salaries and wages	21,048,667	553,092	48,933	97,193	131,484	353,259	952,207	998,444	652,872	1,530,785	1,004,261	1,062,070	13,664,067
Rent paid on business property	6,804,506	43,845	9,996	48,840	121,681	31,773	118,328	225,102	173,501	463,144	269,419	369,128	4,929,751
Taxes paid	10,472,210	55,725	13,263	50,796	67,320	76,894	272,193	294,909	274,833	609,774	308,929	472,622	7,974,953
Interest paid	16,359,194	185,139	20,506	22,569	78,456	30,647	92,623	119,571	128,721	434,923	447,290	584,775	14,213,973
Amortization	7,701,036	123,753	21,067	21,128	*8,672	11,727	32,444	24,499	53,934	555,382	451,484	972,114	5,424,832
Depreciation	32,989,674	92,499	135,308	34,907	148,683	108,515	418,431	508,316	495,865	1,704,705	1,154,161	1,588,023	26,600,263
Advertising	315,258	6,613	*682	4,422	2,455	1,446	21,018	13,099	15,015	25,726	12,584	13,805	198,392
Pension, profit-sharing, stock, annuity	2,258,866	22,551	*177	*64	*1,568	18,567	21,591	25,796	21,953	73,569	30,352	75,985	1,966,694
Employee benefit programs	5,336,839	42,569	*1,262	18,046	31,476	16,994	67,956	116,552	84,971	240,743	169,665	202,875	4,343,729
Net income (less deficit)	**35,239,378**	**-1,309,626**	**-257,337**	**432,318**	**148,149**	**69,442**	**589,369**	**657,495**	**814,071**	**131,654**	**716,837**	**1,051,964**	**32,195,044**
Income subject to tax	**37,655,644**	**234,984**	***3,414**	**59,696**	**66,330**	**26,904**	**171,064**	**96,812**	**168,647**	**473,708**	**1,105,831**	**987,893**	**34,260,361**
Total income tax before credits [7]	13,823,194	85,610	*512	15,709	19,171	8,896	58,724	33,091	59,124	172,285	391,451	356,630	12,621,990
Income tax	13,160,714	80,391	*512	15,709	19,087	8,003	56,071	33,059	57,615	162,926	385,816	344,918	11,996,605
Alternative minimum tax	745,272	*4,366	-	-	*84	*893	*2,653	*32	*1,509	9,359	5,635	11,691	709,050
Foreign tax credit	7,875,064	*6,495	-	-	*437	*[1]	-	*5,159	-	5,571	*248,078	*125,022	7,484,301
General business credit	104,667	*34	-	[1]	-	-	*28	*321	16	*1,336	*190	200	102,540
Prior year minimum tax credit	121,458	*200	-	-	-	*152	*258	*74	15	*2,673	*1,598	1,700	114,788
Total income tax after credits [2]	**5,722,005**	**78,880**	***512**	***15,708**	**18,734**	**8,744**	**58,438**	**27,536**	**59,093**	**162,706**	**141,585**	**229,708**	**4,920,361**

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	**6,654**	**1,386**	**1,371**	**475**	**1,403**	**1,180**	**203**	**201**	**85**	**144**	**28**	**39**	**139**
Total assets	**1,550,292,258**	**4,692,897**	**533,037**	***316,537**	**1,505,881**	**1,461,594**	**1,495,917**	**3,063,579**	**1,363,489**	**11,528,069**	**8,287,917**	**21,950,967**	**1,494,092,374**
Cash	34,919,871	336,558	86,054	*19,979	169,706	219,295	115,895	425,082	59,167	714,876	269,029	808,183	31,696,046
Notes and accounts receivable	97,170,323	1,188,796	*360,472	508	42,291	16,006	81,285	152,395	100,598	476,412	326,738	1,279,976	93,144,846
Less: Allowance for bad debts	3,731,407	17,194	-	-	*2,914	*235	*1,615	*218	*876	9,546	6,955	14,204	3,677,648
Inventories	29,273,578	*474,746	-	-	*3,297	*1,870	*6,637	8,777	*61,400	119,619	273,234	247,782	28,076,215
U.S. govt. obligations, total	3,047,026	154,841	-	-	-	-	*57	-	-	60,718	8,021	-	2,823,389
Tax-exempt securities	20,364	-	200	-	-	-	-	-	-	-	101	-	20,064
Other current assets	82,611,172	283,747	*62,887	*53,062	6,710	24,038	33,542	112,809	55,043	959,369	489,552	840,229	79,690,185
Loans to shareholders	130,570	*758	1,046	-	-	*4,483	*1,499	*53,618	*5,788	*49,920	-	*11,215	2,242
Mortgage and real estate loans	*2,823,824	*1,793	-	521	-	-	-	-	-	*8,889	-	-	2,812,620
Other investments	116,715,671	1,023,723	56,809	*31	*202,206	*319,262	75,358	549,352	*94,221	2,352,328	68,200	2,732,426	109,241,755
Depreciable assets	1,301,686,184	1,061,920	264,338	*216,495	1,232,271	1,034,927	1,323,127	1,666,872	1,317,596	7,399,375	6,184,387	16,943,652	1,263,041,221
Less: Accumulated depreciation	415,711,865	182,753	89,954	*77,488	357,187	655,026	465,933	668,679	568,320	2,621,981	1,331,604	4,600,918	404,092,022
Depletable assets	6,454,484	*90,944	*6	101,636	-	-	-	-	-	*11,653	608	4,438	6,245,199
Less: Accumulated depletion	1,948,715	-	*6	1,407	-	-	-	-	-	*7,115	471	431	1,939,285
Land	4,453,117	*25,149	*1,096	*2,831	*80,348	22,730	72,143	206,055	58,658	120,507	77,528	171,348	3,614,724
Intangible assets (Amortizable)	66,670,340	46,847	*1,592	289	*63,936	*50,823	*107,740	107,934	*130,318	872,462	1,465,206	2,573,333	61,249,860
Less: Accumulated amortization	7,426,225	*4,336	*359	-	*5,663	*853	*5,750	16,189	*23,056	247,085	104,273	724,141	6,294,521
Other assets	233,133,945	207,358	*-211,144	80	*70,880	*424,274	151,931	465,769	72,952	1,267,667	568,615	1,678,079	228,437,485
Total liabilities	**1,550,292,258**	**4,692,897**	**533,037**	***316,537**	**1,505,881**	**1,461,594**	**1,495,917**	**3,063,579**	**1,363,489**	**11,528,069**	**8,287,917**	**21,950,967**	**1,494,092,374**
Accounts payable	61,339,573	425,422	59,452	*1,288	35,365	11,151	51,622	68,754	72,064	373,556	598,801	3,030,216	56,611,883
Mortgages, notes, and bonds under one year	85,080,530	*129,790	*20,850	20	*92,902	*103,707	120,889	70,369	70,987	505,775	568,153	1,109,460	82,287,630
Other current liabilities	96,109,643	806,342	*104,881	136	66,438	19,644	73,681	295,473	43,386	419,887	359,488	805,595	93,114,692
Loans from shareholders	3,175,021	*58,190	*4,202	-	*126,802	*24,640	*183	*15,379	*1,514	*67,896	15,592	167,982	2,692,641
Mortgages, notes, bonds, one year or more	526,119,019	1,256,828	*19,765	*33,759	*246,302	558,915	491,543	1,284,503	539,256	5,130,399	1,706,020	6,297,671	508,554,057
Other liabilities	386,627,728	-54,449	-64,363	*63,938	*86,325	*22,161	275,604	440,844	284,933	2,402,286	3,169,374	3,877,676	376,123,400
Net worth	391,840,744	2,070,774	388,250	*217,396	851,747	721,377	482,395	888,257	351,350	2,628,270	1,870,488	6,662,368	374,708,071
Total receipts	**619,791,221**	**572,918**	**107,905**	**57,894**	**445,320**	**787,767**	**380,704**	**795,659**	**570,325**	**3,595,724**	**2,360,073**	**7,189,949**	**602,926,983**
Business receipts	584,594,334	*2,447	73,136	57,066	415,076	738,120	362,404	686,473	582,238	3,046,491	1,999,735	6,236,209	570,394,939
Interest	4,862,540	335,581	*26,314	310	*188	1,003	1,639	8,346	3,025	52,775	18,777	35,477	4,379,104
Interest on govt. obligations, total	80,264	*987	267	-	*3	*21,831	776	3,502	*444	*12,952	120	81	39,301
Rents	2,233,506	*1,060	-	-	*1,290	-	278	*4,271	*1,179	7,034	1,495	23,740	2,193,157
Royalties	34,723	-	-	-	-	*103	-	[1]	-	841	18	2,389	31,374
Net S-T capital gain less net LT loss	79,658	*134	-	-	*84	-	-	308	-	*220	-	1,548	77,365
Net L-T capital gain less net ST loss	5,062,709	*22,932	393	10	-	*25	*2,026	*1,753	*9,140	107,088	170	634,258	4,284,915
Net gain, noncapital assets	4,415,677	10,718	-	*50	*2,868	*4	*23	*2,313	*9,155	17,590	178	*70,876	4,301,902
Other receipts	17,197,463	199,010	*7,796	*458	25,811	26,327	13,559	87,076	-35,205	349,191	339,309	181,935	16,002,195
Total deductions	**619,260,506**	**1,038,954**	**169,709**	**69,198**	**511,794**	**665,523**	**456,854**	**787,645**	**621,934**	**3,980,706**	**2,904,340**	**7,214,826**	**600,839,022**
Cost of goods [19]	333,085,881	*5,424	*29,727	73	*25,844	*162,599	86,946	246,478	247,594	1,596,381	1,257,533	3,699,286	325,727,995
Compensation of officers	2,026,281	*8,020	*1,476	251	*133,133	*33,316	18,965	31,975	24,602	63,612	34,675	44,844	1,631,413
Salaries and wages	25,872,962	45,986	*6,233	*3,466	28,639	91,109	69,619	67,530	52,202	208,526	172,964	283,653	24,843,035
Rent paid on business property	4,482,445	9,977	*6,777	*235	10,756	22,831	21,412	10,519	29,666	64,379	46,843	65,940	4,193,111
Taxes paid	22,703,205	15,231	2,292	*1,326	22,507	26,893	24,144	27,277	35,527	128,259	57,286	169,972	22,192,491
Interest paid	34,193,035	268,229	*2,912	*307	21,579	13,919	23,400	43,790	23,720	309,735	80,510	583,776	32,821,160
Amortization	6,085,378	1,047	3	7	*267	*120	17,068	7,570	*3,896	51,864	69,851	100,927	5,832,757
Depreciation	70,707,288	109,929	*31,585	17,452	20,292	52,295	56,576	85,175	78,990	541,581	840,632	1,009,452	67,863,330
Advertising	677,097	*1,132	-	-	*555	*137	1,226	1,798	3,090	2,184	5,309	10,940	650,725
Pension, profit-sharing, stock, annuity	11,033,005	*15	-	*88	*4,736	*167	*6,219	8,158	*2,815	22,038	27,579	40,663	10,920,527
Employee benefit programs	7,827,567	4,772	*549	*139	*12,619	*4,155	8,886	10,380	13,078	64,366	46,836	74,620	7,587,167
Net income (less deficit)	**981,647**	**-467,024**	**-62,070**	**-11,304**	**-66,477**	**100,413**	**-76,926**	**4,512**	**-52,053**	**-397,934**	**-544,382**	**-24,710**	**2,579,602**
Income subject to tax	**11,219,169**	***843**	***456**	***600**	***72**	***7,034**	***2,468**	**52,876**	***5,433**	**150,806**	**159,587**	**118,761**	**10,720,232**
Total income tax before credits [7]	3,964,823	*575	*68	*96	*11	*1,311	*599	18,547	*2,050	52,353	56,957	46,616	3,785,640
Income tax	3,715,767	*182	*68	*90	*11	*1,261	*587	18,145	*1,816	51,649	55,378	40,793	3,545,786
Alternative minimum tax	247,875	*293	-	-	-	*49	*12	*402	-	*319	1,579	5,743	239,477
Foreign tax credit	290,494	-	-	-	-	-	-	-	-	-	-	-	290,494
General business credit	447,345	-	-	-	-	-	-	*144	-	*3,170	*267	5,824	437,940
Prior year minimum tax credit	21,535	-	-	-	-	-	-	*532	-	*421	1,179	231	19,172
Total income tax after credits [2]	**3,205,449**	***575**	***68**	***96**	***11**	***1,311**	***599**	**17,871**	***2,050**	**48,762**	**55,511**	**40,561**	**3,038,034**

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."

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	**718,378**	**135,929**	**135,949**	**138,349**	**96,387**	**83,354**	**67,805**	**30,454**	**15,300**	**12,945**	**1,140**	**525**	**239**
Total assets	**632,039,062**	**48,618,844**	**8,005,289**	**13,083,464**	**19,153,364**	**26,044,025**	**44,772,537**	**40,771,232**	**47,499,177**	**120,793,337**	**39,017,221**	**46,501,471**	**177,779,099**
Cash	98,201,840	3,259,419	948,075	1,908,199	3,106,274	3,967,514	7,748,060	6,666,026	7,692,058	21,039,040	8,363,183	8,094,988	25,409,002
Notes and accounts receivable	149,174,074	2,570,772	242,884	1,097,320	2,171,236	3,113,121	7,681,737	10,310,200	14,598,249	41,524,808	13,326,605	14,890,365	37,646,777
Less: Allowance for bad debts	1,435,620	47,743	*311	*49,608	*6,643	29,662	44,423	66,617	147,495	310,846	118,378	155,381	458,514
Inventories	75,069,780	8,812,927	735,173	2,466,970	4,268,271	4,797,251	7,383,954	5,247,382	5,381,505	9,454,538	2,375,113	2,165,339	21,981,355
U.S. govt. obligations, total	404,844	*8,132	*173	-	*5,854	*10,490	*3,530	*22,200	31,369	76,422	*87,074	60,939	98,661
Tax-exempt securities	1,468,739	*308,750	*2,821	-	-	*2,456	*10,929	*7,648	*243,564	252,746	164,135	202,619	273,073
Other current assets	63,641,909	5,958,743	1,331,386	1,583,429	1,635,208	2,965,303	5,398,954	4,392,141	5,151,497	12,852,011	3,505,270	5,126,344	13,741,621
Loans to shareholders	9,578,482	966,498	523,647	743,462	848,431	1,203,867	1,739,820	1,044,785	717,525	1,242,740	290,283	91,383	166,041
Mortgage and real estate loans	4,113,385	558,280	*156,109	145,598	254,915	186,952	237,082	258,108	119,215	354,160	603,907	36,225	1,202,834
Other investments	72,142,981	6,752,348	1,217,046	1,241,938	1,030,547	1,044,918	2,904,477	2,189,627	3,762,191	8,376,770	3,062,469	4,643,256	35,917,394
Depreciable assets	267,556,740	11,744,752	5,068,033	12,622,358	16,217,191	22,034,164	35,987,365	26,760,543	22,107,743	49,160,982	15,204,299	15,003,891	35,645,418
Less: Accumulated depreciation	180,868,386	4,236,172	3,575,300	10,101,685	12,802,452	17,014,371	28,044,192	20,047,959	15,320,578	33,018,258	9,758,162	8,812,831	18,136,426
Depletable assets	1,741,263	*47,456	*578	*13,410	*84,606	*3,235	*3,885	*29,436	*125,182	84,678	37,258	159,124	1,152,414
Less: Accumulated depletion	545,942	-	*490	*11,346	*68,711	*651	*181	*7,795	*20,980	9,136	8,379	85,417	332,857
Land	27,825,514	5,957,306	1,100,715	987,916	1,584,935	2,602,049	2,043,108	1,938,997	1,519,727	5,171,388	648,954	958,704	3,311,716
Intangible assets (Amortizable)	22,975,852	1,973,354	30,142	127,031	226,467	729,165	556,495	893,047	770,218	1,372,199	540,475	1,980,305	13,776,954
Less: Accumulated amortization	4,615,403	331,810	10,747	60,910	138,160	267,536	219,568	175,386	177,417	348,081	129,682	505,637	2,250,469
Other assets	25,609,010	4,315,832	235,354	369,382	735,391	695,759	1,381,505	1,308,851	945,603	3,517,176	822,796	2,647,254	8,634,105
Total liabilities	**632,039,062**	**48,618,844**	**8,005,289**	**13,083,464**	**19,153,364**	**26,044,025**	**44,772,537**	**40,771,232**	**47,499,177**	**120,793,337**	**39,017,221**	**46,501,471**	**177,779,099**
Accounts payable	97,021,016	2,662,432	264,589	645,638	1,633,113	2,230,549	5,232,041	5,494,031	9,437,029	24,267,019	8,647,650	8,955,606	27,551,318
Mortgages, notes, and bonds under one year	45,532,461	5,273,272	1,284,005	1,287,588	2,562,802	2,911,645	5,483,041	4,723,801	4,394,154	9,638,848	2,026,676	2,651,730	3,294,899
Other current liabilities	88,488,600	3,336,338	394,379	1,067,645	1,628,362	2,597,463	4,750,765	5,420,766	5,974,997	15,663,841	5,814,319	7,963,158	33,876,567
Loans from shareholders	37,999,527	8,171,268	2,511,600	3,494,938	3,375,772	4,835,436	5,644,279	2,731,633	1,971,534	3,721,477	618,019	369,516	554,055
Mortgages, notes, bonds, one year or more	123,538,492	13,381,966	1,862,159	3,368,326	4,640,388	7,480,500	10,887,183	8,600,783	7,733,954	13,755,581	4,746,444	6,839,557	40,241,652
Other liabilities	27,631,385	3,029,136	375,574	537,079	485,084	663,527	1,095,280	1,153,442	1,237,221	4,641,276	1,133,058	3,042,684	10,238,023
Net worth	211,827,582	12,764,431	1,312,983	2,682,251	4,827,844	5,324,905	11,679,948	12,646,776	16,750,289	49,105,296	16,031,055	16,679,219	62,022,585
Total receipts	**1,084,006,535**	**2,317,315**	**8,677,386**	**23,869,609**	**34,325,248**	**58,657,876**	**108,917,331**	**106,839,067**	**106,174,521**	**255,421,948**	**79,269,888**	**79,759,385**	**219,776,961**
Business receipts	1,066,377,781	752,564	8,331,114	23,359,781	33,839,078	57,759,235	107,239,891	105,710,974	104,530,833	253,180,288	78,239,664	78,408,295	215,026,063
Interest	1,275,554	102,447	22,563	33,344	20,987	36,879	39,246	44,211	49,132	153,976	41,226	117,577	613,968
Interest on govt. obligations, total	347,949	9,015	*533	487	*45,990	*2,797	7,492	137,632	13,177	37,727	17,897	23,888	51,315
Rents	1,198,310	178,146	27,409	26,523	13,566	28,249	92,036	49,058	77,294	204,539	67,515	203,462	230,513
Royalties	136,518	*251	*1,279	-	*89	*822	*459	182	*710	38,950	*732	*20,194	72,848
Net S-T capital gain less net LT loss	55,158	*1	*2,360	-	-	-	*1,702	7,173	8,876	6,465	705	21,092	6,784
Net L-T capital gain less net ST loss	594,891	48,066	*10,071	*26,606	*24,488	37,814	26,908	30,252	39,736	98,842	37,221	77,218	137,668
Net gain, noncapital assets	2,522,890	157,931	127,221	191,846	181,222	206,085	244,972	184,451	340,620	411,382	127,123	97,811	252,225
Other receipts	11,383,362	1,065,685	154,352	230,977	198,531	571,552	1,261,167	670,680	1,110,170	1,277,831	734,212	778,921	3,329,283
Total deductions	**1,066,660,775**	**4,521,834**	**8,342,953**	**23,020,897**	**33,676,452**	**57,616,480**	**107,461,574**	**105,066,092**	**104,883,242**	**249,779,115**	**76,937,663**	**78,531,098**	**216,823,375**
Cost of goods [19]	803,574,610	539,458	2,777,335	10,807,565	17,464,522	31,579,380	66,408,753	72,004,038	81,272,185	203,910,956	64,602,997	65,451,955	186,755,467
Compensation of officers	34,532,274	248,348	957,994	2,486,137	2,672,520	4,139,692	5,896,416	4,930,985	3,027,412	5,760,754	1,332,861	1,061,563	2,017,592
Salaries and wages	60,710,332	274,834	415,113	1,433,536	3,352,246	5,630,089	10,963,393	8,594,321	5,164,991	10,998,311	2,941,049	3,138,433	7,804,015
Rent paid on business property	19,398,064	101,942	298,005	576,983	937,423	1,555,454	2,590,349	2,135,650	2,115,461	4,417,568	1,218,150	1,191,664	2,259,415
Taxes paid	20,052,930	206,336	254,840	645,876	1,073,048	1,807,118	2,919,431	2,724,799	1,968,070	4,192,599	1,022,761	1,048,485	2,189,566
Interest paid	7,975,618	368,383	131,720	279,527	443,259	560,319	816,736	681,176	530,914	1,141,897	329,608	521,906	2,170,174
Amortization	1,229,133	58,962	2,351	10,628	12,506	40,697	46,175	42,156	35,961	158,037	27,646	139,472	654,542
Depreciation	17,167,854	412,027	385,769	714,105	713,456	1,170,371	1,906,760	1,555,438	1,598,274	3,413,643	1,218,246	1,282,657	2,797,108
Advertising	3,739,547	19,010	63,449	243,739	334,969	372,530	787,654	430,706	363,971	493,335	118,532	104,418	407,232
Pension, profit-sharing, stock, annuity	3,294,499	10,290	16,215	36,193	121,047	128,478	242,527	322,359	312,512	969,672	324,508	263,686	547,011
Employee benefit programs	13,971,979	39,537	60,646	203,155	438,829	779,595	1,748,246	1,804,280	1,609,773	3,731,193	875,448	1,008,226	1,673,051
Net income (less deficit)	**17,229,199**	**-2,211,940**	**333,900**	**848,225**	**602,805**	**1,038,600**	**1,448,266**	**1,635,395**	**1,278,101**	**5,608,713**	**2,314,331**	**1,214,403**	**3,118,400**
Income subject to tax	**7,087,845**	**242,097**	**65,765**	**70,656**	**112,002**	**273,623**	**405,411**	**403,038**	**498,444**	**1,225,187**	**434,114**	**522,568**	**2,834,942**
Total income tax before credits [7]	2,303,557	78,724	6,764	9,835	20,610	57,175	91,650	112,311	157,949	414,006	152,670	184,062	1,017,802
Income tax	2,251,905	78,035	6,764	10,897	20,556	56,461	91,782	110,324	150,296	407,613	148,295	180,360	990,523
Alternative minimum tax	26,463	*419	-	-	*54	*584	*363	*1,972	6,892	3,521	1,048	1,266	10,344
Foreign tax credit	125,122	5,555	-	[1]	-	-	*20	*3	-	*26	6,082	4,011	109,426
General business credit	33,119	2,075	1	*245	*119	1,613	3,001	1,474	1,547	5,757	1,935	973	14,380
Prior year minimum tax credit	22,811	*418	*412	*981	-	-	*71	*1,304	*1,361	8,276	*684	6,714	2,590
Total income tax after credits [2]	**2,122,504**	**70,676**	**6,350**	**8,609**	**20,490**	**55,562**	**88,559**	**109,530**	**155,040**	**399,948**	**143,969**	**172,364**	**891,406**

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	**251,069**	**37,998**	**28,710**	**29,486**	**31,198**	**31,917**	**33,435**	**19,840**	**14,301**	**17,653**	**2,713**	**1,877**	**1,940**
Total assets	**11,200,302,192**	**20,721,625**	**3,507,792**	**5,843,030**	**6,326,188**	**23,368,444**	**29,446,274**	**41,868,863**	**60,805,563**	**293,773,324**	**147,806,804**	**268,060,930**	**10,298,773,355**
Cash	421,860,721	3,202,884	433,298	794,062	1,129,385	2,620,262	5,087,388	6,389,050	8,483,536	27,959,698	13,380,447	23,580,894	328,799,818
Notes and accounts receivable	2,520,394,892	1,759,317	172,249	394,017	1,096,541	2,199,537	5,785,300	8,816,079	12,781,750	62,590,778	29,569,080	47,279,698	2,347,950,549
Less: Allowance for bad debts	35,886,179	189,119	*162	*1,151	6,598	5,636	32,760	83,159	177,278	1,094,123	698,086	1,192,254	32,405,851
Inventories	601,341,999	731,185	496,448	533,995	937,623	2,221,149	5,326,353	7,203,916	12,036,952	50,287,368	25,372,304	38,312,865	457,881,842
U.S. govt. obligations, total	6,999,600	*41,951	-	-	*19,660	9,047	*11,248	*18,075	*133,962	216,771	196,035	142,534	6,210,318
Tax-exempt securities	7,894,833	-	-	-	-	*147	*1,500	*1,398	*9,335	451,124	95,856	336,827	6,998,646
Other current assets	516,448,395	1,404,362	114,282	247,204	248,869	1,245,829	1,272,036	1,724,160	2,405,906	11,739,640	7,810,513	15,027,498	473,208,097
Loans to shareholders	99,948,511	486,654	302,193	169,452	371,761	481,115	842,479	552,925	784,311	1,552,753	546,547	951,204	92,907,115
Mortgage and real estate loans	2,349,622	*108,112	*35,816	-	*32,831	*1,595	*43,952	138,490	*99,643	183,454	99,647	27,933	1,578,150
Other investments	3,530,837,556	7,983,908	762,708	1,019,364	254,892	8,499,357	1,966,473	2,691,800	7,925,855	57,242,752	16,186,987	37,140,467	3,389,162,993
Depreciable assets	2,732,109,618	5,002,677	1,613,226	3,047,136	7,628,338	11,774,605	30,956,989	36,975,580	41,822,141	154,006,349	76,427,419	123,526,871	2,239,328,288
Less: Accumulated depreciation	1,560,357,118	2,155,881	946,531	2,362,465	5,964,621	9,099,515	24,179,069	27,464,243	30,756,289	101,836,411	47,209,993	75,301,479	1,233,080,621
Depletable assets	148,570,260	6,856	*5	-	-	*12,066	206	*3,959	*7,444	372,452	649,449	516,478	147,001,344
Less: Accumulated depletion	69,493,693	17	-	-	-	*9,819	-	*3,289	*3,834	132,413	190,213	98,819	69,055,289
Land	84,076,208	480,990	*50,471	52,954	88,722	324,929	665,072	721,543	987,279	3,681,711	2,018,796	3,094,449	71,909,292
Intangible assets (Amortizable)	1,602,423,678	1,105,800	531,478	544,421	600,359	3,153,031	1,647,539	4,136,980	3,169,204	23,987,674	20,764,502	44,955,909	1,497,826,780
Less: Accumulated amortization	293,834,658	323,734	156,650	184,231	215,744	479,364	561,321	1,035,426	1,259,268	5,700,161	4,153,593	9,830,606	269,934,559
Other assets	884,617,948	1,075,681	98,962	1,588,272	104,172	420,109	612,889	1,081,026	2,354,916	8,263,911	6,941,108	19,590,460	842,486,443
Total liabilities	**11,200,302,192**	**20,721,625**	**3,507,792**	**5,843,030**	**6,326,188**	**23,368,444**	**29,446,274**	**41,868,863**	**60,805,563**	**293,773,324**	**147,806,804**	**268,060,930**	**10,298,773,355**
Accounts payable	1,363,031,057	2,739,474	273,906	215,262	906,802	1,512,943	3,805,015	5,286,902	7,892,874	31,445,549	19,241,134	25,387,025	1,264,324,172
Mortgages, notes, and bonds under one year	775,632,529	1,638,903	271,766	654,013	1,140,880	1,680,402	2,689,594	3,942,877	4,357,608	20,501,143	9,667,219	15,498,894	713,589,229
Other current liabilities	1,113,909,195	2,238,452	136,789	396,835	583,736	1,311,987	2,547,299	3,341,285	4,899,667	21,002,153	13,214,108	23,236,697	1,041,000,185
Loans from shareholders	178,438,930	4,475,700	850,450	1,241,892	2,199,641	1,818,020	3,786,529	3,889,504	2,990,009	8,425,337	3,907,363	4,260,703	140,593,779
Mortgages, notes, bonds, one year or more	2,544,561,777	4,960,378	586,567	1,192,253	1,210,304	8,219,107	6,660,702	8,294,809	13,781,210	44,074,336	26,689,103	55,126,779	2,373,766,229
Other liabilities	1,269,859,437	4,777,112	271,038	1,328,994	272,429	1,182,871	1,006,480	1,991,896	2,228,805	11,793,873	8,437,237	20,328,726	1,216,239,978
Net worth	3,954,869,267	-108,393	1,117,275	813,781	12,395	7,643,115	8,950,654	15,121,589	24,655,391	156,530,932	66,650,640	124,222,105	3,549,259,783
Total receipts	**7,380,555,795**	**3,581,229**	**1,806,415**	**4,966,809**	**11,475,651**	**23,295,656**	**54,052,362**	**72,530,899**	**101,950,760**	**376,518,887**	**195,596,626**	**299,400,536**	**6,235,379,966**
Business receipts	6,856,840,138	163,403	1,598,016	4,892,292	11,291,141	22,690,392	53,154,207	71,428,423	99,719,816	369,027,938	190,685,890	291,889,708	5,740,298,913
Interest	90,051,714	48,951	5,447	4,825	8,056	178,431	35,890	40,110	59,214	327,604	243,691	864,952	88,234,541
Interest on govt. obligations, total	561,653	931	*931	10	-	*965	2,598	3,463	15,987	68,988	20,099	25,724	421,959
Rents	24,958,396	*1,560	*8	*491	*1,405	9,214	17,467	25,832	37,243	121,831	76,279	123,048	24,544,017
Royalties	113,746,505	294,582	*982	-	*12,502	*15,443	*952	*35,607	585,097	560,577	724,399	1,133,823	110,382,542
Net S-T capital gain less net LT loss	674,236	*18,790	-	-	-	-	*26,920	*3,180	19,480	7,430	4,760	7,976	585,699
Net L-T capital gain less net ST loss	20,888,062	121,675	*64,702	*11,935	*26,951	18,113	160,292	28,745	76,201	450,348	310,477	667,458	18,951,165
Net gain, noncapital assets	19,892,054	39,988	*47,439	13,896	16,323	93,796	169,293	126,010	227,885	550,594	197,518	392,136	18,017,176
Other receipts	163,269,281	2,858,882	88,551	43,057	115,499	275,353	463,062	814,081	1,081,120	4,199,426	3,072,916	3,408,784	146,848,552
Total deductions	**7,031,557,288**	**5,830,041**	**2,232,523**	**5,393,260**	**12,168,054**	**23,283,220**	**54,006,233**	**70,381,298**	**98,102,928**	**360,984,703**	**188,733,835**	**288,003,241**	**5,922,437,953**
Cost of goods [19]	5,064,222,875	246,533	593,578	2,024,305	5,251,305	11,483,542	30,606,601	44,482,773	63,659,379	255,436,529	134,868,038	204,550,823	4,311,019,469
Compensation of officers	48,931,678	196,415	207,700	452,685	1,033,000	1,914,529	3,447,005	3,893,820	4,546,237	9,661,716	3,036,447	3,539,903	17,002,221
Salaries and wages	425,024,310	800,139	170,828	597,027	1,492,015	2,545,591	5,916,095	6,434,518	9,448,018	29,040,607	14,265,320	22,559,048	331,755,104
Rent paid on business property	60,187,209	132,232	157,148	386,897	651,886	1,148,089	2,003,520	1,969,210	2,593,910	6,456,330	2,474,933	3,305,508	38,907,546
Taxes paid	112,994,652	160,572	74,844	163,631	450,835	670,224	1,731,144	2,002,390	2,431,441	7,253,632	3,363,829	4,865,929	89,826,181
Interest paid	197,152,214	187,528	46,149	69,904	215,528	508,663	611,357	805,938	1,156,745	4,043,419	2,572,326	5,717,371	181,217,287
Amortization	54,320,294	103,264	52,610	50,173	46,262	90,594	146,373	136,195	201,289	1,246,313	1,057,019	2,230,267	48,959,936
Depreciation	196,482,518	223,116	99,920	186,465	248,618	481,340	1,296,608	1,788,603	2,491,770	9,985,285	5,727,363	8,806,738	165,146,691
Advertising	80,821,283	164,985	12,076	44,787	83,398	240,069	317,097	421,056	699,614	2,239,857	1,563,861	2,570,064	72,464,419
Pension, profit-sharing, stock, annuity	60,817,854	92,210	*1,157	*62,999	38,993	64,822	289,007	336,162	424,877	1,493,127	883,511	1,414,571	55,716,420
Employee benefit programs	96,110,783	74,107	34,644	63,220	151,923	362,330	923,537	1,247,993	1,603,358	5,715,739	2,875,930	4,715,405	78,342,599
Net income (less deficit)	**447,190,736**	**-2,241,197**	**-427,038**	**-426,461**	**-692,403**	**11,471**	**43,532**	**2,154,356**	**3,833,812**	**17,005,493**	**7,115,644**	**12,087,511**	**408,726,017**
Income subject to tax	**431,871,759**	**934,318**	***2,335**	**26,785**	**65,090**	**97,003**	**334,393**	**728,842**	**1,108,183**	**7,446,841**	**4,301,401**	**8,759,351**	**408,067,218**
Total income tax before credits [7]	151,367,349	324,540	*325	6,674	10,824	18,796	85,545	218,423	360,013	2,570,226	1,488,018	3,047,448	143,236,516
Income tax	150,882,614	323,405	*350	6,178	10,577	18,746	83,303	216,184	357,898	2,550,839	1,473,743	3,032,982	142,808,410
Alternative minimum tax	425,240	*865	-	*492	434	51	*1,994	*2,584	2,087	19,322	11,756	18,174	367,481
Foreign tax credit	79,744,637	*2,863	-	-	-	-	*5	*12,023	*1,457	866,155	117,341	480,888	78,263,905
General business credit	6,293,638	11,088	-	1,522	*215	2,037	7,029	12,317	20,410	100,438	56,676	141,493	5,940,414
Prior year minimum tax credit	603,362	*287	-	-	-	*56	*876	*1,238	*728	17,665	6,879	15,304	560,327
Total income tax after credits [2]	**64,728,401**	**310,303**	***325**	**5,152**	**10,609**	**16,703**	**77,635**	**192,845**	**337,418**	**1,586,116**	**1,307,056**	**2,408,086**	**58,476,152**

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	**961,024**	**146,489**	**116,647**	**144,846**	**127,903**	**126,161**	**128,982**	**72,379**	**43,604**	**42,341**	**6,459**	**3,285**	**1,930**
Total assets	**3,999,752,057**	**27,459,921**	**6,753,683**	**11,163,722**	**20,269,794**	**38,071,785**	**69,446,935**	**79,739,976**	**99,056,230**	**300,172,437**	**140,866,423**	**195,482,466**	**3,011,268,685**
Cash	293,743,941	2,682,022	1,073,663	1,805,555	3,798,272	5,441,286	10,972,940	11,993,710	12,912,737	34,791,974	15,295,935	16,980,997	175,994,848
Notes and accounts receivable	593,895,280	2,058,797	485,047	699,912	1,914,465	4,095,221	11,447,242	16,589,975	21,850,246	64,406,452	31,590,445	44,479,893	394,277,584
Less: Allowance for bad debts	13,891,284	58,135	*6,631	*4,714	60,161	51,201	149,406	201,133	250,164	1,226,267	743,447	1,270,483	9,869,543
Inventories	718,911,853	2,410,010	1,686,097	3,762,218	6,847,773	13,412,799	25,044,725	27,943,686	34,082,979	108,293,991	49,149,894	53,593,660	392,684,022
U.S. govt. obligations, total	17,128,410	*3,721	-	1,009	*1,024	*3,336	*18,547	*286,236	*482	94,996	*87,636	*50,159	16,581,264
Tax-exempt securities	7,499,955	*323,411	*72	*26,152	*16,691	*777	95,958	*20,169	*80,705	351,047	172,681	*111,978	6,300,315
Other current assets	204,001,128	3,193,120	383,410	320,358	580,151	1,239,612	3,352,336	2,836,232	4,619,774	12,689,981	6,521,711	12,516,904	155,747,539
Loans to shareholders	18,422,041	520,535	272,431	484,972	540,816	1,216,681	1,894,758	1,925,249	1,515,781	4,054,556	1,085,471	833,944	4,076,845
Mortgage and real estate loans	3,601,204	446,273	*23,338	*3,284	*6,672	*196,592	249,964	209,420	160,705	247,608	120,086	104,438	1,832,824
Other investments	802,357,278	9,578,630	998,852	1,212,643	1,161,167	3,715,429	2,776,390	3,196,215	4,892,139	20,549,541	6,927,604	15,631,228	731,717,441
Depreciable assets	1,279,389,410	5,127,869	3,349,328	5,281,373	10,123,851	17,472,574	29,765,629	34,360,045	39,697,630	90,844,032	40,868,698	55,835,818	946,662,562
Less: Accumulated depreciation	657,387,343	2,727,070	2,410,626	3,591,819	7,028,770	12,024,360	21,187,742	24,419,818	27,027,493	58,159,216	25,038,914	31,091,889	442,679,626
Depletable assets	55,336,394	*73	-	*2,581	*35,348	*3,694	*138,377	*19,865	*214,952	128,752	*50,526	727,461	54,014,766
Less: Accumulated depletion	9,552,917	*73	-	*2,120	*21,854	*1,189	*94,588	*628	*121,521	90,737	*36,746	*193,130	8,990,331
Land	97,692,831	798,331	278,597	413,451	595,736	1,060,030	1,691,285	1,822,528	1,898,247	4,460,664	2,136,199	3,205,750	79,332,014
Intangible assets (Amortizable)	463,001,377	2,723,297	485,788	1,136,967	2,518,051	2,287,300	3,394,076	3,753,906	5,834,662	16,586,409	10,583,116	22,637,880	391,059,927
Less: Accumulated amortization	67,384,679	702,277	116,580	679,650	1,201,256	1,068,983	1,195,047	1,546,212	2,686,808	4,055,390	2,205,141	4,338,399	47,588,936
Other assets	192,987,178	1,081,388	250,897	291,551	441,818	1,072,188	1,231,492	950,530	1,381,177	6,204,042	4,300,667	5,666,258	170,115,170
Total liabilities	**3,999,752,057**	**27,459,921**	**6,753,683**	**11,163,722**	**20,269,794**	**38,071,785**	**69,446,935**	**79,739,976**	**99,056,230**	**300,172,437**	**140,866,423**	**195,482,466**	**3,011,268,685**
Accounts payable	589,092,228	1,778,802	691,969	1,743,565	3,556,981	5,323,386	13,078,754	16,828,522	20,497,656	56,298,370	26,352,369	35,153,984	407,787,870
Mortgages, notes, and bonds under one year	303,000,584	1,539,282	631,531	830,876	1,313,893	2,482,957	6,032,783	7,421,241	12,532,911	57,545,773	28,762,121	28,485,291	155,421,925
Other current liabilities	443,262,959	3,200,731	478,339	939,856	1,369,861	2,452,380	5,018,726	6,219,141	8,998,274	22,965,949	12,202,793	16,662,027	362,754,881
Loans from shareholders	94,331,402	6,619,938	3,183,810	5,175,736	6,075,585	8,511,014	9,413,864	8,678,752	7,564,969	13,173,485	5,062,140	4,337,570	16,534,538
Mortgages, notes, bonds, one year or more	697,396,830	5,356,624	1,064,643	2,759,613	3,584,011	7,580,731	12,260,895	13,338,201	14,284,190	33,958,827	17,364,030	30,770,868	555,074,197
Other liabilities	275,555,744	1,894,992	302,114	552,163	798,931	632,327	1,795,430	1,666,356	1,799,352	6,337,099	4,151,837	9,914,420	245,710,723
Net worth	1,597,112,310	7,069,554	401,277	-838,088	3,570,532	11,088,989	21,846,482	25,587,764	33,378,877	109,892,933	46,971,133	70,158,305	1,267,984,552
Total receipts	**7,285,483,900**	**3,821,107**	**7,635,664**	**25,016,411**	**46,794,696**	**92,117,713**	**208,693,542**	**253,560,781**	**310,980,919**	**899,987,151**	**451,710,946**	**506,294,845**	**4,478,870,126**
Business receipts	7,137,340,838	829,868	7,055,301	24,303,029	45,967,051	90,486,649	206,216,151	250,603,120	307,680,141	887,812,606	445,745,178	498,999,135	4,371,642,609
Interest	16,411,177	64,873	16,991	12,613	28,467	77,536	124,822	291,310	178,892	474,307	215,005	360,397	14,565,964
Interest on govt. obligations, total	438,805	12,615	74	*28	*725	*2,214	9,033	3,938	10,874	24,606	13,802	13,436	347,458
Rents	5,822,728	*5,012	*438	*810	6,378	22,085	79,076	75,573	83,806	282,718	141,489	214,026	4,911,316
Royalties	16,475,486	*25,100	*14,848	*2	*25,831	*55,850	*4,764	6,586	76,700	177,472	143,550	501,716	15,443,068
Net S-T capital gain less net LT loss	316,753	*6,389	*26,270	*22,363	*2,880	*774	4,539	13,405	*12,804	4,386	6,908	6,097	209,937
Net L-T capital gain less net ST loss	4,522,312	187,165	38,240	*6,477	47,403	29,481	148,929	134,123	229,209	229,792	281,112	292,757	2,897,625
Net gain, noncapital assets	5,514,498	244,026	16,403	76,982	51,237	98,866	145,353	129,050	166,123	810,448	458,072	484,142	2,833,797
Other receipts	89,121,493	2,440,475	463,302	591,119	652,156	1,324,121	1,944,657	2,293,205	2,524,787	10,034,622	4,601,539	5,303,161	56,948,349
Total deductions	**7,106,392,282**	**6,011,375**	**8,049,400**	**24,984,530**	**46,457,694**	**90,783,062**	**205,384,030**	**249,307,785**	**304,930,539**	**881,719,952**	**443,722,068**	**496,861,715**	**4,348,180,134**
Cost of goods [19]	5,568,035,626	491,166	3,418,270	12,224,632	25,500,373	56,009,361	143,801,981	186,005,131	232,333,539	709,658,710	372,281,527	408,903,294	3,417,407,642
Compensation of officers	69,046,082	312,170	554,738	2,158,095	3,129,694	5,405,662	8,912,501	7,878,315	8,639,617	13,417,615	4,125,627	3,691,289	10,820,758
Salaries and wages	513,800,586	407,853	378,869	1,900,483	4,039,677	8,241,653	17,574,890	18,658,489	23,148,673	61,919,049	25,718,552	30,595,783	321,216,615
Rent paid on business property	116,488,249	233,387	739,191	2,123,560	2,979,912	4,920,455	6,622,192	6,316,694	5,985,875	13,568,491	5,366,083	6,456,147	61,176,264
Taxes paid	86,991,348	172,697	208,097	643,118	1,200,203	2,130,217	4,102,879	4,160,797	4,468,114	10,493,333	4,295,790	5,455,662	49,660,442
Interest paid	56,065,657	209,361	103,692	363,872	439,331	690,403	1,286,489	1,397,227	1,646,902	4,154,317	2,021,212	2,748,380	41,004,471
Amortization	19,491,013	46,754	44,460	56,840	138,602	155,984	192,629	251,888	318,590	905,955	655,877	994,489	15,728,945
Depreciation	102,762,787	219,605	162,066	302,248	561,989	898,011	1,598,839	1,842,206	2,385,948	6,713,660	3,361,969	5,047,274	79,668,973
Advertising	67,695,047	62,683	116,168	286,728	627,043	1,043,789	2,107,068	1,894,465	1,889,689	7,431,925	3,397,978	4,400,036	44,437,475
Pension, profit-sharing, stock, annuity	18,559,292	55,272	*9,280	87,502	132,247	174,443	433,083	470,057	685,662	1,451,383	570,277	752,010	13,738,079
Employee benefit programs	49,740,603	59,068	43,807	159,689	229,854	483,752	1,266,695	1,364,274	1,697,238	4,926,297	2,334,662	3,084,335	34,090,931
Net income (less deficit)	**188,966,897**	**-2,202,182**	**-380,995**	**31,853**	**344,588**	**1,332,462**	**3,300,480**	**4,249,100**	**6,040,501**	**18,324,171**	**8,008,347**	**9,538,884**	**140,379,689**
Income subject to tax	**151,885,742**	**259,619**	**150,805**	**153,542**	**240,440**	**308,494**	**854,884**	**1,161,409**	**1,625,072**	**4,932,915**	**2,374,436**	**4,218,880**	**135,605,245**
Total income tax before credits [7]	52,543,629	83,043	31,928	13,267	43,353	63,492	183,534	248,233	496,636	1,643,250	811,585	1,467,511	47,457,798
Income tax	52,432,218	80,059	32,620	15,093	46,898	62,793	181,685	247,822	491,133	1,634,221	806,438	1,452,527	47,380,929
Alternative minimum tax	123,074	*479	*52	*19	*3	*54	*1,546	1,220	5,209	13,673	7,104	10,480	83,234
Foreign tax credit	5,730,024	*11	*10,563	*23	*6,132	*159	*3	*283	*1,138	55,957	20,702	88,910	5,546,145
General business credit	1,517,207	*39	1	13	32	679	6,014	4,957	10,450	15,315	15,126	38,782	1,425,800
Prior year minimum tax credit	261,685	*1,445	-	*6	-	-	-	*373	*885	8,175	5,652	8,384	236,766
Total income tax after credits [2]	**45,033,995**	**81,548**	**20,771**	**13,225**	**37,189**	**62,655**	**177,518**	**242,620**	**484,164**	**1,563,803**	**770,288**	**1,331,562**	**40,248,651**

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	**197,818**	**38,046**	**37,755**	**42,777**	**23,002**	**17,443**	**19,745**	**8,200**	**4,731**	**5,173**	**512**	**223**	**210**
Total assets	**715,018,901**	**10,722,201**	**3,436,105**	**2,729,884**	**2,985,582**	**4,306,188**	**10,888,157**	**11,233,119**	**13,303,639**	**41,776,852**	**20,309,701**	**31,216,632**	**562,110,840**
Cash	53,643,172	695,281	127,797	406,198	517,872	460,581	1,395,035	1,348,804	2,094,604	4,284,256	1,633,204	2,013,379	38,666,161
Notes and accounts receivable	79,755,385	1,840,363	*18,118	246,260	439,465	749,977	1,359,830	2,016,269	3,191,577	9,340,976	4,677,869	4,309,270	51,565,412
Less: Allowance for bad debts	1,799,518	*323	-	-	502	*4,284	*3,535	20,236	23,937	121,773	82,009	93,635	1,449,284
Inventories	9,468,710	*8,154	-	*14,879	*36,929	145,731	376,930	222,203	164,320	974,230	663,104	637,804	6,224,424
U.S. govt. obligations, total	7,789,919	-	-	-	-	*56	46,106	26	*19,208	-	14,755	-	7,709,769
Tax-exempt securities	902,039	*49,556	-	-	-	-	-	*11,758	*1,256	*1,959	*278,305	20,710	538,494
Other current assets	38,090,121	908,782	*118,459	142,167	202,620	157,148	714,062	740,502	1,308,637	2,344,132	1,295,260	1,455,265	28,703,088
Loans to shareholders	10,093,618	381,060	932,943	157,696	117,686	202,635	589,400	495,877	356,582	404,403	212,747	106,052	6,136,537
Mortgage and real estate loans	410,516	*138,495	*3,138	*44,038	-	214	*28,639	*26,610	*43,317	*58,168	*6,491	4,382	57,025
Other investments	62,216,393	2,176,485	*209,417	*233,931	*150,197	595,144	1,184,283	902,470	954,065	4,855,374	2,462,580	2,856,603	45,635,843
Depreciable assets	598,649,074	7,299,594	1,511,475	4,036,524	4,408,833	6,695,339	16,773,860	13,951,388	12,894,671	35,752,918	14,890,568	24,791,692	455,642,213
Less: Accumulated depreciation	255,709,420	3,700,690	830,098	2,803,199	3,188,052	5,102,088	12,314,764	9,425,684	8,766,660	21,993,261	8,035,436	11,411,121	168,138,367
Depletable assets	47,830	-	*230	-	-	-	*41,043	-	*2,593	*1,511	-	1,405	1,049
Less: Accumulated depletion	*4,089	-	*230	-	-	-	*216	-	*2,228	*1,414	-	1	-
Land	10,333,605	113,726	*143,557	*52,530	231,264	70,135	164,122	352,719	365,242	776,130	357,858	902,622	6,803,701
Intangible assets (Amortizable)	71,684,193	132,773	842,683	24,743	70,593	242,898	389,347	409,026	602,108	3,330,045	1,115,973	2,551,144	61,972,860
Less: Accumulated amortization	9,093,387	25,281	283,597	14,410	18,681	73,002	184,181	145,532	250,639	448,933	148,068	613,703	6,887,359
Other assets	38,540,739	704,228	642,212	188,527	17,358	165,703	328,196	346,918	348,923	2,218,131	966,501	3,684,765	28,929,275
Total liabilities	**715,018,901**	**10,722,201**	**3,436,105**	**2,729,884**	**2,985,582**	**4,306,188**	**10,888,157**	**11,233,119**	**13,303,639**	**41,776,852**	**20,309,701**	**31,216,632**	**562,110,840**
Accounts payable	61,456,553	1,438,203	*38,808	98,575	244,266	510,414	885,793	1,206,382	1,935,826	5,208,027	3,337,120	2,058,778	44,494,361
Mortgages, notes, and bonds under one year	31,328,913	636,387	135,443	212,393	97,597	366,074	1,261,040	1,025,603	1,172,424	3,712,539	1,981,800	3,431,403	17,296,208
Other current liabilities	79,920,721	539,676	100,120	120,922	114,029	394,776	985,370	803,584	1,019,406	3,191,193	1,705,926	3,062,594	67,883,126
Loans from shareholders	18,996,310	1,814,308	484,371	715,079	567,820	754,174	2,627,048	1,280,818	376,305	1,131,354	820,395	549,749	7,874,888
Mortgages, notes, bonds, one year or more	202,105,805	2,973,774	2,147,512	859,177	1,132,827	1,269,330	4,187,523	3,220,800	4,060,582	9,950,423	4,393,929	9,885,166	158,024,761
Other liabilities	142,701,950	446,962	*57,588	*28,211	205,244	122,253	554,921	379,553	562,914	3,245,799	1,125,868	3,338,978	132,633,659
Net worth	178,508,649	2,872,892	472,264	695,526	623,800	889,165	386,461	3,316,379	4,176,182	15,337,516	6,944,663	8,889,964	133,903,837
Total receipts	**737,267,292**	**3,118,337**	**2,350,081**	**6,702,375**	**8,885,806**	**12,585,618**	**31,723,822**	**29,731,424**	**34,031,010**	**95,941,073**	**36,150,795**	**35,444,454**	**440,602,496**
Business receipts	714,421,894	266,655	2,241,517	6,537,595	8,634,490	12,465,755	31,020,239	29,258,930	33,461,667	94,603,855	35,688,275	34,444,399	425,798,517
Interest	2,164,885	7,456	*2,271	2,296	1,632	1,292	11,123	11,972	15,244	96,558	73,111	58,946	1,882,984
Interest on govt. obligations, total	34,812	*3,444	-	*1,004	*45	*1,569	*2	*183	*3,312	2,781	9,723	694	12,057
Rents	1,646,739	*1,128	-	55	*2,061	*7,056	*12,476	7,480	16,671	57,946	60,224	126,410	1,355,232
Royalties	2,029,469	-	*239	*6	-	-	*9	*199	*9	*8,015	2,089	2,090	2,016,812
Net S-T capital gain less net LT loss	50,897	-	-	*221	*40	-	[1]	49	38,194	*571	*571	45	11,205
Net L-T capital gain less net ST loss	1,117,044	*139,323	*29,093	*7,748	*1,864	*1,157	34,601	20,471	34,036	37,561	10,981	69,572	730,636
Net gain, noncapital assets	3,235,786	98,701	*6,160	*36,507	103,000	51,206	241,142	156,596	198,309	321,737	90,308	149,145	1,782,975
Other receipts	11,795,981	2,600,572	70,799	116,860	142,674	56,908	404,209	274,326	263,065	708,577	213,582	587,801	6,356,608
Total deductions	**717,925,079**	**3,197,175**	**2,329,555**	**6,529,849**	**8,405,148**	**12,567,126**	**31,169,335**	**28,866,676**	**33,137,065**	**93,705,658**	**35,649,174**	**35,183,857**	**427,184,460**
Cost of goods [19]	238,109,363	*23,538	223,408	1,132,587	1,313,315	3,158,256	9,821,530	11,231,335	13,416,017	47,813,424	18,778,381	15,234,847	115,962,723
Compensation of officers	13,288,500	68,031	186,014	654,900	562,501	675,780	1,156,845	900,570	934,530	5,836,925	500,686	320,159	1,491,559
Salaries and wages	120,397,690	417,737	114,916	477,431	1,026,168	1,917,746	5,841,150	3,815,008	4,307,276	11,895,384	4,771,264	5,453,357	80,360,253
Rent paid on business property	35,885,477	46,232	111,689	208,733	550,294	672,749	1,597,170	1,243,207	1,995,636	4,253,232	1,787,863	2,086,455	21,332,216
Taxes paid	21,298,462	121,589	79,921	227,218	291,050	407,216	1,183,230	858,767	1,237,925	2,270,732	957,825	1,025,093	12,637,896
Interest paid	16,254,323	81,858	125,949	160,070	91,991	112,171	417,653	275,479	289,219	875,588	390,991	888,479	12,544,875
Amortization	2,490,370	11,395	45,965	2,867	*14,033	*4,174	14,387	30,161	30,043	173,810	66,675	138,423	1,958,437
Depreciation	38,006,247	376,773	167,326	352,470	349,085	672,700	1,458,194	1,142,774	1,178,219	3,287,541	1,354,650	2,269,269	25,397,246
Advertising	2,725,633	26,311	14,292	26,409	46,890	48,276	132,695	139,658	193,492	142,539	63,470	72,652	1,818,950
Pension, profit-sharing, stock, annuity	9,256,263	*19,916	*73	*3,615	*1,537	*4,255	62,952	57,516	76,809	220,615	122,756	180,858	8,505,361
Employee benefit programs	21,735,097	234,153	7,067	45,091	50,571	130,220	383,243	313,099	516,514	1,343,582	624,302	810,915	17,276,342
Net income (less deficit)	**19,629,759**	**-82,281**	**20,526**	**171,522**	**480,613**	**16,922**	**554,485**	**869,410**	**892,170**	**2,245,354**	**492,753**	**273,582**	**13,694,703**
Income subject to tax	**15,722,514**	**234,252**	**60,883**	**46,340**	**95,622**	**45,833**	**212,631**	**216,187**	**336,424**	**751,674**	**398,128**	**550,721**	**12,773,819**
Total income tax before credits [7]	5,418,071	74,335	15,156	6,967	18,752	9,573	52,668	62,624	111,436	258,327	142,440	186,599	4,479,193
Income tax	5,392,981	73,326	15,290	8,193	18,754	9,554	52,667	62,239	110,916	254,820	137,136	184,369	4,465,716
Alternative minimum tax	19,316	*59	-	-	-	-	1	*337	*494	2,688	4,478	1,369	9,890
Foreign tax credit	293,468	*42	-	*5	-	-	-	-	*207	*12,221	*897	*4,302	275,794
General business credit	143,684	118	1	*94	*1,337	*122	1,667	271	2,717	9,159	2,081	8,804	117,312
Prior year minimum tax credit	15,155	*140	-	-	-	-	-	-	*6,483	*1,083	*448	188	6,812
Total income tax after credits [2]	**4,965,707**	**74,035**	**15,156**	**6,868**	**17,415**	**9,450**	**51,002**	**62,353**	**102,029**	**235,864**	**139,015**	**173,304**	**4,079,218**

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 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	**122,747**	**37,508**	**24,531**	**23,684**	**10,092**	**11,101**	**6,832**	**3,907**	**1,815**	**2,417**	**339**	**236**	**284**
Total assets	**2,537,574,069**	**144,702,946**	**1,790,367**	**1,738,671**	**2,509,017**	**5,040,287**	**6,513,136**	**9,956,674**	**12,671,002**	**49,896,780**	**49,270,152**	**87,728,022**	**2,165,757,014**
Cash	119,347,741	2,823,624	516,077	465,535	652,718	848,403	1,376,153	1,772,593	2,488,618	7,765,153	3,966,897	10,041,476	86,630,494
Notes and accounts receivable	269,091,632	2,430,103	381,200	263,328	247,483	392,536	1,571,997	1,527,474	1,841,442	7,150,755	10,995,585	14,835,211	227,454,516
Less: Allowance for bad debts	11,188,162	206,711	*43	*1,763	*12,294	3,147	33,654	38,968	47,690	334,459	292,347	392,231	9,824,856
Inventories	25,067,677	222,141	*138,424	*21,718	23,055	191,760	131,443	237,486	293,250	1,011,208	549,881	872,889	21,374,423
U.S. govt. obligations, total	815,720	9,018	*1,052	*1,548	-	*1,869	*64,143	*6,641	*30,139	346,639	53,499	100,607	200,565
Tax-exempt securities	1,679,310	*34,970	-	-	*331,206	-	*53,550	*9,578	*53,027	*39,831	*42,545	283,162	831,439
Other current assets	104,651,846	1,851,876	43,432	86,489	168,866	348,068	418,165	844,205	692,783	3,538,000	2,395,907	6,234,332	88,029,724
Loans to shareholders	4,613,533	146,633	62,066	174,910	158,606	94,967	110,168	266,256	276,644	463,975	157,129	1,288,894	1,413,287
Mortgage and real estate loans	407,049	*2,656	*7,344	-	-	-	*5,407	*1,429	*219,150	*2,665	*5,742	19,208	143,449
Other investments	703,651,505	129,274,292	*217,501	78,193	281,186	407,000	546,062	1,189,009	2,423,761	7,521,169	10,331,800	14,257,379	537,124,152
Depreciable assets	923,504,576	1,626,322	598,188	1,072,489	2,001,065	3,328,889	4,397,557	6,379,984	7,957,708	27,413,962	15,458,797	21,407,274	831,862,341
Less: Accumulated depreciation	550,688,572	1,035,169	490,982	751,361	1,578,952	1,736,520	3,269,443	4,391,585	5,315,264	17,435,951	8,302,869	13,361,299	493,019,178
Depletable assets	*289,033	-	-	-	-	-	*90	-	*6,068	-	4,312	-	278,563
Less: Accumulated depletion	*128,439	-	-	-	-	-	*[1]	-	*4,861	-	3,411	-	120,167
Land	13,937,651	*68,044	*83,555	*26,181	*28,785	37,038	34,938	251,512	145,743	353,466	289,394	500,248	12,118,747
Intangible assets (Amortizable)	840,231,896	3,458,677	651,466	363,157	351,948	1,016,377	1,472,384	2,306,881	3,584,201	13,127,210	11,259,275	30,914,179	771,726,141
Less: Accumulated amortization	165,646,996	1,856,517	590,158	301,752	169,503	304,292	703,483	684,715	2,394,431	3,518,907	2,643,228	8,152,040	144,327,971
Other assets	257,937,070	5,852,986	171,243	240,000	24,848	417,341	337,659	278,893	420,715	2,452,065	5,001,243	8,878,732	233,861,344
Total liabilities	**2,537,574,069**	**144,702,946**	**1,790,367**	**1,738,671**	**2,509,017**	**5,040,287**	**6,513,136**	**9,956,674**	**12,671,002**	**49,896,780**	**49,270,152**	**87,728,022**	**2,165,757,014**
Accounts payable	165,389,952	2,592,522	431,724	342,171	163,426	668,704	1,178,857	1,150,998	2,604,968	4,040,283	1,645,232	7,150,731	143,420,335
Mortgages, notes, and bonds under one year	124,852,572	884,565	*18,517	192,871	194,699	390,389	586,374	560,134	893,604	2,168,531	1,946,716	2,246,499	114,769,672
Other current liabilities	290,846,640	3,995,398	520,557	554,904	434,452	900,928	1,298,446	1,823,581	1,832,943	7,285,515	11,260,586	9,684,362	251,254,968
Loans from shareholders	48,216,862	32,835,173	1,272,708	720,184	601,015	858,701	902,219	1,939,840	164,759	1,401,531	933,762	1,955,754	4,631,217
Mortgages, notes, bonds, one year or more	631,636,089	5,614,960	284,663	304,535	677,451	2,332,232	924,358	2,183,977	2,463,557	11,630,647	11,369,350	27,612,781	566,237,579
Other liabilities	413,207,786	5,680,205	69,683	172,834	226,918	280,710	805,452	940,182	1,266,232	5,194,363	6,049,680	9,671,756	382,849,771
Net worth	863,424,169	93,100,123	-807,485	-548,828	211,057	-391,376	817,429	1,357,962	3,444,940	18,175,911	16,064,826	29,406,138	702,593,471
Total receipts	**1,057,570,447**	**7,010,669**	**1,680,922**	**3,962,782**	**3,436,420**	**8,459,303**	**11,312,560**	**14,645,186**	**12,786,174**	**52,735,666**	**25,577,960**	**43,842,857**	**872,119,948**
Business receipts	922,421,143	163,583	1,418,346	3,852,135	3,394,282	8,227,456	11,045,018	14,172,104	12,297,938	50,482,933	23,638,875	37,953,890	755,774,584
Interest	16,200,190	1,098,867	2,677	4,546	5,536	9,313	10,839	21,966	28,709	209,418	487,271	513,769	13,807,280
Interest on govt. obligations, total	157,957	*237	*47	*327	*327	*147	3,830	*884	6,388	11,673	6,671	15,514	111,911
Rents	10,024,906	*6,929	-	-	9	*343	8,116	7,834	9,892	49,475	35,364	58,198	9,848,747
Royalties	25,281,312	1,275,836	*5,037	*4,458	40	-	*37,816	*44,123	*29,469	632,419	134,708	412,602	22,704,804
Net S-T capital gain less net LT loss	265,815	*13,297	*6	-	-	*8	-	*1,123	*832	4,392	*1,956	15,245	228,957
Net L-T capital gain less net ST loss	7,016,018	123,072	*11,043	*11,393	*17,252	*42,032	*87,966	109,030	96,265	210,884	665,093	1,501,083	4,140,904
Net gain, noncapital assets	1,280,272	*13,673	-	19,512	*2,484	*44,000	1,406	19,259	16,438	62,106	11,031	151,574	938,789
Other receipts	61,289,104	4,222,777	243,766	70,280	16,084	120,993	102,267	253,190	269,295	1,038,742	563,723	2,623,969	51,764,018
Total deductions	**996,833,293**	**8,353,099**	**1,723,898**	**4,070,592**	**3,412,188**	**8,758,167**	**12,256,395**	**14,749,994**	**12,912,346**	**53,157,186**	**25,067,908**	**42,375,487**	**809,996,032**
Cost of goods [19]	217,352,366	54,944	191,965	830,559	817,851	2,221,719	3,600,035	4,641,945	3,548,370	21,476,371	8,478,546	10,839,089	160,650,971
Compensation of officers	14,886,191	137,811	300,801	769,126	398,888	1,444,405	1,373,319	1,143,251	605,777	1,857,617	713,008	1,018,118	5,124,069
Salaries and wages	168,234,476	712,766	195,547	428,502	539,770	1,506,746	2,477,560	3,100,838	2,906,062	9,222,432	4,510,932	8,774,280	133,859,039
Rent paid on business property	26,327,525	190,789	120,067	170,525	223,740	482,826	332,769	558,985	441,932	1,265,710	811,754	1,210,215	20,518,212
Taxes paid	26,546,100	334,400	61,531	118,805	94,758	278,366	342,473	452,748	396,859	1,281,962	812,763	1,282,810	21,088,625
Interest paid	57,565,952	3,546,335	36,150	53,070	53,435	136,872	162,805	229,977	198,835	966,094	1,121,265	2,071,485	48,989,630
Amortization	39,399,415	152,569	21,106	11,334	24,766	67,577	134,746	208,989	164,390	892,698	721,176	1,662,356	35,337,709
Depreciation	78,243,414	382,928	28,578	108,609	49,478	270,247	249,558	433,482	604,794	2,647,144	1,375,052	1,965,387	70,128,157
Advertising	26,431,527	95,961	19,714	56,836	97,839	76,779	259,214	219,552	194,054	1,026,248	515,891	1,136,551	22,732,887
Pension, profit-sharing, stock, annuity	7,205,818	37,743	*1,393	61,393	*768	125,528	73,306	91,734	117,663	229,900	123,152	207,373	6,135,863
Employee benefit programs	26,200,860	85,665	28,002	96,400	58,707	168,238	218,752	237,352	235,714	885,580	431,306	896,787	22,858,356
Net income (less deficit)	**68,082,140**	**-1,273,222**	**-43,023**	**-108,137**	**23,904**	**-298,816**	**-944,573**	**-104,725**	**-124,712**	**-399,313**	**518,389**	**1,843,608**	**68,992,760**
Income subject to tax	**77,254,906**	**1,547,866**	***5,455**	**15,166**	**40,478**	**85,005**	**98,328**	**167,227**	**345,084**	**930,561**	**728,292**	**3,113,524**	**70,177,920**
Total income tax before credits [7]	27,045,998	538,661	*154	3,522	9,122	24,371	28,456	54,303	117,217	318,662	252,927	1,090,376	24,608,227
Income tax	26,993,929	535,194	*147	3,522	9,122	24,316	28,336	53,978	116,812	313,191	250,936	1,086,561	24,571,813
Alternative minimum tax	30,828	*2,618	-	-	-	*27	9	*324	*404	5,114	1,992	3,782	16,558
Foreign tax credit	7,059,289	18,718	-	-	-	-	*124	-	*2,183	14,640	9,728	338,896	6,674,999
General business credit	953,356	*3,660	-	11	*13	*97	648	379	*4,079	5,288	7,265	14,378	917,538
Prior year minimum tax credit	43,324	268	-	61	[1]	*2	-	45	*992	1,427	1,267	*5,849	33,413
Total income tax after credits [2]	**18,990,000**	**515,985**	***154**	***3,451**	***9,109**	**24,272**	**27,685**	**53,878**	**109,962**	**297,307**	**234,668**	**731,253**	**16,982,277**

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	**242,108**	**67,300**	**39,187**	**42,447**	**38,621**	**20,233**	**14,448**	**6,239**	**4,569**	**5,949**	**1,250**	**927**	**937**
Total assets	**39,190,422,928**	**56,172,446**	**26,923,379**	**33,970,892**	**57,335,744**	**107,209,236**	**292,606,693**	**466,959,378**	**819,397,812**	**4,044,591,987**	**2,379,312,599**	**3,136,114,722**	**27,769,828,040**
Cash	1,138,417,630	4,878,136	2,726,892	3,171,756	3,171,519	5,143,122	12,173,767	13,855,733	18,871,857	82,074,686	30,779,418	57,150,595	904,420,147
Notes and accounts receivable	2,569,597,349	3,421,281	1,526,325	1,857,016	8,158,583	5,465,451	13,322,399	30,014,517	55,718,813	180,571,522	108,592,550	188,584,264	1,972,364,628
Less: Allowance for bad debts	31,344,129	*122,854	*64,824	2,442	38,299	71,390	114,901	423,172	1,080,320	3,327,115	984,378	2,134,625	22,979,809
Inventories	1,849,052	213,274	-	-	-	*3,128	-	*4,031	*5,893	44,418	32,037	382,813	1,163,459
U.S. govt. obligations, total	1,780,838,816	343,627	445,827	1,169,757	2,657,775	4,895,557	18,258,871	33,662,001	57,070,679	304,974,935	157,415,645	229,590,118	970,354,024
Tax-exempt securities	1,565,284,379	*283,158	168,110	630,628	1,334,267	4,774,085	15,272,480	28,114,451	73,021,036	293,395,995	131,893,088	183,092,158	833,304,923
Other current assets	2,756,296,797	4,451,592	1,100,029	1,854,372	2,189,246	6,806,107	8,246,653	12,577,994	25,059,031	70,002,046	35,829,904	65,923,038	2,522,256,786
Loans to shareholders	52,875,987	368,138	5,230,647	502,919	845,370	262,333	601,037	528,892	119,771	8,706,810	329,047	2,606,291	32,774,732
Mortgage and real estate loans	6,442,053,516	668,225	764,858	708,072	469,636	942,076	4,734,371	10,031,931	21,899,419	153,220,885	81,449,997	142,952,288	6,024,211,758
Other investments	19,214,410,596	35,857,640	12,453,343	22,012,346	35,619,506	75,469,499	215,662,753	331,912,499	560,843,238	2,910,127,260	1,810,523,407	2,206,396,181	10,997,532,924
Depreciable assets	296,788,811	977,452	938,234	1,473,541	2,677,957	3,344,997	3,323,523	3,552,275	4,711,690	15,279,776	6,556,672	12,784,772	241,167,922
Less: Accumulated depreciation	116,289,989	388,763	500,765	973,347	1,758,266	2,118,003	2,203,390	2,091,789	2,599,541	7,154,723	2,925,763	5,247,512	88,328,127
Depletable assets	3,403,635	*43,122	*364	*86,412	*1,807	*1,213	*65,769	107	*162,577	6,064	8,667	23,237	3,004,297
Less: Accumulated depletion	2,226,273	*107	*324	*72,863	*1,732	*860	*21,375	23	80,640	3,904	5,854	11,033	2,027,560
Land	11,691,330	316,339	195,313	345,417	126,113	165,176	293,271	272,387	453,398	1,352,734	729,430	1,156,277	6,285,476
Intangible assets (Amortizable)	419,009,467	332,475	98,920	557,608	2,361,473	1,710,064	2,222,972	1,530,296	1,390,677	7,470,356	7,228,615	17,928,551	376,177,460
Less: Accumulated amortization	52,981,631	112,921	24,072	207,404	843,505	741,983	946,822	445,261	401,625	1,224,409	1,297,815	3,352,682	43,383,131
Other assets	3,140,747,587	4,642,632	1,864,504	857,102	364,292	1,158,665	1,715,316	3,862,509	4,231,860	29,074,652	13,157,933	38,289,990	3,041,528,131
Total liabilities	**39,190,422,928**	**56,172,446**	**26,923,379**	**33,970,892**	**57,335,744**	**107,209,236**	**292,606,693**	**466,959,378**	**819,397,812**	**4,044,591,987**	**2,379,312,599**	**3,136,114,722**	**27,769,828,040**
Accounts payable	1,764,685,495	593,824	486,882	838,960	7,647,494	3,055,179	9,688,670	14,661,022	26,362,346	129,538,149	80,097,203	105,626,681	1,386,089,087
Mortgages, notes, and bonds under one year	1,220,427,901	5,261,329	5,280,770	1,175,739	1,114,342	1,995,051	4,122,073	5,038,663	12,918,787	127,483,226	97,370,697	86,165,305	872,501,919
Other current liabilities	7,269,013,401	10,993,927	2,362,180	3,077,678	3,149,502	8,056,563	16,849,891	42,253,237	82,523,399	313,313,222	153,755,354	248,844,743	6,383,833,705
Loans from shareholders	58,852,119	3,283,043	767,210	1,091,262	1,201,749	1,701,892	2,097,972	1,052,028	1,602,429	3,676,845	513,219	997,883	40,866,586
Mortgages, notes, bonds, one year or more	6,891,422,773	6,401,378	1,020,873	2,171,181	2,886,629	6,535,042	8,446,021	6,883,483	13,637,736	72,696,774	34,354,017	61,077,477	6,675,312,163
Other liabilities	4,739,606,559	11,995,386	1,976,893	2,379,219	1,070,145	5,845,573	3,839,584	7,532,196	8,846,523	39,623,581	50,535,843	116,879,139	4,489,082,479
Net worth	17,246,414,679	17,643,559	15,028,571	23,236,852	40,265,883	80,019,937	247,562,483	389,538,750	673,506,592	3,358,260,190	1,962,686,266	2,516,523,495	7,922,142,102
Total receipts	**3,216,737,594**	**-2,233,746**	**2,203,601**	**6,773,880**	**13,360,687**	**13,485,764**	**22,309,910**	**22,079,025**	**32,733,653**	**135,223,633**	**87,878,230**	**144,380,201**	**2,738,542,755**
Business receipts	1,913,608,867	561,747	1,940,501	6,121,746	12,154,395	11,895,522	17,423,716	13,834,982	15,691,483	44,864,477	27,500,069	51,781,038	1,709,839,191
Interest	731,312,712	265,663	84,847	107,473	188,057	407,514	1,236,678	2,772,876	5,993,794	35,713,244	25,964,943	42,481,823	616,095,799
Interest on govt. obligations, total	47,751,339	18,770	10,945	33,685	62,876	112,593	341,856	684,393	1,691,354	9,296,243	4,974,949	6,292,299	24,231,377
Rents	12,263,287	*980	1,138	2,101	13,423	13,258	21,420	29,092	37,429	414,143	349,096	721,523	10,659,682
Royalties	1,046,758	*55	*118	*3,835	*3,406	*8,027	4,723	*206	22,332	34,327	9,499	21,253	938,975
Net S-T capital gain less net LT loss	34,841,412	6,360	9,526	25,532	38,542	83,975	221,877	295,644	615,105	3,560,505	2,591,956	5,033,153	22,359,238
Net L-T capital gain less net ST loss	18,980,255	7,551	14,126	17,961	27,600	29,510	68,942	94,864	193,318	818,658	698,707	645,024	16,363,993
Net gain, noncapital assets	12,786,323	5,566	4,060	10,467	20,348	16,128	27,824	90,608	250,950	796,202	595,286	1,005,529	9,963,355
Other receipts	411,240,900	-3,106,919	126,263	444,433	822,944	911,905	2,946,102	4,240,610	8,187,430	39,516,183	25,080,819	35,964,332	296,106,797
Total deductions	**2,831,888,959**	**3,377,174**	**2,532,339**	**6,087,718**	**11,549,507**	**12,139,332**	**19,671,713**	**18,756,206**	**25,385,126**	**88,719,016**	**54,199,534**	**87,399,905**	**2,502,071,389**
Cost of goods [19]	1,119,720,136	273,418	26,699	33,424	43,738	123,878	519,262	800,418	1,212,166	6,798,373	6,343,013	18,578,656	1,084,967,090
Compensation of officers	32,500,869	107,352	235,888	946,801	2,495,090	2,362,144	2,915,958	2,057,681	2,117,277	3,874,120	1,170,199	1,677,375	12,540,983
Salaries and wages	284,289,935	271,290	359,231	971,882	2,601,738	2,581,168	5,106,575	4,591,440	5,694,846	16,637,063	8,339,246	13,739,282	223,396,174
Rent paid on business property	26,141,810	68,742	151,415	430,683	902,781	862,844	882,963	607,288	828,215	1,583,201	721,091	1,228,623	17,873,962
Taxes paid	46,862,891	81,019	76,160	223,771	512,893	458,855	653,166	599,818	725,333	2,593,212	1,328,067	2,085,315	37,525,285
Interest paid	285,797,693	294,452	69,674	190,245	275,718	322,498	644,901	989,977	1,719,316	7,809,950	5,137,488	6,960,205	261,383,271
Amortization	25,605,634	45,668	8,876	58,337	159,035	124,064	137,635	154,896	186,609	516,866	652,302	932,583	22,628,764
Depreciation	39,215,033	49,669	44,077	99,145	148,463	164,023	159,696	182,047	291,795	1,080,031	712,289	1,366,705	34,917,093
Advertising	19,696,473	22,949	53,965	132,082	403,749	246,810	259,252	185,562	293,685	631,934	435,336	769,033	16,262,115
Pension, profit-sharing, stock, annuity	16,590,970	14,812	11,398	47,856	204,752	227,264	378,694	149,370	176,394	571,828	333,859	465,513	14,009,231
Employee benefit programs	24,969,993	21,723	46,020	109,680	213,577	243,253	393,307	491,191	436,539	1,475,905	707,304	1,377,923	19,453,570
Net income (less deficit)	**353,416,293**	**-5,629,688**	**-339,680**	**652,477**	**1,748,353**	**1,233,862**	**2,305,271**	**2,638,779**	**5,657,186**	**37,224,394**	**28,706,087**	**50,797,519**	**228,421,733**
Income subject to tax	**139,206,693**	**48,379**	**75,450**	**147,454**	**234,408**	**240,229**	**380,085**	**493,491**	**1,040,487**	**4,378,053**	**3,020,116**	**6,073,358**	**123,075,182**
Total income tax before credits [7]	49,867,210	10,883	12,913	28,718	43,888	60,734	120,211	163,086	364,308	1,524,934	1,033,863	2,105,787	44,397,885
Income tax	48,449,534	10,634	12,086	27,789	43,527	58,994	116,281	159,482	353,129	1,488,465	1,009,967	2,078,988	43,090,194
Alternative minimum tax	1,338,886	[1]	*2	*13	184	541	1,473	1,645	4,749	30,923	11,264	25,288	1,262,804
Foreign tax credit	6,398,671	*2	*27	*24	*12	*24	2,767	3,869	6,098	11,325	7,736	103,144	6,263,643
General business credit	1,320,992	2	*93	*14	433	889	899	2,123	794	14,581	9,915	19,745	1,271,504
Prior year minimum tax credit	294,901	*1	*35	*31	*33	*96	*73	756	539	13,827	5,364	7,811	266,335
Total income tax after credits [2]	**41,652,906**	**10,878**	**12,759**	**28,649**	**43,410**	**59,724**	**116,472**	**156,228**	**356,476**	**1,483,846**	**1,010,416**	**1,893,186**	**36,480,861**

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	**642,718**	**378,492**	**116,758**	**64,982**	**37,841**	**22,932**	**13,186**	**5,255**	**1,787**	**1,193**	**153**	**83**	**57**
Total assets	**1,480,540,279**	**973,132,878**	**28,421,888**	**27,958,835**	**26,701,756**	**32,299,383**	**34,715,371**	**25,951,401**	**26,193,189**	**60,980,451**	**27,146,295**	**54,957,534**	**162,081,299**
Cash	75,562,487	37,797,662	2,792,823	3,104,187	2,738,730	2,961,478	3,777,268	2,547,452	2,281,984	4,729,972	2,312,031	3,032,549	7,486,350
Notes and accounts receivable	69,368,590	18,241,503	1,446,997	1,559,360	1,879,565	2,519,142	1,676,090	2,198,793	4,417,147	5,040,788	2,483,919	2,835,878	25,069,408
Less: Allowance for bad debts	2,750,976	657,410	*3,899	*4,519	64,036	34,944	29,681	43,295	73,265	312,324	111,243	121,216	1,295,145
Inventories	5,127,987	65,724	*5,233	*45,289	*138,003	126,925	228,387	292,988	415,484	786,857	430,932	326,056	2,266,109
U.S. govt. obligations, total	651,834	146,481	*45,316	*27,874	*5,814	*18,522	*548	*134,767	*19,213	*145,983	-	39,978	67,337
Tax-exempt securities	1,630,573	483,867	*21,775	254,490	*35,788	*12,339	*139,582	*51,183	*40,135	*121,155	-	315,581	154,678
Other current assets	64,988,349	30,255,556	1,906,425	2,472,887	1,573,177	2,524,819	3,202,303	1,862,109	1,711,320	5,040,003	743,935	2,518,488	11,177,329
Loans to shareholders	16,114,861	10,123,525	1,114,145	1,086,383	992,016	761,322	933,637	391,636	175,244	320,834	*163,116	44,502	8,502
Mortgage and real estate loans	18,626,819	15,181,114	270,380	657,857	660,076	226,372	350,535	259,001	106,120	225,002	119,837	283,703	286,823
Other investments	353,966,242	277,224,096	3,774,990	3,887,425	3,740,587	5,098,328	5,446,504	3,955,729	4,198,353	12,780,585	4,428,911	5,583,148	23,847,585
Depreciable assets	879,078,919	539,512,873	20,721,192	18,709,582	20,847,516	23,552,269	27,318,916	20,048,538	16,269,119	38,485,136	16,297,976	38,858,451	98,457,351
Less: Accumulated depreciation	279,694,320	138,294,786	8,454,911	8,210,752	10,667,832	12,106,305	14,415,947	9,855,964	7,013,708	15,739,730	5,049,537	10,668,391	39,216,456
Depletable assets	335,000	96,385	*15,400	*3,033	*11,043	*9,364	*24,727	*51,399	122,606	*1,043	-	-	-
Less: Accumulated depletion	54,583	4,779	49	*1,231	45	*2,166	*235	*1,455	44,213	*410	-	-	-
Land	173,282,561	138,160,378	3,750,626	3,841,507	3,456,305	3,504,002	4,331,656	3,009,940	2,092,919	4,433,172	1,537,100	3,613,145	1,551,812
Intangible assets (Amortizable)	63,990,426	18,829,763	574,008	392,898	569,873	460,960	876,941	795,884	718,333	3,011,835	1,850,806	7,502,220	28,406,905
Less: Accumulated amortization	14,868,783	7,337,867	291,427	167,302	236,447	247,155	326,698	450,154	337,452	907,910	287,499	1,001,712	3,277,159
Other assets	55,184,293	33,308,793	732,862	299,867	1,021,622	2,914,113	1,180,840	702,853	1,093,849	2,818,460	2,226,011	1,795,155	7,089,870
Total liabilities	**1,480,540,279**	**973,132,878**	**28,421,888**	**27,958,835**	**26,701,756**	**32,299,383**	**34,715,371**	**25,951,401**	**26,193,189**	**60,980,451**	**27,146,295**	**54,957,534**	**162,081,299**
Accounts payable	29,537,845	9,182,054	399,010	328,202	535,112	775,630	1,179,255	849,872	2,858,484	2,304,820	876,016	1,920,310	8,329,079
Mortgages, notes, and bonds under one year	64,868,824	25,526,914	1,340,296	1,406,858	1,972,892	1,699,226	2,041,158	1,833,486	1,551,466	4,817,741	1,308,941	2,652,121	18,717,728
Other current liabilities	59,398,396	25,342,382	843,675	1,585,492	1,782,208	1,282,935	1,416,324	1,385,795	1,325,954	3,685,969	2,290,599	2,903,107	15,553,956
Loans from shareholders	67,700,042	41,353,359	5,552,103	4,483,214	2,871,436	3,436,658	1,871,845	1,832,932	906,749	1,472,620	122,074	2,328,158	1,468,894
Mortgages, notes, bonds, one year or more	552,770,905	339,013,355	10,286,021	9,757,783	10,481,925	14,845,409	15,161,652	10,404,165	10,336,502	22,371,103	13,851,307	27,680,162	68,581,522
Other liabilities	82,758,732	39,580,874	1,381,814	1,550,398	2,036,295	3,045,608	1,721,209	1,314,286	1,313,401	6,548,592	2,006,303	4,273,560	17,986,393
Net worth	623,505,536	493,133,940	8,618,969	8,846,888	7,021,888	7,213,917	11,323,930	8,330,865	7,900,633	19,779,606	6,691,055	13,200,116	31,443,728
Total receipts	**332,496,862**	**89,385,613**	**7,805,914**	**11,050,368**	**14,207,671**	**16,943,435**	**23,731,702**	**19,051,227**	**12,837,831**	**27,159,203**	**11,641,850**	**16,227,952**	**82,454,097**
Business receipts	216,073,920	952,851	6,741,750	10,282,980	13,463,144	16,122,745	20,078,471	18,262,021	11,575,635	23,687,501	10,262,969	13,282,662	71,361,190
Interest	7,053,647	3,899,612	78,002	63,864	67,502	81,945	104,301	98,279	229,344	422,779	188,214	186,825	1,632,980
Interest on govt. obligations, total	138,937	52,876	5,363	15,362	3,203	4,848	11,775	4,122	5,235	7,145	326	7,848	20,832
Rents	47,752,380	46,537,840	129,331	150,277	36,471	73,128	88,993	52,719	77,380	135,941	61,891	29,054	379,355
Royalties	4,003,005	553,496	*94,674	*66	*119,720	*9,734	*7,584	*8,652	*7,238	773,698	82,652	1,242,098	1,103,392
Net S-T capital gain less net LT loss	140,474	87,230	*1,394	*2,364	*2,679	*1,115	22,770	*1,683	2,256	12,000	2,197	3,673	1,112
Net L-T capital gain less net ST loss	25,486,432	23,370,963	341,854	191,574	85,149	113,361	122,308	117,161	194,391	171,729	210,393	325,357	242,191
Net gain, noncapital assets	6,289,051	726,284	64,013	24,511	112,381	267,197	289,334	104,197	202,983	764,749	129,021	567,622	3,036,760
Other receipts	25,123,214	12,942,839	327,863	307,062	305,691	258,561	2,997,496	393,470	512,206	1,168,523	691,503	573,118	4,644,882
Total deductions	**301,873,006**	**61,668,529**	**7,361,488**	**9,995,640**	**12,965,763**	**16,009,506**	**23,314,114**	**18,592,163**	**12,579,053**	**26,650,886**	**11,712,886**	**15,812,894**	**85,210,084**
Cost of goods [19]	31,398,871	74,871	58,940	336,266	513,381	1,501,227	1,117,488	3,332,820	1,577,257	4,911,505	2,648,525	3,485,832	11,840,759
Compensation of officers	11,589,529	662,141	770,869	1,291,111	1,675,222	1,676,045	1,662,569	1,226,422	592,431	836,749	309,971	274,247	611,751
Salaries and wages	53,599,953	2,541,645	592,579	1,388,045	2,512,163	3,242,544	7,906,892	5,891,627	3,475,478	5,860,011	2,046,567	2,301,800	15,840,603
Rent paid on business property	14,928,759	1,255,296	428,886	659,634	630,416	721,218	1,054,558	834,738	539,774	1,457,521	579,670	815,789	5,951,258
Taxes paid	14,443,560	4,594,698	546,720	790,838	768,260	915,315	1,126,794	708,965	461,061	1,180,514	345,481	417,671	2,587,244
Interest paid	25,866,430	11,623,892	501,603	530,070	645,927	728,331	929,246	660,472	719,385	1,713,319	770,888	1,594,404	5,448,892
Amortization	3,085,931	956,542	63,611	26,199	32,419	33,771	72,917	89,735	55,312	297,172	110,480	303,653	1,044,119
Depreciation	45,517,611	8,850,467	808,065	625,358	814,416	1,220,610	1,515,340	1,134,807	1,175,697	3,681,144	1,414,811	3,221,961	21,054,934
Advertising	4,072,239	193,230	164,332	182,880	352,409	188,560	491,473	325,380	217,711	297,525	119,576	145,997	1,393,167
Pension, profit-sharing, stock, annuity	1,257,859	40,864	31,528	58,677	177,485	79,200	131,624	120,936	46,556	82,272	36,958	47,631	404,129
Employee benefit programs	3,983,738	111,005	83,111	148,406	133,889	251,615	582,239	260,542	139,274	324,545	150,804	188,627	1,609,681
Net income (less deficit)	**30,578,757**	**27,669,689**	**439,063**	**1,039,366**	**1,238,705**	**929,080**	**405,888**	**457,790**	**257,220**	**522,353**	**-62,729**	**421,269**	**-2,738,936**
Income subject to tax	**8,167,819**	**2,141,597**	**565,768**	**408,218**	**373,548**	**296,307**	**334,924**	**241,518**	**301,490**	**1,115,643**	**300,763**	**1,150,487**	**937,555**
Total income tax before credits [7]	2,707,648	742,318	153,215	80,830	106,234	94,190	105,329	80,219	102,556	392,949	106,264	402,268	341,275
Income tax	2,634,959	701,810	153,329	80,089	100,100	93,548	104,710	79,039	101,239	386,400	104,827	401,939	327,928
Alternative minimum tax	33,961	16,133	*149	*27	*277	*210	*73	790	731	5,679	1,436	329	8,126
Foreign tax credit	178,185	17,108	*3,226	*7	*431	*33	*1,246	*14	*1,753	64,817	1,743	40,860	46,945
General business credit	50,366	21,653	*66	*58	*968	*315	95	445	3,499	5,530	990	7,078	9,669
Prior year minimum tax credit	44,730	*6,113	*90	*106	*33	*98	*210	*604	*1,014	*5,237	2,246	516	28,463
Total income tax after credits [2]	**2,434,367**	**697,444**	**149,832**	**80,660**	**104,802**	**93,745**	**103,777**	**79,155**	**96,290**	**317,364**	**101,284**	**353,814**	**256,198**

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	**879,564**	**249,098**	**177,946**	**178,152**	**98,744**	**69,926**	**60,191**	**23,463**	**11,538**	**8,336**	**1,376**	**485**	**309**
Total assets	**890,029,092**	**41,279,916**	**14,537,819**	**10,154,665**	**13,645,405**	**16,151,382**	**30,760,967**	**25,930,477**	**30,735,685**	**85,432,619**	**51,353,821**	**74,708,592**	**495,337,743**
Cash	123,829,963	10,156,637	3,462,174	3,542,880	4,444,725	4,970,985	9,006,696	7,449,524	7,856,835	17,801,109	8,186,414	9,271,345	37,680,639
Notes and accounts receivable	169,774,672	3,573,193	3,254,455	628,731	1,167,512	2,109,344	4,272,239	5,296,597	7,940,685	21,227,386	11,457,046	14,268,815	94,578,668
Less: Allowance for bad debts	3,251,543	30,454	*69,066	*2,760	29,671	11,465	12,942	46,818	123,190	494,119	303,218	414,875	1,712,964
Inventories	14,895,667	285,655	431,453	244,139	201,167	311,771	837,561	662,080	825,774	2,216,348	1,012,989	1,675,494	6,191,237
U.S. govt. obligations, total	661,873	*317,964	-	9,146	22	*28,022	*[1]	*25,834	*49,490	146,567	59,695	-	25,134
Tax-exempt securities	340,793	*38,066	1,399	-	*18,288	*45,582	*17,810	*20,264	*991	*142,154	*15,777	49	40,415
Other current assets	82,443,977	6,633,017	1,542,715	891,547	1,342,124	1,120,042	3,100,215	2,334,154	3,007,835	9,840,300	5,714,041	5,938,942	40,979,044
Loans to shareholders	8,683,635	661,767	376,143	692,072	1,076,031	1,049,549	1,434,647	929,981	653,431	800,886	94,335	179,959	734,833
Mortgage and real estate loans	1,097,770	*171,975	*10,815	*16,564	*80,289	*28,420	*85,272	*23,552	*10,908	62,277	80,408	3,504	523,786
Other investments	158,222,371	11,982,150	1,276,599	1,369,819	1,433,121	2,039,552	4,595,745	3,052,281	2,523,655	9,266,857	6,638,267	11,083,297	102,961,028
Depreciable assets	178,043,887	6,872,498	2,865,086	5,714,357	8,033,127	9,353,129	17,840,176	11,734,242	11,726,351	22,743,628	10,077,806	13,486,344	57,597,143
Less: Accumulated depreciation	113,115,495	3,500,669	2,036,547	3,916,007	5,775,210	7,220,492	13,681,420	8,408,401	8,160,429	14,671,594	6,045,929	8,098,178	31,600,618
Depletable assets	140,141	*4,400	297	*1,505	*2,078	-	*52,225	*1,011	*35,554	*41,732	-	1,339	-
Less: Accumulated depletion	39,208	-	179	-	-	-	*18,767	*806	*820	18,576	-	60	-
Land	4,461,389	548,454	283,634	151,529	329,438	206,428	400,285	244,173	331,892	386,175	209,100	175,348	1,194,933
Intangible assets (Amortizable)	244,102,525	2,488,283	2,729,190	604,649	1,385,060	2,170,356	3,203,929	3,469,433	3,481,577	14,170,995	14,093,630	27,320,303	168,985,120
Less: Accumulated amortization	57,056,964	593,265	398,126	261,574	542,475	924,459	1,298,067	1,703,009	916,014	3,215,834	2,908,312	4,430,305	39,865,525
Other assets	76,793,638	1,670,247	807,777	468,068	479,777	874,618	925,363	846,386	1,491,162	4,986,326	2,971,772	4,247,270	57,024,871
Total liabilities	**890,029,092**	**41,279,916**	**14,537,819**	**10,154,665**	**13,645,405**	**16,151,382**	**30,760,967**	**25,930,477**	**30,735,685**	**85,432,619**	**51,353,821**	**74,708,592**	**495,337,743**
Accounts payable	101,676,487	1,719,341	1,510,419	413,412	890,372	1,914,003	2,978,725	3,255,659	3,993,910	9,075,969	5,223,813	5,443,615	65,257,249
Mortgages, notes, and bonds under one year	47,904,444	3,355,682	496,844	922,549	1,053,300	1,225,593	2,892,621	2,817,463	2,718,296	5,776,318	2,057,174	3,585,911	21,002,693
Other current liabilities	154,183,958	4,458,444	2,368,313	1,250,898	2,026,929	2,640,591	5,548,627	5,078,043	6,901,631	17,003,034	10,995,426	12,332,202	83,579,820
Loans from shareholders	36,443,140	8,161,179	4,323,036	4,458,355	3,220,562	1,797,549	3,794,326	2,056,064	1,474,656	2,036,913	1,015,278	1,302,164	2,803,059
Mortgages, notes, bonds, one year or more	141,379,863	6,096,306	879,851	1,942,341	2,229,582	4,012,881	6,312,617	5,077,280	5,176,420	11,108,361	7,368,531	14,173,851	77,001,841
Other liabilities	109,496,621	3,397,664	1,276,741	372,128	759,681	2,097,092	1,215,769	1,436,488	2,012,522	7,777,294	4,156,666	10,315,001	74,679,574
Net worth	298,944,581	14,091,300	3,682,615	794,981	3,464,979	2,463,673	8,018,281	6,209,480	8,458,251	32,654,730	20,536,933	27,555,848	171,013,508
Total receipts	**1,082,644,861**	**11,919,433**	**11,202,475**	**29,685,782**	**35,864,058**	**51,200,860**	**96,840,220**	**83,688,266**	**80,592,200**	**161,306,239**	**90,081,582**	**75,280,806**	**354,982,939**
Business receipts	1,045,342,499	1,366,621	10,760,735	29,166,641	35,378,965	50,108,049	95,383,249	82,334,568	79,252,173	157,993,254	88,472,244	73,506,475	341,619,524
Interest	3,454,981	168,895	10,713	15,425	23,330	25,766	45,067	112,964	59,353	167,713	109,259	167,162	2,549,334
Interest on govt. obligations, total	96,663	10,201	28,832	*354	*974	*1,234	2,658	5,101	792	10,949	4,714	4,237	26,617
Rents	638,761	1,213	1	*3,847	*195	*5,133	37,965	22,050	27,384	38,112	28,421	64,274	410,166
Royalties	4,282,406	739,140	*6,784	19,087	*15,946	*75,065	54,786	232,343	*38,471	330,608	163,939	328,987	2,277,250
Net S-T capital gain less net LT loss	82,638	8,955	*270	749	*152	*1,773	*3,607	*2,890	*12,158	29,210	*1,824	291	20,760
Net L-T capital gain less net ST loss	2,919,991	350,475	*96,077	*69,378	*23,909	51,520	188,276	237,441	361,225	278,958	179,453	94,681	988,599
Net gain, noncapital assets	1,168,267	132,985	6,904	16,938	39,657	28,791	73,419	31,687	70,940	205,475	57,759	148,104	355,607
Other receipts	22,990,479	9,117,230	288,490	392,772	379,867	898,218	1,048,135	699,250	750,291	2,183,268	1,008,352	928,535	5,296,071
Total deductions	**1,033,705,536**	**15,032,344**	**10,284,625**	**25,495,627**	**32,647,025**	**47,995,657**	**91,764,626**	**80,380,150**	**77,974,772**	**155,338,754**	**87,678,509**	**72,852,346**	**336,261,099**
Cost of goods [19]	329,756,508	372,961	810,132	2,434,823	3,936,128	9,401,917	19,810,412	17,704,306	23,424,530	59,258,037	41,646,933	27,580,010	123,376,319
Compensation of officers	77,398,817	2,135,978	2,141,341	6,402,995	6,967,644	8,468,959	13,150,674	9,768,199	6,832,652	10,011,880	5,332,467	1,863,827	4,322,202
Salaries and wages	249,083,485	2,658,259	890,070	2,949,230	6,037,677	10,839,174	22,594,770	22,769,183	21,822,538	38,547,369	18,038,408	18,892,989	83,043,819
Rent paid on business property	34,908,653	589,341	651,424	1,563,986	1,813,987	2,462,606	4,633,653	3,079,053	2,936,601	5,281,246	1,902,559	1,989,306	8,004,893
Taxes paid	33,473,539	517,781	351,789	953,839	1,250,461	1,869,781	3,325,063	2,751,180	2,443,480	4,924,383	1,979,481	2,018,125	11,088,175
Interest paid	15,216,818	494,449	167,517	287,586	252,836	415,659	541,851	641,986	524,408	1,142,951	664,969	1,298,224	8,784,382
Amortization	8,821,197	392,563	47,401	105,541	108,186	146,349	272,186	218,812	265,030	881,342	706,036	877,012	4,800,740
Depreciation	16,576,219	534,665	257,562	431,614	414,332	510,400	1,115,406	768,220	1,020,172	2,206,480	1,177,640	1,786,830	6,352,899
Advertising	11,666,205	97,562	175,016	299,870	724,746	735,368	2,050,912	769,309	552,315	2,610,312	622,333	586,949	2,441,512
Pension, profit-sharing, stock, annuity	11,442,299	299,108	74,691	372,311	742,576	528,098	996,083	970,007	818,067	1,354,271	589,389	591,169	4,106,528
Employee benefit programs	23,172,616	316,041	165,264	379,085	484,702	961,866	1,630,109	1,703,739	1,674,171	3,449,030	1,554,559	1,761,414	9,092,638
Net income (less deficit)	**50,937,913**	**-3,109,352**	**889,030**	**4,189,801**	**3,216,165**	**3,203,969**	**5,074,872**	**3,306,193**	**2,624,063**	**6,017,727**	**2,483,267**	**2,564,456**	**20,477,723**
Income subject to tax	**27,878,805**	**2,442,561**	**147,909**	**278,404**	**122,879**	**229,439**	**458,224**	**460,204**	**684,522**	**2,373,270**	**1,277,855**	**2,128,384**	**17,275,153**
Total income tax before credits [7]	9,628,222	843,847	24,203	48,646	27,488	55,863	128,266	149,747	236,866	823,769	450,869	744,992	6,093,667
Income tax	9,539,759	843,208	23,419	52,563	27,240	55,491	127,358	148,692	233,285	808,063	439,243	737,972	6,043,226
Alternative minimum tax	61,978	*941	726	-	*868	338	*566	*995	990	11,772	7,552	5,932	31,297
Foreign tax credit	1,412,968	*27,310	-	*25	*9	-	*757	*9,132	4,777	44,099	32,936	59,267	1,234,656
General business credit	508,802	21,575	5	3,431	182	4,302	4,352	3,900	10,031	44,116	17,294	31,350	368,265
Prior year minimum tax credit	39,036	*938	-	-	-	-	*660	*2	62	3,014	1,217	3,523	29,619
Total income tax after credits [2]	**7,664,861**	**793,738**	**24,198**	**45,190**	**27,297**	**51,561**	**122,497**	**136,713**	**221,709**	**732,540**	**399,422**	**651,292**	**4,458,705**

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	**50,330**	**35,649**	**3,821**	**1,668**	**1,115**	**1,141**	**1,461**	**1,327**	**1,416**	**2,097**	**311**	**199**	**126**
Total assets	**15,188,801,865**	**72,151,612**	**11,921,251**	**10,741,764**	**18,967,779**	**14,488,419**	**41,485,784**	**72,861,370**	**166,083,254**	**701,594,219**	**346,916,775**	**413,546,769**	**13,318,042,869**
Cash	1,344,226,150	3,772,452	1,000,393	893,094	954,942	1,990,023	5,494,388	6,037,056	11,168,231	47,412,102	24,028,945	28,029,254	1,213,445,271
Notes and accounts receivable	5,908,012,128	2,458,410	640,359	384,236	1,334,000	1,126,496	11,987,403	32,687,108	92,977,587	397,332,978	176,532,722	198,717,931	4,991,832,897
Less: Allowance for bad debts	190,358,725	3,292	-	3,658	-	7,023	160,558	604,686	1,608,077	8,285,627	3,680,855	5,259,032	170,745,919
Inventories	377,015	*204,363	*28	-	-	13,617	1,148	133	*1,604	34,255	12,702	37,012	72,153
U.S. govt. obligations, total	907,736,556	212,528	*180,386	*78,504	*70,124	171,672	2,741,836	6,922,225	15,430,465	61,259,450	26,411,838	25,134,089	769,123,439
Tax-exempt securities	179,966,950	*62,870	*129,187	*118,548	*210,951	117,032	1,484,672	3,359,433	8,040,038	28,155,458	10,229,741	8,602,212	119,456,808
Other current assets	936,361,151	5,816,517	721,763	1,171,253	3,374,247	753,979	1,665,212	2,001,701	3,144,302	15,927,772	10,008,432	12,890,221	878,885,751
Loans to shareholders	3,312,668	1,059,118	363,495	39,481	211,219	*74,718	198,244	128,789	78,071	647,818	10,125	9,128	492,462
Mortgage and real estate loans	1,435,143,051	*80,465	*64,694	*21,777	*35,168	*150,999	418,430	1,406,196	4,036,129	35,697,963	24,865,135	31,153,636	1,337,212,458
Other investments	3,944,392,800	53,383,166	8,003,308	7,405,772	12,275,786	9,166,220	15,365,402	15,261,891	26,710,881	91,401,021	64,292,573	84,323,654	3,556,803,124
Depreciable assets	201,363,670	1,478,643	149,223	142,418	115,652	203,463	854,521	1,956,355	5,065,524	20,677,593	9,104,279	10,152,411	151,463,588
Less: Accumulated depreciation	102,778,467	280,134	15,714	50,643	77,719	80,466	442,499	1,023,866	2,373,557	9,884,953	4,427,537	4,819,629	79,301,749
Depletable assets	296,905	*6,668	*4,753	*1,381	*2,513	*23,656	*127,753	*91,568	3,881	1,499	-	33,234	-
Less: Accumulated depletion	103,632	520	-	*164	*1,850	*700	*81,863	*3,240	804	74	-	14,415	-
Land	20,769,438	506,720	43,887	*18,147	36,795	195,855	70,774	406,790	570,169	2,945,740	1,412,506	1,416,861	13,145,194
Intangible assets (Amortizable)	388,675,266	428,998	19,874	150,367	72,147	107,764	416,418	2,559,844	725,891	3,395,083	2,595,419	3,972,582	374,230,881
Less: Accumulated amortization	27,975,164	62,748	*11,552	14,729	*35,843	12,192	59,873	104,248	161,625	522,861	368,668	321,912	26,298,913
Other assets	239,384,103	3,027,388	627,167	385,978	389,648	493,306	1,404,375	1,778,321	2,274,544	15,399,004	5,889,418	19,489,533	188,225,421
Total liabilities	**15,188,801,865**	**72,151,612**	**11,921,251**	**10,741,764**	**18,967,779**	**14,488,419**	**41,485,784**	**72,861,370**	**166,083,254**	**701,594,219**	**346,916,775**	**413,546,769**	**13,318,042,869**
Accounts payable	1,356,192,237	2,087,143	500,196	709,135	304,588	677,135	4,035,421	9,656,670	25,781,186	96,474,910	33,933,810	33,580,502	1,148,451,540
Mortgages, notes, and bonds under one year	953,264,700	1,623,450	147,231	486,546	2,630,651	267,576	458,507	1,072,919	3,568,957	14,420,708	10,254,414	7,780,477	910,553,264
Other current liabilities	7,868,906,560	4,624,245	1,267,034	794,763	820,986	1,319,082	14,155,960	37,779,668	101,850,413	459,455,586	236,039,976	264,521,259	6,746,277,590
Loans from shareholders	125,096,974	4,002,103	121,709	379,029	474,569	505,847	652,760	365,090	993,977	2,635,765	949,719	536,026	113,480,381
Mortgages, notes, bonds, one year or more	1,612,661,200	5,966,638	1,005,359	5,073,469	1,779,188	1,529,351	2,887,951	2,872,602	5,138,551	32,121,644	19,498,903	20,265,014	1,514,522,531
Other liabilities	531,482,816	3,617,835	1,171,345	1,028,833	545,438	1,916,331	1,518,022	2,186,310	3,248,439	27,061,577	8,730,897	13,743,283	466,714,506
Net worth	2,741,197,377	50,230,199	7,708,378	2,269,988	12,412,359	8,273,097	17,777,164	18,928,111	25,501,731	69,424,030	37,509,056	73,120,207	2,418,043,057
Total receipts	**823,010,523**	**-3,324,909**	**196,897**	**275,247**	**403,477**	**799,044**	**2,393,915**	**4,804,700**	**10,241,241**	**44,366,776**	**21,462,678**	**30,859,642**	**710,531,815**
Business receipts	184,710,680	12,182	*2,288	*8,332	*4,789	9,875	222,218	761,981	2,091,895	8,419,155	3,238,414	4,499,170	165,440,382
Interest	423,724,792	270,185	29,751	39,306	47,914	103,977	489,980	1,236,547	3,694,966	20,376,899	11,479,931	13,427,378	372,527,959
Interest on govt. obligations, total	9,492,310	14,927	12,838	12,765	12,194	14,032	66,757	140,003	301,659	1,197,753	472,186	455,496	6,791,701
Rents	16,763,852	1,438	11,692	3,345	*9,248	19,384	18,201	28,514	29,945	167,321	177,045	108,020	16,189,700
Royalties	405,902	2,694	113	*1,918	*3,251	25,460	20,866	4,041	5,744	32,193	15,920	31,179	262,522
Net S-T capital gain less net LT loss	1,622,169	1,562	1,509	7,523	3,154	7,728	23,726	27,273	19,001	116,382	60,726	53,942	1,299,641
Net L-T capital gain less net ST loss	10,106,554	8,534	15,647	41,824	79,076	69,353	128,643	184,627	207,640	914,931	359,543	1,303,671	6,793,065
Net gain, noncapital assets	11,775,107	32,900	2,251	3,365	1,861	3,840	13,297	37,336	133,343	814,714	583,546	601,264	9,547,392
Other receipts	152,459,106	-3,681,186	104,403	113,691	207,319	483,458	1,353,615	2,309,100	3,688,774	11,772,559	4,693,324	8,900,148	122,513,900
Total deductions	**773,190,845**	**3,234,800**	**863,533**	**596,518**	**609,317**	**956,457**	**1,865,599**	**4,260,112**	**8,802,170**	**39,493,784**	**19,869,515**	**25,708,022**	**666,931,016**
Cost of goods [19]	3,285,308	233	-	*93	-	*625	842	-	2,097	46,386	21,541	6,890	3,206,603
Compensation of officers	9,627,287	101,702	4,810	12,772	38,881	28,505	159,755	335,162	697,742	2,114,251	604,743	698,960	4,830,005
Salaries and wages	131,251,341	60,934	5,197	8,580	12,595	16,109	153,457	466,667	1,265,072	6,593,645	3,466,442	3,791,078	115,411,565
Rent paid on business property	14,465,682	17,204	4,822	2,758	3,612	10,443	18,041	23,378	77,989	482,499	262,827	355,801	13,206,308
Taxes paid	15,815,202	40,532	10,933	11,447	14,189	15,728	60,208	128,399	285,362	1,179,081	540,776	745,635	12,782,912
Interest paid	131,034,929	457,813	106,656	43,854	75,085	133,419	407,713	899,792	2,153,740	9,552,662	4,632,929	4,804,945	107,766,320
Amortization	10,484,751	77,337	33,901	18,384	3,486	18,658	29,832	67,741	41,001	208,309	154,350	377,594	9,454,160
Depreciation	30,651,406	15,537	3,071	4,853	2,511	21,963	35,315	90,908	230,242	1,060,485	613,154	628,417	27,944,949
Advertising	9,331,983	2,056	-	*213	*37	809	7,505	25,183	66,986	308,757	173,559	221,345	8,525,533
Pension, profit-sharing, stock, annuity	8,554,060	3,091	*65	*2,624	*4,084	1,308	10,012	29,515	78,601	355,120	168,498	194,861	7,706,280
Employee benefit programs	13,743,303	18,031	20,978	*1,268	5,366	5,127	37,236	105,415	242,729	963,052	400,917	469,332	11,473,853
Net income (less deficit)	**57,193,112**	**-5,495,338**	**-679,174**	**-334,017**	**-210,075**	**-164,775**	**465,731**	**426,710**	**1,141,673**	**3,960,756**	**1,175,177**	**5,114,726**	**51,791,718**
Income subject to tax	**70,369,314**	**1,139,478**	**35,407**	**67,048**	**80,596**	**104,758**	**374,145**	**601,685**	**978,677**	**4,287,221**	**2,145,743**	**6,179,404**	**54,375,153**
Total income tax before credits [7]	24,883,417	395,708	7,204	17,698	27,532	37,929	132,663	209,331	343,669	1,579,412	758,650	2,173,293	19,200,328
Income tax	24,670,125	395,539	6,130	16,812	26,261	34,419	126,424	204,363	332,989	1,473,147	743,003	2,160,379	19,150,658
Alternative minimum tax	110,750	*86	[1]	111	*228	1,069	1,700	2,351	6,130	40,351	13,636	9,376	35,714
Foreign tax credit	6,066,178	354,587	*26	*4,662	*125	*223	978	15,098	5,477	120,032	68,385	423,740	5,072,846
General business credit	3,418,091	5	*46	*62	74	301	1,004	3,225	1,898	25,869	28,179	38,876	3,318,552
Prior year minimum tax credit	45,515	-	-	*271	*92	*31	*399	924	2,019	9,387	4,488	23,182	4,722
Total income tax after credits [2]	**15,174,278**	**41,069**	**7,133**	**12,702**	**27,240**	**37,374**	**130,088**	**189,862**	**333,851**	**1,416,500**	**650,879**	**1,680,458**	**10,647,122**

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	**274,160**	**58,227**	**56,016**	**57,101**	**36,453**	**24,578**	**24,331**	**8,897**	**4,279**	**3,428**	**480**	**217**	**152**
Total assets	**318,070,112**	**6,364,170**	**1,419,414**	**3,450,034**	**3,694,227**	**4,888,172**	**12,442,150**	**9,753,434**	**11,109,341**	**25,830,970**	**18,694,021**	**28,840,607**	**191,583,573**
Cash	26,808,086	549,189	299,524	661,524	611,740	1,357,124	2,715,219	2,305,921	1,602,813	3,846,085	1,770,807	2,247,796	8,840,345
Notes and accounts receivable	49,359,196	825,779	48,007	271,116	570,478	716,250	1,575,651	2,184,271	2,299,438	7,139,835	4,414,223	4,585,443	24,728,705
Less: Allowance for bad debts	1,496,211	1,768	*304	*1,314	*105,236	*371	12,021	11,583	64,172	158,728	107,083	136,777	896,853
Inventories	3,402,735	*369	*36,280	60,784	116,225	175,491	249,415	405,609	355,498	505,144	276,003	292,991	928,927
U.S. govt. obligations, total	169,752	-	-	-	-	-	*105	198	-	16,098	87,732	8,292	57,327
Tax-exempt securities	448,588	40	-	-	34,382	[1]	*2,618	*3,819	*36,031	32,200	13,469	*46,464	279,565
Other current assets	20,105,059	912,946	106,888	223,615	172,788	346,197	1,250,285	1,004,222	905,124	2,377,405	1,039,694	1,694,401	10,071,492
Loans to shareholders	3,984,712	134,776	295,543	247,957	479,219	378,402	476,081	483,920	363,628	476,182	49,564	177,112	422,329
Mortgage and real estate loans	223,552	-	-	*180,927	*1,621	*32,391	-	*17	-	*6,096	-	*2,500	-
Other investments	52,026,015	2,808,230	*93,963	585,166	381,681	279,486	909,834	595,896	1,662,736	1,908,914	4,104,110	6,255,007	32,440,994
Depreciable assets	140,997,590	1,151,125	1,122,423	3,343,281	4,416,114	5,660,878	11,878,406	9,115,216	6,697,855	11,975,508	4,848,659	9,405,393	71,382,733
Less: Accumulated depreciation	82,792,495	710,061	869,178	2,691,861	3,424,519	4,554,635	8,850,417	7,083,872	4,323,245	7,530,849	2,712,135	3,948,889	36,092,834
Depletable assets	3,087,515	-	-	*9,646	1	-	-	-	*124,389	*1,564	14,706	125,526	2,811,683
Less: Accumulated depletion	1,117,549	-	-	*5,697	1	-	-	-	-	*123	11,619	30,425	1,069,683
Land	4,935,217	140,890	*60,342	*232,402	119,993	147,010	491,920	261,293	62,860	573,729	186,152	502,811	2,155,814
Intangible assets (Amortizable)	102,807,934	224,744	86,993	392,618	479,962	611,445	1,748,879	641,831	1,244,253	4,499,357	4,723,788	7,115,836	81,038,227
Less: Accumulated amortization	20,009,366	59,505	46,979	188,462	278,664	328,057	444,046	325,243	245,568	1,110,050	722,647	1,215,388	15,044,758
Other assets	15,129,783	387,416	185,912	128,333	118,442	66,559	450,221	171,919	387,701	1,272,604	718,598	1,712,514	9,529,564
Total liabilities	**318,070,112**	**6,364,170**	**1,419,414**	**3,450,034**	**3,694,227**	**4,888,172**	**12,442,150**	**9,753,434**	**11,109,341**	**25,830,970**	**18,694,021**	**28,840,607**	**191,583,573**
Accounts payable	19,293,391	229,712	63,721	164,782	197,023	377,897	979,808	1,383,401	1,382,843	2,950,455	1,273,919	1,718,681	8,571,150
Mortgages, notes, and bonds under one year	14,893,936	597,123	115,087	339,562	185,763	308,579	1,224,405	949,970	1,311,319	2,191,593	1,353,007	2,040,409	4,277,119
Other current liabilities	39,441,508	370,302	102,580	198,096	505,940	547,772	1,972,432	1,091,241	1,579,770	5,161,579	2,774,005	3,768,267	21,369,524
Loans from shareholders	11,693,296	1,132,001	446,023	777,792	736,005	533,441	1,501,152	1,378,025	523,236	633,125	211,471	252,111	3,568,915
Mortgages, notes, bonds, one year or more	98,119,086	1,252,451	301,686	849,994	972,619	1,395,293	3,366,602	1,885,769	2,281,150	6,304,062	3,538,113	8,222,138	67,749,210
Other liabilities	31,523,032	379,255	*-14,331	134,508	84,020	125,939	906,881	-1,126,479	703,089	1,700,031	1,373,301	2,102,783	25,154,035
Net worth	103,105,863	2,403,326	404,647	985,301	1,012,859	1,599,251	2,490,869	4,191,508	3,327,935	6,890,124	8,170,205	10,736,217	60,893,621
Total receipts	**476,882,796**	**1,411,183**	**3,467,425**	**9,409,678**	**13,236,945**	**17,852,029**	**38,308,693**	**32,297,130**	**28,449,500**	**74,367,781**	**31,256,832**	**33,935,130**	**192,890,471**
Business receipts	464,231,923	453,381	3,421,975	9,285,175	13,055,618	17,636,236	37,509,393	31,890,825	28,075,789	73,261,986	30,483,185	32,710,118	186,448,243
Interest	1,201,684	7,457	*2,782	2,336	4,657	4,626	17,524	12,606	7,254	48,216	84,697	61,438	948,093
Interest on govt. obligations, total	42,110	*4,638	-	*18	*661	*1	*2,042	*1,202	*11,820	4,960	2,493	6,527	7,746
Rents	213,067	*305	-	*110	*680	*2,323	*7,893	5,651	*3,806	11,087	7,563	17,553	156,095
Royalties	712,299	1	-	-	330	-	*62,372	*6,529	-	*952	1,391	43,996	596,730
Net S-T capital gain less net LT loss	35,094	*480	*11,153	-	-	*4,686	*736	*827	*1,205	*584	*2,707	*6,790	5,926
Net L-T capital gain less net ST loss	935,434	*26,325	*250	-	*3,006	*11,032	*2,981	*21,164	*3,246	86,210	62,983	133,004	585,234
Net gain, noncapital assets	672,849	3,355	*9,907	*4,020	*65,133	*120,105	64,547	42,292	57,735	57,810	33,660	21,332	192,952
Other receipts	7,945,494	914,800	21,358	93,678	106,624	72,879	558,310	308,345	288,307	860,923	552,375	915,297	3,252,597
Total deductions	**458,335,419**	**1,635,095**	**3,162,386**	**8,415,614**	**12,353,382**	**17,195,746**	**36,616,069**	**30,910,013**	**27,279,511**	**72,132,493**	**30,626,092**	**33,456,909**	**184,552,109**
Cost of goods [19]	196,201,480	51,865	542,120	2,146,156	3,652,626	5,185,675	13,545,588	13,808,675	13,594,724	34,394,825	17,767,450	14,905,277	76,606,501
Compensation of officers	12,931,244	82,501	411,081	1,100,768	1,474,662	1,618,564	2,248,833	1,486,227	858,916	1,764,743	516,468	461,975	906,506
Salaries and wages	100,366,045	136,389	339,385	1,168,431	2,677,448	3,945,384	9,063,366	6,626,809	3,783,076	18,531,871	4,201,900	6,847,815	43,044,171
Rent paid on business property	10,599,491	45,816	149,947	393,986	433,143	627,415	1,325,903	802,206	938,223	1,310,534	655,424	584,380	3,332,513
Taxes paid	17,958,779	55,660	100,772	328,455	467,037	676,123	1,489,777	1,009,095	840,610	2,228,609	1,382,667	1,201,491	8,178,484
Interest paid	8,224,991	58,943	56,921	81,829	99,537	159,290	284,825	197,308	171,336	550,043	317,932	722,175	5,524,852
Amortization	4,222,780	9,566	7,024	25,129	27,215	25,587	80,099	27,623	63,408	229,454	205,369	453,438	3,068,868
Depreciation	10,006,719	64,128	97,870	235,705	202,292	369,184	649,998	588,158	518,132	934,787	527,261	799,110	5,020,093
Advertising	4,788,533	19,388	49,890	105,754	211,609	286,396	633,288	217,418	202,170	547,017	233,908	740,603	1,541,090
Pension, profit-sharing, stock, annuity	1,954,757	3,100	*876	53,383	29,039	145,816	124,481	133,738	164,943	236,535	109,136	124,369	829,340
Employee benefit programs	9,659,245	10,327	28,770	80,001	135,256	207,547	583,682	413,007	385,104	1,383,676	1,011,447	816,906	4,603,521
Net income (less deficit)	**19,363,718**	**-214,140**	**305,039**	**994,047**	**882,902**	**656,282**	**1,721,025**	**1,385,915**	**1,158,169**	**2,240,474**	**635,203**	**481,926**	**9,116,876**
Income subject to tax	**9,954,538**	**106,920**	**43,800**	**85,130**	**65,314**	**114,154**	**314,028**	**158,172**	**113,444**	**354,605**	**426,360**	**484,214**	**7,688,397**
Total income tax before credits [7]	3,399,094	31,243	5,790	16,067	14,160	24,565	90,894	46,622	34,361	120,225	147,630	168,084	2,699,453
Income tax	3,386,311	31,819	5,790	16,531	14,160	24,376	90,865	46,524	34,249	119,148	146,899	167,100	2,688,852
Alternative minimum tax	13,707	198	-	107	-	-	13	*99	*112	1,166	*731	*982	10,298
Foreign tax credit	565,745	*4,711	-	-	-	*304	30,598	*12	233	3,343	8,886	*1,100	516,558
General business credit	126,308	53	2	*402	5	*194	1,279	695	667	3,487	1,723	7,238	110,563
Prior year minimum tax credit	4,207	-	-	-	-	-	-	-	*772	*704	*435	765	1,531
Total income tax after credits [2]	**2,702,834**	**26,478**	**5,787**	**15,665**	**14,155**	**24,067**	**59,017**	**45,916**	**32,689**	**112,692**	**136,585**	**158,981**	**2,070,802**

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	**59,620**	**19,766**	**15,170**	**11,404**	**5,159**	**3,317**	**2,711**	**1,022**	**650**	**300**	**50**	**41**	**29**
Total assets	**57,099,079**	**948,271**	**270,464**	**532,314**	**610,165**	**933,955**	**1,330,341**	**2,352,904**	**2,383,215**	**5,539,160**	**2,614,409**	**5,608,214**	**33,975,667**
Cash	8,940,934	124,260	60,824	215,720	152,724	251,356	301,025	485,424	520,147	1,084,315	406,368	850,614	4,488,157
Notes and accounts receivable	7,274,027	*47,588	*11,964	*18,013	*21,311	*259,403	224,397	688,382	359,418	1,224,346	350,890	847,280	3,221,036
Less: Allowance for bad debts	1,205,810	-	133	256	-	*34,560	*17,365	*18,641	20,584	93,978	79,379	76,705	864,210
Inventories	548,422	*12,408	*7,048	*1,478	*15,515	*18,320	*16,994	71,749	*22,645	82,113	78,422	99,904	121,828
U.S. govt. obligations, total	*8,354	-	-	-	-	-	-	*3,309	-	5,010	-	-	35
Tax-exempt securities	112,448	-	-	-	-	-	-	-	-	-	-	-	112,448
Other current assets	5,043,678	*183,694	*31,690	*30,294	*6,929	*92,892	102,557	233,576	90,542	348,508	154,761	171,661	3,596,575
Loans to shareholders	379,247	*25,247	*30,734	*31,693	*50,385	*41,472	*84,878	*44,128	*3,660	34,341	*9,766	20,118	2,825
Mortgage and real estate loans	*56,374	-	-	-	*10,724	*7,130	-	*16,438	-	244	17,690	4,147	-
Other investments	8,015,989	*413,791	*839	*152,252	-	*55,626	*51,471	*73,804	177,175	407,779	196,437	432,458	6,054,357
Depreciable assets	19,567,972	112,176	358,833	181,474	563,323	455,574	769,735	1,162,814	1,392,005	1,670,765	811,524	2,070,064	10,019,685
Less: Accumulated depreciation	10,274,974	71,588	275,768	137,400	374,547	271,619	447,315	591,793	821,347	733,235	406,790	976,330	5,167,240
Depletable assets	*4,644	-	-	-	-	*4,644	-	-	-	-	-	-	-
Less: Accumulated depletion	*4,389	-	-	-	-	*4,389	-	-	-	-	-	-	-
Land	626,557	-	53	*2,251	*89,408	*34,569	*29,983	*18,700	*9,136	66,216	44,702	75,783	255,757
Intangible assets (Amortizable)	16,118,461	124,756	*37,145	*38,390	*110,553	*48,639	208,957	192,989	609,823	1,650,037	1,005,266	1,777,374	10,314,533
Less: Accumulated amortization	2,073,869	*56,743	*2,701	*9,252	*38,089	*24,233	59,620	76,471	39,816	260,272	184,968	219,687	1,102,017
Other assets	3,961,014	*32,682	*9,935	*7,659	*1,929	*-868	64,644	48,497	80,411	52,973	209,720	531,533	2,921,899
Total liabilities	**57,099,079**	**948,271**	**270,464**	**532,314**	**610,165**	**933,955**	**1,330,341**	**2,352,904**	**2,383,215**	**5,539,160**	**2,614,409**	**5,608,214**	**33,975,667**
Accounts payable	3,271,795	*16,922	*10,770	*4,860	*25,546	82,128	71,066	268,732	103,802	287,315	144,459	297,101	1,959,092
Mortgages, notes, and bonds under one year	3,186,427	*6,716	*10,454	*13,820	*4,928	*70,100	33,040	143,278	117,372	246,716	93,299	336,467	2,110,237
Other current liabilities	8,981,932	101,219	25,016	82,806	110,161	445,501	381,805	518,254	583,559	1,496,149	463,249	809,851	3,964,363
Loans from shareholders	1,486,950	198,324	274,812	*25,113	282,915	*85,325	*143,662	*195,951	*234,033	*21,012	*860	23,443	1,500
Mortgages, notes, bonds, one year or more	10,696,511	-	*21,627	*99,024	145,121	*168,296	379,477	383,979	449,366	869,165	1,141,245	959,551	6,079,660
Other liabilities	6,147,943	*295,062	*30,380	*45,007	*137,043	*28,261	*21,997	*11,360	247,346	539,581	206,543	898,116	3,687,248
Net worth	23,327,521	330,028	-102,595	261,684	-95,548	54,344	299,294	831,350	647,738	2,079,222	564,752	2,283,685	16,173,567
Total receipts	**64,926,397**	**322,361**	**917,677**	**1,838,730**	**1,741,063**	**2,659,004**	**3,784,005**	**3,854,117**	**4,439,146**	**6,533,834**	**3,680,989**	**6,254,715**	**28,900,756**
Business receipts	63,705,946	135,671	864,936	1,779,275	1,738,311	2,659,526	3,752,883	3,811,236	4,355,687	6,445,648	3,589,392	6,056,104	28,517,278
Interest	115,433	*279	*433	*918	*135	*178	3,432	*1,553	2,430	6,819	8,048	9,558	81,651
Interest on govt. obligations, total	7,581	*57	-	-	-	-	-	-	-	*817	417	144	6,146
Rents	35,082	*150	12	-	-	*18	*446	*1,803	*55	*2,972	*1,261	9,974	18,392
Royalties	124,368	-	-	-	-	-	-	-	*26,827	*12,470	*1,767	34,078	49,225
Net S-T capital gain less net LT loss	*181	-	-	-	-	-	*1	-	-	-	85	-	96
Net L-T capital gain less net ST loss	22,533	*22,288	-	-	-	-	-	-	-	*33	1	186	24
Net gain, noncapital assets	110,735	*5,983	-	-	*224	14	*4,178	*22	*97	*1,601	*426	98,161	30
Other receipts	751,138	*157,934	*52,296	*58,538	*2,393	-731	21,466	38,753	54,050	55,527	76,566	39,889	194,459
Total deductions	**58,326,843**	**427,673**	**847,901**	**1,660,747**	**1,650,649**	**2,682,090**	**3,612,490**	**3,666,706**	**4,186,774**	**5,952,644**	**3,382,961**	**5,708,369**	**24,547,839**
Cost of goods [19]	7,366,450	*8,323	86,579	144,302	192,058	315,509	523,775	591,991	807,795	768,279	825,348	971,316	2,131,175
Compensation of officers	2,191,993	*24,670	124,903	175,813	151,515	183,669	381,016	219,129	261,211	291,874	49,755	144,086	184,351
Salaries and wages	19,017,181	33,275	37,025	262,778	361,099	653,866	1,263,864	1,035,733	1,521,850	2,143,775	983,471	1,770,467	8,949,978
Rent paid on business property	3,745,679	24,240	109,803	234,613	254,265	227,885	356,013	150,732	295,096	372,690	161,335	332,878	1,226,128
Taxes paid	2,157,207	10,689	22,378	50,367	66,340	107,478	186,638	134,338	166,420	258,136	112,974	215,952	825,496
Interest paid	914,118	*398	10,478	15,161	14,586	34,123	35,546	27,100	29,187	73,157	89,071	104,243	481,067
Amortization	622,339	*1,261	*58,474	*7,487	*8,170	*3,450	10,551	8,466	22,866	54,200	81,579	75,273	290,562
Depreciation	2,008,396	14,141	22,361	24,748	29,686	38,576	36,178	82,410	63,875	173,415	101,883	208,058	1,213,066
Advertising	3,750,886	7,720	27,781	55,970	76,856	39,634	56,020	51,127	86,729	279,895	198,410	283,654	2,587,090
Pension, profit-sharing, stock, annuity	246,391	*980	*1,155	*8,342	*394	*33,990	*3,273	19,938	25,930	20,267	10,110	22,615	99,397
Employee benefit programs	1,542,634	*10,854	*10,361	*8,016	*18,324	*38,604	92,781	56,191	84,986	135,569	86,276	135,739	864,933
Net income (less deficit)	**6,618,785**	**-105,369**	**69,776**	**177,983**	**90,414**	**-23,086**	**171,515**	**187,411**	**252,372**	**585,844**	**299,008**	**550,655**	**4,362,262**
Income subject to tax	**4,929,842**	***12,856**	***3,210**	***16,937**	***11,539**	**43,254**	***25,381**	***47,816**	***12,414**	**131,172**	**87,706**	**339,527**	**4,198,031**
Total income tax before credits [7]	1,708,460	*2,644	*488	*2,340	*2,004	9,902	*7,774	*15,339	*3,790	44,805	31,936	118,154	1,469,286
Income tax	1,706,480	*2,644	*482	*2,651	*2,004	9,902	*7,774	*15,339	*3,790	44,531	29,933	118,146	1,469,286
Alternative minimum tax	*612	-	6	-	-	-	-	-	-	*275	*323	8	-
Foreign tax credit	24,086	-	-	-	-	-	-	-	-	*4,899	*1,558	5,054	12,575
General business credit	4,420	-	[1]	-	[1]	2	25	*206	*267	*702	16	535	2,667
Prior year minimum tax credit	*896	-	-	-	-	-	*1	*106	-	*183	1	83	523
Total income tax after credits [2]	**1,679,051**	***2,644**	***487**	***2,340**	***2,003**	***9,900**	***7,747**	***15,027**	***3,523**	**39,021**	**30,356**	**112,482**	**1,453,520**

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	**433,398**	**56,126**	**57,878**	**69,436**	**76,378**	**81,254**	**58,848**	**19,228**	**6,768**	**6,700**	**416**	**224**	**143**
Total assets	**346,840,518**	**5,386,483**	**1,804,408**	**3,839,080**	**7,779,346**	**15,438,047**	**16,781,752**	**13,572,064**	**8,534,229**	**27,571,451**	**13,508,104**	**25,177,243**	**207,448,311**
Cash	35,556,589	1,004,012	511,662	951,882	2,288,176	3,826,866	5,071,417	3,181,134	1,576,682	3,793,572	1,320,459	2,345,453	9,685,273
Notes and accounts receivable	52,783,336	254,473	*32,252	206,246	234,501	442,103	1,646,815	1,519,337	1,683,133	6,420,999	2,874,240	6,010,618	31,458,618
Less: Allowance for bad debts	15,175,529	*4,690	*3,593	3,119	*2,735	*1,638	123,723	211,354	230,671	1,277,943	684,983	2,280,744	10,350,336
Inventories	2,155,596	*37,419	*4,624	29,759	*25,125	135,020	116,038	128,515	127,944	160,580	146,808	248,884	994,881
U.S. govt. obligations, total	143,542	-	-	-	*29,530	*1,860	*[1]	-	*3,061	*50,366	2,604	16,889	39,231
Tax-exempt securities	681,313	*6,837	-	-	*209	*8,031	*7	135	-	*6,285	355	28	659,424
Other current assets	17,964,790	407,617	66,039	85,889	420,835	692,439	913,251	1,115,667	796,285	2,016,228	834,196	1,632,476	8,983,868
Loans to shareholders	17,844,216	254,325	184,339	441,976	797,171	1,948,672	1,055,078	434,766	269,913	548,132	19,288	27,649	11,862,905
Mortgage and real estate loans	122,648	9,382	*42,339	-	-	*24,709	*31,338	65	*6,544	*7,205	1,066	-	-
Other investments	51,443,975	2,295,144	*151,912	401,020	507,729	975,524	523,623	2,151,392	917,844	3,012,745	1,720,776	3,443,157	35,343,110
Depreciable assets	186,104,307	1,644,089	1,374,347	3,475,284	8,263,378	17,598,262	20,036,534	11,749,227	8,429,999	17,039,165	7,709,116	10,051,268	78,733,639
Less: Accumulated depreciation	105,110,500	1,045,619	853,558	2,286,536	5,706,048	12,694,283	15,317,284	8,119,073	5,802,153	11,159,148	3,493,016	4,164,301	34,469,481
Depletable assets	*16,180	-	-	-	*540	*6,096	-	-	*9,544	-	-	-	-
Less: Accumulated depletion	*3,657	-	-	-	*540	*2,515	-	-	*603	-	-	-	-
Land	6,789,726	*38,977	*8,080	*60,245	249,440	447,581	381,330	62,680	142,021	224,684	314,332	488,485	4,371,872
Intangible assets (Amortizable)	92,152,220	277,478	364,740	445,203	1,059,510	2,730,639	3,568,631	1,502,804	487,283	6,167,754	2,812,073	7,057,707	65,678,398
Less: Accumulated amortization	13,108,099	48,139	150,365	265,907	547,574	1,177,356	1,511,188	450,869	168,149	584,799	482,386	608,568	7,112,801
Other assets	16,479,866	255,178	71,589	297,139	160,099	476,036	389,881	507,639	285,552	1,145,625	413,177	908,241	11,569,710
Total liabilities	**346,840,518**	**5,386,483**	**1,804,408**	**3,839,080**	**7,779,346**	**15,438,047**	**16,781,752**	**13,572,064**	**8,534,229**	**27,571,451**	**13,508,104**	**25,177,243**	**207,448,311**
Accounts payable	16,972,782	81,808	35,683	141,925	259,184	376,710	905,076	944,599	788,536	2,332,699	939,872	1,322,838	8,843,851
Mortgages, notes, and bonds under one year	16,394,882	256,322	156,065	331,939	892,947	881,256	1,158,685	1,638,319	904,202	2,823,433	1,086,940	1,248,384	5,016,390
Other current liabilities	39,096,748	748,490	166,650	617,185	790,877	1,701,850	2,542,772	2,075,934	1,508,007	4,850,015	2,429,900	3,192,498	18,472,571
Loans from shareholders	23,784,029	980,147	606,775	1,312,791	1,482,208	2,471,687	1,523,318	1,154,221	168,511	998,937	257,638	619,541	12,208,255
Mortgages, notes, bonds, one year or more	147,534,298	788,804	758,265	1,182,042	2,151,355	6,159,471	5,697,996	4,574,394	2,518,915	8,881,197	4,637,559	8,848,228	101,336,072
Other liabilities	36,026,799	497,208	80,651	149,510	363,216	199,662	715,581	772,072	897,394	1,608,670	1,015,262	2,489,366	27,238,209
Net worth	67,030,980	2,033,705	320	103,688	1,839,559	3,647,411	4,238,323	2,412,525	1,748,664	6,076,501	3,140,933	7,456,388	34,332,962
Total receipts	**691,057,086**	**7,188,563**	**4,695,907**	**12,938,885**	**28,148,428**	**57,944,706**	**91,454,019**	**66,872,171**	**46,748,537**	**121,366,447**	**31,618,103**	**34,029,069**	**188,052,250**
Business receipts	660,337,203	317,952	3,409,768	12,188,593	27,987,698	57,332,563	90,471,816	66,260,883	46,425,371	119,307,788	29,311,113	33,107,967	174,215,692
Interest	1,736,543	20,574	2,841	2,084	1,071	24,383	9,333	19,568	13,191	70,045	25,589	61,146	1,486,719
Interest on govt. obligations, total	44,914	1,229	*[1]	*271	*1,527	-	*482	*279	1	599	353	1,484	38,687
Rents	789,124	*5,113	*320	*5,250	*10,708	*36,881	38,978	23,667	23,280	28,250	82,686	31,452	502,536
Royalties	98,695	-	-	*91	-	-	-	47,987	-	*19,610	9,463	47	21,498
Net S-T capital gain less net LT loss	11,630	2,593	-	-	-	[1]	-	*31	*[1]	*142	205	1,896	6,762
Net L-T capital gain less net ST loss	1,625,848	21,587	*44,750	*21,843	*54,366	*24,772	*59,551	*1,481	*10,187	176,556	31,176	59,583	1,119,995
Net gain, noncapital assets	642,993	*14,574	*1,844	*26,287	*14,765	*27,751	101,844	*16,914	38,850	196,248	60,564	34,461	108,893
Other receipts	25,693,652	6,804,939	1,236,135	693,745	78,291	497,349	770,858	500,586	236,720	1,566,602	2,094,937	729,380	10,484,110
Total deductions	**653,922,504**	**6,517,376**	**4,055,345**	**11,649,712**	**25,059,061**	**51,899,457**	**83,999,872**	**61,968,252**	**44,447,904**	**118,949,182**	**31,365,420**	**33,532,718**	**180,478,206**
Cost of goods [19]	57,226,479	26,564	79,574	488,592	976,313	3,669,388	6,264,936	5,261,130	3,771,494	7,254,980	3,105,927	6,658,403	19,669,176
Compensation of officers	73,744,255	2,411,205	977,345	2,579,380	5,985,223	10,752,507	16,310,272	9,499,090	6,400,524	15,125,136	2,329,419	371,953	1,002,201
Salaries and wages	212,965,637	562,215	428,328	2,060,548	5,412,795	12,900,657	23,885,979	21,596,471	13,931,265	44,984,379	12,349,404	11,389,819	63,463,776
Rent paid on business property	31,607,892	158,211	433,829	1,285,288	2,227,797	4,130,104	6,048,180	3,137,106	1,701,311	4,255,100	1,313,804	1,018,668	5,898,493
Taxes paid	25,075,819	199,368	139,086	499,319	1,142,529	2,288,197	3,351,858	2,349,299	1,514,674	3,903,433	1,133,911	1,290,092	7,264,053
Interest paid	12,158,947	105,275	67,980	152,494	294,368	536,417	504,006	404,978	177,810	639,372	265,969	690,264	8,320,015
Amortization	3,195,256	21,287	34,358	30,457	66,161	178,210	208,689	127,226	29,160	237,231	129,237	259,558	1,873,680
Depreciation	12,476,612	137,534	139,358	235,473	474,965	886,958	1,137,668	608,094	490,075	1,403,193	506,687	793,341	5,663,266
Advertising	4,226,658	16,634	87,677	179,649	212,936	633,809	921,932	542,008	278,262	398,135	174,555	182,414	598,646
Pension, profit-sharing, stock, annuity	11,968,267	222,762	50,533	199,960	390,589	1,012,094	1,644,914	975,584	908,604	3,687,340	628,292	408,363	1,839,231
Employee benefit programs	18,819,623	92,296	28,057	156,703	235,997	728,802	1,472,343	1,098,195	978,809	3,041,313	920,989	1,716,424	8,349,695
Net income (less deficit)	**37,095,537**	**669,958**	**640,561**	**1,288,903**	**3,087,840**	**6,045,249**	**7,453,666**	**4,903,640**	**2,300,632**	**2,416,665**	**252,945**	**495,643**	**7,539,835**
Income subject to tax	**9,363,719**	**146,416**	**31,391**	**54,401**	**102,759**	**161,615**	**187,345**	**239,877**	**128,125**	**448,581**	**200,748**	**538,331**	**7,124,129**
Total income tax before credits [7]	3,227,765	48,190	4,575	15,159	26,614	45,973	54,780	80,720	41,502	154,288	70,129	187,633	2,498,202
Income tax	3,218,129	48,146	6,232	15,142	26,614	45,960	54,734	80,419	41,390	152,115	68,699	186,324	2,492,356
Alternative minimum tax	10,493	*29	-	17	-	*13	*47	*301	*112	1,763	1,430	934	5,847
Foreign tax credit	13,626	-	-	-	-	-	-	-	-	-	-	*887	12,740
General business credit	85,643	*513	10	*1,187	*409	3,860	1,591	890	1,111	3,360	*2,525	5,376	64,812
Prior year minimum tax credit	14,885	192	-	-	-	-	-	*114	124	*1,369	1,231	*1,448	10,407
Total income tax after credits [2]	**3,113,591**	**47,486**	**4,565**	**13,972**	**26,205**	**42,113**	**53,189**	**79,716**	**40,267**	**149,559**	**66,373**	**179,903**	**2,410,243**

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	**121,488**	**41,281**	**27,324**	**17,681**	**13,772**	**10,273**	**6,464**	**2,524**	**1,636**	**393**	**54**	**47**	**39**
Total assets	**105,047,139**	**7,468,866**	**1,499,821**	**1,745,895**	**2,947,392**	**3,359,176**	**5,963,447**	**5,419,529**	**6,857,000**	**10,575,540**	**3,729,925**	**11,894,677**	**43,585,872**
Cash	11,132,408	1,232,271	149,631	343,710	654,047	723,012	899,586	786,284	825,254	1,287,634	399,573	1,098,611	2,732,794
Notes and accounts receivable	5,299,518	226,749	*58,971	34,113	80,523	112,646	254,217	368,855	441,581	779,982	251,787	777,733	1,912,361
Less: Allowance for bad debts	299,562	*1,217	-	-	*1,248	*4,171	2,577	14,691	22,932	42,337	14,684	90,642	105,063
Inventories	1,750,084	*10,326	28,209	20,500	102,453	297,043	199,793	171,690	142,877	353,261	38,723	120,599	264,610
U.S. govt. obligations, total	*72,475	-	-	-	-	-	-	*1,714	*9,961	15,303	41,499	3,998	-
Tax-exempt securities	*185,569	*62,576	-	-	-	*57,384	-	*34,787	1,565	2,814	-	4,037	22,406
Other current assets	7,263,774	765,581	233,521	106,674	118,313	172,347	333,311	320,880	296,634	415,283	183,487	646,371	3,671,372
Loans to shareholders	1,804,758	682,136	*28,759	*138,283	121,961	*118,876	*244,535	162,926	146,694	47,900	729	29	111,931
Mortgage and real estate loans	430,320	*325,799	-	-	-	-	*42,424	*29,942	-	*1,809	-	17,668	12,678
Other investments	11,929,293	1,845,227	*238,761	*53,343	*133,147	191,802	590,060	429,456	489,349	1,219,439	478,632	962,132	5,297,944
Depreciable assets	76,920,656	2,008,816	1,498,444	1,738,385	2,999,389	5,159,371	6,281,963	5,531,966	7,695,901	8,455,572	3,044,080	7,314,223	25,192,545
Less: Accumulated depreciation	38,975,716	735,435	1,089,405	1,127,605	1,875,386	3,814,699	3,876,389	3,191,979	4,860,340	4,488,144	1,493,974	2,858,184	9,564,176
Depletable assets	*5,629	-	-	-	-	-	*66	-	72	5,487	-	-	4
Less: Accumulated depletion	*1,542	-	-	-	-	-	*66	-	-	1,475	-	-	-
Land	7,803,257	457,828	252,707	*159,469	497,311	224,540	619,705	540,783	1,081,414	802,616	260,139	605,372	2,301,373
Intangible assets (Amortizable)	16,685,793	1,035,437	104,225	185,622	74,352	171,384	338,881	277,672	257,768	1,446,112	506,160	2,965,757	9,322,423
Less: Accumulated amortization	2,995,048	490,369	*44,151	47,256	43,734	89,479	119,948	114,798	51,212	304,906	160,370	530,774	998,050
Other assets	6,035,474	43,142	40,151	*140,656	86,264	39,120	157,887	84,041	402,415	579,189	194,143	857,746	3,410,720
Total liabilities	**105,047,139**	**7,468,866**	**1,499,821**	**1,745,895**	**2,947,392**	**3,359,176**	**5,963,447**	**5,419,529**	**6,857,000**	**10,575,540**	**3,729,925**	**11,894,677**	**43,585,872**
Accounts payable	4,293,370	42,467	74,611	*17,090	70,730	152,882	347,886	279,986	477,573	521,315	195,535	452,161	1,661,135
Mortgages, notes, and bonds under one year	6,476,703	177,716	*7,847	*85,689	139,551	473,547	238,010	194,320	721,602	530,323	220,208	535,176	3,152,714
Other current liabilities	12,274,479	335,178	202,125	110,557	287,450	267,475	697,393	621,598	856,098	1,302,369	507,452	1,636,545	5,450,239
Loans from shareholders	8,136,394	2,234,880	415,293	169,670	708,664	1,053,082	1,316,620	742,069	496,001	353,820	*62,015	50,923	533,357
Mortgages, notes, bonds, one year or more	37,863,240	1,901,209	502,752	734,936	1,312,535	946,933	1,940,860	1,512,564	1,843,591	3,180,027	1,137,644	4,700,865	18,149,322
Other liabilities	12,342,316	1,435,977	*112	*28,934	*70,281	66,933	438,862	347,818	624,895	1,034,970	752,858	3,023,049	4,517,629
Net worth	23,660,637	1,341,439	297,081	599,019	358,182	398,326	983,816	1,721,173	1,837,240	3,652,716	854,212	1,495,958	10,121,476
Total receipts	**97,645,955**	**1,215,923**	**1,785,957**	**2,894,663**	**5,206,797**	**7,334,751**	**10,032,487**	**9,285,089**	**10,857,355**	**9,560,533**	**4,256,079**	**8,740,569**	**26,475,752**
Business receipts	90,631,313	239,058	1,526,008	2,840,344	5,000,776	7,131,654	9,490,970	9,151,146	10,672,005	8,529,373	3,813,576	7,318,709	24,917,694
Interest	559,699	16,007	3,364	*80	5,308	4,208	4,789	4,428	4,607	23,820	1,521	27,314	464,252
Interest on govt. obligations, total	15,076	3,993	-	*502	*106	*2,817	*1,146	*2,436	*437	749	631	159	2,101
Rents	239,695	*5,207	*316	6	*1,851	*2,851	*2,926	5,925	6,698	38,518	*2,553	43,515	129,328
Royalties	251,129	*55	-	-	*165	-	*1,550	-	-	*12,682	18,393	33,558	184,726
Net S-T capital gain less net LT loss	24,488	*23,787	-	-	-	-	-	-	*155	*16	205	1	324
Net L-T capital gain less net ST loss	245,773	*22,126	-	*1,748	-	*32,273	*7,060	-	*25,220	37,031	*27,229	80,224	12,862
Net gain, noncapital assets	193,493	83,844	*1,943	*685	*12,357	*12,051	*18,195	6,430	25,036	7,616	13,201	5,464	6,670
Other receipts	5,363,359	816,656	252,124	51,295	186,234	148,567	505,824	114,725	123,133	897,440	367,514	1,229,180	670,666
Total deductions	**95,792,386**	**1,810,617**	**1,741,074**	**2,621,030**	**4,992,012**	**7,197,635**	**9,566,520**	**8,946,367**	**10,617,863**	**8,568,372**	**4,082,254**	**8,368,656**	**27,279,985**
Cost of goods [19]	19,150,902	22,836	176,606	417,763	582,393	1,142,607	1,805,006	1,912,714	2,968,808	1,932,179	848,953	1,474,546	5,866,492
Compensation of officers	5,732,613	64,151	173,012	378,574	890,134	975,502	746,914	976,950	585,103	391,607	138,144	143,730	268,791
Salaries and wages	17,756,026	96,146	105,683	210,480	639,248	1,046,542	1,982,093	1,802,607	1,805,646	1,909,338	1,117,041	2,299,637	4,741,565
Rent paid on business property	6,011,115	83,212	224,484	187,388	564,453	669,438	728,398	593,896	585,389	372,930	149,016	420,967	1,431,544
Taxes paid	5,562,789	79,012	51,120	81,344	207,622	278,130	387,216	338,793	356,594	449,252	160,510	379,426	2,793,770
Interest paid	3,166,255	122,557	29,021	35,376	89,483	64,319	125,466	74,168	148,506	185,499	102,079	355,832	1,833,949
Amortization	1,078,412	19,400	14,841	*14,391	3,956	21,969	46,522	19,347	19,535	78,316	60,701	173,749	605,686
Depreciation	5,317,329	164,621	79,611	115,052	168,368	330,863	326,306	304,205	428,181	558,017	163,259	461,531	2,217,315
Advertising	2,203,001	11,829	56,732	38,188	41,019	108,615	214,728	195,168	184,273	185,313	111,432	163,832	891,869
Pension, profit-sharing, stock, annuity	676,447	*785	*4,140	*19,107	152,040	57,670	84,442	56,546	53,583	51,143	22,780	91,319	82,892
Employee benefit programs	1,224,081	15,134	13,956	23,169	66,091	65,053	70,774	102,873	89,442	144,148	56,900	200,272	376,269
Net income (less deficit)	**1,921,498**	**-598,687**	**44,882**	**273,130**	**214,678**	**134,299**	**464,821**	**336,286**	**239,055**	**991,994**	**178,278**	**371,755**	**-728,995**
Income subject to tax	**1,070,354**	**119,832**	**26,321**	***7,479**	***29,253**	**34,249**	**10,300**	**34,223**	**51,416**	**160,332**	**47,668**	**81,856**	**467,426**
Total income tax before credits [7]	362,210	40,274	3,714	*1,421	*7,047	8,368	1,818	10,308	16,572	55,521	16,798	36,909	163,461
Income tax	352,191	39,869	3,714	*1,421	*7,047	8,368	1,818	10,091	16,568	54,995	16,573	28,428	163,299
Alternative minimum tax	9,678	82	-	-	-	-	-	*217	*4	*509	224	8,481	162
Foreign tax credit	9,662	147	-	-	-	*6	-	-	-	4,502	291	93	4,623
General business credit	3,433	10	-	4	5	*122	*712	*15	*96	*599	62	322	1,486
Prior year minimum tax credit	*2,564	505	-	-	-	-	-	-	-	*332	33	1,694	-
Total income tax after credits [2]	**346,551**	**39,612**	**3,714**	***1,417**	***7,043**	**8,239**	**1,105**	**10,293**	**16,476**	**50,088**	**16,412**	**34,799**	**157,352**

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."

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	**297,140**	**35,442**	**30,879**	**60,588**	**61,224**	**56,500**	**35,751**	**10,703**	**3,532**	**2,115**	**160**	**115**	**131**
Total assets	**485,715,864**	**6,362,563**	**2,765,264**	**5,681,969**	**11,437,801**	**17,041,024**	**23,284,553**	**14,999,018**	**11,919,927**	**24,903,003**	**11,049,499**	**28,240,924**	**328,030,318**
Cash	30,029,532	383,162	80,890	576,551	843,148	1,834,228	2,608,683	2,312,256	1,569,048	2,636,203	864,524	1,522,310	14,798,529
Notes and accounts receivable	21,948,474	422,331	*596,578	260,070	109,411	442,932	603,524	769,151	799,846	1,315,397	371,802	1,420,589	14,836,841
Less: Allowance for bad debts	1,441,545	*1,995	-	-	*25	*2,575	*947	*957	5,603	36,181	17,367	61,648	1,314,248
Inventories	8,915,352	*2,641	46,162	139,889	289,461	517,236	698,337	442,373	291,112	547,559	142,918	442,613	5,355,051
U.S. govt. obligations, total	*42,259	-	-	-	*125	-	25	1	-	*15,519	-	26,064	525
Tax-exempt securities	*105,540	-	-	-	*1	-	*1,417	-	-	*44,565	-	-	59,557
Other current assets	15,267,987	645,310	110,146	271,787	174,572	885,937	937,876	930,455	743,062	1,009,249	397,396	866,504	8,295,692
Loans to shareholders	5,664,889	159,381	*44,527	163,907	441,861	582,872	857,337	469,869	307,092	283,773	*14,518	15,073	2,324,677
Mortgage and real estate loans	1,163,258	*749,446	*4,301	*17,474	*436	*24,894	*209,144	*56,904	*33,353	29,061	6,228	-	32,017
Other investments	93,303,611	1,148,956	*26,005	230,101	353,022	326,878	1,181,611	628,802	2,085,919	2,959,103	1,085,715	4,762,859	78,514,639
Depreciable assets	273,871,275	2,191,951	2,018,564	5,192,120	12,048,123	19,359,023	26,441,607	16,148,318	12,983,600	23,485,152	9,475,470	16,025,485	128,501,862
Less: Accumulated depreciation	126,263,886	942,079	777,561	2,329,729	5,090,283	9,777,786	14,180,381	9,218,470	7,967,404	13,220,480	4,528,822	7,095,695	51,135,197
Depletable assets	*29,125	*13,537	-	-	-	-	*937	-	2,227	1,102	-	11,322	-
Less: Accumulated depletion	*9,368	*475	-	-	-	-	*937	-	-	331	-	7,625	-
Land	39,458,493	821,865	345,291	660,450	714,729	1,221,006	1,934,461	1,088,603	719,561	2,205,622	1,312,659	2,151,419	26,282,827
Intangible assets (Amortizable)	78,590,520	188,440	329,352	709,219	2,008,737	2,405,758	2,744,569	1,812,023	1,476,290	3,949,827	1,837,973	5,434,784	55,693,548
Less: Accumulated amortization	14,470,741	62,928	127,274	291,573	681,570	1,184,785	1,252,973	937,436	848,471	1,206,303	513,621	411,469	6,952,338
Other assets	59,511,090	643,020	68,283	81,703	226,051	405,408	500,264	497,125	-269,706	884,165	600,105	3,138,337	52,736,336
Total liabilities	**485,715,864**	**6,362,563**	**2,765,264**	**5,681,969**	**11,437,801**	**17,041,024**	**23,284,553**	**14,999,018**	**11,919,927**	**24,903,003**	**11,049,499**	**28,240,924**	**328,030,318**
Accounts payable	16,574,042	131,368	128,847	170,791	361,894	741,083	1,154,646	1,266,618	644,719	1,351,177	545,200	998,855	9,078,842
Mortgages, notes, and bonds under one year	17,955,601	121,327	326,867	181,549	286,517	1,106,269	865,264	833,752	805,594	1,628,753	519,799	667,545	10,612,363
Other current liabilities	37,175,671	136,405	88,044	188,374	809,604	1,079,257	1,783,663	1,189,164	947,919	2,185,499	812,635	2,909,823	25,045,284
Loans from shareholders	29,738,833	1,432,370	1,005,058	2,042,607	3,264,242	5,060,501	4,049,532	1,402,972	1,299,619	910,029	161,539	1,584,949	7,525,416
Mortgages, notes, bonds, one year or more	190,484,100	809,481	936,535	2,574,574	5,480,217	8,777,216	11,683,218	6,627,238	4,571,544	9,808,964	4,367,673	12,404,308	122,443,132
Other liabilities	90,849,909	943,608	*45,263	230,441	170,065	301,940	560,762	230,436	609,608	1,269,121	639,048	2,057,788	83,791,829
Net worth	102,937,708	2,788,005	234,650	293,632	1,065,263	-25,242	3,187,469	3,448,838	3,040,924	7,749,459	4,003,605	7,617,657	69,533,450
Total receipts	**455,202,395**	**326,371**	**2,149,401**	**10,516,487**	**22,456,596**	**39,404,167**	**54,747,292**	**35,645,075**	**24,699,050**	**40,536,535**	**11,491,506**	**20,253,422**	**192,976,493**
Business receipts	422,818,011	144,380	1,885,215	10,337,745	22,174,976	38,986,688	54,296,860	35,331,057	24,442,820	39,578,600	11,038,502	18,400,884	166,200,285
Interest	2,026,091	23,017	*229	3,353	2,325	8,657	18,768	11,025	9,264	47,064	20,527	121,412	1,760,450
Interest on govt. obligations, total	9,672	*467	[1]	*[1]	-	-	*1,018	*137	*204	4,044	*155	38	3,609
Rents	1,950,554	*3,339	*48	*4,525	*7,437	*2,449	5,485	1,873	15,803	37,445	34,141	166,726	1,671,283
Royalties	6,471,824	6,139	-	-	*1,162	*17,535	*4,723	*8,892	*551	103,987	197,366	249,513	5,881,956
Net S-T capital gain less net LT loss	22,349	-	-	-	-	*3,191	*582	[1]	-	*575	24	8	17,969
Net L-T capital gain less net ST loss	613,858	*30,627	80	*6,692	*15,628	*1,399	10,412	*9,727	*22,814	20,528	*3,778	21,541	470,631
Net gain, noncapital assets	528,488	*14,442	*79,137	*33	*27,127	67,424	71,777	*16,717	12,690	47,570	2,185	5,236	184,150
Other receipts	18,049,897	102,527	184,691	164,093	227,788	316,805	336,175	264,692	191,775	693,402	192,551	806,535	14,568,861
Total deductions	**446,605,842**	**1,019,485**	**2,573,831**	**11,137,939**	**22,747,007**	**38,971,045**	**52,889,507**	**34,217,142**	**23,707,800**	**41,499,196**	**11,738,298**	**20,271,925**	**185,832,667**
Cost of goods [19]	154,137,754	76,975	708,941	3,780,596	8,714,960	15,642,714	20,103,064	13,131,265	9,669,635	15,654,249	3,797,942	6,936,835	55,920,578
Compensation of officers	9,426,988	*23,957	88,858	624,922	1,199,177	1,711,444	2,157,724	1,082,636	637,321	505,265	138,611	171,335	1,085,737
Salaries and wages	88,672,356	74,552	176,213	1,464,497	3,628,300	6,740,703	10,580,951	6,933,466	4,507,226	7,573,971	2,272,997	3,783,640	40,935,839
Rent paid on business property	33,849,727	121,181	337,866	1,361,126	2,366,784	3,284,276	3,951,787	3,023,587	1,675,037	2,437,687	831,138	1,594,386	12,864,871
Taxes paid	20,895,659	48,561	129,021	556,371	1,081,515	1,915,878	2,453,124	1,514,998	922,147	1,581,649	554,318	830,686	9,307,391
Interest paid	14,408,941	26,759	56,217	210,025	356,700	580,743	793,259	398,263	275,628	642,043	294,113	812,008	9,963,184
Amortization	2,860,617	21,582	38,264	50,751	130,614	128,739	197,824	126,739	59,627	215,527	88,556	156,341	1,646,052
Depreciation	16,535,471	122,124	231,177	419,186	760,528	1,026,949	1,339,901	829,557	533,620	1,382,820	541,339	950,167	8,398,102
Advertising	10,337,201	12,517	32,129	136,506	330,393	638,866	995,469	782,428	925,510	1,212,204	362,884	417,984	4,490,313
Pension, profit-sharing, stock, annuity	964,334	*54	-	*3,623	*5,853	*7,697	50,479	18,661	23,539	64,344	20,660	24,586	744,838
Employee benefit programs	6,627,750	*6,514	*3,286	19,943	73,954	165,589	415,395	286,942	265,035	498,431	188,422	291,135	4,413,105
Net income (less deficit)	**11,213,879**	**-693,581**	**-424,430**	**-621,453**	**-290,411**	**433,122**	**1,856,766**	**1,427,796**	**991,957**	**-966,685**	**-246,937**	**132,984**	**9,614,751**
Income subject to tax	**14,352,581**	**53,517**	***3,038**	**53,024**	**94,510**	**132,944**	**161,437**	**89,297**	**103,950**	**228,455**	**84,287**	**703,822**	**12,644,300**
Total income tax before credits [7]	4,931,819	17,138	*430	7,848	16,738	19,025	31,398	23,162	34,032	78,893	29,414	245,691	4,428,050
Income tax	4,911,402	17,076	*457	7,973	16,738	21,035	31,398	22,727	33,667	77,242	28,961	244,947	4,409,181
Alternative minimum tax	17,126	7	-	-	-	4	-	*435	*365	1,650	*453	696	13,516
Foreign tax credit	2,242,857	*14	-	-	-	-	*54	13	*3,493	*443	1,058	174,591	2,063,189
General business credit	408,655	*636	9	4	*989	2,579	6,808	9,007	4,811	14,607	6,191	14,945	348,069
Prior year minimum tax credit	*1,170	-	-	-	-	-	-	-	-	*637	-	17	516
Total income tax after credits [2]	**2,279,045**	**16,488**	***421**	**7,844**	**15,750**	**16,447**	**24,536**	**14,141**	**25,636**	**63,205**	**22,164**	**56,138**	**2,016,275**

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	**377,648**	**78,639**	**84,514**	**82,240**	**60,358**	**40,353**	**22,698**	**5,443**	**2,035**	**1,177**	**129**	**36**	**27**
Total assets	**123,471,810**	**13,544,190**	**2,792,304**	**5,567,529**	**10,742,929**	**10,881,442**	**13,299,868**	**6,333,066**	**5,782,946**	**9,592,250**	**4,263,548**	**5,306,049**	**35,365,688**
Cash	18,474,120	3,029,369	736,452	1,264,851	2,400,628	2,375,152	2,864,511	1,496,782	909,787	1,542,587	331,294	229,876	1,292,830
Notes and accounts receivable	12,614,461	449,863	125,792	189,271	537,865	837,512	1,396,392	989,528	1,000,122	2,067,275	1,024,602	680,736	3,315,504
Less: Allowance for bad debts	668,172	117,960	*19,862	*29,234	101,826	27,065	62,864	36,886	72,965	52,092	51,380	16,021	80,015
Inventories	6,867,438	117,567	91,302	205,851	649,219	757,997	866,016	439,157	723,406	905,024	349,101	176,570	1,586,226
U.S. govt. obligations, total	175,826	*30,073	-	-	*30,648	*61,305	*21,713	*26,290	*5,796	-	-	-	-
Tax-exempt securities	*142,111	*40,894	-	-	*4,537	-	-	*283	*12,092	-	12,015	-	72,291
Other current assets	9,806,216	5,087,252	106,185	125,554	313,647	583,207	413,997	686,003	265,313	425,195	205,614	437,922	1,156,327
Loans to shareholders	2,129,833	35,061	114,874	365,782	325,477	363,304	520,544	141,400	70,960	76,371	*101,178	*8,083	6,800
Mortgage and real estate loans	288,161	*15,566	*48,287	*56,436	*15,361	*3,919	*52,180	*411	-	*25,717	-	70,285	-
Other investments	11,361,405	1,405,382	*88,986	*147,448	312,636	349,489	543,865	410,909	398,581	646,197	250,786	127,747	6,679,378
Depreciable assets	71,008,974	1,947,998	2,528,714	5,328,884	9,650,305	10,228,120	12,483,494	4,415,705	4,208,218	6,567,231	1,753,037	2,090,447	9,806,822
Less: Accumulated depreciation	45,000,616	1,078,891	1,436,470	3,123,863	6,492,139	6,774,305	8,142,019	3,041,500	2,716,016	4,567,899	1,059,224	1,104,198	5,464,093
Depletable assets	*69,543	*2,538	*5,280	*28,916	*31,961	-	39	*74	*734	-	-	-	-
Less: Accumulated depletion	*24,574	-	-	*11,993	*12,393	-	31	*74	*83	-	-	-	-
Land	6,967,072	153,201	94,442	329,977	1,034,309	857,451	688,253	223,695	286,213	596,937	39,120	179,730	2,483,744
Intangible assets (Amortizable)	22,653,705	16,502	332,024	658,759	2,118,101	2,157,204	1,765,698	673,464	658,521	1,443,093	863,320	1,984,192	9,982,827
Less: Accumulated amortization	5,495,950	10,653	103,131	250,528	806,469	1,096,341	711,609	313,721	193,809	378,312	138,106	232,105	1,261,165
Other assets	12,102,259	2,420,427	79,427	281,418	731,062	204,493	599,691	221,548	226,074	294,927	582,192	672,786	5,788,213
Total liabilities	**123,471,810**	**13,544,190**	**2,792,304**	**5,567,529**	**10,742,929**	**10,881,442**	**13,299,868**	**6,333,066**	**5,782,946**	**9,592,250**	**4,263,548**	**5,306,049**	**35,365,688**
Accounts payable	8,882,003	456,747	156,421	132,952	454,781	819,286	1,054,416	714,412	794,890	1,201,976	665,340	332,837	2,097,945
Mortgages, notes, and bonds under one year	4,789,424	153,652	320,235	324,650	448,516	304,896	611,895	240,692	502,107	690,878	189,174	593,564	409,163
Other current liabilities	15,537,527	5,440,693	188,873	306,253	893,374	930,223	835,802	886,173	573,812	1,438,100	551,077	512,061	2,981,088
Loans from shareholders	11,122,107	954,849	963,063	1,760,573	2,477,448	2,103,144	1,364,894	621,832	436,400	239,061	82,452	12,489	105,900
Mortgages, notes, bonds, one year or more	33,770,218	680,798	634,531	1,340,108	4,032,170	3,803,697	4,206,546	1,343,220	1,508,811	1,792,851	1,060,519	1,521,790	11,845,178
Other liabilities	16,677,237	2,687,601	35,742	224,055	314,088	675,883	663,923	340,328	126,370	595,343	736,195	1,307,745	8,969,964
Net worth	32,693,294	3,169,849	493,439	1,478,938	2,122,551	2,244,312	4,562,392	2,186,410	1,840,557	3,634,042	978,790	1,025,564	8,956,450
Total receipts	**200,204,107**	**4,123,909**	**5,258,859**	**13,617,283**	**22,434,363**	**28,542,763**	**34,716,520**	**18,690,419**	**13,255,158**	**21,919,061**	**8,750,675**	**5,406,067**	**23,489,029**
Business receipts	192,540,667	544,302	5,078,850	13,484,004	21,589,323	28,177,835	34,319,290	18,365,558	13,081,180	21,697,077	8,593,178	5,276,306	22,333,765
Interest	338,389	54,975	5,922	7,484	18,078	20,614	22,944	9,750	9,369	17,775	6,416	11,546	153,517
Interest on govt. obligations, total	62,818	*2,933	*101	*185	*5,573	*26,499	*1,615	*19,932	*1,788	236	281	-	3,678
Rents	125,287	8,004	*531	*7,195	5,896	6,524	17,808	7,764	3,641	14,822	*16,909	502	35,690
Royalties	377,160	[1]	-	*1,935	-	-	-	1	*670	*1,539	54,702	46,809	271,505
Net S-T capital gain less net LT loss	4,775	*221	*11	-	*3,584	*108	*308	*474	*29	*42	-	[1]	-
Net L-T capital gain less net ST loss	199,585	63,116	*13,800	*8,019	*28,896	*2,694	*31,101	*4,896	*510	13,502	43	*3,111	29,897
Net gain, noncapital assets	231,554	*14,797	*1,101	*43,132	*26,889	36,301	52,742	15,507	4,896	7,903	1,967	8,412	17,906
Other receipts	6,237,174	3,427,931	155,801	64,518	755,494	272,142	269,067	265,752	151,952	161,382	74,122	56,594	582,419
Total deductions	**193,817,781**	**4,391,978**	**5,299,865**	**13,030,427**	**21,806,638**	**27,905,031**	**33,034,292**	**17,749,197**	**12,804,783**	**21,155,370**	**8,594,565**	**5,318,749**	**22,726,886**
Cost of goods [19]	79,658,172	77,960	931,789	3,334,710	6,510,978	10,319,968	13,928,549	9,553,392	5,552,818	10,772,208	5,546,086	2,195,781	10,933,932
Compensation of officers	10,597,223	62,926	538,123	1,207,231	1,887,137	2,299,732	2,363,977	881,328	423,578	623,383	98,194	61,947	149,667
Salaries and wages	30,176,200	605,747	326,014	1,680,619	3,908,300	4,718,211	5,637,275	2,420,899	1,934,567	3,646,300	971,752	1,019,513	3,307,004
Rent paid on business property	12,737,546	123,938	765,645	1,565,137	1,911,923	2,104,991	1,929,614	618,176	692,074	1,242,521	398,921	417,545	967,061
Taxes paid	6,607,713	58,714	170,083	455,003	809,008	1,128,947	1,140,137	533,941	472,283	763,340	158,154	170,582	747,520
Interest paid	2,878,164	35,969	68,165	180,624	327,505	319,708	342,270	140,368	120,789	175,228	124,597	185,258	857,683
Amortization	1,414,772	9,806	28,083	53,330	104,595	157,894	132,346	43,215	23,311	70,994	36,323	126,306	628,569
Depreciation	4,602,004	82,712	207,084	403,371	529,287	604,587	619,653	217,699	264,754	450,146	175,567	206,856	840,288
Advertising	2,757,787	106,140	74,857	161,558	236,212	453,905	491,650	206,772	200,225	267,591	54,164	52,960	451,752
Pension, profit-sharing, stock, annuity	694,861	*69	*14,935	16,973	38,658	87,018	102,439	124,308	26,019	84,622	32,275	20,251	147,293
Employee benefit programs	2,705,213	22,711	21,026	93,173	151,818	461,742	382,791	267,902	222,697	333,918	180,287	156,454	410,696
Net income (less deficit)	**6,396,054**	**-271,001**	**-41,106**	**586,672**	**622,153**	**611,233**	**1,680,612**	**921,290**	**448,587**	**763,456**	**158,618**	**88,242**	**827,300**
Income subject to tax	**1,789,524**	**72,163**	**40,939**	**76,699**	**98,558**	**82,039**	**159,826**	**65,375**	**78,505**	**207,978**	**59,221**	***72,974**	**775,247**
Total income tax before credits [7]	535,695	16,125	7,669	11,144	18,267	14,196	36,262	17,573	25,485	70,616	20,412	25,424	272,522
Income tax	532,640	16,089	7,669	11,144	18,267	14,196	36,002	17,536	25,441	70,015	20,119	*25,021	271,142
Alternative minimum tax	3,066	*47	-	-	-	-	260	36	*45	*601	293	404	1,380
Foreign tax credit	39,121	-	-	-	-	-	-	-	-	*866	*1,126	3,029	34,100
General business credit	13,566	*117	*44	8	136	1,307	1,463	105	*158	*1,397	361	138	8,330
Prior year minimum tax credit	*276	-	-	-	-	-	*64	-	*56	*31	125	-	-
Total income tax after credits [2]	**482,731**	**16,008**	**7,625**	**11,136**	**18,131**	**12,889**	**34,735**	**17,467**	**25,271**	**68,322**	**18,800**	**22,257**	**230,091**

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	***1,071**	***1,071**	-	-	-	-	-	-	-	-	-	-	-
Total assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes and accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans to shareholders	-	-	-	-	-	-	-	-	-	-	-	-	-
Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible assets (Amortizable)	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Mortgages, notes, and bonds under one year	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans from shareholders	-	-	-	-	-	-	-	-	-	-	-	-	-
Mortgages, notes, bonds, one year or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net worth	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	***7,066**	***7,066**	-	-	-	-	-	-	-	-	-	-	-
Business receipts	*7,065	*7,065	-	-	-	-	-	-	-	-	-	-	-
Interest	*[1]	*[1]	-	-	-	-	-	-	-	-	-	-	-
Interest on govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
Net S-T capital gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
Net L-T capital gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total deductions	***8,953**	***8,953**	-	-	-	-	-	-	-	-	-	-	-
Cost of goods [19]	*4,268	*4,268	-	-	-	-	-	-	-	-	-	-	-
Compensation of officers	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent paid on business property	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes paid	*37	*37	-	-	-	-	-	-	-	-	-	-	-
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	*287	*287	-	-	-	-	-	-	-	-	-	-	-
Pension, profit-sharing, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-	-
Net income (less deficit)	***-1,887**	***-1,887**	-	-	-	-	-	-	-	-	-	-	-
Income subject to tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income tax before credits [7]	-	-	-	-	-	-	-	-	-	-	-	-	-
Income tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income tax after credits [2]	-	-	-	-	-	-	-	-	-	-	-	-	-

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

(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	**5,813,725**	**136,968**	**101,952**	**8,779**	**26,237**	**39,826**	**6,654**	**718,378**	**210,334**
Total assets	**79,904,747,127**	**138,386,219**	**112,994,673**	**9,929,399**	**15,462,147**	**945,343,685**	**1,550,292,258**	**632,039,062**	**262,149,760**
Cash	3,892,719,636	12,687,994	9,636,549	798,406	2,253,039	45,336,460	34,919,871	98,201,840	43,019,236
Notes and accounts receivable	12,717,849,218	13,263,630	10,093,098	598,498	2,572,033	129,072,251	97,170,323	149,174,074	55,822,289
Less: Allowance for bad debts	318,061,372	117,652	91,867	12,837	12,948	2,019,348	3,731,407	1,435,620	440,284
Inventories	1,544,085,221	15,397,775	13,006,666	461,049	1,930,060	23,664,500	29,273,578	75,069,780	45,146,490
Investments in Government obligations	2,730,470,076	274,489	*274,012	477	-	3,508,782	3,047,026	404,844	124,871
Tax-exempt securities	1,769,186,602	338,321	331,905	*6,372	45	484,775	20,364	1,468,739	748,492
Other current assets	4,961,285,424	6,937,198	5,040,200	786,097	1,110,901	29,361,878	82,611,172	63,641,909	29,073,890
Loans to shareholders	263,417,518	4,609,545	4,218,511	68,797	322,237	3,226,415	130,570	9,578,482	3,185,781
Mortgage and real estate loans	7,913,810,230	792,630	707,951	*73,231	*11,448	106,533	*2,823,824	4,113,385	2,851,211
Other investments	29,389,379,468	15,357,607	11,326,201	2,366,829	1,664,577	187,028,180	116,715,671	72,142,981	34,018,625
Depreciable assets	9,875,410,289	120,475,344	97,702,118	7,653,600	15,119,626	328,293,281	1,301,686,184	267,556,740	50,047,682
Less: Accumulated depreciation	4,874,203,678	85,921,098	68,449,117	6,271,578	11,200,403	147,263,417	415,711,865	180,868,386	30,211,007
Depletable assets	661,360,291	2,113,606	150,345	1,929,660	*33,601	439,419,103	6,454,484	1,741,263	74,668
Less: Accumulated depletion	289,781,404	481,703	51,077	418,736	*11,890	204,041,130	1,948,715	545,942	*45,189
Land	548,409,037	23,686,982	21,608,002	1,174,691	904,289	9,618,089	4,453,117	27,825,514	9,789,421
Intangible assets (amortizable)	4,577,892,532	3,853,515	3,329,108	60,958	463,449	62,265,363	66,670,340	22,975,852	6,362,658
Less: Accumulated amortization	778,555,076	717,672	559,118	49,251	109,303	18,800,441	7,426,225	4,615,403	1,648,409
Other assets	5,320,073,116	5,835,708	4,721,186	703,136	411,387	56,082,412	233,133,945	25,609,010	14,229,332
Total liabilities	**79,904,747,127**	**138,386,219**	**112,994,673**	**9,929,399**	**15,462,147**	**945,343,685**	**1,550,292,258**	**632,039,062**	**262,149,760**
Accounts payable	5,767,739,218	8,733,090	6,874,446	324,532	1,534,111	100,296,303	61,339,573	97,021,016	48,641,577
Mortgages, notes, and bonds payable in less than one year	3,751,650,758	15,057,796	13,099,598	793,927	1,164,272	21,002,532	85,080,530	45,532,461	20,348,950
Other current liabilities	17,678,400,968	6,596,461	4,685,002	359,271	1,552,189	55,256,568	96,109,643	88,488,600	39,123,381
Loans from shareholders	786,610,669	20,453,235	16,205,402	2,205,588	2,042,245	10,945,499	3,175,021	37,999,527	14,932,438
Mortgages, notes, and bonds payable in one year or more	14,679,741,337	37,154,780	32,500,315	1,743,100	2,911,365	200,526,352	526,119,019	123,538,492	58,542,799
Other liabilities	8,302,942,542	5,309,075	4,968,026	-21,693	362,743	125,137,473	386,627,728	27,631,385	10,165,361
Capital stock	3,063,511,916	10,300,281	8,710,789	769,793	819,699	38,931,385	89,168,809	17,133,261	6,106,651
Additional paid-in capital	24,282,845,843	32,486,811	28,282,858	1,061,758	3,142,195	275,131,223	219,807,568	98,423,479	41,503,357
Retained earnings, appropriated	278,315,896	372,241	243,873	*125,345	*3,022	637,887	2,616,677	490,635	61,434
Retained earnings, unappropriated [26]	3,256,054,568	4,938,817	146,922	2,649,845	2,142,050	141,665,033	95,968,601	112,635,176	31,567,758
Less: Cost of treasury stock	1,943,066,588	3,016,369	2,722,558	82,067	211,744	24,186,570	15,720,910	16,854,969	8,843,946
Total receipts	**26,198,522,973**	**167,964,832**	**128,085,329**	**11,262,207**	**28,617,296**	**425,067,311**	**619,791,221**	**1,084,006,535**	**408,147,623**
Business receipts	23,058,234,713	147,024,510	108,983,081	10,813,687	27,227,741	375,205,980	584,594,334	1,066,377,781	401,344,580
Interest	1,306,237,091	282,308	215,390	50,311	16,608	3,464,750	4,862,540	1,275,554	785,595
Interest on Government obligations: State and local	59,365,960	35,636	32,555	1,576	1,505	47,465	80,264	347,949	99,296
Rents	129,772,908	1,057,374	983,962	33,803	39,609	2,059,859	2,233,506	1,198,310	435,119
Royalties	177,416,966	133,819	110,284	*21,099	*2,435	1,805,587	34,723	136,518	25,122
Net short-term capital gain reduced by net long-term capital loss	38,413,938	12,421	11,122	*1,299	-	173,790	79,658	55,158	21,682
Net long-term capital gain reduced by net short-term capital loss	108,800,593	716,161	539,143	133,727	43,291	7,747,131	5,062,709	594,891	187,782
Net gain, noncapital assets	78,722,096	926,706	722,958	111,573	92,175	6,535,353	4,415,677	2,522,890	609,496
Dividends received from domestic corporations	30,841,311	38,081	30,420	4,846	2,815	1,249,689	82,836	36,887	16,469
Dividends received from foreign corporations	144,571,375	7,842	7,277	*225	*341	8,272,754	1,147,511	77,234	7,197
Other receipts	1,066,146,023	17,729,973	16,449,137	90,060	1,190,775	18,504,953	17,197,463	11,383,362	4,615,284
Total deductions	**24,944,310,680**	**163,543,721**	**125,387,541**	**11,137,917**	**27,018,262**	**394,669,663**	**619,260,506**	**1,066,660,775**	**409,035,142**
Cost of goods sold [19]	14,501,547,034	78,535,679	56,145,499	6,090,689	16,299,491	200,724,305	333,085,881	803,574,610	344,200,982
Compensation of officers	435,411,600	3,072,060	2,077,535	236,685	757,840	3,887,717	2,026,281	34,532,274	8,418,837
Salaries and wages	2,534,235,105	11,967,922	8,530,414	959,043	2,478,465	21,048,667	25,872,962	60,710,332	15,763,600
Repairs	172,430,241	3,892,636	2,999,089	258,743	634,805	2,278,139	16,953,911	4,521,016	908,916
Bad debts	316,319,889	172,591	150,720	4,260	17,611	333,743	2,782,475	2,412,137	755,369
Rent paid on business property	467,082,617	8,512,786	7,855,235	99,297	558,254	6,804,506	4,482,445	19,398,064	3,973,388
Taxes paid	493,253,563	3,341,460	2,563,850	255,515	522,095	10,472,210	22,703,205	20,052,930	4,363,490
Interest paid	888,206,191	2,972,910	2,529,166	191,972	251,772	16,359,194	34,193,035	7,975,618	3,299,184
Charitable contributions	16,323,649	46,252	39,648	2,758	3,846	288,240	312,616	163,812	45,042
Amortization	192,448,778	340,449	293,286	18,163	29,001	7,701,036	6,085,378	1,229,133	358,664
Depreciation	727,799,540	8,532,958	7,026,375	575,427	931,155	32,989,674	70,707,288	17,167,854	2,680,272
Depletion	23,265,631	113,854	47,519	66,001	*334	15,236,907	397,229	134,910	3,286
Advertising	255,673,826	437,182	353,473	6,458	77,250	315,258	677,097	3,739,547	1,075,087
Pension, profit-sharing, stock, annuity	167,035,828	259,988	209,538	10,785	39,665	2,258,866	11,033,005	3,294,499	798,592
Employee benefit programs	328,756,132	1,384,207	1,066,636	122,729	194,843	5,336,839	7,827,567	13,971,979	2,610,968
Domestic production activities deduction	24,417,324	168,759	159,828	*2,287	6,643	933,667	432,956	384,517	107,124
Net loss, noncapital assets	67,057,227	116,963	108,489	*447	8,027	1,547,562	2,137,037	704,499	288,429
Other deductions	3,333,046,505	39,675,065	33,231,240	2,236,658	4,207,166	66,153,129	77,550,138	72,693,043	19,383,911
Total receipts less total deductions	1,254,212,293	4,421,111	2,697,787	124,290	1,599,034	30,397,648	530,715	17,345,760	-887,518
Constructive taxable income from related foreign corporations	161,649,459	56,901	56,901	-	-	4,889,194	531,195	231,389	*34,324
Net income (less deficit)	**1,356,495,792**	**4,442,376**	**2,722,133**	**122,713**	**1,597,529**	**35,239,378**	**981,647**	**17,229,199**	**-952,491**
Income subject to tax	**1,022,175,060**	**2,394,293**	**2,010,055**	**169,108**	**215,130**	**37,655,644**	**11,219,169**	**7,087,845**	**1,612,679**
Total income tax before credits [7]	358,414,397	696,237	571,690	57,630	66,917	13,823,194	3,964,823	2,303,557	544,291
Income tax	354,921,619	689,960	567,173	56,531	66,255	13,160,714	3,715,767	2,251,905	523,036
Alternative minimum tax	3,223,751	5,427	4,521	*228	*678	745,272	247,875	26,463	10,824
Foreign tax credit	118,076,558	7,359	7,270	*86	3	7,875,064	290,494	125,122	5,184
General business credit	15,448,643	15,353	14,307	384	661	104,667	447,345	33,119	6,077
Prior year minimum tax credit	1,540,658	3,146	*1,829	*206	*1,111	121,458	21,535	22,811	3,162
Total income tax after credits [2]	**222,968,658**	**670,379**	**548,284**	**56,953**	**65,143**	**5,722,005**	**3,205,449**	**2,122,504**	**529,867**

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."

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	**59,390**	**448,654**	**251,069**	**15,689**	**2,925**	**4,200**	**10,980**	**1,665**
Total assets	**191,094,554**	**178,794,748**	**11,200,302,192**	**946,313,286**	**266,963,787**	**28,272,853**	**34,374,498**	**7,502,438**
Cash	19,795,582	35,387,021	421,860,721	15,632,731	13,429,900	1,447,304	2,418,401	671,515
Notes and accounts receivable	31,077,646	62,274,139	2,520,394,892	382,981,261	13,340,858	4,356,428	5,788,248	3,214,644
Less: Allowance for bad debts	365,889	629,447	35,886,179	751,232	130,686	107,952	185,226	44,040
Inventories	22,016,331	7,906,959	601,341,999	54,103,395	15,507,013	5,188,336	7,931,097	1,302,446
Investments in Government obligations	239,037	*40,936	6,999,600	*1,218,922	*1,450	*18,034	3,164	-
Tax-exempt securities	454,161	266,086	7,894,833	254,310	116,008	*582,110	556	6,056
Other current assets	19,555,156	15,012,863	516,448,395	24,086,826	7,889,148	1,142,423	1,809,642	542,100
Loans to shareholders	1,842,841	4,549,859	99,948,511	7,532,555	216,878	106,242	159,860	*42,079
Mortgage and real estate loans	1,023,563	238,611	2,349,622	27,966	*41,996	*1,154	*45,254	-
Other investments	29,052,879	9,071,478	3,530,837,556	195,451,334	67,687,531	6,909,421	4,150,141	791,880
Depreciable assets	95,144,265	122,364,793	2,732,109,618	200,079,378	53,962,623	17,150,967	9,148,753	1,839,658
Less: Accumulated depreciation	58,339,436	92,317,944	1,560,357,118	110,374,804	24,809,031	12,219,471	6,036,976	1,326,731
Depletable assets	1,523,109	143,487	148,570,260	29,632	106,504	76	*4,456	-
Less: Accumulated depletion	476,529	24,225	69,493,693	5,033	41,767	-	-	-
Land	15,404,472	2,631,622	84,076,208	5,324,804	2,603,739	248,679	390,890	14,659
Intangible assets (amortizable)	6,827,028	9,786,166	1,602,423,678	139,224,949	106,854,052	2,890,912	6,720,820	403,908
Less: Accumulated amortization	1,028,182	1,938,813	293,834,658	10,024,097	4,158,268	717,592	1,687,424	100,627
Other assets	7,348,521	4,031,157	884,617,948	41,520,390	14,345,837	1,275,782	3,712,842	144,890
Total liabilities	**191,094,554**	**178,794,748**	**11,200,302,192**	**946,313,286**	**266,963,787**	**28,272,853**	**34,374,498**	**7,502,438**
Accounts payable	17,468,233	30,911,206	1,363,031,057	385,397,399	6,880,475	2,874,903	5,106,277	3,016,942
Mortgages, notes, and bonds payable in less than one year	12,831,634	12,351,878	775,632,529	37,982,151	11,113,983	2,010,258	2,021,139	346,403
Other current liabilities	21,652,298	27,712,921	1,113,909,195	38,002,998	20,714,500	2,291,205	2,700,804	473,207
Loans from shareholders	12,250,809	10,816,280	178,438,930	14,973,733	834,326	607,449	1,025,090	*82,073
Mortgages, notes, and bonds payable in one year or more	40,814,754	24,180,940	2,544,561,777	165,019,526	101,466,792	6,641,381	8,220,440	340,952
Other liabilities	12,378,581	5,087,442	1,269,859,437	64,500,826	47,573,797	2,107,538	5,686,531	313,197
Capital stock	4,752,904	6,273,706	457,566,209	32,043,251	5,019,791	2,024,468	1,455,772	132,927
Additional paid-in capital	37,577,625	19,342,497	2,895,186,221	149,092,628	60,637,065	6,574,365	5,802,729	705,574
Retained earnings, appropriated	128,687	300,513	7,835,875	*93,762	-	1,953	1,958	113
Retained earnings, unappropriated [26]	34,463,699	46,603,718	1,609,039,836	111,276,510	68,118,035	4,042,357	4,372,102	3,330,161
Less: Cost of treasury stock	3,224,670	4,786,352	1,014,758,874	52,069,497	55,394,976	903,023	2,018,344	*1,239,112
Total receipts	**203,797,726**	**472,061,185**	**7,380,555,795**	**595,058,318**	**151,569,465**	**34,460,460**	**49,898,710**	**7,508,575**
Business receipts	197,700,559	467,332,642	6,856,840,138	572,118,963	140,064,064	33,884,043	48,630,698	7,229,426
Interest	322,103	167,857	90,051,714	3,483,797	486,398	54,969	30,450	4,537
Interest on Government obligations: State and local	169,013	79,640	561,653	50,882	10,158	13,650	1,778	*1,004
Rents	406,667	356,523	24,958,396	546,052	954,709	15,051	11,286	*481
Royalties	103,170	*8,226	113,746,505	2,282,810	2,366,619	64,326	669,885	146,857
Net short-term capital gain reduced by net long-term capital loss	8,636	24,840	674,236	45,072	68	*15	*988	*374
Net long-term capital gain reduced by net short-term capital loss	245,710	161,399	20,888,062	3,769,482	102,886	14,514	*3,804	1,723
Net gain, noncapital assets	886,336	1,027,058	19,892,054	591,413	602,027	15,749	14,565	*312
Dividends received from domestic corporations	10,034	10,384	2,312,408	51,946	206,157	1,854	*2,260	955
Dividends received from foreign corporations	56,278	13,759	87,361,347	2,220,241	2,635,128	70,036	202,382	24,372
Other receipts	3,889,219	2,878,859	163,269,281	9,897,662	4,141,250	326,253	330,613	98,535
Total deductions	**199,437,141**	**458,188,493**	**7,031,557,288**	**569,643,190**	**135,781,112**	**33,959,260**	**48,169,916**	**6,976,614**
Cost of goods sold [19]	154,037,459	305,336,168	5,064,222,875	420,632,545	64,550,556	23,968,880	30,264,037	4,513,765
Compensation of officers	4,241,836	21,871,601	48,931,678	3,745,978	877,422	597,155	996,690	137,477
Salaries and wages	8,657,602	36,289,130	425,024,310	25,726,186	11,266,659	2,896,048	4,727,908	851,528
Repairs	1,127,308	2,484,793	28,849,618	2,933,105	773,687	197,134	198,231	26,236
Bad debts	511,225	1,145,543	18,003,387	262,734	181,115	86,063	71,791	10,404
Rent paid on business property	4,334,123	11,090,553	60,187,209	4,681,441	1,119,143	601,673	1,343,577	134,965
Taxes paid	3,674,887	12,014,553	112,994,652	6,088,884	20,501,610	556,081	1,005,443	133,731
Interest paid	2,039,731	2,636,703	197,152,214	13,687,237	7,463,623	671,837	775,155	42,421
Charitable contributions	47,275	71,495	7,376,626	516,663	381,913	8,671	33,321	*4,245
Amortization	334,988	535,482	54,320,294	2,991,917	1,625,944	193,314	264,935	31,601
Depreciation	6,319,156	8,168,426	196,482,518	14,671,024	4,286,360	832,247	627,085	110,992
Depletion	115,575	16,049	4,768,001	*27,010	*36,967	-	-	-
Advertising	350,607	2,313,853	80,821,283	17,548,599	4,611,581	187,950	1,161,807	259,790
Pension, profit-sharing, stock, annuity	641,244	1,854,663	60,817,854	3,757,151	1,615,746	147,305	403,469	41,135
Employee benefit programs	2,294,821	9,066,189	96,110,783	6,956,408	2,226,630	476,853	482,429	87,137
Domestic production activities deduction	153,767	123,626	16,167,056	1,527,680	1,035,233	27,424	6,276	*1,932
Net loss, noncapital assets	276,288	139,782	10,365,779	673,957	543,265	28,735	40,445	16,788
Other deductions	10,279,249	43,029,883	548,961,151	43,214,670	12,683,657	2,481,891	5,767,318	572,469
Total receipts less total deductions	4,360,585	13,872,692	348,998,507	25,415,128	15,788,353	501,200	1,728,794	531,961
Constructive taxable income from related foreign corporations	183,189	13,876	98,753,883	5,168,216	2,107,539	57,253	213,054	26,282
Net income (less deficit)	**4,374,761**	**13,806,929**	**447,190,736**	**30,532,462**	**17,885,734**	**544,802**	**1,940,069**	**557,239**
Income subject to tax	**2,664,247**	**2,810,919**	**431,871,759**	**25,665,921**	**16,938,218**	**435,326**	**1,301,187**	**214,381**
Total income tax before credits [7]	922,956	836,310	151,367,349	8,977,641	5,925,173	150,233	451,680	74,500
Income tax	907,653	821,216	150,882,614	8,962,963	5,924,236	148,621	450,969	74,387
Alternative minimum tax	6,726	8,912	425,240	12,620	*936	1,612	*898	*113
Foreign tax credit	105,506	14,432	79,744,637	2,523,751	1,544,984	*11,798	147,881	14,477
General business credit	16,416	10,626	6,293,638	169,148	28,612	4,195	5,179	1,068
Prior year minimum tax credit	8,936	10,714	603,362	11,433	*5,036	1,592	*368	-
Total income tax after credits [2]	**792,099**	**800,538**	**64,728,401**	**6,269,596**	**4,346,540**	**132,647**	**298,251**	**58,967**

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	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	**11,142**	**2,688**	**26,863**	**808**	**8,347**	**9,814**	**9,207**	**5,290**
Total assets	**51,851,596**	**242,150,255**	**56,374,478**	**2,325,390,935**	**1,934,834,727**	**148,690,261**	**187,760,345**	**275,706,799**
Cash	2,994,535	6,602,436	4,291,746	22,704,359	56,272,231	8,204,531	11,742,874	11,043,892
Notes and accounts receivable	7,016,069	25,443,988	10,649,873	862,405,779	222,942,707	25,768,577	15,938,807	67,085,316
Less: Allowance for bad debts	125,518	447,008	289,749	6,919,326	5,082,112	540,007	505,435	577,885
Inventories	7,349,785	16,067,414	4,131,324	35,849,906	94,947,610	20,274,303	11,492,319	29,607,570
Investments in Government obligations	*145,832	*3,305	*81,521	10,271	*774,180	-	175,281	*42,966
Tax-exempt securities	9,549	*54,792	29,247	*896,531	*431,383	*287,996	*47,708	*137,757
Other current assets	2,578,757	5,189,378	1,618,200	41,935,438	128,397,140	5,377,451	6,769,558	13,119,555
Loans to shareholders	267,860	4,835,414	853,629	33,348,041	31,211,149	530,966	5,177,131	135,412
Mortgage and real estate loans	*48,839	*19,260	*5,387	*49,684	89,644	*66,888	*27,793	*1,175
Other investments	6,207,655	80,692,812	6,156,826	864,541,487	749,071,431	28,145,236	37,162,815	57,686,622
Depreciable assets	42,344,617	130,132,961	43,229,661	425,261,196	413,252,992	87,673,957	100,613,106	111,584,322
Less: Accumulated depreciation	28,093,268	74,957,412	30,501,788	204,207,296	235,778,733	56,274,446	55,588,145	61,323,729
Depletable assets	2,699,716	931,265	-	131,388,343	1,864,603	703	10,179,134	879,094
Less: Accumulated depletion	131,610	112,602	-	66,250,546	1,081,112	624	1,481,879	117,471
Land	1,577,808	2,336,055	425,721	30,301,418	9,039,607	1,231,768	5,972,601	2,504,815
Intangible assets (amortizable)	3,794,955	30,320,709	17,872,877	93,728,780	349,863,608	24,042,292	34,173,832	28,126,189
Less: Accumulated amortization	702,345	5,092,902	4,075,286	43,761,296	65,271,983	3,998,729	4,728,568	4,099,512
Other assets	3,868,360	20,130,392	1,895,290	104,108,166	183,890,384	7,899,398	10,591,413	19,870,708
Total liabilities	**51,851,596**	**242,150,255**	**56,374,478**	**2,325,390,935**	**1,934,834,727**	**148,690,261**	**187,760,345**	**275,706,799**
Accounts payable	3,229,505	18,187,296	5,703,798	255,036,247	135,765,181	17,948,487	11,210,910	44,489,482
Mortgages, notes, and bonds payable in less than one year	3,883,767	21,230,783	2,925,666	65,780,758	171,765,437	7,309,667	5,862,075	28,978,306
Other current liabilities	4,138,604	11,168,377	4,866,323	441,674,929	134,842,156	12,452,216	11,576,264	13,323,464
Loans from shareholders	1,675,605	580,278	1,143,409	37,845,635	37,081,537	4,402,407	6,313,070	3,713,381
Mortgages, notes, and bonds payable in one year or more	14,487,078	72,794,824	19,024,160	408,682,893	469,035,468	43,728,055	47,421,021	58,117,527
Other liabilities	5,435,975	27,448,029	6,001,494	174,331,994	211,575,103	16,249,622	19,792,764	30,040,577
Capital stock	3,775,297	6,728,477	2,584,270	37,525,312	80,577,703	7,790,059	6,833,566	17,028,737
Additional paid-in capital	8,366,117	66,717,059	10,874,790	589,039,152	498,313,744	36,955,729	76,655,917	65,045,437
Retained earnings, appropriated	33,785	*46,543	*39,789	513,873	57,058	*45,098	*4,534,334	*43,336
Retained earnings, unappropriated [26]	8,227,611	35,806,555	6,618,265	530,951,066	425,376,008	5,673,195	237,733	26,060,022
Less: Cost of treasury stock	1,401,748	18,557,966	3,407,486	215,990,923	229,554,668	3,864,274	2,677,308	11,133,469
Total receipts	**65,946,638**	**181,098,077**	**75,177,918**	**1,900,293,076**	**886,925,844**	**172,789,401**	**98,241,225**	**243,528,536**
Business receipts	64,778,200	174,040,170	73,907,636	1,799,034,083	782,683,246	169,595,318	93,172,579	236,993,409
Interest	177,266	1,105,413	90,659	10,785,872	7,566,776	421,244	432,085	1,942,109
Interest on Government obligations: State and local	3,425	1,856	3,694	22,552	24,699	12,003	6,822	7,519
Rents	33,541	59,767	22,243	1,280,132	490,280	44,766	74,821	106,414
Royalties	30,361	2,126,681	66,819	1,140,626	36,031,374	697,672	1,276,310	125,003
Net short-term capital gain reduced by net long-term capital loss	*3,918	*3,330	*433	202,874	141,554	*11,250	*762	*9,221
Net long-term capital gain reduced by net short-term capital loss	267,587	471,904	54,505	6,000,359	4,538,253	170,832	383,846	345,717
Net gain, noncapital assets	97,144	608,457	93,873	4,135,652	1,226,092	217,912	353,557	536,180
Dividends received from domestic corporations	7,159	13,514	1,345	432,085	638,362	16,425	256,524	20,145
Dividends received from foreign corporations	*1,878	1,099,475	50,730	41,287,251	14,640,139	395,954	960,543	410,584
Other receipts	546,161	1,567,510	885,982	35,971,590	38,945,069	1,206,027	1,323,375	3,032,236
Total deductions	**65,899,105**	**174,710,166**	**72,667,030**	**1,801,821,154**	**816,940,421**	**168,637,825**	**100,280,245**	**241,421,559**
Cost of goods sold [19]	48,576,981	125,539,225	44,672,140	1,624,933,442	471,215,676	122,054,719	65,086,289	200,415,887
Compensation of officers	1,052,355	1,065,620	2,138,493	1,028,994	5,263,484	2,377,649	1,407,873	1,516,692
Salaries and wages	4,290,237	11,478,872	7,979,173	24,217,801	76,606,073	9,658,535	5,882,455	6,643,334
Repairs	366,247	1,048,742	464,117	2,093,706	5,645,209	988,187	738,823	2,149,252
Bad debts	125,775	493,238	200,475	257,537	700,935	433,533	307,576	148,557
Rent paid on business property	903,373	2,043,057	2,252,079	5,539,488	6,874,616	2,629,756	2,010,115	1,450,879
Taxes paid	1,179,851	2,097,986	1,749,109	24,173,093	10,903,831	2,582,464	1,937,152	1,821,092
Interest paid	1,295,071	5,507,654	1,521,495	19,153,135	31,271,422	3,755,067	3,489,870	5,738,881
Charitable contributions	10,482	77,458	19,896	891,344	3,904,445	28,259	59,443	46,007
Amortization	210,126	1,107,458	563,386	4,241,510	10,204,782	1,115,509	839,508	764,214
Depreciation	2,245,781	7,506,032	2,652,312	20,459,914	26,426,259	6,019,862	5,839,694	6,809,583
Depletion	32,285	29,623	*2	3,542,802	259,565	11	286,496	508,466
Advertising	379,023	914,243	612,196	1,096,496	21,451,442	1,100,402	425,722	165,697
Pension, profit-sharing, stock, annuity	246,715	2,151,059	369,240	5,697,490	10,176,007	1,498,231	996,477	1,085,404
Employee benefit programs	920,678	3,221,693	1,215,993	4,699,441	14,831,221	3,381,005	1,971,802	2,881,756
Domestic production activities deduction	23,382	504,975	83,736	1,224,221	3,450,506	179,137	98,848	311,344
Net loss, noncapital assets	280,186	338,203	129,385	192,497	2,234,132	142,223	71,337	607,430
Other deductions	3,760,557	9,585,026	6,043,803	58,378,245	115,520,815	10,693,275	8,830,764	8,357,085
Total receipts less total deductions	47,534	6,387,911	2,510,888	98,471,922	69,985,423	4,151,576	-2,039,020	2,106,977
Constructive taxable income from related foreign corporations	7,153	1,822,893	*80,240	33,634,717	18,099,285	285,492	975,912	685,104
Net income (less deficit)	**51,262**	**8,208,949**	**2,587,434**	**132,084,087**	**88,060,009**	**4,425,066**	**-1,069,930**	**2,784,561**
Income subject to tax	**317,630**	**7,775,343**	**1,370,684**	**133,369,489**	**86,292,522**	**2,483,236**	**1,544,161**	**4,611,543**
Total income tax before credits [7]	107,352	2,728,637	471,176	46,823,779	30,219,354	871,814	545,151	1,644,283
Income tax	106,230	2,716,527	469,921	46,675,585	30,180,991	852,321	531,154	1,606,427
Alternative minimum tax	508	11,081	*878	*137,682	45,680	18,881	14,835	37,019
Foreign tax credit	*2,279	968,865	34,603	40,511,360	14,026,503	128,051	147,521	338,832
General business credit	7,625	389,949	6,872	852,161	1,706,687	48,188	8,483	22,611
Prior year minimum tax credit	*379	12,384	*1,931	*334,515	74,378	22,234	*2,553	13,699
Total income tax after credits [2]	**97,069**	**1,357,439**	**427,770**	**5,125,742**	**14,411,843**	**673,601**	**386,595**	**1,269,141**

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	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	**50,067**	**22,107**	**11,575**	**6,795**	**9,269**	**12,685**	**28,949**	**961,024**
Total assets	**504,414,351**	**554,286,942**	**1,044,016,223**	**972,583,918**	**1,260,225,240**	**33,663,273**	**324,925,988**	**3,999,752,057**
Cash	21,152,305	26,909,239	80,867,224	38,062,041	77,206,869	2,402,432	17,804,156	293,743,941
Notes and accounts receivable	47,586,455	127,513,747	163,603,358	211,534,214	276,330,909	5,936,335	40,957,319	593,895,280
Less: Allowance for bad debts	859,281	1,849,795	5,715,637	5,737,334	4,310,798	287,037	1,420,120	13,891,284
Inventories	35,150,989	52,001,463	46,389,744	24,611,231	101,600,347	4,960,165	32,875,541	718,911,853
Investments in Government obligations	248,626	187,193	*166,445	*3,446,673	*157,054	*279,451	*39,231	17,128,410
Tax-exempt securities	272,768	346,973	*1,070,471	*2,978,951	*56,817	*37,527	277,325	7,499,955
Other current assets	13,090,200	31,707,455	87,248,349	16,298,403	101,010,021	2,305,459	24,332,891	204,001,128
Loans to shareholders	4,430,015	1,687,955	7,143,631	792,378	803,268	151,927	522,119	18,422,041
Mortgage and real estate loans	247,862	*76,578	67,429	*1,479,058	*16,470	*640	*36,547	3,601,204
Other investments	171,956,154	138,129,887	324,796,466	462,506,117	265,392,006	4,442,964	58,958,771	802,357,278
Depreciable assets	131,018,259	137,781,512	225,014,810	139,001,938	362,183,705	20,686,646	80,148,557	1,279,389,410
Less: Accumulated depreciation	89,281,811	82,314,079	145,089,045	84,825,242	194,476,116	14,541,330	48,337,666	657,387,343
Depletable assets	*104,349	*242,614	*403	*31,460	41,054	466	66,386	55,336,394
Less: Accumulated depletion	*26,209	*177,576	*30	*6,520	11,531	-	49,183	9,552,917
Land	2,489,766	2,593,820	5,148,329	3,299,039	5,885,068	655,859	2,031,762	97,692,831
Intangible assets (amortizable)	51,192,337	93,028,495	214,734,340	119,307,454	168,647,251	5,898,371	111,597,549	463,001,377
Less: Accumulated amortization	7,024,346	13,383,117	60,118,245	13,743,908	28,424,996	1,385,200	21,336,218	67,384,679
Other assets	122,665,914	39,804,578	98,688,179	53,547,964	128,117,842	2,118,598	26,421,021	192,987,178
Total liabilities	**504,414,351**	**554,286,942**	**1,044,016,223**	**972,583,918**	**1,260,225,240**	**33,663,273**	**324,925,988**	**3,999,752,057**
Accounts payable	26,511,015	85,323,061	116,503,539	49,961,303	164,732,402	3,978,781	21,174,053	589,092,228
Mortgages, notes, and bonds payable in less than one year	15,689,955	39,269,471	34,317,028	232,089,979	84,299,240	1,758,198	6,998,264	303,000,584
Other current liabilities	26,480,807	41,465,715	109,413,997	54,086,878	145,642,335	3,884,097	34,710,319	443,262,959
Loans from shareholders	17,998,293	8,446,029	28,970,584	1,931,964	6,739,827	867,344	3,206,897	94,331,402
Mortgages, notes, and bonds payable in one year or more	152,328,089	125,516,736	153,258,214	348,883,958	245,841,994	8,271,019	95,481,650	697,396,830
Other liabilities	73,195,907	68,615,186	112,848,673	73,560,559	279,327,244	2,005,429	49,248,995	275,555,744
Capital stock	42,580,812	29,943,839	78,819,580	10,321,349	75,076,468	1,343,866	15,960,668	138,869,870
Additional paid-in capital	99,207,519	131,063,890	595,966,325	142,533,250	247,262,874	5,170,171	99,201,887	830,663,856
Retained earnings, appropriated	256,547	685,188	270,206	1,136,327	59,827	*1,553	*14,626	4,289,192
Retained earnings, unappropriated [26]	67,637,185	79,409,988	13,913,884	103,618,902	76,888,578	8,929,000	28,552,679	813,307,973
Less: Cost of treasury stock	17,471,778	55,452,161	200,265,807	45,540,551	65,645,548	2,546,185	29,624,050	190,018,581
Total receipts	**284,724,113**	**378,413,748**	**679,719,808**	**321,768,471**	**956,276,067**	**52,153,103**	**245,004,241**	**7,285,483,900**
Business receipts	276,351,715	358,285,767	610,700,888	234,915,765	899,898,707	51,305,219	229,250,243	7,137,340,838
Interest	1,547,238	4,199,463	4,483,499	40,411,952	10,846,325	37,816	1,943,848	16,411,177
Interest on Government obligations: State and local	47,530	56,888	127,446	115,393	13,207	3,501	37,647	438,805
Rents	87,338	1,608,843	1,730,179	9,881,513	7,056,721	27,341	926,917	5,822,728
Royalties	1,781,383	3,485,553	45,107,794	2,969,608	8,794,704	61,578	4,520,543	16,475,486
Net short-term capital gain reduced by net long-term capital loss	40,104	6,065	152,701	*400	4,939	*4,860	45,307	316,753
Net long-term capital gain reduced by net short-term capital loss	292,135	466,903	1,012,160	337,780	1,815,473	29,047	809,154	4,522,312
Net gain, noncapital assets	1,049,742	1,013,815	549,024	2,774,293	5,108,660	45,620	857,967	5,514,498
Dividends received from domestic corporations	15,090	37,844	330,525	100,381	148,909	3,580	27,347	3,480,130
Dividends received from foreign corporations	438,684	3,218,517	8,610,208	2,650,454	6,770,371	160,007	1,514,393	6,039,680
Other receipts	3,073,153	6,034,092	6,915,383	27,610,931	15,818,050	474,534	5,070,874	89,121,493
Total deductions	**272,693,405**	**361,724,950**	**619,358,882**	**316,060,181**	**942,935,050**	**50,900,604**	**230,976,619**	**7,106,392,282**
Cost of goods sold [19]	188,931,893	237,067,495	375,099,440	157,589,550	695,978,291	33,938,922	129,193,144	5,568,035,626
Compensation of officers	6,650,967	4,252,871	5,935,158	2,143,885	2,710,806	914,060	4,118,048	69,046,082
Salaries and wages	19,115,849	34,979,501	81,298,046	24,391,731	34,818,074	4,544,547	33,651,752	513,800,586
Repairs	1,253,514	1,438,203	2,639,485	1,570,153	2,819,787	221,126	1,284,674	29,981,311
Bad debts	481,160	960,040	1,412,527	5,519,239	5,574,212	233,272	543,203	13,432,828
Rent paid on business property	4,584,313	4,566,892	5,388,151	2,871,661	6,197,615	1,143,125	3,851,290	116,488,249
Taxes paid	5,444,061	5,394,237	10,368,554	2,782,305	9,167,765	1,080,624	4,026,781	86,991,348
Interest paid	6,914,924	9,586,091	12,666,058	45,168,548	20,322,874	624,849	7,496,002	56,065,657
Charitable contributions	80,130	265,128	400,606	189,934	272,506	18,814	167,359	2,946,470
Amortization	2,454,226	2,886,182	7,800,861	6,639,441	7,461,016	249,700	2,674,666	19,491,013
Depreciation	7,507,815	12,435,744	19,457,192	10,345,734	39,738,554	927,685	7,582,650	102,762,787
Depletion	*14,828	*24,037	*20	3,032	2,084	82	690	1,054,836
Advertising	1,704,052	1,969,590	7,254,329	3,257,284	12,544,594	1,175,532	3,000,956	67,695,047
Pension, profit-sharing, stock, annuity	2,765,236	4,186,452	4,906,447	2,668,676	15,624,976	264,062	2,216,576	18,559,292
Employee benefit programs	5,461,586	7,933,718	10,934,396	4,738,307	17,014,726	1,008,205	5,666,800	49,740,603
Domestic production activities deduction	518,242	971,897	3,409,362	589,964	1,457,424	53,472	692,001	1,512,748
Net loss, noncapital assets	254,511	532,360	2,136,651	191,918	1,582,856	70,700	298,200	5,706,860
Other deductions	18,556,098	32,274,512	68,251,601	45,398,819	69,646,888	4,431,828	24,511,829	383,080,938
Total receipts less total deductions	12,030,708	16,688,798	60,360,926	5,708,290	13,341,017	1,252,499	14,027,622	179,091,619
Constructive taxable income from related foreign corporations	1,329,254	4,626,217	12,467,314	8,819,980	5,812,390	91,136	2,444,453	10,314,083
Net income (less deficit)	**13,312,431**	**21,258,127**	**72,700,793**	**14,412,877**	**19,140,200**	**1,340,134**	**16,434,429**	**188,966,897**
Income subject to tax	**8,225,443**	**20,197,286**	**68,804,467**	**13,736,068**	**23,371,521**	**739,733**	**14,477,601**	**151,885,742**
Total income tax before credits [7]	2,837,198	7,050,949	24,092,667	4,800,944	8,277,019	255,475	5,062,323	52,543,629
Income tax	2,828,893	7,039,414	24,056,394	4,792,910	8,165,108	254,763	5,044,797	52,432,218
Alternative minimum tax	4,894	8,571	21,031	7,760	83,662	*342	16,236	123,074
Foreign tax credit	664,000	2,776,679	9,146,333	3,390,994	1,979,270	96,137	1,290,321	5,730,024
General business credit	108,747	328,191	1,573,472	148,683	656,257	7,870	219,638	1,517,207
Prior year minimum tax credit	49,264	40,017	18,435	5,013	3,394	-	6,737	261,685
Total income tax after credits [2]	**2,014,596**	**3,908,125**	**13,359,023**	**1,256,403**	**5,638,006**	**151,468**	**3,545,578**	**45,033,995**

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	**373,165**	**234,839**	**124,455**	**13,871**	**587,071**	**86,244**	**33,641**	**28,085**	**37,000**
Total assets	**2,443,066,572**	**881,190,326**	**1,558,892,047**	**2,984,199**	**1,556,666,872**	**220,946,106**	**40,866,163**	**44,468,443**	**157,093,424**
Cash	175,384,353	71,803,039	102,932,291	649,023	118,340,975	19,799,194	4,047,164	3,622,901	5,864,396
Notes and accounts receivable	436,968,393	243,390,170	193,285,847	292,376	156,926,887	25,692,655	7,634,786	10,804,491	9,028,827
Less: Allowance for bad debts	9,753,945	6,188,381	3,555,719	*9,845	4,137,340	281,662	117,320	144,397	215,423
Inventories	343,559,641	191,195,538	152,305,594	*58,508	375,352,212	108,126,495	12,139,785	10,230,007	34,465,528
Investments in Government obligations	16,714,015	2,306,878	14,407,138	-	414,395	*249,658	*841	-	*39,549
Tax-exempt securities	4,738,819	1,041,810	3,697,009	-	2,761,136	*39,494	*74,601	*200,651	*3,434
Other current assets	131,092,381	58,689,757	72,010,847	391,777	72,908,747	5,867,766	2,553,017	2,254,101	13,679,510
Loans to shareholders	10,006,326	6,259,148	3,715,845	31,332	8,415,715	2,348,483	554,029	484,371	826,728
Mortgage and real estate loans	2,710,359	753,087	1,957,271	-	890,845	81,040	*24,226	*6,478	145,203
Other investments	633,941,482	79,983,530	553,345,324	612,628	168,415,796	12,763,015	1,358,794	6,796,182	16,282,853
Depreciable assets	557,396,081	222,768,924	333,596,700	1,030,457	721,993,330	59,145,301	20,036,579	14,164,293	73,709,043
Less: Accumulated depreciation	287,327,461	126,582,751	160,092,983	651,726	370,059,882	33,472,544	11,570,869	8,894,250	37,868,764
Depletable assets	55,217,825	511,198	54,706,627	-	118,570	*13,422	*2,581	*21,847	*78,171
Less: Accumulated depletion	9,484,041	181,197	9,302,844	-	68,875	*4,832	*2,120	*21,847	*37,856
Land	25,621,467	8,020,244	17,326,217	275,005	72,071,364	6,861,924	1,410,861	440,801	12,015,796
Intangible assets (amortizable)	288,694,021	102,274,343	186,025,162	394,516	174,307,357	12,905,436	2,709,281	3,945,141	4,108,101
Less: Accumulated amortization	42,786,900	17,179,930	25,472,840	134,130	24,597,779	1,750,547	768,498	683,953	898,978
Other assets	110,373,758	42,324,920	68,004,560	44,278	82,613,420	2,561,808	778,425	1,241,626	25,867,305
Total liabilities	**2,443,066,572**	**881,190,326**	**1,558,892,047**	**2,984,199**	**1,556,666,872**	**220,946,106**	**40,866,163**	**44,468,443**	**157,093,424**
Accounts payable	367,613,773	161,779,300	205,647,947	186,526	221,478,455	19,499,089	7,673,279	13,975,974	14,573,876
Mortgages, notes, and bonds payable in less than one year	170,418,496	88,770,639	81,307,612	340,245	132,582,088	79,204,475	2,774,680	1,772,046	4,888,501
Other current liabilities	278,281,849	112,394,573	165,500,382	386,894	164,981,111	14,633,822	6,791,637	7,000,844	22,598,825
Loans from shareholders	49,926,786	31,609,460	18,185,116	132,209	44,402,252	14,272,962	1,871,228	993,233	3,260,534
Mortgages, notes, and bonds payable in one year or more	356,060,640	124,559,442	231,083,223	417,975	341,319,070	30,386,900	6,166,697	4,304,911	57,148,790
Other liabilities	159,230,212	63,885,147	95,169,952	*175,113	116,325,532	5,747,364	2,570,252	1,561,283	4,555,443
Capital stock	88,995,268	43,745,202	45,050,629	199,437	49,874,602	8,705,487	1,349,621	3,292,303	2,417,398
Additional paid-in capital	548,231,694	198,142,820	349,466,521	622,353	282,432,162	19,811,144	7,036,527	5,700,876	11,983,158
Retained earnings, appropriated	3,506,061	449,040	3,057,021	-	783,131	227,935	*55,238	*5,056	*181,598
Retained earnings, unappropriated [26]	498,464,466	72,952,726	424,537,975	973,765	314,844,378	34,813,222	9,197,688	7,541,726	39,872,373
Less: Cost of treasury stock	77,662,672	17,098,023	60,114,331	*450,318	112,355,909	6,356,295	4,620,683	1,679,810	4,387,073
Total receipts	**3,876,417,216**	**1,618,155,502**	**2,252,111,172**	**6,150,543**	**3,409,044,760**	**682,439,087**	**76,565,768**	**101,642,943**	**210,193,349**
Business receipts	3,803,932,195	1,592,117,321	2,205,855,504	5,959,371	3,333,388,871	667,659,867	75,664,409	100,079,085	205,600,229
Interest	10,569,813	3,668,827	6,895,731	5,256	5,841,364	892,890	229,996	175,550	480,882
Interest on Government obligations: State and local	220,880	77,111	143,764	*4	217,925	5,886	4,036	98,349	27,362
Rents	2,920,164	1,358,673	1,557,024	4,467	2,902,564	348,782	25,389	17,273	408,705
Royalties	9,580,419	2,682,088	6,892,172	6,160	6,895,067	44,954	6,199	*49,790	*275,108
Net short-term capital gain reduced by net long-term capital loss	286,638	60,073	226,565	-	30,116	*15,347	*14	*45	*652
Net long-term capital gain reduced by net short-term capital loss	3,361,066	676,122	2,684,754	*190	1,161,246	333,069	9,761	*23,029	31,348
Net gain, noncapital assets	3,973,381	2,801,210	1,159,089	*13,082	1,541,117	553,745	23,954	14,428	87,724
Dividends received from domestic corporations	3,212,788	235,931	2,973,905	*2,952	267,342	6,402	1,320	*1,430	43,186
Dividends received from foreign corporations	3,574,071	1,033,304	2,540,768	-	2,465,609	*598	-	384	*8,408
Other receipts	34,785,801	13,444,843	21,181,897	159,061	54,333,540	12,577,548	600,692	1,183,581	3,229,746
Total deductions	**3,781,533,210**	**1,581,914,224**	**2,194,219,011**	**5,399,975**	**3,324,837,247**	**672,667,455**	**74,736,481**	**100,294,788**	**202,037,253**
Cost of goods sold [19]	3,101,104,532	1,255,969,925	1,845,120,386	14,221	2,466,920,788	559,392,059	43,335,828	70,322,574	138,483,250
Compensation of officers	39,700,853	23,090,828	15,318,519	1,291,506	29,340,409	6,540,372	1,846,743	1,517,330	2,494,015
Salaries and wages	206,374,699	109,337,533	95,354,416	1,682,750	307,425,887	41,512,836	9,430,345	10,252,117	25,290,535
Repairs	11,148,420	4,820,285	6,303,284	24,851	18,832,892	1,918,671	585,645	386,754	1,247,296
Bad debts	7,006,664	4,380,436	2,616,026	*10,202	6,426,165	857,454	238,236	176,112	787,445
Rent paid on business property	35,623,761	19,214,952	16,221,783	187,026	80,859,667	10,197,757	4,422,769	2,775,101	4,619,201
Taxes paid	35,387,607	15,978,345	19,193,109	216,154	51,603,520	7,511,645	1,895,074	1,563,862	4,753,388
Interest paid	29,244,994	12,137,370	17,047,722	59,901	26,820,663	4,003,047	539,612	572,306	2,211,903
Charitable contributions	1,047,683	273,800	772,901	*981	1,898,788	31,260	108,053	23,541	72,310
Amortization	14,059,175	6,633,346	7,389,507	36,322	5,431,838	860,816	117,188	165,681	397,050
Depreciation	49,463,004	25,135,080	24,248,542	79,382	53,299,783	4,442,531	1,221,617	1,167,594	3,969,641
Depletion	1,050,148	22,919	1,027,229	-	4,688	*251	-	-	*3,484
Advertising	25,999,587	12,491,286	13,485,900	22,401	41,695,460	6,728,226	3,122,317	1,741,686	2,968,590
Pension, profit-sharing, stock, annuity	9,727,047	4,083,728	5,557,623	85,696	8,832,245	463,499	81,402	159,356	439,650
Employee benefit programs	22,742,810	11,334,519	11,290,494	117,797	26,997,793	3,486,663	723,595	771,395	2,575,758
Domestic production activities deduction	1,174,942	403,685	771,257	-	337,805	9,266	*3,204	*8,958	2,537
Net loss, noncapital assets	2,004,308	923,230	1,080,846	232	3,702,552	584,150	129,308	716,756	146,102
Other deductions	188,672,976	75,682,957	111,419,467	1,570,552	194,406,304	24,126,952	6,935,545	7,973,664	11,575,097
Total receipts less total deductions	94,884,007	36,241,278	57,892,161	750,567	84,207,513	9,771,632	1,829,287	1,348,156	8,156,096
Constructive taxable income from related foreign corporations	7,174,928	2,393,445	4,781,483	-	3,139,155	2,581	4,216	244,981	*6,326
Net income (less deficit)	**101,838,056**	**38,557,611**	**62,529,880**	**750,564**	**87,128,743**	**9,768,326**	**1,829,468**	**1,494,787**	**8,135,060**
Income subject to tax	**75,422,081**	**25,539,432**	**49,574,539**	**308,110**	**76,463,350**	**4,309,057**	**1,814,397**	**2,704,599**	**7,901,792**
Total income tax before credits [7]	26,085,245	8,730,733	17,255,256	99,256	26,458,337	1,391,796	619,720	936,665	2,736,375
Income tax	26,003,884	8,691,901	17,212,761	99,222	26,428,287	1,384,350	619,400	936,131	2,736,057
Alternative minimum tax	93,248	53,255	39,992	-	29,827	4,724	*319	*490	*261
Foreign tax credit	3,690,633	890,588	2,800,045	-	2,039,391	*2,666	3,964	*36,508	*67,943
General business credit	1,028,261	288,555	738,840	866	488,946	16,976	9,092	14,705	27,366
Prior year minimum tax credit	218,362	43,916	174,436	11	43,323	2,593	-	*88	*42
Total income tax after credits [2]	**21,147,863**	**7,507,549**	**13,541,935**	**98,380**	**23,886,085**	**1,369,561**	**606,664**	**885,364**	**2,641,024**

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 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	**94,802**	**41,920**	**44,275**	**52,664**	**26,561**	**11,602**	**79,129**	**51,149**	***788**
Total assets	**187,645,382**	**142,197,260**	**49,306,860**	**108,468,067**	**47,327,635**	**362,405,414**	**56,048,662**	**139,893,455**	***18,613**
Cash	15,220,685	6,952,252	4,801,547	15,487,978	4,270,569	15,473,421	6,553,973	16,246,895	*18,613
Notes and accounts receivable	12,893,931	25,866,602	3,672,485	8,572,184	4,236,732	14,519,435	9,254,958	24,749,802	-
Less: Allowance for bad debts	108,644	960,269	59,485	310,002	161,321	835,140	155,506	788,170	-
Inventories	30,137,477	28,758,558	5,890,287	30,334,031	17,348,646	71,475,431	14,737,414	11,708,552	-
Investments in Government obligations	34,102	*5,104	*7,058	*25,204	*36,009	-	*16,744	127	-
Tax-exempt securities	*2,054,593	*20,880	-	169,752	*183,323	-	1,812	*12,596	-
Other current assets	6,579,101	5,734,356	1,830,227	6,169,202	1,575,086	12,317,882	3,088,131	11,260,368	-
Loans to shareholders	491,830	332,067	959,594	301,863	370,780	249,321	680,861	815,788	-
Mortgage and real estate loans	124,356	*6,197	135,529	*6,481	*15,341	*39,829	*290,905	*15,259	-
Other investments	22,354,585	4,563,182	2,808,308	7,456,402	2,149,032	61,263,900	4,246,939	26,372,603	-
Depreciable assets	145,156,768	36,008,914	40,111,162	58,955,018	25,563,018	197,041,061	23,649,371	28,452,801	-
Less: Accumulated depreciation	77,804,735	17,474,481	21,499,159	35,427,120	15,380,493	77,976,386	15,262,818	17,428,264	-
Depletable assets	*2,353	-	-	-	*65	*[1]	*46	*84	-
Less: Accumulated depletion	*2,089	-	-	-	*65	-	7	*59	-
Land	10,637,142	3,257,763	6,684,981	1,073,599	988,318	27,492,551	805,086	402,543	-
Intangible assets (amortizable)	18,135,224	51,242,814	3,958,158	10,400,611	5,808,168	16,616,641	7,740,354	36,737,427	-
Less: Accumulated amortization	3,615,323	4,030,817	1,270,283	1,393,345	1,056,702	1,193,572	1,265,302	6,670,458	-
Other assets	5,354,026	1,914,137	1,276,453	6,646,208	1,381,130	25,921,042	1,665,699	8,005,559	-
Total liabilities	**187,645,382**	**142,197,260**	**49,306,860**	**108,468,067**	**47,327,635**	**362,405,414**	**56,048,662**	**139,893,455**	***18,613**
Accounts payable	40,547,060	19,884,492	7,211,532	15,197,837	8,322,823	48,336,908	8,835,741	17,419,846	-
Mortgages, notes, and bonds payable in less than one year	4,576,695	5,123,045	1,463,344	2,632,563	2,130,649	17,018,827	3,482,471	7,514,792	-
Other current liabilities	16,192,410	15,498,652	3,044,800	14,970,600	6,045,894	38,905,712	5,608,546	13,689,370	-
Loans from shareholders	6,066,898	2,041,316	3,689,424	3,715,087	2,271,203	780,423	3,635,808	1,804,136	*2,365
Mortgages, notes, and bonds payable in one year or more	41,906,368	26,449,636	15,584,711	18,950,793	15,264,944	84,823,035	14,154,995	26,177,290	*17,119
Other liabilities	20,873,433	6,468,903	3,663,181	8,980,975	4,500,229	31,254,634	3,833,691	22,316,142	-
Capital stock	15,040,876	2,697,404	2,207,089	5,062,590	1,095,957	1,588,387	2,287,480	4,130,011	-
Additional paid-in capital	21,210,166	43,109,934	5,529,879	25,031,392	8,884,146	43,362,999	14,442,366	76,329,575	-
Retained earnings, appropriated	*1,465	*37,467	*23,604	*11,823	*24,366	*158,821	*42,744	*13,011	-
Retained earnings, unappropriated [26]	37,035,777	34,165,518	7,474,244	32,764,668	1,794,294	112,074,042	5,880,897	-7,770,071	*-871
Less: Cost of treasury stock	15,805,766	13,279,105	584,947	18,850,261	3,006,870	15,898,374	6,156,078	21,730,646	-
Total receipts	**530,740,641**	**289,511,378**	**293,655,267**	**189,915,190**	**81,705,456**	**652,444,549**	**102,500,846**	**197,730,286**	***21,924**
Business receipts	521,554,653	283,623,035	291,512,873	185,651,870	79,736,800	631,239,712	100,162,279	190,904,059	*19,772
Interest	519,713	54,263	45,291	575,146	314,303	1,288,619	230,826	1,033,886	-
Interest on Government obligations: State and local	37,151	5,108	4,957	15,936	*5,174	9,721	2,637	1,608	-
Rents	569,082	137,453	117,062	109,504	43,237	958,203	42,740	125,134	-
Royalties	1,773,566	93,988	*16,959	572,029	91,810	2,064,973	226,057	1,679,633	-
Net short-term capital gain reduced by net long-term capital loss	*2,284	*997	*1,335	*1,003	*1,035	131	*2,601	*4,673	-
Net long-term capital gain reduced by net short-term capital loss	185,328	67,328	53,391	81,713	*2,346	18,688	24,607	330,637	-
Net gain, noncapital assets	140,430	42,388	137,505	27,989	30,055	41,899	65,735	375,266	-
Dividends received from domestic corporations	8,834	9,987	6,215	135,267	*484	9,251	1,985	42,983	-
Dividends received from foreign corporations	*6,320	*78	670	518,835	19,854	881,905	*155,272	873,286	-
Other receipts	5,943,280	5,476,752	1,759,009	2,225,898	1,460,358	15,931,448	1,586,108	2,359,121	*2,152
Total deductions	**521,716,317**	**279,484,896**	**292,859,781**	**180,382,657**	**80,519,938**	**626,488,346**	**100,442,837**	**193,206,499**	***21,825**
Cost of goods sold [19]	385,516,763	204,015,945	261,283,600	98,092,899	48,141,084	462,121,179	61,989,157	134,226,450	*10,305
Compensation of officers	3,165,513	2,890,788	1,291,732	2,732,487	1,082,660	872,518	2,235,026	2,671,226	*4,820
Salaries and wages	50,068,768	28,910,158	8,934,391	26,325,336	9,915,838	69,704,115	11,799,656	15,281,792	-
Repairs	4,733,540	931,289	1,263,750	1,397,689	796,322	4,176,010	782,458	613,468	-
Bad debts	168,153	558,013	120,858	611,757	202,336	1,527,512	164,200	1,014,089	-
Rent paid on business property	11,782,594	8,700,411	3,740,813	15,253,448	5,300,872	6,830,445	5,495,104	1,741,152	*4,820
Taxes paid	8,385,015	3,463,400	2,410,732	4,243,403	1,818,904	11,408,946	2,154,311	1,994,841	*221
Interest paid	3,504,676	1,810,530	1,173,882	1,552,722	1,560,212	5,643,190	1,261,299	2,987,283	-
Charitable contributions	387,270	30,450	10,483	119,997	19,512	1,003,062	36,711	56,139	-
Amortization	792,862	863,292	245,458	450,582	182,506	299,429	230,329	826,645	-
Depreciation	10,028,411	3,297,130	2,976,451	4,981,429	1,713,980	14,878,292	1,693,046	2,929,662	-
Depletion	-	1	948	-	-	4	-	-	-
Advertising	3,558,678	2,138,836	299,795	4,036,278	2,038,865	8,684,792	1,788,710	4,588,686	-
Pension, profit-sharing, stock, annuity	1,969,669	830,362	113,457	466,018	120,026	3,700,566	119,704	368,537	-
Employee benefit programs	6,199,762	1,614,923	439,933	2,273,667	614,053	5,892,418	972,934	1,432,696	-
Domestic production activities deduction	77,329	70,381	1,015	*49,588	7,053	80,924	*13,151	14,397	-
Net loss, noncapital assets	252,420	65,795	197,426	605,930	131,894	608,198	119,369	145,202	-
Other deductions	31,124,895	19,293,193	8,355,058	17,189,426	6,873,820	29,056,747	9,587,672	22,314,234	*1,658
Total receipts less total deductions	9,024,325	10,026,482	795,486	9,532,534	1,185,518	25,956,203	2,058,008	4,523,787	*99
Constructive taxable income from related foreign corporations	8,228	2,919	-	414,215	74,692	1,290,676	136,185	954,135	-
Net income (less deficit)	**8,995,402**	**10,024,292**	**790,529**	**9,930,813**	**1,255,036**	**27,237,158**	**2,191,557**	**5,476,314**	***99**
Income subject to tax	**7,668,812**	**8,779,257**	**481,167**	**10,713,608**	**1,070,414**	**26,183,742**	**1,856,567**	**2,979,937**	***311**
Total income tax before credits [7]	2,644,193	3,052,594	155,099	3,725,615	370,394	9,163,004	626,770	1,036,113	*47
Income tax	2,644,725	3,049,641	153,925	3,725,025	368,213	9,162,763	626,307	1,021,751	*47
Alternative minimum tax	*1,111	1,378	889	4,458	*2,180	*18	*861	13,136	-
Foreign tax credit	*13,500	*9,672	467	389,812	52,649	*795,166	*121,547	545,496	-
General business credit	65,304	13,932	9,840	40,916	10,600	259,106	10,669	10,440	-
Prior year minimum tax credit	*398	31	76	*34,035	*90	*1,733	*505	*3,732	-
Total income tax after credits [2]	**2,564,990**	**3,028,960**	**144,716**	**3,260,852**	**307,055**	**8,106,999**	**494,049**	**475,853**	***47**

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	**197,818**	**11,897**	**107,274**	**31,031**	**250**	**41,912**	**5,452**
Total assets	**715,018,901**	**374,738,414**	**95,346,385**	**18,628,857**	**39,933,085**	**155,550,580**	**30,821,580**
Cash	53,643,172	30,744,668	7,318,210	1,202,041	1,039,848	11,709,480	1,628,925
Notes and accounts receivable	79,755,385	17,984,319	19,162,121	1,847,467	2,654,634	34,952,523	3,154,321
Less: Allowance for bad debts	1,799,518	514,883	326,713	37,565	348,174	502,656	69,527
Inventories	9,468,710	4,692,976	1,161,990	123,875	665,597	1,875,686	948,586
Investments in Government obligations	7,789,919	7,754,835	*1,165	26	-	14,755	*19,138
Tax-exempt securities	902,039	*224,740	*23,737	-	*11,654	641,908	-
Other current assets	38,090,121	16,165,548	10,935,328	1,165,856	1,889,860	6,981,326	952,203
Loans to shareholders	10,093,618	226,542	7,087,465	1,303,054	*133,279	1,103,456	239,821
Mortgage and real estate loans	410,516	*43,890	139,251	*133,578	-	*45,084	*48,713
Other investments	62,216,393	21,688,283	6,911,043	1,447,028	4,585,694	19,301,317	8,283,029
Depreciable assets	598,649,074	327,310,693	96,076,582	13,163,489	50,644,412	93,300,766	18,153,133
Less: Accumulated depreciation	255,709,420	96,127,852	62,754,215	7,638,148	28,396,384	51,856,314	8,936,507
Depletable assets	47,830	1,221	*3,278	740	*41,358	1,233	-
Less: Accumulated depletion	*4,089	1	*1,140	688	*2,261	-	-
Land	10,333,605	4,120,128	2,877,695	372,940	119,647	1,824,136	1,019,058
Intangible assets (amortizable)	71,684,193	31,113,595	6,101,324	5,508,382	5,187,109	18,736,498	5,037,284
Less: Accumulated amortization	9,093,387	2,733,217	1,518,843	1,117,338	188,577	2,603,015	932,397
Other assets	38,540,739	12,042,929	2,148,106	1,154,118	1,895,389	20,024,397	1,275,799
Total liabilities	**715,018,901**	**374,738,414**	**95,346,385**	**18,628,857**	**39,933,085**	**155,550,580**	**30,821,580**
Accounts payable	61,456,553	17,242,952	9,596,158	742,575	1,463,678	30,502,725	1,908,464
Mortgages, notes, and bonds payable in less than one year	31,328,913	16,895,896	7,806,732	1,094,124	855,150	3,247,845	1,429,165
Other current liabilities	79,920,721	44,006,236	17,212,003	1,801,920	2,404,389	12,520,543	1,975,631
Loans from shareholders	18,996,310	3,850,094	5,118,771	3,845,280	*247,171	4,397,576	1,537,418
Mortgages, notes, and bonds payable in one year or more	202,105,805	108,154,654	22,456,860	5,584,663	20,469,895	35,841,740	9,597,993
Other liabilities	142,701,950	103,010,423	7,133,543	1,393,937	4,747,849	23,586,536	2,829,662
Capital stock	28,234,084	17,351,276	2,038,137	563,253	3,617,415	3,979,201	684,802
Additional paid-in capital	147,897,125	83,925,540	10,744,894	4,245,168	10,537,604	27,655,766	10,788,154
Retained earnings, appropriated	93,730	*38,221	*11,829	520	687	*37,054	*5,418
Retained earnings, unappropriated [26]	16,899,920	-11,945,028	17,051,620	-379,573	-3,718,312	15,666,496	224,717
Less: Cost of treasury stock	14,616,209	7,791,849	3,824,163	263,011	*692,441	1,884,901	159,845
Total receipts	**737,267,292**	**234,703,565**	**214,217,691**	**24,042,068**	**16,834,990**	**222,286,514**	**25,182,463**
Business receipts	714,421,894	227,388,561	208,929,247	23,395,056	14,567,323	215,803,555	24,338,151
Interest	2,164,885	589,402	458,436	145,492	81,504	810,583	79,469
Interest on Government obligations: State and local	34,812	8,654	7,695	*1,537	-	13,407	3,518
Rents	1,646,739	965,509	344,821	15,197	48,739	252,903	19,569
Royalties	2,029,469	57,759	*12,330	1,535	*321	1,927,500	30,023
Net short-term capital gain reduced by net long-term capital loss	50,897	1,298	*341	908	967	*8,970	*38,413
Net long-term capital gain reduced by net short-term capital loss	1,117,044	189,424	79,656	42,285	*502,620	255,926	47,134
Net gain, noncapital assets	3,235,786	774,889	1,154,647	129,560	*892,351	234,840	49,498
Dividends received from domestic corporations	104,902	23,977	2,300	*812	53,817	22,507	*1,489
Dividends received from foreign corporations	664,882	167,711	*17,177	3,446	21,825	422,525	*32,198
Other receipts	11,795,981	4,536,380	3,211,040	306,240	665,524	2,533,798	542,999
Total deductions	**717,925,079**	**227,515,921**	**210,478,215**	**23,250,824**	**15,550,698**	**216,841,093**	**24,288,328**
Cost of goods sold [19]	238,109,363	60,696,874	67,811,360	6,799,945	6,877,155	86,399,262	9,524,766
Compensation of officers	13,288,500	1,401,232	8,080,825	687,369	65,987	2,716,277	336,810
Salaries and wages	120,397,690	37,570,003	35,034,888	5,811,306	853,456	36,858,892	4,269,145
Repairs	24,116,826	11,850,426	5,595,321	435,025	227,711	5,523,115	485,229
Bad debts	1,356,287	189,629	280,105	42,796	*132,300	633,742	77,716
Rent paid on business property	35,885,477	15,294,780	10,565,357	1,246,490	121,906	6,765,555	1,891,389
Taxes paid	21,298,462	5,926,761	7,245,913	1,063,834	445,958	5,812,553	803,443
Interest paid	16,254,323	7,863,068	2,733,046	681,829	1,678,848	2,578,893	718,639
Charitable contributions	182,772	63,265	22,043	3,461	7,992	79,685	6,327
Amortization	2,490,370	709,561	324,278	170,716	301,202	804,457	180,155
Depreciation	38,006,247	17,150,595	9,429,273	1,292,715	1,640,912	7,380,797	1,111,954
Depletion	75,685	*9,432	*5,244	-	*60,837	1	170
Advertising	2,725,633	1,238,953	567,747	128,219	3,836	722,524	64,353
Pension, profit-sharing, stock, annuity	9,256,263	3,208,067	634,618	87,293	59,808	5,158,969	107,508
Employee benefit programs	21,735,097	7,757,773	4,824,388	516,005	139,854	7,990,270	506,806
Domestic production activities deduction	12,212	1,682	*1,565	-	*144	539	8,281
Net loss, noncapital assets	919,774	372,697	53,948	9,042	*18,411	456,051	9,625
Other deductions	171,814,099	56,211,123	57,268,294	4,274,777	2,914,382	46,959,512	4,186,011
Total receipts less total deductions	19,342,213	7,187,644	3,739,476	791,245	1,284,292	5,445,421	894,135
Constructive taxable income from related foreign corporations	322,358	107,671	15,149	5,833	10,340	169,910	13,454
Net income (less deficit)	**19,629,759**	**7,286,661**	**3,746,930**	**795,541**	**1,294,632**	**5,601,924**	**904,071**
Income subject to tax	**15,722,514**	**6,676,106**	**1,668,946**	**202,102**	**1,010,412**	**5,378,479**	**786,468**
Total income tax before credits [7]	5,418,071	2,341,073	526,864	64,947	355,993	1,859,016	270,178
Income tax	5,392,981	2,332,101	526,763	63,151	352,417	1,854,819	263,729
Alternative minimum tax	19,316	3,562	1,504	1,780	3,576	2,444	6,452
Foreign tax credit	293,468	61,707	*487	3,173	-	207,683	*20,417
General business credit	143,684	65,410	6,586	*2,719	332	67,118	1,517
Prior year minimum tax credit	15,155	*5,462	*1,918	*226	-	*1,145	6,405
Total income tax after credits [2]	**4,965,707**	**2,208,436**	**517,872**	**58,829**	**355,661**	**1,583,070**	**241,839**

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	**122,747**	**30,079**	**36,863**	**6,501**	**18,110**	**8,865**	**22,329**
Total assets	**2,537,574,069**	**494,442,066**	**265,253,246**	**270,939,562**	**1,328,754,215**	**59,894,518**	**118,290,461**
Cash	119,347,741	38,309,138	19,243,071	8,217,654	33,630,325	5,929,912	14,017,641
Notes and accounts receivable	269,091,632	58,458,655	33,819,694	16,349,327	141,822,890	4,502,756	14,138,310
Less: Allowance for bad debts	11,188,162	3,239,485	2,506,994	694,146	4,206,563	165,339	375,635
Inventories	25,067,677	6,816,837	11,240,887	1,239,661	5,120,892	112,784	536,616
Investments in Government obligations	815,720	487,846	*111,163	52,278	154,308	-	*10,125
Tax-exempt securities	1,679,310	722,557	*386,692	*361,940	149,085	*57,608	1,429
Other current assets	104,651,846	33,535,883	7,079,860	12,687,296	27,823,328	1,947,595	21,577,884
Loans to shareholders	4,613,533	2,482,198	807,557	401,465	708,351	58,787	155,176
Mortgage and real estate loans	407,049	*239,841	*16,987	*116,242	*28,020	-	*5,959
Other investments	703,651,505	84,163,660	93,321,431	79,779,561	422,493,953	5,068,164	18,824,736
Depreciable assets	923,504,576	78,134,963	37,548,023	69,998,749	688,642,022	24,213,709	24,967,110
Less: Accumulated depreciation	550,688,572	49,496,830	22,083,177	40,169,730	412,952,627	12,797,214	13,188,994
Depletable assets	*289,033	*19,336	*247,537	600	4,312	17,247	-
Less: Accumulated depletion	*128,439	*8,071	*99,109	600	3,411	17,247	-
Land	13,937,651	3,317,637	1,949,388	2,397,513	5,269,985	611,351	391,778
Intangible assets (amortizable)	840,231,896	197,006,761	82,747,291	141,376,086	343,118,952	30,100,670	45,882,136
Less: Accumulated amortization	165,646,996	44,672,466	10,386,625	40,778,063	56,477,939	4,894,375	8,437,527
Other assets	257,937,070	88,163,606	11,809,570	19,603,731	133,428,334	5,148,110	-216,282
Total liabilities	**2,537,574,069**	**494,442,066**	**265,253,246**	**270,939,562**	**1,328,754,215**	**59,894,518**	**118,290,461**
Accounts payable	165,389,952	22,837,963	38,107,180	3,718,914	91,559,090	2,170,258	6,996,547
Mortgages, notes, and bonds payable in less than one year	124,852,572	10,977,688	2,416,860	12,158,633	92,144,205	1,295,605	5,859,581
Other current liabilities	290,846,640	134,520,362	20,722,828	31,378,395	82,230,147	6,408,352	15,586,556
Loans from shareholders	48,216,862	7,780,195	7,948,759	1,511,338	28,928,637	486,955	1,560,977
Mortgages, notes, and bonds payable in one year or more	631,636,089	99,314,625	72,524,540	81,932,779	339,315,034	22,100,221	16,448,890
Other liabilities	413,207,786	58,756,015	21,613,513	59,659,288	261,594,370	5,467,808	6,116,792
Capital stock	119,609,393	36,638,974	6,011,455	9,417,884	45,090,435	3,879,609	18,571,036
Additional paid-in capital	1,214,622,842	268,207,879	190,437,275	124,717,618	496,767,802	42,139,862	92,352,406
Retained earnings, appropriated	1,027,609	*103,464	43,714	*48,314	751,932	*80,185	-
Retained earnings, unappropriated [26]	-223,068,130	10,607,939	-58,946,840	-47,389,941	-66,420,422	-19,817,783	-41,101,083
Less: Cost of treasury stock	248,767,545	155,303,039	35,626,038	6,213,659	43,207,016	4,316,553	4,101,240
Total receipts	**1,057,570,447**	**267,465,292**	**114,635,542**	**107,454,922**	**467,973,075**	**30,817,741**	**69,223,875**
Business receipts	922,421,143	223,439,262	103,042,495	94,317,738	408,238,119	29,900,004	63,483,524
Interest	16,200,190	1,401,467	554,917	1,986,949	11,769,430	63,483	423,943
Interest on Government obligations: State and local	157,957	61,429	5,018	11,853	74,869	*1,914	2,874
Rents	10,024,906	483,030	329,131	374,407	8,704,820	37,309	96,209
Royalties	25,281,312	9,554,037	4,145,524	5,125,039	4,669,456	*315,632	1,471,625
Net short-term capital gain reduced by net long-term capital loss	265,815	124,643	4,326	*9,333	77,782	*7,629	42,102
Net long-term capital gain reduced by net short-term capital loss	7,016,018	1,861,961	152,973	376,280	4,275,092	56,657	293,054
Net gain, noncapital assets	1,280,272	288,461	160,992	39,838	644,017	10,993	135,972
Dividends received from domestic corporations	8,041,595	655,810	149,386	2,969	7,230,214	*2,904	*312
Dividends received from foreign corporations	5,592,136	2,654,109	1,248,024	621,904	842,383	48,637	177,078
Other receipts	61,289,104	26,941,081	4,842,756	4,588,612	21,446,894	372,580	3,097,180
Total deductions	**996,833,293**	**245,453,981**	**107,331,645**	**102,567,462**	**446,075,415**	**31,191,998**	**64,212,791**
Cost of goods sold [19]	217,352,366	65,380,029	23,403,878	11,431,353	93,172,600	7,056,387	16,908,119
Compensation of officers	14,886,191	4,540,075	3,867,751	1,644,225	2,249,308	908,506	1,676,326
Salaries and wages	168,234,476	63,821,864	11,367,752	14,562,825	56,422,466	7,445,558	14,614,010
Repairs	11,564,172	1,737,876	734,645	580,237	7,736,926	410,093	364,394
Bad debts	8,905,276	3,271,245	325,676	333,968	4,613,817	132,513	228,059
Rent paid on business property	26,327,525	4,299,184	5,970,785	2,248,314	11,433,763	1,192,525	1,182,955
Taxes paid	26,546,100	6,855,398	3,416,127	2,275,028	11,354,460	800,902	1,844,186
Interest paid	57,565,952	9,525,792	5,525,652	7,416,027	31,492,636	1,705,061	1,900,784
Charitable contributions	754,899	300,472	86,314	65,909	140,479	7,298	154,427
Amortization	39,399,415	7,257,665	12,914,280	9,550,151	7,822,440	731,132	1,123,747
Depreciation	78,243,414	7,856,007	6,533,953	4,751,992	53,524,844	2,673,902	2,902,716
Depletion	12,141	-	-	144	11,933	63	-
Advertising	26,431,527	7,547,467	5,928,254	3,093,768	7,559,751	506,413	1,795,873
Pension, profit-sharing, stock, annuity	7,205,818	1,883,492	623,654	1,207,411	2,933,550	140,719	416,991
Employee benefit programs	26,200,860	7,134,152	1,413,212	3,089,564	12,703,120	625,763	1,235,049
Domestic production activities deduction	3,765,160	2,144,928	744,785	413,891	*376,468	54,085	31,003
Net loss, noncapital assets	3,989,808	1,429,474	292,995	372,916	1,667,523	65,514	161,386
Other deductions	279,448,194	50,468,861	24,181,935	39,529,738	140,859,330	6,735,564	17,672,766
Total receipts less total deductions	60,737,154	22,011,311	7,303,897	4,887,460	21,897,660	-374,257	5,011,083
Constructive taxable income from related foreign corporations	7,502,943	5,054,591	642,388	581,838	607,072	48,589	568,464
Net income (less deficit)	**68,082,140**	**27,004,473**	**7,941,267**	**5,457,445**	**22,429,864**	**-327,582**	**5,576,673**
Income subject to tax	**77,254,906**	**28,918,761**	**8,883,798**	**7,594,269**	**22,619,607**	**1,865,496**	**7,372,975**
Total income tax before credits [7]	27,045,998	10,128,139	3,099,470	2,672,170	7,918,641	653,061	2,574,517
Income tax	26,993,929	10,117,881	3,096,831	2,655,442	7,900,210	651,232	2,572,334
Alternative minimum tax	30,828	6,843	1,573	*3,390	15,758	1,829	1,435
Foreign tax credit	7,059,289	4,321,244	1,098,186	774,692	587,966	*61,577	*215,623
General business credit	953,356	548,223	*21,206	9,157	170,248	16,456	188,066
Prior year minimum tax credit	43,324	13,621	-	*2,617	16,568	*325	10,194
Total income tax after credits [2]	**18,990,000**	**5,245,053**	**1,980,078**	**1,885,674**	**7,143,859**	**574,703**	**2,160,634**

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	**242,108**	**43,184**	**59,296**	**117,200**	**22,428**	**642,718**	**596,770**	**43,012**	**2,936**
Total assets	**39,190,422,928**	**8,314,496,612**	**6,386,148,941**	**9,135,534,167**	**15,354,243,208**	**1,480,540,279**	**1,263,027,235**	**192,935,688**	**24,577,357**
Cash	1,138,417,630	341,777,363	515,184,264	191,445,791	90,010,212	75,562,487	61,672,672	11,951,321	1,938,494
Notes and accounts receivable	2,569,597,349	819,306,197	1,234,341,031	283,508,645	232,441,476	69,368,590	39,115,678	29,044,881	1,208,030
Less: Allowance for bad debts	31,344,129	23,733,907	1,940,011	2,700,745	2,969,466	2,750,976	1,841,743	856,391	52,842
Inventories	1,849,052	578,358	589,971	675,827	4,897	5,127,987	849,928	4,207,947	70,112
Investments in Government obligations	1,780,838,816	81,206,780	182,496,285	344,150,355	1,172,985,396	651,834	502,219	*109,637	39,978
Tax-exempt securities	1,565,284,379	33,901,700	6,995,087	747,709,362	776,678,230	1,630,573	1,127,968	*179,877	322,728
Other current assets	2,756,296,797	165,931,005	1,906,859,174	447,606,280	235,900,338	64,988,349	54,358,155	8,083,812	2,546,382
Loans to shareholders	52,875,987	26,398,054	1,763,482	4,366,997	20,347,454	16,114,861	15,218,718	852,480	*43,664
Mortgage and real estate loans	6,442,053,516	5,596,709,173	6,994,527	459,734,267	378,615,548	18,626,819	18,218,489	408,330	-
Other investments	19,214,410,596	903,049,014	1,509,089,188	4,395,699,865	12,406,572,529	353,966,242	327,284,706	18,887,443	7,794,093
Depreciable assets	296,788,811	93,553,617	59,414,380	134,594,971	9,225,841	879,078,919	696,798,476	180,597,555	1,682,888
Less: Accumulated depreciation	116,289,989	36,557,025	33,197,175	45,105,323	1,430,467	279,694,320	193,770,675	85,084,774	838,870
Depletable assets	3,403,635	*35,535	199,666	3,119,904	*48,530	335,000	257,809	*49,110	*28,081
Less: Accumulated depletion	2,226,273	*2,654	84,062	2,139,558	-	54,583	53,089	*1,057	*437
Land	11,691,330	4,131,460	3,074,547	2,832,726	1,652,597	173,282,561	171,074,211	1,980,401	227,948
Intangible assets (amortizable)	419,009,467	119,298,282	148,430,268	150,042,950	1,237,967	63,990,426	39,674,093	15,590,160	8,726,174
Less: Accumulated amortization	52,981,631	19,223,823	11,953,637	21,343,629	460,542	14,868,783	11,458,589	2,442,460	967,734
Other assets	3,140,747,587	208,137,483	857,891,956	2,041,335,480	33,382,667	55,184,293	43,998,209	9,377,416	1,808,668
Total liabilities	**39,190,422,928**	**8,314,496,612**	**6,386,148,941**	**9,135,534,167**	**15,354,243,208**	**1,480,540,279**	**1,263,027,235**	**192,935,688**	**24,577,357**
Accounts payable	1,764,685,495	125,583,273	1,073,746,913	155,258,594	410,096,716	29,537,845	20,798,468	8,492,331	247,046
Mortgages, notes, and bonds payable in less than one year	1,220,427,901	666,241,512	330,659,369	70,560,905	152,966,115	64,868,824	39,068,220	23,602,771	2,197,832
Other current liabilities	7,269,013,401	1,235,094,426	2,191,662,270	3,588,820,883	253,435,822	59,398,396	39,351,554	18,102,094	1,944,748
Loans from shareholders	58,852,119	22,500,070	28,610,932	6,134,751	1,606,365	67,700,042	57,560,876	10,014,642	*124,523
Mortgages, notes, and bonds payable in one year or more	6,891,422,773	5,720,774,793	769,673,398	302,953,968	98,020,614	552,770,905	470,305,510	77,748,119	4,717,276
Other liabilities	4,739,606,559	270,887,999	1,228,383,160	3,121,386,791	118,948,609	82,758,732	62,043,223	18,023,930	2,691,579
Capital stock	1,694,178,809	236,951,660	163,935,503	174,961,710	1,118,329,935	123,282,820	112,487,965	5,119,793	5,675,063
Additional paid-in capital	14,923,489,345	248,500,967	541,168,658	986,339,349	13,147,480,371	628,592,055	569,587,905	52,207,350	6,796,801
Retained earnings, appropriated	245,089,559	2,246,383	373,691	134,183,750	108,285,735	1,167,208	1,129,332	*37,877	-
Retained earnings, unappropriated [26]	576,896,666	-182,717,476	120,108,761	693,628,998	-54,123,617	-102,587,896	-95,669,966	-8,839,461	1,921,530
Less: Cost of treasury stock	193,239,699	31,566,995	62,173,714	98,695,533	803,458	26,948,651	13,635,851	11,573,759	1,739,042
Total receipts	**3,216,737,594**	**466,120,381**	**322,440,751**	**2,038,126,626**	**390,049,836**	**332,496,862**	**214,142,298**	**111,172,151**	**7,182,413**
Business receipts	1,913,608,867	142,169,105	187,333,516	1,583,415,131	691,115	216,073,920	113,152,701	98,899,226	4,021,993
Interest	731,312,712	269,834,180	77,686,788	218,821,794	164,969,951	7,053,647	5,642,162	1,344,297	67,188
Interest on Government obligations: State and local	47,751,339	3,048,906	389,346	14,820,520	29,492,567	138,937	105,022	27,510	*6,404
Rents	12,263,287	987,808	681,693	9,290,036	1,303,750	47,752,380	47,464,879	282,229	*5,273
Royalties	1,046,758	770,015	161,248	91,609	23,886	4,003,005	1,035,903	229,295	2,737,808
Net short-term capital gain reduced by net long-term capital loss	34,841,412	251,277	476,794	10,410,750	23,702,591	140,474	133,662	6,777	35
Net long-term capital gain reduced by net short-term capital loss	18,980,255	626,841	3,089,038	13,588,491	1,675,884	25,486,432	25,082,831	382,369	*21,232
Net gain, noncapital assets	12,786,323	10,207,612	1,577,450	701,170	300,091	6,289,051	1,145,544	5,109,464	34,044
Dividends received from domestic corporations	10,967,768	163,002	842,079	9,913,678	49,009	356,929	350,118	6,795	*17
Dividends received from foreign corporations	21,937,974	1,091,541	3,121,116	17,720,362	*4,954	78,872	57,950	3,198	*17,724
Other receipts	411,240,900	36,970,094	47,081,683	159,353,084	167,836,038	25,123,214	19,971,526	4,880,993	270,695
Total deductions	**2,831,888,959**	**492,403,698**	**289,004,136**	**1,946,395,638**	**104,085,487**	**301,873,006**	**182,761,156**	**113,782,876**	**5,328,973**
Cost of goods sold [19]	1,119,720,136	2,460,508	12,868,436	1,104,322,421	*68,771	31,398,871	4,984,526	25,909,211	505,134
Compensation of officers	32,500,869	5,318,137	14,187,467	12,832,845	162,420	11,589,529	9,214,185	2,080,823	294,521
Salaries and wages	284,289,935	39,711,822	77,314,479	166,677,318	586,317	53,599,953	38,004,540	14,426,329	1,169,084
Repairs	5,125,195	2,050,329	1,129,925	1,867,080	77,861	8,007,785	4,670,953	3,300,208	36,624
Bad debts	96,516,098	77,496,468	1,859,389	6,696,679	10,463,562	3,108,332	2,375,333	686,262	46,737
Rent paid on business property	26,141,810	4,973,858	6,585,453	14,499,025	83,474	14,928,759	8,591,884	6,164,975	171,900
Taxes paid	46,862,891	6,687,444	7,922,691	30,921,624	1,331,133	14,443,560	10,928,008	3,263,331	252,221
Interest paid	285,797,693	172,942,652	56,964,563	47,911,082	7,979,397	25,866,430	19,056,452	6,363,629	446,349
Charitable contributions	1,723,940	256,920	525,874	939,233	1,913	97,563	82,571	9,462	5,530
Amortization	25,605,634	4,577,645	3,988,473	16,863,103	176,413	3,085,931	2,008,339	800,874	276,719
Depreciation	39,215,033	17,652,195	4,507,727	16,791,920	263,191	45,517,611	14,075,149	31,254,507	187,956
Depletion	152,096	769	45,357	75,133	30,837	40,779	39,067	*856	*856
Advertising	19,696,473	6,835,047	2,360,371	10,482,743	18,312	4,072,239	2,477,138	1,398,759	196,342
Pension, profit-sharing, stock, annuity	16,590,970	1,919,302	3,044,269	11,614,770	12,629	1,257,859	727,035	494,126	36,698
Employee benefit programs	24,969,993	4,327,873	4,118,711	16,314,641	208,769	3,983,738	2,294,251	1,596,840	92,647
Domestic production activities deduction	181,302	114,382	30,142	35,084	1,694	27,253	1,517	*3,105	22,630
Net loss, noncapital assets	17,202,118	12,405,795	3,491,141	663,667	641,516	4,750,674	4,383,259	360,777	6,638
Other deductions	789,596,773	132,672,554	88,059,668	486,887,270	81,977,281	76,096,139	58,846,948	15,668,803	1,580,389
Total receipts less total deductions	384,848,634	-26,283,317	33,436,615	91,730,988	285,964,348	30,623,856	31,381,143	-2,610,726	1,853,439
Constructive taxable income from related foreign corporations	16,318,997	1,650,210	9,344,034	5,324,734	*18	93,838	39,200	44,946	9,692
Net income (less deficit)	**353,416,293**	**-27,682,013**	**42,391,304**	**82,235,202**	**256,471,800**	**30,578,757**	**31,315,320**	**-2,593,290**	**1,856,727**
Income subject to tax	**139,206,693**	**27,327,349**	**34,021,557**	**75,331,149**	**2,526,638**	**8,167,819**	**5,236,618**	**1,321,091**	**1,610,110**
Total income tax before credits [7]	49,867,210	9,681,974	11,899,672	27,396,477	889,087	2,707,648	1,687,012	449,031	571,604
Income tax	48,449,534	9,512,828	11,865,361	26,225,228	846,117	2,634,959	1,629,664	443,272	562,023
Alternative minimum tax	1,338,886	137,365	30,397	1,139,479	31,646	33,961	29,052	4,708	201
Foreign tax credit	6,398,671	707,317	2,782,216	2,907,183	1,955	178,185	69,286	12,689	96,210
General business credit	1,320,992	176,230	173,719	969,459	*1,584	50,366	10,286	11,898	28,182
Prior year minimum tax credit	294,901	36,667	24,266	233,760	208	44,730	3,233	35,120	6,377
Total income tax after credits [2]	**41,652,906**	**8,750,888**	**8,841,134**	**23,177,772**	**883,113**	**2,434,367**	**1,604,208**	**389,324**	**440,836**

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: Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	**879,564**	**50,330**	**274,160**	**257,684**	**16,475**	**59,620**
Total assets	**890,029,092**	**15,188,801,865**	**318,070,112**	**225,812,006**	**92,258,106**	**57,099,079**
Cash	123,829,963	1,344,226,150	26,808,086	21,917,587	4,890,498	8,940,934
Notes and accounts receivable	169,774,672	5,908,012,128	49,359,196	40,086,393	9,272,803	7,274,027
Less: Allowance for bad debts	3,251,543	190,358,725	1,496,211	1,228,221	267,990	1,205,810
Inventories	14,895,667	377,015	3,402,735	2,491,497	911,238	548,422
Investments in Government obligations	661,873	907,736,556	169,752	143,195	26,558	*8,354
Tax-exempt securities	340,793	179,966,950	448,588	386,683	*61,906	112,448
Other current assets	82,443,977	936,361,151	20,105,059	16,217,600	3,887,459	5,043,678
Loans to shareholders	8,683,635	3,312,668	3,984,712	3,617,844	366,868	379,247
Mortgage and real estate loans	1,097,770	1,435,143,051	223,552	223,552	[1]	*56,374
Other investments	158,222,371	3,944,392,800	52,026,015	45,393,504	6,632,511	8,015,989
Depreciable assets	178,043,887	201,363,670	140,997,590	76,611,863	64,385,726	19,567,972
Less: Accumulated depreciation	113,115,495	102,778,467	82,792,495	48,441,597	34,350,899	10,274,974
Depletable assets	140,141	296,905	3,087,515	*136,376	2,951,140	*4,644
Less: Accumulated depletion	39,208	103,632	1,117,549	*6,475	*1,111,074	*4,389
Land	4,461,389	20,769,438	4,935,217	2,217,012	2,718,204	626,557
Intangible assets (amortizable)	244,102,525	388,675,266	102,807,934	72,388,405	30,419,529	16,118,461
Less: Accumulated amortization	57,056,964	27,975,164	20,009,366	16,693,920	3,315,446	2,073,869
Other assets	76,793,638	239,384,103	15,129,783	10,350,707	4,779,076	3,961,014
Total liabilities	**890,029,092**	**15,188,801,865**	**318,070,112**	**225,812,006**	**92,258,106**	**57,099,079**
Accounts payable	101,676,487	1,356,192,237	19,293,391	14,572,990	4,720,401	3,271,795
Mortgages, notes, and bonds payable in less than one year	47,904,444	953,264,700	14,893,936	11,483,045	3,410,891	3,186,427
Other current liabilities	154,183,958	7,868,906,560	39,441,508	32,799,622	6,641,886	8,981,932
Loans from shareholders	36,443,140	125,096,974	11,693,296	10,426,646	1,266,650	1,486,950
Mortgages, notes, and bonds payable in one year or more	141,379,863	1,612,661,200	98,119,086	68,076,958	30,042,127	10,696,511
Other liabilities	109,496,621	531,482,816	31,523,032	17,319,048	14,203,984	6,147,943
Capital stock	101,802,820	188,809,404	14,391,414	12,547,220	1,844,194	2,040,602
Additional paid-in capital	424,345,327	2,187,709,645	102,195,752	65,056,119	37,139,633	18,073,846
Retained earnings, appropriated	269,912	6,705,998	263,694	233,850	*29,844	*11,825
Retained earnings, unappropriated [26]	-186,790,931	414,511,181	6,220,324	6,167,329	52,995	9,513,955
Less: Cost of treasury stock	40,682,548	56,538,850	19,965,322	12,870,823	7,094,498	6,312,707
Total receipts	**1,082,644,861**	**823,010,523**	**476,882,796**	**396,899,494**	**79,983,302**	**64,926,397**
Business receipts	1,045,342,499	184,710,680	464,231,923	386,349,795	77,882,128	63,705,946
Interest	3,454,981	423,724,792	1,201,684	723,816	477,867	115,433
Interest on Government obligations: State and local	96,663	9,492,310	42,110	37,670	4,439	7,581
Rents	638,761	16,763,852	213,067	136,547	76,520	35,082
Royalties	4,282,406	405,902	712,299	682,595	29,704	124,368
Net short-term capital gain reduced by net long-term capital loss	82,638	1,622,169	35,094	26,217	8,877	*181
Net long-term capital gain reduced by net short-term capital loss	2,919,991	10,106,554	935,434	688,099	247,334	22,533
Net gain, noncapital assets	1,168,267	11,775,107	672,849	258,395	414,454	110,735
Dividends received from domestic corporations	355,570	3,598,177	110,037	103,428	6,609	2,689
Dividends received from foreign corporations	1,312,606	8,351,873	782,806	766,383	*16,423	50,710
Other receipts	22,990,479	152,459,106	7,945,494	7,126,548	818,946	751,138
Total deductions	**1,033,705,536**	**773,190,845**	**458,335,419**	**383,355,122**	**74,980,298**	**58,326,843**
Cost of goods sold [19]	329,756,508	3,285,308	196,201,480	165,559,775	30,641,706	7,366,450
Compensation of officers	77,398,817	9,627,287	12,931,244	11,323,634	1,607,610	2,191,993
Salaries and wages	249,083,485	131,251,341	100,366,045	88,362,040	12,004,005	19,017,181
Repairs	5,521,487	7,617,295	4,146,183	2,179,488	1,966,695	700,164
Bad debts	2,587,858	153,116,892	1,104,664	860,332	244,333	1,333,490
Rent paid on business property	34,908,653	14,465,682	10,599,491	8,569,980	2,029,511	3,745,679
Taxes paid	33,473,539	15,815,202	17,958,779	15,640,235	2,318,544	2,157,207
Interest paid	15,216,818	131,034,929	8,224,991	5,773,022	2,451,969	914,118
Charitable contributions	332,448	1,418,393	96,985	74,174	22,811	45,209
Amortization	8,821,197	10,484,751	4,222,780	3,205,169	1,017,610	622,339
Depreciation	16,576,219	30,651,406	10,006,719	5,425,238	4,581,480	2,008,396
Depletion	51,310	811,537	414,892	*4,612	410,279	-
Advertising	11,666,205	9,331,983	4,788,533	4,481,991	306,541	3,750,886
Pension, profit-sharing, stock, annuity	11,442,299	8,554,060	1,954,757	1,599,488	355,269	246,391
Employee benefit programs	23,172,616	13,743,303	9,659,245	8,389,046	1,270,199	1,542,634
Domestic production activities deduction	540,483	109,727	30,705	18,145	12,560	*40,312
Net loss, noncapital assets	2,435,823	14,323,837	289,495	263,351	26,144	123,248
Other deductions	210,719,769	217,547,910	75,338,433	61,625,401	13,713,032	12,521,146
Total receipts less total deductions	48,939,325	49,819,678	18,547,377	13,544,372	5,003,005	6,599,554
Constructive taxable income from related foreign corporations	2,095,251	16,865,744	858,450	839,610	18,841	26,813
Net income (less deficit)	**50,937,913**	**57,193,112**	**19,363,718**	**14,346,312**	**5,017,406**	**6,618,785**
Income subject to tax	**27,878,805**	**70,369,314**	**9,954,538**	**6,858,173**	**3,096,364**	**4,929,842**
Total income tax before credits [7]	9,628,222	24,883,417	3,399,094	2,317,925	1,081,170	1,708,460
Income tax	9,539,759	24,670,125	3,386,311	2,311,730	1,074,581	1,706,480
Alternative minimum tax	61,978	110,750	13,707	7,119	6,588	*612
Foreign tax credit	1,412,968	6,066,178	565,745	553,220	12,525	24,086
General business credit	508,802	3,418,091	126,308	88,543	37,765	4,420
Prior year minimum tax credit	39,036	45,515	4,207	3,692	*516	*896
Total income tax after credits [2]	**7,664,861**	**15,174,278**	**2,702,834**	**1,672,470**	**1,030,364**	**1,679,051**

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."

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	**433,398**	**344,690**	**68,453**	**20,255**	**121,488**	**74,236**	**47,252**
Total assets	**346,840,518**	**133,947,928**	**72,316,002**	**140,576,588**	**105,047,139**	**39,633,753**	**65,413,386**
Cash	35,556,589	20,756,570	7,145,334	7,654,685	11,132,408	5,521,937	5,610,471
Notes and accounts receivable	52,783,336	16,174,695	13,802,110	22,806,530	5,299,518	2,742,914	2,556,604
Less: Allowance for bad debts	15,175,529	3,553,757	3,575,896	8,045,875	299,562	121,334	178,228
Inventories	2,155,596	1,187,156	739,172	229,268	1,750,084	658,171	1,091,913
Investments in Government obligations	143,542	71,296	*65,331	*6,914	*72,475	15,253	*57,222
Tax-exempt securities	681,313	*674,838	*4,395	*2,080	*185,569	*140,680	*44,889
Other current assets	17,964,790	7,280,166	4,297,955	6,386,669	7,263,774	5,190,126	2,073,647
Loans to shareholders	17,844,216	16,486,599	903,822	453,795	1,804,758	1,162,218	642,540
Mortgage and real estate loans	122,648	62,126	*8,800	*51,721	430,320	*55,788	*374,533
Other investments	51,443,975	14,692,244	6,109,274	30,642,457	11,929,293	6,282,580	5,646,713
Depreciable assets	186,104,307	81,089,579	26,687,614	78,327,115	76,920,656	18,324,419	58,596,238
Less: Accumulated depreciation	105,110,500	57,976,282	15,639,867	31,494,352	38,975,716	9,479,877	29,495,839
Depletable assets	*16,180	*6,635	*9,544	-	*5,629	4	*5,625
Less: Accumulated depletion	*3,657	*3,055	*603	-	*1,542	-	*1,542
Land	6,789,726	1,022,990	865,217	4,901,519	7,803,257	1,369,422	6,433,834
Intangible assets (amortizable)	92,152,220	37,010,049	30,083,232	25,058,939	16,685,793	6,770,549	9,915,244
Less: Accumulated amortization	13,108,099	6,121,179	3,437,298	3,549,622	2,995,048	1,399,896	1,595,152
Other assets	16,479,866	5,087,256	4,247,866	7,144,744	6,035,474	2,400,802	3,634,673
Total liabilities	**346,840,518**	**133,947,928**	**72,316,002**	**140,576,588**	**105,047,139**	**39,633,753**	**65,413,386**
Accounts payable	16,972,782	6,761,763	3,259,429	6,951,590	4,293,370	2,336,671	1,956,699
Mortgages, notes, and bonds payable in less than one year	16,394,882	9,527,904	3,293,614	3,573,363	6,476,703	3,479,652	2,997,051
Other current liabilities	39,096,748	18,708,075	7,731,740	12,656,933	12,274,479	5,155,377	7,119,102
Loans from shareholders	23,784,029	19,397,704	2,816,498	1,569,827	8,136,394	3,963,544	4,172,851
Mortgages, notes, and bonds payable in one year or more	147,534,298	38,678,962	25,319,663	83,535,673	37,863,240	10,120,855	27,742,385
Other liabilities	36,026,799	14,389,350	6,681,669	14,955,780	12,342,316	5,463,712	6,878,604
Capital stock	10,001,814	4,638,946	3,240,655	2,122,213	5,276,297	971,113	4,305,184
Additional paid-in capital	109,822,136	27,836,157	24,965,660	57,020,319	39,128,863	13,804,270	25,324,593
Retained earnings, appropriated	83,323	*49,226	*10,371	*23,726	154,665	*26,007	*128,658
Retained earnings, unappropriated [26]	-43,452,361	-2,983,176	-841,294	-39,627,891	-17,261,222	-5,484,286	-11,776,936
Less: Cost of treasury stock	9,423,932	3,056,983	4,162,004	2,204,946	3,637,965	203,160	3,434,805
Total receipts	**691,057,086**	**425,487,206**	**114,951,987**	**150,617,893**	**97,645,955**	**45,875,907**	**51,770,048**
Business receipts	660,337,203	410,847,666	111,929,275	137,560,262	90,631,313	43,104,786	47,526,526
Interest	1,736,543	287,041	141,823	1,307,679	559,699	158,579	401,119
Interest on Government obligations: State and local	44,914	19,258	2,453	23,202	15,076	9,642	5,434
Rents	789,124	224,996	33,016	531,112	239,695	80,035	159,660
Royalties	98,695	*13,836	84,859	-	251,129	109,736	141,394
Net short-term capital gain reduced by net long-term capital loss	11,630	3,922	3,178	*4,530	24,488	*693	*23,795
Net long-term capital gain reduced by net short-term capital loss	1,625,848	348,017	60,854	1,216,977	245,773	42,169	203,604
Net gain, noncapital assets	642,993	423,472	109,492	110,028	193,493	123,391	70,102
Dividends received from domestic corporations	15,944	8,880	*1,369	5,695	31,741	28,777	2,963
Dividends received from foreign corporations	60,539	*3,007	57,494	*39	90,189	1,645	88,544
Other receipts	25,693,652	13,307,110	2,528,172	9,858,370	5,363,359	2,216,452	3,146,907
Total deductions	**653,922,504**	**398,495,102**	**109,286,525**	**146,140,877**	**95,792,386**	**43,811,460**	**51,980,926**
Cost of goods sold [19]	57,226,479	34,111,656	16,280,859	6,833,964	19,150,902	8,938,349	10,212,553
Compensation of officers	73,744,255	66,548,244	5,124,325	2,071,687	5,732,613	4,282,072	1,450,541
Salaries and wages	212,965,637	115,754,129	38,669,968	58,541,539	17,756,026	7,382,776	10,373,250
Repairs	6,346,567	3,159,604	1,050,671	2,136,292	1,758,193	337,131	1,421,062
Bad debts	9,168,970	3,016,323	2,746,333	3,406,313	441,969	202,804	239,165
Rent paid on business property	31,607,892	20,249,994	4,586,184	6,771,715	6,011,115	1,997,135	4,013,980
Taxes paid	25,075,819	12,983,715	4,580,230	7,511,874	5,562,789	1,758,920	3,803,869
Interest paid	12,158,947	3,526,582	2,035,902	6,596,463	3,166,255	794,374	2,371,881
Charitable contributions	206,118	136,376	25,102	44,640	28,171	17,856	10,314
Amortization	3,195,256	1,476,326	919,873	799,057	1,078,412	593,745	484,667
Depreciation	12,476,612	5,708,592	2,488,184	4,279,837	5,317,329	1,321,654	3,995,675
Depletion	-	-	-	-	*279	25	*254
Advertising	4,226,658	3,115,600	581,528	529,531	2,203,001	1,017,513	1,185,488
Pension, profit-sharing, stock, annuity	11,968,267	10,920,060	406,961	641,246	676,447	568,222	108,225
Employee benefit programs	18,819,623	8,888,627	3,379,589	6,551,407	1,224,081	520,253	703,829
Domestic production activities deduction	*14,153	10,024	2,621	*1,508	*7,051	7,041	*11
Net loss, noncapital assets	601,796	217,521	155,578	228,697	368,523	53,496	315,027
Other deductions	174,119,455	108,671,731	26,252,618	39,195,106	25,309,230	14,018,094	11,291,135
Total receipts less total deductions	37,134,582	26,992,103	5,665,462	4,477,016	1,853,569	2,064,447	-210,878
Constructive taxable income from related foreign corporations	5,869	*1,024	2,717	2,127	83,005	53,518	29,487
Net income (less deficit)	**37,095,537**	**26,973,869**	**5,665,726**	**4,455,941**	**1,921,498**	**2,108,323**	**-186,825**
Income subject to tax	**9,363,719**	**3,206,115**	**3,501,743**	**2,655,861**	**1,070,354**	**486,001**	**584,353**
Total income tax before credits [7]	3,227,765	1,091,191	1,209,921	926,654	362,210	158,801	203,409
Income tax	3,218,129	1,088,383	1,207,822	921,924	352,191	157,871	194,320
Alternative minimum tax	10,493	4,091	1,672	4,729	9,678	*606	9,072
Foreign tax credit	13,626	138	12,470	*1,018	9,662	4,944	*4,718
General business credit	85,643	10,627	15,364	59,652	3,433	*863	2,571
Prior year minimum tax credit	14,885	2,763	*2,671	*9,451	*2,564	342	*2,222
Total income tax after credits [2]	**3,113,591**	**1,077,643**	**1,179,416**	**856,532**	**346,551**	**152,652**	**193,899**

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	**297,140**	**32,286**	**264,853**	**377,648**	**170,255**	**162,399**	**44,994**	***1,071**
Total assets	**485,715,864**	**250,470,034**	**235,245,830**	**123,471,810**	**47,261,369**	**54,558,033**	**21,652,408**	**-**
Cash	30,029,532	12,477,014	17,552,518	18,474,120	5,386,878	5,306,408	7,780,834	-
Notes and accounts receivable	21,948,474	9,699,929	12,248,545	12,614,461	6,892,529	4,297,048	1,424,883	-
Less: Allowance for bad debts	1,441,545	1,167,436	274,109	668,172	86,572	178,499	403,100	-
Inventories	8,915,352	3,472,866	5,442,487	6,867,438	4,490,451	2,340,550	36,436	-
Investments in Government obligations	*42,259	*32,943	*9,316	175,826	*596	-	175,230	-
Tax-exempt securities	*105,540	*8,181	*97,359	*142,111	*568	*121,212	*20,331	-
Other current assets	15,267,987	6,471,683	8,796,304	9,806,216	1,969,898	2,368,770	5,467,548	-
Loans to shareholders	5,664,889	2,909,182	2,755,706	2,129,833	1,358,843	752,167	*18,823	-
Mortgage and real estate loans	1,163,258	380,791	782,466	288,161	*187,206	*77,422	*23,533	-
Other investments	93,303,611	51,490,235	41,813,376	11,361,405	6,265,128	3,829,401	1,266,875	-
Depreciable assets]	273,871,275	124,195,226	149,676,049	71,008,974	30,704,450	34,946,397	5,358,127	-
Less: Accumulated depreciation	126,263,886	44,837,053	81,426,833	45,000,616	20,778,279	21,426,089	2,796,249	-
Depletable assets	*29,125	14,652	*14,474	*69,543	*39,892	*29,651	-	-
Less: Accumulated depletion	*9,368	7,956	*1,412	*24,574	*12,498	*12,076	-	-
Land	39,458,493	29,734,718	9,723,775	6,967,072	2,422,034	3,707,088	837,950	-
Intangible assets (amortizable)	78,590,520	28,027,845	50,562,674	22,653,705	9,015,691	13,437,637	200,377	-
Less: Accumulated amortization	14,470,741	3,363,782	11,106,960	5,495,950	2,279,548	3,161,301	55,101	-
Other assets	59,511,090	30,930,997	28,580,094	12,102,259	1,684,100	8,122,246	2,295,912	-
Total liabilities	**485,715,864**	**250,470,034**	**235,245,830**	**123,471,810**	**47,261,369**	**54,558,033**	**21,652,408**	**-**
Accounts payable	16,574,042	4,165,075	12,408,966	8,882,003	5,134,817	2,921,016	826,170	-
Mortgages, notes, and bonds payable in less than one year	17,955,601	10,826,810	7,128,791	4,789,424	2,570,255	1,829,136	390,033	-
Other current liabilities	37,175,671	14,764,346	22,411,326	15,537,527	4,365,738	4,803,318	6,368,472	-
Loans from shareholders	29,738,833	12,731,696	17,007,137	11,122,107	6,230,194	4,805,418	*86,495	-
Mortgages, notes, and bonds payable in one year or more	190,484,100	115,719,782	74,764,318	33,770,218	16,720,184	15,761,653	1,288,380	-
Other liabilities	90,849,909	46,047,686	44,802,223	16,677,237	3,017,181	11,048,164	2,611,892	-
Capital stock	16,578,991	5,124,399	11,454,592	7,335,654	3,235,305	3,606,634	493,715	-
Additional paid-in capital	118,258,422	67,389,059	50,869,362	17,011,328	7,187,450	8,187,794	1,636,084	-
Retained earnings, appropriated	2,482,435	1,588	2,480,847	4,723,432	*44,212	*44,070	4,635,151	-
Retained earnings, unappropriated [26]	18,578,482	-18,151,912	36,730,394	9,039,146	-120,175	5,810,447	3,348,874	-
Less: Cost of treasury stock	52,960,621	8,148,494	44,812,127	5,416,265	1,123,792	4,259,616	*32,856	-
Total receipts	**455,202,395**	**95,872,301**	**359,330,094**	**200,204,107**	**107,955,974**	**78,674,881**	**13,573,252**	***7,066**
Business receipts	422,818,011	79,608,499	343,209,513	192,540,667	106,558,470	76,382,760	9,599,437	*7,065
Interest	2,026,091	1,706,621	319,470	338,389	120,978	107,847	109,563	*[1]
Interest on Government obligations: State and local	9,672	5,790	3,881	62,818	2,307	25,409	35,101	-
Rents	1,950,554	1,303,424	647,130	125,287	33,141	56,357	35,789	-
Royalties	6,471,824	2,386,795	4,085,028	377,160	252,259	122,966	*1,936	-
Net short-term capital gain reduced by net long-term capital loss	22,349	598	21,750	4,775	*3,623	*365	*787	-
Net long-term capital gain reduced by net short-term capital loss	613,858	342,653	271,205	199,585	32,409	109,555	57,621	-
Net gain, noncapital assets	528,488	143,770	384,718	231,554	109,503	121,464	586	-
Dividends received from domestic corporations	17,495	9,119	8,376	38,433	10,094	22,325	6,014	-
Dividends received from foreign corporations	2,694,156	1,588,915	1,105,241	48,264	*6,207	*41,735	*321	-
Other receipts	18,049,897	8,776,116	9,273,781	6,237,174	826,981	1,684,098	3,726,096	-
Total deductions	**446,605,842**	**101,016,066**	**345,589,776**	**193,817,781**	**104,640,780**	**75,797,845**	**13,379,157**	***8,953**
Cost of goods sold [19]	154,137,754	12,305,258	141,832,496	79,658,172	55,019,261	22,994,549	1,644,362	*4,268
Compensation of officers	9,426,988	947,161	8,479,827	10,597,223	5,962,802	4,312,669	321,752	-
Salaries and wages	88,672,356	22,427,686	66,244,670	30,176,200	13,261,735	15,652,601	1,261,865	-
Repairs	7,805,645	2,059,168	5,746,477	3,244,097	866,519	1,054,079	1,323,499	-
Bad debts	1,021,082	672,030	349,052	521,808	209,428	225,705	86,676	-
Rent paid on business property	33,849,727	7,905,008	25,944,719	12,737,546	5,356,102	7,219,638	161,806	-
Taxes paid	20,895,659	6,307,407	14,588,253	6,607,713	3,333,149	3,008,684	265,880	*37
Interest paid	14,408,941	8,695,654	5,713,287	2,878,164	1,485,023	1,292,511	100,630	-
Charitable contributions	257,112	24,599	232,513	46,024	13,399	21,053	11,572	-
Amortization	2,860,617	876,984	1,983,633	1,414,772	514,052	879,808	20,911	-
Depreciation	16,535,471	6,075,825	10,459,646	4,602,004	2,016,248	2,360,897	224,858	-
Depletion	*775	581	*193	*400	-	*97	*302	-
Advertising	10,337,201	2,442,557	7,894,644	2,757,787	1,315,952	1,275,165	166,669	*287
Pension, profit-sharing, stock, annuity	964,334	375,281	589,053	694,861	335,049	342,378	17,434	-
Employee benefit programs	6,627,750	2,386,416	4,241,333	2,705,213	1,494,334	1,058,407	152,473	-
Domestic production activities deduction	78,615	7,321	71,294	10,648	6,856	3,792	-	-
Net loss, noncapital assets	1,369,105	578,040	791,065	104,325	34,999	47,431	21,895	-
Other deductions	77,356,709	26,929,090	50,427,619	35,060,826	13,415,874	14,048,381	7,596,571	*4,360
Total receipts less total deductions	8,596,553	-5,143,765	13,740,318	6,386,326	3,315,194	2,877,036	194,095	*-1,887
Constructive taxable income from related foreign corporations	2,626,998	1,763,829	863,169	72,547	4,718	67,829	-	-
Net income (less deficit)	**11,213,879**	**-3,385,727**	**14,599,606**	**6,396,054**	**3,317,605**	**2,919,456**	**158,994**	***-1,887**
Income subject to tax	**14,352,581**	**3,636,737**	**10,715,844**	**1,789,524**	**603,934**	**983,655**	**201,935**	**-**
Total income tax before credits [7]	4,931,819	1,271,161	3,660,658	535,695	172,171	316,220	47,303	-
Income tax	4,911,402	1,264,077	3,647,325	532,640	169,765	315,659	47,216	-
Alternative minimum tax	17,126	2,161	14,965	3,066	2,406	572	*88	-
Foreign tax credit	2,242,857	1,042,211	1,200,646	39,121	*10,788	28,327	*6	-
General business credit	408,655	14,605	394,049	13,566	4,197	9,134	*235	-
Prior year minimum tax credit	*1,170	*452	*717	*276	*56	*189	*31	-
Total income tax after credits [2]	**2,279,045**	**213,800**	**2,065,245**	**482,731**	**157,130**	**278,569**	**47,032**	**-**

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."

2010 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	**3,264,726**	**76,025**	**54,845**	**4,784**	**16,396**	**25,584**	**4,067**	**398,897**	**107,299**
Total assets	**57,534,687,514**	**88,386,396**	**71,445,817**	**4,918,353**	**12,022,226**	**537,930,293**	**845,071,382**	**355,860,181**	**122,843,519**
Cash	2,299,523,525	9,395,893	6,828,346	496,740	2,070,807	31,619,866	18,187,798	66,867,882	25,146,521
Notes and accounts receivable	9,924,484,608	9,642,801	7,188,117	217,305	2,237,379	70,550,006	52,507,358	103,340,765	36,951,994
Less: Allowance for bad debts	229,477,679	79,804	65,820	*1,754	12,230	1,776,069	2,897,854	832,610	233,478
Inventories	1,181,049,458	10,293,173	8,563,284	144,227	1,585,663	17,278,188	18,050,306	22,266,115	11,008,553
Investments in Government obligations	2,135,617,192	*3,935	*3,885	50	-	3,387,822	*1,320,214	284,937	81,578
Tax-exempt securities	1,526,947,054	218,336	211,964	*6,372	-	457,181	18,744	884,288	342,888
Other current assets	3,807,724,990	4,710,838	3,506,996	480,769	723,072	19,521,137	43,702,970	34,789,517	15,081,636
Loans to shareholders	200,351,148	2,977,892	2,698,155	31,661	248,076	3,001,021	104,879	6,077,980	1,781,151
Mortgage and real estate loans	2,003,667,899	596,324	567,567	*21,927	*6,829	19,778	*2,817,699	1,480,952	1,078,750
Other investments	24,174,835,494	10,677,941	7,724,525	1,432,168	1,521,248	127,837,056	59,572,790	38,643,421	12,119,291
Depreciable assets	6,862,436,637	74,795,844	58,777,434	4,947,894	11,070,517	231,200,863	695,761,789	159,578,019	26,817,069
Less: Accumulated depreciation	3,510,583,739	55,685,733	43,101,978	4,036,812	8,546,943	109,015,619	222,477,014	109,851,004	16,693,938
Depletable assets	345,108,804	785,608	76,768	704,426	*4,415	173,124,965	1,730,977	1,197,821	*44,955
Less: Accumulated depletion	156,510,762	267,136	31,555	*231,166	*4,415	84,785,900	994,573	375,018	*31,874
Land	351,900,277	13,981,014	13,228,404	326,830	425,780	5,516,659	2,045,186	10,591,867	3,110,844
Intangible assets (amortizable)	3,443,310,046	2,617,434	2,198,641	47,917	370,876	27,532,591	39,259,018	14,675,264	3,299,936
Less: Accumulated amortization	577,986,649	425,212	311,071	*39,118	75,023	9,017,091	4,682,788	2,489,212	441,023
Other assets	3,752,289,212	4,147,248	3,382,154	368,919	396,175	31,477,838	141,043,883	8,729,199	3,378,665
Total liabilities	**57,534,687,514**	**88,386,396**	**71,445,817**	**4,918,353**	**12,022,226**	**537,930,293**	**845,071,382**	**355,860,181**	**122,843,519**
Accounts payable	4,668,336,784	6,711,419	5,314,350	150,289	1,246,780	41,860,168	27,434,411	62,706,524	31,137,338
Mortgages, notes, and bonds payable in less than one year	2,083,713,941	9,369,606	8,078,769	369,329	921,508	10,281,015	47,108,560	18,151,530	7,508,967
Other current liabilities	12,706,586,183	4,485,415	3,211,245	87,440	1,186,730	28,976,847	56,572,647	57,452,809	21,374,524
Loans from shareholders	455,484,552	5,369,906	3,462,975	1,615,949	290,982	2,858,336	72,899	13,054,892	5,256,982
Mortgages, notes, and bonds payable in one year or more	6,704,836,879	20,348,452	17,449,793	807,473	2,091,186	94,432,536	281,501,496	36,655,229	10,688,849
Other liabilities	6,183,131,480	3,705,508	3,365,247	91,991	248,270	75,249,415	207,890,561	13,538,086	3,937,612
Capital stock	2,144,019,761	5,996,082	4,951,764	509,227	535,091	18,002,400	52,603,358	6,842,523	1,807,970
Additional paid-in capital	19,403,657,814	10,675,220	9,461,758	311,820	901,642	143,467,955	113,001,653	38,938,457	9,785,724
Retained earnings, appropriated	248,839,899	244,343	165,461	*76,821	*2,061	272,707	875,451	222,509	*18,637
Retained earnings, unappropriated [26]	4,715,377,426	23,474,990	17,810,253	928,831	4,735,906	142,054,641	66,885,563	118,762,391	36,305,399
Less: Cost of treasury stock	1,779,297,205	1,994,546	1,825,797	*30,818	137,930	19,525,728	8,875,218	10,464,769	4,978,483
Total receipts	**20,586,666,859**	**121,984,175**	**90,942,250**	**7,800,789**	**23,241,136**	**302,826,774**	**361,266,906**	**774,522,518**	**276,680,808**
Business receipts	18,101,049,961	105,583,915	76,000,599	7,420,062	22,163,255	264,911,395	334,892,465	761,610,925	272,884,063
Interest	940,384,008	233,694	173,626	46,285	13,782	2,573,030	2,510,865	514,917	210,121
Interest on Government obligations: State and local	49,394,941	23,954	21,290	*1,274	1,390	43,550	55,771	284,425	61,724
Rents	99,068,124	820,441	774,080	28,368	17,993	1,361,401	1,606,248	596,404	178,312
Royalties	154,021,652	111,127	87,593	*21,099	*2,435	1,418,319	18,530	124,638	*18,694
Net short-term capital gain reduced by net long-term capital loss	37,064,892	9,579	9,194	*385	-	28,853	30,211	43,134	11,466
Net long-term capital gain reduced by net short-term capital loss	98,085,104	601,506	440,125	118,788	42,593	6,416,620	4,454,801	445,400	145,276
Net gain, noncapital assets	53,878,533	608,449	453,863	71,915	82,671	3,753,159	3,168,595	1,713,490	368,324
Dividends received from domestic corporations	25,905,355	32,546	28,144	*1,788	2,613	1,242,671	50,578	27,567	13,343
Dividends received from foreign corporations	138,183,123	6,930	6,373	*217	*341	8,217,732	1,128,628	74,011	7,103
Other receipts	889,631,165	13,952,034	12,947,364	90,608	914,062	12,860,044	13,350,215	9,087,606	2,782,381
Total deductions	**18,854,889,463**	**112,296,744**	**83,771,960**	**7,294,220**	**21,230,563**	**252,114,473**	**346,683,849**	**728,665,945**	**264,241,174**
Cost of goods sold [19]	11,335,159,648	57,314,287	40,590,709	3,770,473	12,953,105	139,762,335	196,551,149	560,725,574	227,984,477
Compensation of officers	322,067,861	2,241,544	1,451,068	175,760	614,716	2,679,671	1,093,193	23,681,830	5,673,429
Salaries and wages	1,944,463,538	7,658,297	5,071,042	520,941	2,066,314	13,590,623	15,120,116	39,494,221	9,581,535
Repairs	121,493,490	2,536,198	1,905,146	170,829	460,223	1,618,003	8,315,456	2,888,173	478,097
Bad debts	180,358,820	111,525	92,718	2,168	16,639	191,276	1,929,360	1,111,611	232,043
Rent paid on business property	327,189,361	5,604,767	5,138,955	74,694	391,117	4,791,201	2,028,478	12,808,347	2,388,073
Taxes paid	383,666,436	2,199,642	1,613,513	165,213	420,916	7,191,583	12,912,712	13,448,300	2,667,412
Interest paid	544,895,764	1,670,028	1,402,240	112,165	155,624	8,361,483	17,163,230	3,152,203	909,540
Charitable contributions	16,209,550	45,994	39,521	2,756	3,717	285,304	300,374	160,679	44,079
Amortization	128,297,565	202,094	176,136	*2,250	23,708	3,059,059	3,990,857	655,605	118,529
Depreciation	480,718,202	5,475,178	4,415,423	395,473	664,282	19,449,767	34,771,007	10,737,440	1,587,635
Depletion	16,781,760	22,943	14,342	*8,268	*334	10,490,106	148,822	120,709	*817
Advertising	201,784,148	299,816	253,345	4,996	41,474	209,419	433,810	2,330,702	605,981
Pension, profit-sharing, stock, annuity	130,002,141	209,718	169,650	3,568	36,500	1,813,527	7,295,517	2,543,304	575,725
Employee benefit programs	248,025,213	998,844	759,291	92,945	146,608	3,457,462	4,506,926	9,651,322	1,508,882
Domestic production activities deduction	24,365,338	148,445	139,515	*2,287	6,643	903,962	432,956	384,494	107,124
Net loss, noncapital assets	23,835,567	33,770	25,925	-	*7,846	235,182	809,228	68,140	45,857
Other deductions	2,425,575,061	25,523,653	20,513,421	1,789,435	3,220,797	34,024,510	38,880,658	44,703,291	9,731,938
Total receipts less total deductions	1,731,777,397	9,687,432	7,170,290	506,569	2,010,573	50,712,301	14,583,057	45,856,573	12,439,634
Constructive taxable income from related foreign corporations	153,994,259	*52,395	*52,395	-	-	4,744,921	516,601	207,039	20,036
Net income	**1,836,376,714**	**9,715,872**	**7,201,395**	**505,295**	**2,009,182**	**55,413,672**	**15,043,888**	**45,779,187**	**12,397,945**
Income subject to tax	**1,021,228,665**	**2,392,270**	**2,008,032**	**169,108**	**215,130**	**37,651,256**	**11,219,169**	**7,087,458**	**1,612,582**
Total income tax before credits [7]	357,147,671	695,427	570,982	57,630	66,815	13,590,978	3,956,760	2,290,669	538,890
Income tax	354,452,572	689,252	566,465	56,531	66,255	13,159,178	3,715,767	2,251,769	523,002
Alternative minimum tax	2,469,336	5,325	4,521	*228	*576	514,686	240,722	16,790	5,787
Foreign tax credit	117,877,288	7,359	7,270	*86	3	7,875,064	290,494	125,122	5,184
General business credit	15,390,518	15,353	14,307	384	661	104,520	442,522	31,608	6,077
Prior year minimum tax credit	1,540,623	3,146	*1,829	*206	*1,111	121,458	21,535	22,811	3,162
Total income tax after credits [2]	**221,960,155**	**669,569**	**547,576**	**56,953**	**65,040**	**5,489,936**	**3,202,209**	**2,111,127**	**524,466**

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	**19,023**	**272,574**	**147,353**	**7,980**	**1,357**	**2,741**	**5,599**	**827**
Total assets	**110,520,546**	**122,496,116**	**9,538,672,916**	**887,698,278**	**250,402,730**	**15,148,897**	**29,703,840**	**6,673,074**
Cash	14,319,655	27,401,705	335,391,505	13,166,676	13,027,081	909,450	2,040,804	516,503
Notes and accounts receivable	21,945,459	44,443,313	2,196,802,314	376,428,369	12,187,524	3,070,035	5,060,275	3,066,686
Less: Allowance for bad debts	230,704	368,428	27,683,705	637,562	107,788	66,071	163,873	40,448
Inventories	6,111,698	5,145,863	469,268,852	45,335,888	12,968,695	3,147,936	6,477,521	1,171,605
Investments in Government obligations	165,953	*37,405	6,356,352	1,205,358	*1,446	-	3,164	-
Tax-exempt securities	348,609	192,792	7,673,704	*254,305	116,008	*582,110	556	-
Other current assets	9,866,504	9,841,376	428,599,061	22,032,452	7,628,858	715,055	1,493,274	524,491
Loans to shareholders	1,139,452	3,157,376	92,646,012	6,804,041	157,678	85,858	77,120	*42,079
Mortgage and real estate loans	290,596	111,607	2,060,063	*6,593	*41,854	*627	*12,871	-
Other investments	20,796,547	5,727,582	3,175,856,894	190,016,973	62,889,419	2,784,045	3,680,054	654,134
Depreciable assets	59,035,634	73,725,316	2,131,591,319	171,301,428	47,723,960	10,485,051	7,315,741	1,553,970
Less: Accumulated depreciation	37,361,064	55,796,003	1,249,146,927	94,299,137	21,850,668	7,868,076	4,705,573	1,122,775
Depletable assets	1,018,431	*134,434	130,937,620	162	3,021	76	-	-
Less: Accumulated depletion	320,843	*22,300	66,031,581	-	2,432	-	-	-
Land	5,891,651	1,589,372	67,365,097	4,244,238	1,795,065	122,810	371,337	11,753
Intangible assets (amortizable)	5,602,176	5,773,152	1,291,612,970	120,784,758	103,179,347	1,098,436	6,255,000	229,696
Less: Accumulated amortization	773,697	1,274,492	226,246,173	8,871,616	3,862,492	318,494	1,495,125	61,263
Other assets	2,674,487	2,676,047	771,619,537	39,925,353	14,506,153	400,051	3,280,693	126,644
Total liabilities	**110,520,546**	**122,496,116**	**9,538,672,916**	**887,698,278**	**250,402,730**	**15,148,897**	**29,703,840**	**6,673,074**
Accounts payable	11,943,670	19,625,515	1,176,431,230	379,241,203	6,244,164	1,738,418	3,968,345	2,949,445
Mortgages, notes, and bonds payable in less than one year	4,169,455	6,473,107	662,560,972	32,167,735	10,380,106	1,353,322	1,361,383	244,000
Other current liabilities	15,132,315	20,945,970	969,124,757	34,225,654	19,844,988	950,849	2,348,860	427,681
Loans from shareholders	3,062,340	4,735,570	122,805,503	10,919,864	161,297	396,027	727,779	*46,370
Mortgages, notes, and bonds payable in one year or more	14,009,693	11,956,687	2,078,557,404	146,955,774	95,121,938	3,069,955	7,017,482	177,059
Other liabilities	6,696,355	2,904,119	1,012,621,673	59,063,532	45,965,499	677,002	5,236,271	286,594
Capital stock	2,088,656	2,945,897	337,564,549	27,833,753	2,488,679	1,326,982	1,093,501	131,692
Additional paid-in capital	18,629,687	10,523,046	2,269,390,633	134,156,915	57,348,454	1,527,577	4,608,154	489,052
Retained earnings, appropriated	*77,025	126,848	6,792,710	*33,261	-	1,427	-	112
Retained earnings, unappropriated [26]	36,726,506	45,730,486	1,871,079,823	114,441,303	67,276,666	4,559,709	5,264,441	3,160,182
Less: Cost of treasury stock	2,015,157	3,471,128	968,256,338	51,340,715	54,429,062	452,371	1,922,376	*1,239,112
Total receipts	**157,381,071**	**340,460,639**	**5,879,401,530**	**527,703,876**	**142,581,108**	**21,811,398**	**41,638,216**	**6,588,608**
Business receipts	152,088,749	336,638,113	5,414,260,488	505,478,947	131,423,961	21,511,167	40,506,348	6,316,536
Interest	213,658	91,138	78,158,002	3,404,320	463,170	11,848	23,606	2,032
Interest on Government obligations: State and local	151,045	71,656	519,347	50,489	10,158	13,294	*1,260	*965
Rents	200,360	217,732	20,915,581	534,974	951,104	9,070	11,077	*95
Royalties	101,462	*4,482	101,392,121	2,126,657	2,363,799	35,997	641,241	146,400
Net short-term capital gain reduced by net long-term capital loss	8,033	23,635	634,506	44,763	66	*15	*716	*180
Net long-term capital gain reduced by net short-term capital loss	223,032	77,092	19,498,002	3,729,750	88,058	6,797	*606	1,587
Net gain, noncapital assets	571,007	774,158	16,321,470	567,701	598,033	13,324	13,129	*289
Dividends received from domestic corporations	6,595	7,630	2,187,464	47,776	203,585	*1,229	*1,370	934
Dividends received from foreign corporations	56,168	10,740	83,570,183	2,204,005	2,618,509	36,350	202,382	23,149
Other receipts	3,760,963	2,544,262	141,944,365	9,514,495	3,860,665	172,308	236,481	96,440
Total deductions	**146,657,758**	**317,767,013**	**5,452,956,115**	**499,451,725**	**125,859,535**	**20,702,119**	**39,301,257**	**6,025,944**
Cost of goods sold [19]	116,937,742	215,803,356	3,895,925,250	368,679,648	59,072,122	14,983,667	25,067,618	3,822,065
Compensation of officers	2,882,505	15,125,896	37,600,967	3,069,111	786,380	428,555	805,346	110,106
Salaries and wages	5,526,625	24,386,061	343,623,917	21,740,858	10,442,292	1,447,899	3,545,911	802,133
Repairs	743,976	1,666,100	22,615,364	2,605,738	695,706	148,816	164,720	24,169
Bad debts	230,688	648,880	13,951,085	182,849	29,881	41,661	52,859	10,101
Rent paid on business property	3,115,528	7,304,746	44,285,082	3,764,254	922,032	359,248	987,224	123,768
Taxes paid	2,584,531	8,196,357	97,384,207	5,270,916	20,165,756	306,397	728,978	118,475
Interest paid	902,040	1,340,624	154,551,220	12,250,573	6,796,630	260,212	606,132	29,703
Charitable contributions	46,523	70,076	7,363,677	516,202	381,901	8,643	33,309	*4,245
Amortization	248,847	288,229	38,440,024	2,212,876	1,499,305	66,493	197,781	19,457
Depreciation	4,336,264	4,813,542	142,743,290	12,585,584	3,783,019	500,234	528,317	92,840
Depletion	104,445	15,447	4,101,616	*26,604	30,803	-	-	-
Advertising	230,878	1,493,842	67,763,163	16,651,533	4,378,149	110,023	991,544	250,815
Pension, profit-sharing, stock, annuity	548,989	1,418,590	49,413,523	3,304,391	1,586,752	97,993	386,360	39,193
Employee benefit programs	1,728,392	6,414,047	74,576,887	6,097,818	2,038,169	310,426	406,953	81,604
Domestic production activities deduction	153,744	123,626	16,166,376	1,527,680	1,035,233	27,424	6,276	*1,932
Net loss, noncapital assets	6,477	15,806	4,471,659	274,923	30,259	6,158	22,939	3,406
Other deductions	6,329,564	28,641,789	437,978,807	38,690,165	12,185,146	1,598,270	4,768,988	491,934
Total receipts less total deductions	10,723,313	22,693,626	426,445,415	28,252,151	16,721,574	1,109,279	2,336,959	562,663
Constructive taxable income from related foreign corporations	183,189	*3,814	94,741,844	5,156,880	1,969,656	*33,116	213,054	25,692
Net income	**10,755,457**	**22,625,785**	**520,667,912**	**33,358,542**	**18,681,071**	**1,129,101**	**2,548,753**	**587,390**
Income subject to tax	**2,664,122**	**2,810,754**	**431,870,403**	**25,665,921**	**16,938,218**	**435,326**	**1,301,187**	**214,381**
Total income tax before credits [7]	919,011	832,768	151,214,660	8,975,869	5,924,691	150,233	451,574	74,500
Income tax	907,609	821,158	150,878,487	8,962,963	5,924,236	148,621	450,969	74,387
Alternative minimum tax	4,847	6,156	294,922	10,847	*455	1,612	*792	*113
Foreign tax credit	105,506	14,432	79,741,376	2,523,751	1,544,984	*11,798	147,881	14,477
General business credit	14,904	10,626	6,290,687	169,138	28,612	4,195	5,179	1,068
Prior year minimum tax credit	8,936	10,714	603,327	11,433	*5,036	1,592	*368	-
Total income tax after credits [2]	**789,665**	**796,996**	**64,581,960**	**6,267,834**	**4,346,059**	**132,647**	**298,145**	**58,967**

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	**5,546**	**1,964**	**16,197**	**512**	**5,412**	**5,830**	**4,801**	**2,288**
Total assets	**32,365,675**	**213,334,887**	**41,180,775**	**2,214,185,321**	**1,804,350,514**	**97,734,900**	**83,308,510**	**207,216,480**
Cash	2,129,127	5,313,433	3,234,938	18,984,520	48,143,878	5,992,605	6,629,447	8,375,922
Notes and accounts receivable	4,320,036	21,266,371	7,917,132	851,459,110	210,161,058	18,737,592	7,502,919	57,501,147
Less: Allowance for bad debts	76,888	319,972	225,654	6,794,869	4,675,560	378,999	172,328	377,525
Inventories	4,577,001	12,565,446	3,027,523	26,641,884	84,456,098	14,142,400	5,322,014	18,043,300
Investments in Government obligations	100,000	1	-	10,271	*345,162	-	175,281	*38,849
Tax-exempt securities	8,411	45,485	20,821	832,709	*368,625	*287,996	*43,942	*137,670
Other current assets	1,846,652	4,254,388	1,112,281	39,432,501	123,255,924	4,193,434	1,858,156	10,059,852
Loans to shareholders	141,766	4,760,230	168,976	33,344,026	31,200,036	258,434	4,536,912	91,631
Mortgage and real estate loans	*43,068	*4,712	*5,387	*40,571	*88,576	*29,482	*17,827	*1,175
Other investments	4,453,836	78,486,922	4,449,878	832,876,311	724,906,862	15,658,878	21,995,858	51,060,193
Depreciable assets	26,276,511	107,557,239	30,409,711	367,048,153	367,173,146	61,632,310	44,654,765	64,074,863
Less: Accumulated depreciation	18,340,209	65,732,024	21,468,323	186,886,585	214,868,519	40,662,873	26,562,731	37,020,085
Depletable assets	1,710,389	569,464	-	124,940,908	1,299,893	703	1,885,718	105,323
Less: Accumulated depletion	48,151	55,997	-	64,512,295	842,498	624	262,120	49,844
Land	964,149	1,670,627	341,350	29,121,448	7,807,445	797,350	1,691,885	1,377,761
Intangible assets (amortizable)	2,244,786	28,413,599	14,431,965	90,725,199	308,215,032	14,119,598	8,296,040	21,849,552
Less: Accumulated amortization	430,178	4,501,334	3,322,651	43,260,296	58,017,005	2,287,647	1,723,893	2,848,909
Other assets	2,445,370	19,036,296	1,077,442	100,181,755	175,332,360	5,214,263	7,418,818	14,795,603
Total liabilities	**32,365,675**	**213,334,887**	**41,180,775**	**2,214,185,321**	**1,804,350,514**	**97,734,900**	**83,308,510**	**207,216,480**
Accounts payable	1,764,806	15,165,032	4,018,774	241,952,858	125,610,983	12,847,602	4,467,955	30,060,158
Mortgages, notes, and bonds payable in less than one year	1,274,686	19,879,889	2,022,950	63,101,752	164,660,900	4,663,881	1,680,227	27,091,583
Other current liabilities	2,560,886	9,279,345	3,515,145	435,586,004	123,872,103	8,530,266	5,390,402	8,346,073
Loans from shareholders	553,224	466,358	521,076	25,878,708	34,311,599	3,515,778	4,599,942	1,837,251
Mortgages, notes, and bonds payable in one year or more	10,709,720	60,058,163	12,168,082	383,138,468	428,235,311	24,063,960	13,253,507	35,199,608
Other liabilities	3,117,759	22,552,161	5,071,542	157,220,273	196,999,805	10,787,181	7,723,821	17,984,855
Capital stock	915,190	5,105,108	1,518,571	35,358,065	70,812,714	4,552,880	2,051,681	10,160,079
Additional paid-in capital	3,484,869	51,565,073	7,308,381	567,228,308	424,036,149	19,493,990	28,032,271	49,657,310
Retained earnings, appropriated	30,550	*42,803	*39,789	447,583	53,043	*45,092	*4,376,455	*33,796
Retained earnings, unappropriated [26]	9,057,517	47,433,830	7,905,579	513,601,797	464,294,924	12,607,246	13,510,756	36,456,055
Less: Cost of treasury stock	**1,103,531**	18,212,875	2,909,115	209,328,494	228,537,016	3,372,976	1,778,508	9,610,288
Total receipts	**45,044,901**	**144,393,609**	**55,311,226**	**1,486,187,185**	**809,312,601**	**125,440,373**	**48,692,951**	**160,686,076**
Business receipts	44,258,060	137,853,931	54,258,025	1,390,053,606	710,087,991	123,461,471	45,314,843	155,716,187
Interest	125,769	1,024,848	80,914	9,749,258	6,943,923	267,017	116,959	1,467,797
Interest on Government obligations: State and local	2,557	1,444	1,048	*20,928	19,428	11,893	3,505	7,012
Rents	22,208	48,796	16,955	1,145,812	444,458	31,449	19,973	66,349
Royalties	19,020	2,125,579	*63,637	1,074,777	34,825,674	224,830	1,076,024	103,277
Net short-term capital gain reduced by net long-term capital loss	*624	*3,329	*266	181,130	136,759	*10,999	*419	*5,783
Net long-term capital gain reduced by net short-term capital loss	266,339	276,533	42,988	5,568,269	4,427,169	151,128	154,995	297,052
Net gain, noncapital assets	74,184	548,416	72,507	4,122,480	1,170,400	180,059	115,197	466,700
Dividends received from domestic corporations	6,931	13,316	1,031	400,662	632,067	13,835	239,055	18,774
Dividends received from foreign corporations	*1,517	1,068,459	49,455	41,225,445	14,508,508	242,199	894,851	405,254
Other receipts	**267,694**	1,428,958	724,400	32,644,817	36,116,223	845,493	757,130	2,131,891
Total deductions	**43,273,247**	**136,284,967**	**51,765,621**	**1,385,056,576**	**731,447,406**	**118,776,548**	**45,579,938**	**153,797,063**
Cost of goods sold [19]	32,460,883	96,057,182	32,327,677	1,226,221,072	425,416,161	87,553,469	29,653,365	129,068,214
Compensation of officers	726,750	892,044	1,520,327	814,466	4,276,733	1,868,642	783,714	1,135,485
Salaries and wages	2,831,542	9,826,398	5,686,532	22,671,650	68,301,766	6,669,506	2,781,447	4,635,707
Repairs	228,545	951,975	280,814	1,788,305	5,106,531	567,709	460,923	653,514
Bad debts	43,944	457,239	143,516	172,679	523,361	194,056	102,550	81,768
Rent paid on business property	593,399	1,565,426	1,489,581	3,745,095	5,838,682	1,855,070	771,548	902,065
Taxes paid	734,342	1,695,173	1,200,764	23,095,863	9,701,009	1,865,762	913,466	1,248,472
Interest paid	881,011	4,135,414	957,451	16,922,333	27,010,690	1,912,002	867,538	3,259,252
Charitable contributions	10,419	77,291	19,885	891,341	3,901,598	22,507	58,787	45,457
Amortization	132,307	982,092	338,504	3,852,947	8,162,034	481,074	340,939	485,345
Depreciation	1,245,207	5,993,723	1,648,167	14,993,454	22,284,412	3,880,156	2,294,135	3,766,055
Depletion	*14,755	25,921	*2	3,453,507	238,974	11	100,899	170,358
Advertising	232,725	852,013	431,494	1,029,162	19,829,392	786,629	228,930	122,621
Pension, profit-sharing, stock, annuity	158,545	1,811,007	254,000	5,162,951	9,393,384	1,117,708	515,216	612,409
Employee benefit programs	570,997	2,561,767	869,722	4,281,496	13,391,567	2,508,778	859,723	1,474,612
Domestic production activities deduction	23,382	504,975	83,736	1,224,221	3,450,506	179,137	98,848	311,344
Net loss, noncapital assets	7,674	258,370	31,352	48,520	1,654,850	85,201	36,287	28,946
Other deductions	2,376,820	7,636,956	4,482,099	54,687,516	102,965,756	7,229,130	4,711,624	5,795,441
Total receipts less total deductions	1,771,655	8,108,642	3,545,605	101,130,609	77,865,195	6,663,825	3,113,013	6,889,012
Constructive taxable income from related foreign corporations	6,012	1,815,689	*69,736	33,619,493	17,954,632	156,619	933,260	641,457
Net income	**1,775,109**	**9,922,887**	**3,614,293**	**134,729,173**	**95,800,399**	**6,808,551**	**4,042,767**	**7,523,458**
Income subject to tax	**317,629**	**7,775,343**	**1,370,684**	**133,368,659**	**86,291,997**	**2,483,236**	**1,544,161**	**4,611,543**
Total income tax before credits [7]	107,271	2,728,637	471,176	46,719,632	30,217,662	871,719	545,050	1,621,941
Income tax	106,230	2,716,527	469,921	46,675,295	30,180,808	852,321	531,154	1,606,427
Alternative minimum tax	427	11,081	*878	*33,827	44,194	18,873	14,835	14,679
Foreign tax credit	*2,279	968,865	34,603	40,511,360	14,026,503	128,051	147,521	338,832
General business credit	7,625	389,949	6,872	850,653	1,706,687	48,188	8,483	21,374
Prior year minimum tax credit	*379	12,384	*1,931	*334,515	74,378	22,234	*2,553	13,699
Total income tax after credits [2]	**96,988**	**1,357,439**	**427,770**	**5,023,105**	**14,410,151**	**673,506**	**386,494**	**1,248,036**

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	**31,997**	**13,822**	**7,649**	**4,137**	**6,180**	**6,848**	**15,664**	**545,761**
Total assets	**394,227,773**	**443,019,832**	**917,337,126**	**901,624,985**	**726,700,133**	**23,131,097**	**249,328,090**	**3,349,420,676**
Cash	17,224,333	22,321,733	68,498,090	35,723,915	46,890,274	1,636,121	14,632,656	249,051,524
Notes and accounts receivable	32,481,448	112,770,795	133,589,667	193,239,799	108,391,005	4,202,854	33,448,493	479,934,480
Less: Allowance for bad debts	575,778	1,532,090	2,160,435	5,592,719	2,444,786	176,602	1,163,757	9,764,836
Inventories	26,410,504	41,997,820	38,070,298	19,522,316	75,503,733	3,264,713	26,622,157	586,682,223
Investments in Government obligations	239,113	184,397	*166,445	*3,439,699	*157,054	271,544	*18,570	16,824,920
Tax-exempt securities	242,113	341,978	1,066,503	*2,976,524	*55,706	*33,581	258,662	7,263,993
Other current assets	8,290,339	24,419,787	76,953,604	14,481,586	67,087,416	1,876,787	17,082,223	164,981,633
Loans to shareholders	686,176	1,428,521	7,062,073	738,943	587,550	81,660	392,299	12,799,633
Mortgage and real estate loans	213,366	*41,524	67,429	1,403,279	*9,725	75	*31,922	2,834,359
Other investments	137,618,047	108,956,535	304,684,545	442,532,292	146,817,413	2,971,318	38,363,383	739,731,207
Depreciable assets	97,211,612	107,178,190	195,807,172	123,210,291	221,507,406	13,229,530	66,240,270	1,055,164,816
Less: Accumulated depreciation	67,991,101	64,891,705	127,348,087	74,690,522	123,713,938	9,321,363	39,802,634	534,670,045
Depletable assets	*86,492	*236,190	-	31,227	1,624	45	66,386	30,844,892
Less: Accumulated depletion	*26,209	*174,318	-	6,287	1,624	-	49,183	739,698
Land	1,785,101	2,088,694	4,325,404	3,009,670	3,728,013	377,116	1,733,881	85,648,345
Intangible assets (amortizable)	34,918,587	67,942,938	158,399,254	107,297,668	110,033,672	4,365,721	88,812,120	352,241,945
Less: Accumulated amortization	5,491,374	9,448,305	28,674,644	11,866,291	20,840,985	968,068	17,955,602	47,782,997
Other assets	110,905,003	29,157,148	86,829,808	46,173,594	92,930,876	1,286,064	20,596,243	158,374,283
Total liabilities	**394,227,773**	**443,019,832**	**917,337,126**	**901,624,985**	**726,700,133**	**23,131,097**	**249,328,090**	**3,349,420,676**
Accounts payable	20,420,515	71,998,745	100,823,676	36,922,039	96,971,400	2,939,712	16,325,400	489,861,900
Mortgages, notes, and bonds payable in less than one year	6,893,866	29,850,208	27,344,490	227,256,035	35,841,573	1,060,011	4,432,375	225,184,630
Other current liabilities	17,748,515	30,685,781	92,789,816	49,804,187	94,872,832	2,715,574	25,629,796	371,979,518
Loans from shareholders	5,255,244	5,072,762	22,644,815	723,957	3,358,014	321,846	1,493,594	45,645,947
Mortgages, notes, and bonds payable in one year or more	126,586,779	99,655,824	116,846,489	333,007,249	101,714,694	5,893,173	75,684,169	530,435,859
Other liabilities	64,309,158	48,993,594	97,378,591	66,896,492	158,596,235	1,198,727	42,562,581	215,683,356
Capital stock	35,428,439	20,916,297	55,556,237	4,135,406	47,575,394	816,364	9,787,515	89,709,431
Additional paid-in capital	71,666,060	94,253,585	453,906,275	106,041,359	132,132,270	3,505,592	58,948,989	634,775,640
Retained earnings, appropriated	200,942	120,556	264,642	*1,076,554	20,964	*52	*5,090	3,909,833
Retained earnings, unappropriated [26]	58,769,631	87,121,337	145,308,929	119,086,450	111,676,601	6,865,063	42,681,808	919,681,776
Less: Cost of treasury stock	13,051,376	45,648,858	195,526,835	43,324,742	56,059,843	2,185,018	28,223,227	177,447,214
Total receipts	**216,612,143**	**307,078,203**	**593,653,429**	**283,100,872**	**622,995,077**	**35,828,885**	**204,740,792**	**6,012,938,174**
Business receipts	210,035,445	290,304,094	527,029,676	197,997,973	595,899,533	35,168,913	191,583,782	5,886,834,888
Interest	986,648	3,600,540	4,042,535	40,292,221	4,101,186	20,092	1,433,318	13,948,119
Interest on Government obligations: State and local	33,193	55,432	125,773	114,866	8,851	1,501	35,749	403,655
Rents	69,697	1,474,786	1,669,162	9,857,717	3,611,240	14,154	916,504	4,759,841
Royalties	1,362,726	2,413,953	44,421,721	2,255,601	2,218,533	35,901	3,856,775	13,896,287
Net short-term capital gain reduced by net long-term capital loss	40,037	5,754	152,264	*353	3,694	*2,111	*45,243	291,782
Net long-term capital gain reduced by net short-term capital loss	244,164	446,059	934,001	314,266	1,791,777	*18,983	737,484	3,989,068
Net gain, noncapital assets	968,872	651,615	508,578	2,458,930	2,959,361	20,068	811,627	3,839,367
Dividends received from domestic corporations	12,329	35,141	329,524	100,237	102,258	659	26,750	3,436,779
Dividends received from foreign corporations	371,583	3,078,454	8,361,823	2,544,456	4,153,463	157,210	1,423,110	5,913,096
Other receipts	2,487,449	5,012,374	6,078,372	27,164,251	8,145,179	389,294	3,870,451	75,625,292
Total deductions	**200,869,865**	**285,877,186**	**522,269,838**	**274,345,435**	**592,269,019**	**33,790,916**	**186,211,909**	**5,787,399,633**
Cost of goods sold [19]	141,857,642	187,911,034	320,167,178	131,196,926	454,381,600	22,827,131	107,200,595	4,568,115,038
Compensation of officers	5,010,448	3,463,256	4,757,013	1,641,671	1,946,234	587,537	2,977,151	53,435,008
Salaries and wages	13,706,576	28,052,146	66,504,871	21,010,032	22,203,476	3,008,044	27,755,128	423,195,854
Repairs	855,143	1,242,153	2,275,191	1,423,499	1,891,466	146,680	1,103,766	23,668,626
Bad debts	275,981	659,725	890,238	5,245,906	4,411,378	58,082	373,310	10,170,173
Rent paid on business property	3,213,706	3,569,726	4,223,724	2,303,167	4,309,536	687,504	3,060,329	87,219,489
Taxes paid	3,939,693	4,333,082	8,965,565	2,204,151	6,933,573	672,595	3,290,176	71,543,847
Interest paid	4,260,296	6,452,377	8,863,076	43,918,274	9,397,397	403,803	5,367,057	40,860,149
Charitable contributions	79,756	265,069	399,712	189,697	272,258	18,786	166,814	2,936,450
Amortization	1,869,800	2,043,268	5,008,228	6,082,684	2,795,744	154,001	1,715,144	10,308,256
Depreciation	5,271,839	9,705,389	16,685,298	9,419,581	20,994,534	562,179	6,509,168	81,581,103
Depletion	*14,409	*23,746	-	854	-	82	690	446,937
Advertising	1,109,651	1,355,208	6,451,475	2,792,697	7,012,976	812,572	2,333,554	53,997,773
Pension, profit-sharing, stock, annuity	2,071,419	3,369,028	4,615,312	1,947,064	10,830,491	185,555	1,954,745	16,620,683
Employee benefit programs	3,911,117	5,814,622	9,059,230	3,678,279	11,146,471	690,246	4,823,289	40,629,724
Domestic production activities deduction	518,242	971,218	3,409,362	589,964	1,457,424	53,472	692,001	1,512,306
Net loss, noncapital assets	81,508	385,771	553,214	121,009	616,229	25,530	199,512	2,765,528
Other deductions	12,822,641	26,260,367	59,441,149	40,579,980	31,668,232	2,897,116	16,689,477	298,392,688
Total receipts less total deductions	15,742,278	21,201,016	71,383,592	8,755,437	30,726,058	2,037,970	18,528,883	225,538,541
Constructive taxable income from related foreign corporations	1,214,596	4,400,191	11,955,380	8,581,980	3,618,795	90,651	2,284,955	10,127,164
Net income	**16,923,681**	**25,545,775**	**83,213,199**	**17,222,550**	**34,336,002**	**2,127,120**	**20,778,089**	**235,262,049**
Income subject to tax	**8,225,443**	**20,197,286**	**68,804,467**	**13,736,068**	**23,371,521**	**739,733**	**14,477,601**	**151,861,598**
Total income tax before credits [7]	2,836,921	7,045,235	24,085,321	4,800,944	8,268,486	255,475	5,062,323	52,526,968
Income tax	2,828,728	7,035,926	24,056,394	4,792,910	8,165,108	254,763	5,044,797	52,424,091
Alternative minimum tax	4,845	8,432	21,031	7,760	83,662	*342	16,236	115,651
Foreign tax credit	664,000	2,773,418	9,146,333	3,390,994	1,979,270	96,137	1,290,321	5,730,024
General business credit	108,618	328,126	1,573,472	148,683	656,257	7,870	219,638	1,516,964
Prior year minimum tax credit	49,229	40,017	18,435	5,013	3,394	-	6,737	261,685
Total income tax after credits [2]	**2,014,484**	**3,905,737**	**13,351,677**	**1,256,403**	**5,629,473**	**151,468**	**3,545,578**	**45,017,577**

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 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	**231,600**	**143,845**	**78,331**	**9,424**	**313,893**	**48,677**	**17,270**	**15,721**	**18,517**
Total assets	**2,037,116,766**	**636,088,410**	**1,398,429,076**	**2,599,279**	**1,312,303,911**	**173,925,415**	**30,929,914**	**39,749,928**	**131,736,978**
Cash	151,534,772	57,531,589	93,437,366	565,817	97,516,752	16,265,070	3,134,942	2,896,617	3,905,125
Notes and accounts receivable	349,932,389	182,163,698	167,496,616	*272,074	130,002,091	20,753,938	6,087,453	10,082,753	5,955,369
Less: Allowance for bad debts	6,887,241	3,762,203	3,115,193	*9,845	2,877,594	192,782	82,411	130,614	70,393
Inventories	281,283,736	148,110,547	133,114,681	*58,508	305,398,487	84,681,031	8,940,900	8,889,747	28,093,767
Investments in Government obligations	16,694,280	2,297,608	14,396,671	-	130,641	*48,489	*841	-	778
Tax-exempt securities	4,529,167	955,275	3,573,892	-	2,734,825	*19,428	*74,459	*200,645	*3,434
Other current assets	102,551,081	37,765,888	64,423,191	362,002	62,430,552	4,448,825	2,193,832	1,926,556	12,464,737
Loans to shareholders	6,988,106	3,847,983	3,135,015	*5,108	5,811,527	1,898,593	260,689	355,045	564,022
Mortgage and real estate loans	2,244,865	507,828	1,737,037	-	589,495	61,615	*23,093	*6,120	*45,957
Other investments	585,953,644	54,725,883	530,775,585	*452,176	153,777,562	9,911,034	1,025,303	6,354,096	13,848,822
Depreciable assets	452,134,353	157,746,617	293,429,834	957,902	603,030,463	45,377,045	14,933,341	12,126,512	63,258,689
Less: Accumulated depreciation	234,929,247	92,968,756	141,356,232	604,259	299,740,798	25,296,598	8,522,435	7,450,180	31,085,913
Depletable assets	30,811,041	266,261	30,544,780	-	33,851	*8,886	-	-	*22,510
Less: Accumulated depletion	735,920	88,678	647,242	-	*3,778	*296	-	-	*1,334
Land	21,546,871	5,872,834	15,399,031	275,005	64,101,474	5,666,432	1,169,504	391,665	11,084,393
Intangible assets (amortizable)	218,820,873	65,805,153	152,657,399	*358,321	133,421,072	10,045,806	1,444,525	3,748,166	1,534,075
Less: Accumulated amortization	30,957,976	9,104,702	21,731,461	*121,814	16,825,021	1,283,521	304,564	653,273	248,439
Other assets	85,601,973	24,415,583	61,158,106	28,284	72,772,311	1,512,421	550,442	1,006,073	22,361,379
Total liabilities	**2,037,116,766**	**636,088,410**	**1,398,429,076**	**2,599,279**	**1,312,303,911**	**173,925,415**	**30,929,914**	**39,749,928**	**131,736,978**
Accounts payable	302,758,057	120,186,793	182,399,847	171,417	187,103,843	14,839,159	5,831,439	12,883,872	11,451,952
Mortgages, notes, and bonds payable in less than one year	121,853,046	58,405,505	63,122,549	324,991	103,331,584	61,220,096	1,582,095	1,389,215	2,677,261
Other current liabilities	232,029,367	76,614,397	155,034,342	380,628	139,950,151	11,168,924	5,227,378	5,997,368	20,626,731
Loans from shareholders	25,822,161	15,777,220	9,918,291	126,650	19,823,786	7,581,265	718,082	398,002	1,557,518
Mortgages, notes, and bonds payable in one year or more	263,070,402	77,190,141	185,615,609	*264,652	267,365,457	23,194,545	3,781,987	3,673,002	46,068,602
Other liabilities	120,908,112	38,204,795	82,622,826	*80,492	94,775,243	4,185,877	1,975,738	1,271,232	3,939,304
Capital stock	55,718,051	25,436,293	30,179,977	101,781	33,991,380	5,658,963	752,736	3,031,068	1,480,067
Additional paid-in capital	417,928,452	117,430,913	299,905,248	*592,290	216,847,188	12,331,373	3,534,423	4,153,339	8,055,519
Retained earnings, appropriated	3,346,777	326,268	3,020,510	-	563,056	137,411	*27,412	*4,341	*110,024
Retained earnings, unappropriated [26]	568,112,186	122,192,947	444,912,628	1,006,611	351,569,590	38,877,840	12,008,101	8,576,645	39,723,451
Less: Cost of treasury stock	74,429,846	15,676,862	58,302,751	*450,234	103,017,367	5,270,037	4,509,477	1,628,156	3,953,451
Total receipts	**3,211,931,867**	**1,292,329,646**	**1,913,716,830**	**5,885,391**	**2,800,984,383**	**547,462,726**	**55,774,478**	**88,904,784**	**173,787,147**
Business receipts	3,151,970,633	1,274,625,811	1,871,636,336	5,708,486	2,734,844,483	535,495,517	55,207,145	87,408,430	170,126,196
Interest	9,001,143	2,512,608	6,484,889	3,646	4,946,976	783,750	158,431	160,259	110,915
Interest on Government obligations: State and local	200,657	64,818	135,836	*4	202,998	4,791	3,287	97,320	26,313
Rents	2,267,978	896,959	1,366,552	4,467	2,491,864	298,442	20,535	15,403	389,492
Royalties	7,305,935	782,037	6,517,739	6,160	6,590,352	*10,190	2,323	*49,790	*241,520
Net short-term capital gain reduced by net long-term capital loss	268,754	58,213	210,541	-	23,028	*11,026	10	[1]	*560
Net long-term capital gain reduced by net short-term capital loss	2,992,159	429,568	2,562,400	*190	996,910	304,343	*1,089	22,008	9,139
Net gain, noncapital assets	2,806,599	2,091,133	702,383	*13,082	1,032,768	401,252	5,868	14,357	40,678
Dividends received from domestic corporations	3,181,905	210,040	2,969,286	2,579	254,874	5,164	1,039	*982	38,403
Dividends received from foreign corporations	3,454,654	956,593	2,498,061	-	2,458,442	*598	-	384	*1,675
Other receipts	28,481,451	9,701,866	18,632,809	146,777	47,141,689	10,147,652	374,751	1,135,851	2,802,257
Total deductions	**3,092,623,649**	**1,242,019,003**	**1,845,568,310**	**5,036,336**	**2,694,754,371**	**534,615,572**	**52,671,122**	**85,228,635**	**163,272,330**
Cost of goods sold [19]	2,558,064,572	1,006,324,955	1,551,725,396	14,221	2,010,040,161	447,262,533	31,109,050	61,951,828	113,614,722
Compensation of officers	32,522,912	18,483,093	12,803,295	1,236,524	20,907,276	4,896,168	1,273,929	1,010,884	1,484,982
Salaries and wages	169,281,988	85,421,379	82,270,076	1,590,533	253,913,866	33,140,033	6,494,942	8,321,214	20,786,082
Repairs	8,993,576	3,519,680	5,449,272	24,624	14,675,050	1,484,961	428,784	331,350	954,291
Bad debts	4,987,291	2,925,086	2,052,004	*10,202	5,182,881	664,246	99,209	124,642	608,677
Rent paid on business property	27,727,512	14,127,046	13,427,151	173,315	59,487,157	7,631,360	2,943,582	2,287,217	3,438,596
Taxes paid	29,328,931	12,439,834	16,685,893	203,205	42,214,779	5,890,458	1,338,318	1,342,869	3,849,467
Interest paid	21,349,663	7,638,769	13,655,348	55,546	19,510,487	2,888,053	351,064	488,713	1,420,180
Charitable contributions	1,041,072	267,822	772,268	*981	1,895,378	31,228	107,735	23,511	72,212
Amortization	6,838,727	2,057,201	4,765,252	*16,274	3,469,529	657,088	68,904	156,134	66,540
Depreciation	36,920,622	16,346,148	20,510,791	63,683	44,660,480	3,240,534	872,165	973,633	3,521,070
Depletion	444,792	20,885	423,907	-	*2,146	*251	-	-	*1,877
Advertising	20,289,777	8,411,106	11,856,468	22,203	33,707,996	5,178,030	2,186,135	1,578,096	2,479,594
Pension, profit-sharing, stock, annuity	8,571,920	3,375,032	5,111,192	85,696	8,048,764	402,167	65,011	134,041	392,578
Employee benefit programs	18,386,974	8,271,220	10,015,592	100,162	22,242,751	2,771,638	505,903	666,265	2,154,178
Domestic production activities deduction	1,174,501	403,685	770,816	-	337,805	9,266	*3,204	*8,958	2,537
Net loss, noncapital assets	978,629	392,000	586,396	232	1,786,899	297,484	57,709	107,533	75,942
Other deductions	145,720,192	51,594,063	92,687,194	1,438,935	152,670,966	18,170,076	4,765,476	5,721,747	8,348,805
Total receipts less total deductions	119,308,218	50,310,643	68,148,520	849,055	106,230,012	12,847,154	3,103,356	3,676,149	10,514,817
Constructive taxable income from related foreign corporations	7,042,728	2,280,498	4,762,230	-	3,084,435	679	4,216	244,981	6,109
Net income	**126,150,289**	**52,526,324**	**72,774,914**	**849,051**	**109,111,450**	**12,843,041**	**3,104,286**	**3,823,809**	**10,494,613**
Income subject to tax	**75,400,781**	**25,536,816**	**49,555,855**	**308,110**	**76,460,506**	**4,309,057**	**1,814,263**	**2,704,599**	**7,901,792**
Total income tax before credits [7]	26,070,484	8,727,308	17,243,920	99,256	26,456,437	1,391,455	619,673	936,665	2,736,375
Income tax	25,996,429	8,690,986	17,206,221	99,222	26,427,615	1,384,350	619,353	936,131	2,736,057
Alternative minimum tax	86,304	51,108	35,196	-	29,347	4,621	*319	*490	*261
Foreign tax credit	3,690,633	890,588	2,800,045	-	2,039,391	*2,666	3,964	*36,508	*67,943
General business credit	1,028,144	288,555	738,723	866	488,820	16,910	9,092	14,705	27,366
Prior year minimum tax credit	218,362	43,916	174,436	11	43,323	2,593	-	*88	*42
Total income tax after credits [2]	**21,133,220**	**7,504,124**	**13,530,716**	**98,380**	**23,884,311**	**1,369,286**	**606,617**	**885,364**	**2,641,024**

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 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	**51,713**	**27,304**	**25,583**	**28,624**	**11,935**	**5,248**	**38,766**	**24,533**	***268**
Total assets	**146,087,853**	**120,665,240**	**29,830,491**	**90,137,997**	**32,945,763**	**358,466,899**	**35,377,415**	**122,450,018**	**-**
Cash	12,231,823	5,761,529	2,842,848	13,784,875	3,339,640	15,068,718	3,786,412	14,499,154	-
Notes and accounts receivable	10,784,124	21,810,662	2,325,158	7,102,813	3,553,050	14,436,214	5,148,813	21,961,745	-
Less: Allowance for bad debts	45,240	403,926	21,845	259,829	129,368	829,539	77,835	633,812	-
Inventories	22,556,193	23,679,996	3,695,311	24,116,985	11,465,907	70,127,932	9,313,694	9,837,024	-
Investments in Government obligations	34,102	*1,806	-	-	*36,009	-	8,490	127	-
Tax-exempt securities	*2,054,209	16,269	-	169,713	*183,323	-	1,812	*11,531	-
Other current assets	5,451,723	4,734,402	901,484	5,195,589	1,053,733	11,892,206	2,073,034	10,094,432	-
Loans to shareholders	327,282	263,595	733,456	284,333	207,892	*232,283	416,591	267,746	-
Mortgage and real estate loans	*37,392	*6,197	111,673	*5,529	*15,341	-	*276,420	*158	-
Other investments	20,278,374	4,193,565	1,885,893	6,837,025	1,847,698	60,842,428	1,574,406	25,178,919	-
Depreciable assets	113,883,330	29,264,573	24,339,543	49,404,453	17,051,594	194,664,150	15,628,417	23,098,816	-
Less: Accumulated depreciation	61,432,217	13,494,061	13,443,835	29,339,673	9,401,678	76,503,075	9,943,797	13,827,336	-
Depletable assets	*2,353	-	-	-	-	-	*17	*84	-
Less: Accumulated depletion	*2,089	-	-	-	-	-	-	*59	-
Land	8,772,476	2,957,205	4,116,261	959,689	919,784	27,302,279	479,097	282,690	-
Intangible assets (amortizable)	9,587,732	43,178,236	2,121,147	7,045,737	1,975,559	16,546,020	6,482,056	29,712,013	-
Less: Accumulated amortization	2,180,273	2,413,859	623,715	1,027,642	445,207	1,178,910	809,319	5,656,300	-
Other assets	3,746,560	1,109,052	847,114	5,858,399	1,272,488	25,866,193	1,019,105	7,623,085	-
Total liabilities	**146,087,853**	**120,665,240**	**29,830,491**	**90,137,997**	**32,945,763**	**358,466,899**	**35,377,415**	**122,450,018**	**-**
Accounts payable	35,500,050	16,808,947	4,555,923	12,320,562	5,358,016	47,924,508	4,857,644	14,771,772	-
Mortgages, notes, and bonds payable in less than one year	2,858,247	4,516,232	821,315	1,764,659	997,199	16,757,683	1,967,940	6,779,641	-
Other current liabilities	13,080,417	13,498,586	1,937,841	12,716,827	3,829,496	36,898,870	3,177,438	11,790,273	-
Loans from shareholders	2,481,378	1,108,829	1,294,851	1,701,087	566,758	377,242	1,332,320	706,454	-
Mortgages, notes, and bonds payable in one year or more	26,601,142	16,513,995	7,815,171	14,611,978	13,362,561	83,974,939	8,581,541	19,185,993	-
Other liabilities	15,824,562	4,218,250	2,539,844	5,974,849	2,066,760	31,017,399	909,617	20,851,811	-
Capital stock	12,340,066	866,606	1,120,068	3,380,390	638,671	1,432,308	817,082	2,473,355	-
Additional paid-in capital	14,396,834	34,113,543	1,594,692	18,257,118	3,670,805	40,524,054	8,530,324	67,685,164	-
Retained earnings, appropriated	*1,054	*30,671	*11,709	*11,516	*24,366	158,783	*35,880	*9,890	-
Retained earnings, unappropriated [26]	38,307,720	41,849,094	8,633,888	34,543,124	3,211,058	115,286,099	10,936,920	-384,350	-
Less: Cost of treasury stock	15,303,616	12,859,513	494,812	15,144,115	779,926	15,884,986	5,769,294	21,419,985	-
Total receipts	**411,857,616**	**237,042,771**	**189,908,542**	**158,285,507**	**56,777,827**	**646,407,721**	**70,231,152**	**164,544,110**	***21,924**
Business receipts	404,419,654	232,126,317	188,254,391	154,685,543	55,559,977	625,340,845	68,285,335	157,935,132	*19,772
Interest	496,502	42,769	38,382	493,399	307,082	1,273,921	66,078	1,015,488	-
Interest on Government obligations: State and local	34,268	*4,503	*1,836	13,931	*4,893	8,578	1,860	1,418	-
Rents	401,060	95,906	80,126	73,326	28,265	956,924	25,870	106,515	-
Royalties	1,756,838	78,333	*7,710	407,223	*85,272	2,064,973	207,190	1,678,989	-
Net short-term capital gain reduced by net long-term capital loss	*2,255	*996	*1,155	*976	*1,035	131	*2,594	*2,288	-
Net long-term capital gain reduced by net short-term capital loss	165,055	53,854	32,649	*78,946	*442	18,521	23,830	287,033	-
Net gain, noncapital assets	124,825	34,317	103,696	20,259	10,369	40,464	48,564	188,120	-
Dividends received from domestic corporations	6,671	8,842	5,534	134,379	*450	9,235	1,676	42,498	-
Dividends received from foreign corporations	*6,303	*78	254	518,835	19,854	881,903	*155,272	873,286	-
Other receipts	4,444,186	4,596,856	1,382,807	1,858,689	760,188	15,812,226	1,412,883	2,413,343	*2,152
Total deductions	**400,383,370**	**225,553,084**	**187,694,175**	**145,992,752**	**54,604,067**	**620,190,280**	**66,666,722**	**157,882,261**	***21,613**
Cost of goods sold [19]	298,625,082	165,290,413	167,972,632	80,907,685	32,968,746	458,238,738	40,658,106	111,440,626	*10,305
Compensation of officers	2,228,602	2,286,208	854,262	1,972,395	672,699	762,769	1,606,731	1,857,647	*4,820
Salaries and wages	38,479,544	23,113,970	5,833,462	21,187,592	6,917,091	68,942,456	8,296,183	12,401,296	-
Repairs	3,116,898	708,251	811,071	1,072,449	611,046	4,105,838	541,904	508,205	-
Bad debts	129,681	318,070	64,797	520,179	141,953	1,512,647	114,136	884,642	-
Rent paid on business property	7,946,281	6,964,848	2,004,058	11,849,783	3,102,440	6,478,924	3,516,168	1,323,899	*4,820
Taxes paid	6,502,727	2,636,455	1,570,874	3,469,497	1,298,261	11,255,038	1,499,976	1,560,838	*137
Interest paid	2,207,466	934,754	619,903	1,134,861	1,128,518	5,552,881	778,324	2,005,771	-
Charitable contributions	386,806	29,600	10,366	119,650	19,271	1,003,054	36,107	55,837	-
Amortization	454,706	527,462	129,673	337,403	71,571	287,398	118,795	593,855	-
Depreciation	7,629,094	2,769,950	1,830,504	4,206,785	1,247,338	14,746,355	1,205,178	2,417,874	-
Depletion	-	1	13	-	-	4	-	-	-
Advertising	2,457,247	1,579,380	209,886	3,118,191	1,564,686	8,658,697	1,015,220	3,682,833	-
Pension, profit-sharing, stock, annuity	1,682,791	710,999	89,249	405,500	83,862	3,677,806	81,868	322,893	-
Employee benefit programs	4,967,145	1,072,906	301,059	1,672,709	364,952	5,871,638	707,588	1,186,770	-
Domestic production activities deduction	77,329	70,381	1,015	*49,588	7,053	80,924	*13,151	14,397	-
Net loss, noncapital assets	138,280	37,370	8,766	326,599	67,279	579,369	53,021	37,547	-
Other deductions	23,353,690	16,502,065	5,382,583	13,641,886	4,337,298	28,435,744	6,424,267	17,587,329	*1,530
Total receipts less total deductions	11,474,246	11,489,687	2,214,367	12,292,755	2,173,761	26,217,441	3,564,431	6,661,849	*311
Constructive taxable income from related foreign corporations	6,508	2,615	-	379,692	72,609	1,290,676	122,308	954,042	-
Net income	**11,446,486**	**11,487,799**	**2,212,531**	**12,658,516**	**2,241,477**	**27,499,540**	**3,684,878**	**7,614,474**	***311**
Income subject to tax	**7,668,812**	**8,779,257**	**478,458**	**10,713,608**	**1,070,414**	**26,183,742**	**1,856,567**	**2,979,937**	***311**
Total income tax before credits [7]	2,644,193	3,052,594	154,267	3,725,348	370,394	9,162,785	626,577	1,036,113	*47
Income tax	2,644,725	3,049,641	153,383	3,724,941	368,213	9,162,763	626,307	1,021,751	*47
Alternative minimum tax	*1,111	1,378	889	4,273	*2,180	*18	*667	13,136	-
Foreign tax credit	*13,500	*9,672	467	389,812	52,649	*795,166	*121,547	545,496	-
General business credit	65,304	13,932	9,840	40,856	10,600	259,106	10,669	10,440	-
Prior year minimum tax credit	*398	31	76	*34,035	*90	*1,733	*505	*3,732	-
Total income tax after credits [2]	**2,564,990**	**3,028,960**	**143,884**	**3,260,645**	**307,055**	**8,106,779**	**493,855**	**475,853**	***47**

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	**117,197**	**4,095**	**67,572**	**19,402**	**76**	**23,591**	**2,461**
Total assets	**515,686,426**	**288,476,460**	**51,107,614**	**13,737,086**	**29,958,992**	**113,948,660**	**18,457,615**
Cash	43,952,271	26,271,120	5,096,043	953,797	609,914	9,726,758	1,294,637
Notes and accounts receivable	61,468,823	13,906,058	12,218,417	1,359,431	1,899,139	29,919,930	2,165,848
Less: Allowance for bad debts	932,656	307,772	183,780	27,025	9,760	352,086	52,233
Inventories	5,744,872	2,732,498	714,570	95,935	349,077	1,218,653	634,139
Investments in Government obligations	3,633,919	3,617,999	*1,165	-	-	14,755	-
Tax-exempt securities	*838,767	175,183	*23,633	-	-	639,951	-
Other current assets	23,080,730	11,685,213	3,350,676	773,426	1,710,568	4,763,138	797,709
Loans to shareholders	3,933,285	103,755	2,263,882	806,057	551	615,699	143,341
Mortgage and real estate loans	285,567	*43,890	*56,286	*114,360	-	*45,084	*25,948
Other investments	35,629,487	14,238,588	2,872,726	1,373,130	4,113,312	10,242,219	2,789,512
Depreciable assets	457,068,672	244,997,333	61,281,653	9,781,386	46,713,530	81,370,765	12,924,005
Less: Accumulated depreciation	192,117,709	66,233,895	40,714,314	5,819,727	27,624,566	45,099,120	6,626,087
Depletable assets	*45,277	-	*1,946	740	*41,358	1,233	-
Less: Accumulated depletion	*3,165	-	*216	688	*2,261	-	-
Land	7,858,794	3,497,490	1,642,623	325,198	66,058	1,554,599	772,825
Intangible assets (amortizable)	48,647,831	28,996,157	2,370,810	3,599,926	563,375	9,322,703	3,794,860
Less: Accumulated amortization	5,419,610	1,959,404	533,037	462,229	163,419	1,508,767	792,754
Other assets	21,971,274	6,712,246	644,532	863,367	1,692,116	11,473,146	585,867
Total liabilities	**515,686,426**	**288,476,460**	**51,107,614**	**13,737,086**	**29,958,992**	**113,948,660**	**18,457,615**
Accounts payable	48,918,895	13,215,861	5,332,935	526,425	1,313,602	27,470,927	1,059,146
Mortgages, notes, and bonds payable in less than one year	20,392,471	11,741,341	4,476,826	793,318	702,570	1,914,162	764,253
Other current liabilities	50,637,094	34,237,494	4,208,955	1,390,107	1,861,607	7,556,578	1,382,353
Loans from shareholders	8,187,410	621,409	2,514,474	3,595,342	*51,555	994,881	409,750
Mortgages, notes, and bonds payable in one year or more	135,436,180	74,555,955	10,941,211	2,628,698	14,602,201	26,327,984	6,380,131
Other liabilities	104,406,243	83,752,638	3,748,096	891,892	3,949,102	10,480,210	1,584,306
Capital stock	12,151,360	4,338,707	912,022	467,681	3,473,868	2,376,548	582,533
Additional paid-in capital	66,021,145	41,680,560	4,207,768	3,075,411	7,024,961	7,143,828	2,888,616
Retained earnings, appropriated	65,373	16,143	*8,965	520	687	*35,648	*3,410
Retained earnings, unappropriated [26]	80,967,592	30,212,678	17,821,003	615,211	-2,350,653	31,120,770	3,548,582
Less: Cost of treasury stock	11,497,337	5,896,326	3,064,642	247,518	*670,509	1,472,877	145,465
Total receipts	**558,391,808**	**181,099,855**	**142,782,368**	**19,463,924**	**13,573,377**	**183,093,886**	**18,378,398**
Business receipts	540,303,721	175,302,232	138,763,851	18,894,714	11,314,892	178,352,785	17,675,247
Interest	1,382,350	458,079	56,355	142,644	76,201	624,049	25,022
Interest on Government obligations: State and local	21,407	1,084	3,720	*510	-	12,620	*3,473
Rents	1,224,771	804,647	178,234	*13,931	35,984	174,107	17,868
Royalties	1,991,418	*55,517	*82	1,535	*239	*1,904,021	30,023
Net short-term capital gain reduced by net long-term capital loss	50,061	1,017	*341	355	967	8,970	*38,413
Net long-term capital gain reduced by net short-term capital loss	1,020,473	141,718	55,061	*39,310	*502,349	235,008	47,027
Net gain, noncapital assets	2,614,474	523,082	844,085	103,572	*890,983	209,089	43,663
Dividends received from domestic corporations	102,101	23,425	928	*629	53,817	22,418	*883
Dividends received from foreign corporations	618,511	149,486	*149	3,446	21,825	412,817	*30,788
Other receipts	9,062,522	3,639,568	2,879,563	263,278	676,121	1,138,002	465,990
Total deductions	**529,039,938**	**170,254,408**	**136,355,647**	**18,317,294**	**11,983,457**	**175,199,518**	**16,929,614**
Cost of goods sold [19]	174,134,666	47,586,412	43,062,495	5,006,844	5,218,456	66,712,894	6,547,566
Compensation of officers	10,869,804	885,897	7,124,079	597,412	*51,815	1,991,956	218,645
Salaries and wages	89,017,379	26,933,330	21,639,340	5,042,375	627,372	31,530,778	3,244,184
Repairs	18,032,036	8,600,577	3,614,372	362,319	158,460	4,960,016	336,292
Bad debts	775,081	101,823	173,936	33,234	48,338	399,886	17,863
Rent paid on business property	25,688,614	10,428,667	7,530,259	1,064,394	80,792	5,172,958	1,411,546
Taxes paid	15,805,770	4,426,904	4,659,178	866,721	370,045	4,901,089	581,832
Interest paid	10,346,705	5,793,430	1,035,366	474,295	1,113,620	1,484,106	445,888
Charitable contributions	178,282	61,291	20,153	3,424	7,992	79,097	6,326
Amortization	1,360,965	464,706	100,971	91,619	266,831	327,367	109,471
Depreciation	27,666,287	12,243,029	6,003,344	913,126	1,325,471	6,450,329	730,989
Depletion	71,704	9,344	*1,352	-	*60,837	1	170
Advertising	1,912,609	773,177	367,666	104,222	66	622,625	44,852
Pension, profit-sharing, stock, annuity	8,195,720	2,675,456	251,132	67,357	59,808	5,056,846	85,121
Employee benefit programs	16,719,127	6,037,716	2,830,918	375,302	112,768	6,961,845	400,578
Domestic production activities deduction	12,212	1,682	*1,565	-	*144	539	8,281
Net loss, noncapital assets	400,029	282,957	1,340	*5,544	*17,330	84,084	8,775
Other deductions	127,852,949	42,948,010	37,938,183	3,309,108	2,463,312	38,463,103	2,731,233
Total receipts less total deductions	29,351,869	10,845,447	6,426,721	1,146,630	1,589,920	7,894,368	1,448,784
Constructive taxable income from related foreign corporations	276,042	83,203	*186	5,833	10,340	163,685	12,795
Net income	**29,606,505**	**10,927,566**	**6,423,187**	**1,151,953**	**1,600,260**	**8,045,433**	**1,458,106**
Income subject to tax	**15,722,333**	**6,676,106**	**1,668,765**	**202,102**	**1,010,412**	**5,378,479**	**786,468**
Total income tax before credits [7]	5,417,104	2,340,851	526,791	64,947	355,993	1,858,344	270,178
Income tax	5,392,918	2,332,101	526,700	63,151	352,417	1,854,819	263,729
Alternative minimum tax	19,308	3,554	1,504	1,780	3,576	2,443	6,452
Foreign tax credit	293,468	61,707	*487	3,173	-	207,683	*20,417
General business credit	143,684	65,410	6,586	*2,719	332	67,118	1,517
Prior year minimum tax credit	15,155	*5,462	*1,918	*226	-	*1,145	6,405
Total income tax after credits [2]	**4,964,740**	**2,208,214**	**517,799**	**58,829**	**355,661**	**1,582,398**	**241,839**

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	**62,092**	**14,925**	**19,152**	**2,099**	**8,923**	**5,068**	**11,925**
Total assets	**1,817,307,354**	**382,481,574**	**215,828,298**	**203,567,181**	**899,353,639**	**30,183,053**	**85,893,609**
Cash	84,254,187	27,513,705	15,399,051	3,096,540	24,282,070	3,383,897	10,578,924
Notes and accounts receivable	207,209,346	40,269,729	30,165,881	13,159,084	111,924,012	2,577,120	9,113,521
Less: Allowance for bad debts	7,290,155	1,960,444	2,174,977	572,704	2,234,718	80,489	266,824
Inventories	20,663,748	4,978,096	10,653,382	1,184,891	3,428,892	86,092	332,396
Investments in Government obligations	734,449	*480,816	60,120	52,278	141,180	-	55
Tax-exempt securities	1,534,620	703,589	*386,692	*361,940	47,429	*34,970	-
Other current assets	77,150,658	26,201,088	4,440,405	11,393,089	14,821,136	966,570	19,328,370
Loans to shareholders	2,541,577	847,075	727,715	276,264	545,604	*1,621	143,298
Mortgage and real estate loans	401,385	*238,396	*16,987	*114,437	*26,581	-	*4,984
Other investments	529,707,101	73,179,543	75,048,444	72,976,023	298,711,052	2,473,820	7,318,219
Depreciable assets	622,328,653	58,561,035	24,865,882	53,764,414	458,583,420	5,697,448	20,856,454
Less: Accumulated depreciation	375,949,445	36,438,622	14,986,812	32,343,691	278,414,743	3,163,992	10,601,585
Depletable assets	4,912	-	-	600	4,312	-	-
Less: Accumulated depletion	4,011	-	-	600	3,411	-	-
Land	9,322,227	2,440,469	1,309,693	1,710,495	3,426,103	100,637	*334,830
Intangible assets (amortizable)	637,769,834	137,129,260	70,816,372	98,230,429	274,993,877	19,773,279	36,826,618
Less: Accumulated amortization	126,114,769	30,160,711	8,160,306	35,599,149	43,512,277	2,801,379	5,880,946
Other assets	133,043,039	78,498,550	7,259,769	15,762,843	32,583,122	1,133,459	-2,194,705
Total liabilities	**1,817,307,354**	**382,481,574**	**215,828,298**	**203,567,181**	**899,353,639**	**30,183,053**	**85,893,609**
Accounts payable	120,794,680	14,901,431	31,808,724	3,028,941	66,298,369	1,043,674	3,713,541
Mortgages, notes, and bonds payable in less than one year	88,252,905	6,844,928	1,160,873	1,565,264	73,632,133	699,222	4,350,485
Other current liabilities	210,092,415	111,429,910	14,662,502	24,747,948	43,856,753	3,182,694	12,212,609
Loans from shareholders	35,329,699	4,066,424	2,725,378	219,801	27,829,586	295,960	192,550
Mortgages, notes, and bonds payable in one year or more	421,263,771	53,812,482	65,183,422	43,365,903	236,605,087	10,860,627	11,436,250
Other liabilities	253,989,880	36,342,181	15,785,174	44,652,612	151,007,338	2,026,023	4,176,551
Capital stock	71,595,326	22,092,903	712,689	7,892,950	27,366,386	835,975	12,694,422
Additional paid-in capital	823,658,844	204,518,077	177,007,650	92,163,555	311,023,341	15,227,767	23,718,452
Retained earnings, appropriated	841,206	*98,930	-	*48,314	693,962	-	-
Retained earnings, unappropriated [26]	30,280,347	81,962,234	-57,969,455	-8,607,574	-2,009,762	106,710	16,798,193
Less: Cost of treasury stock	238,791,719	153,587,925	35,248,660	5,510,534	36,949,556	4,095,600	3,399,445
Total receipts	**808,235,288**	**209,750,471**	**93,672,548**	**87,981,352**	**344,292,489**	**17,754,379**	**54,784,049**
Business receipts	697,633,624	170,275,086	85,929,741	75,921,710	298,382,487	17,069,191	50,055,408
Interest	10,777,111	1,055,207	341,351	1,851,943	7,173,088	14,687	340,835
Interest on Government obligations: State and local	114,854	57,241	4,954	11,684	38,833	*491	1,652
Rents	7,783,638	429,398	303,795	311,592	6,625,570	31,938	*81,345
Royalties	21,010,719	8,799,472	1,657,241	4,874,648	4,558,426	*261,464	859,468
Net short-term capital gain reduced by net long-term capital loss	242,894	115,516	4,326	9,325	75,521	*2	*38,205
Net long-term capital gain reduced by net short-term capital loss	6,552,912	1,828,813	*97,780	204,255	4,085,806	*48,230	288,027
Net gain, noncapital assets	472,576	95,073	55,277	8,175	254,747	10,682	48,622
Dividends received from domestic corporations	7,843,621	652,187	13,995	2,960	7,171,457	*2,732	*290
Dividends received from foreign corporations	5,292,675	2,515,932	*1,226,139	595,420	772,571	27,850	*154,764
Other receipts	50,510,664	23,926,548	4,037,948	4,189,640	15,153,982	287,112	2,915,434
Total deductions	**714,269,869**	**179,504,476**	**83,297,783**	**79,861,973**	**309,846,747**	**15,381,417**	**46,377,473**
Cost of goods sold [19]	163,815,275	50,068,085	17,702,630	9,581,256	70,444,390	3,489,832	12,529,082
Compensation of officers	9,977,846	2,843,927	3,044,602	1,280,393	1,283,409	485,426	1,040,088
Salaries and wages	120,885,924	48,424,774	9,336,352	10,477,762	38,027,248	3,871,434	10,748,355
Repairs	7,538,467	1,307,651	443,595	420,608	4,836,658	265,362	264,594
Bad debts	4,796,899	688,413	250,718	166,929	3,495,529	69,679	125,630
Rent paid on business property	15,945,111	3,000,880	3,363,740	1,394,506	6,903,932	505,579	776,473
Taxes paid	19,314,822	5,276,573	2,856,559	1,543,386	7,928,168	329,685	1,380,452
Interest paid	36,369,763	4,758,219	3,718,772	4,167,660	21,823,670	555,042	1,346,400
Charitable contributions	751,560	300,114	85,205	64,980	140,025	7,241	153,996
Amortization	29,341,534	3,404,854	11,767,588	7,128,408	5,998,755	340,535	701,394
Depreciation	53,625,305	6,283,063	5,395,027	3,419,249	35,375,400	803,110	2,349,456
Depletion	2,087	-	-	65	2,022	-	-
Advertising	20,476,757	6,044,404	5,448,000	2,745,671	4,712,250	334,179	1,192,253
Pension, profit-sharing, stock, annuity	5,093,910	1,486,518	408,989	1,134,240	1,625,174	88,657	350,331
Employee benefit programs	18,319,680	5,588,357	1,123,735	2,762,914	7,644,179	323,665	876,830
Domestic production activities deduction	3,765,160	2,144,928	744,785	413,891	*376,468	54,085	31,003
Net loss, noncapital assets	2,613,487	828,579	253,549	146,992	1,233,650	10,513	140,204
Other deductions	201,636,282	37,055,138	17,353,938	33,013,064	97,995,818	3,847,391	12,370,933
Total receipts less total deductions	93,965,419	30,245,996	10,374,764	8,119,379	34,445,742	2,372,962	8,406,576
Constructive taxable income from related foreign corporations	7,030,414	4,846,573	591,479	572,229	429,134	36,171	554,827
Net income	**100,880,979**	**35,035,328**	**10,961,290**	**8,679,924**	**34,836,043**	**2,408,642**	**8,959,751**
Income subject to tax	**77,233,550**	**28,897,404**	**8,883,798**	**7,594,269**	**22,619,607**	**1,865,496**	**7,372,975**
Total income tax before credits [7]	27,035,007	10,118,044	3,099,201	2,672,170	7,918,014	653,061	2,574,517
Income tax	26,986,455	10,110,406	3,096,831	2,655,442	7,900,210	651,232	2,572,334
Alternative minimum tax	30,701	6,835	1,573	*3,390	15,640	1,829	1,435
Foreign tax credit	7,059,289	4,321,244	1,098,186	774,692	587,966	*61,577	*215,623
General business credit	953,356	548,223	*21,206	9,157	170,248	16,456	188,066
Prior year minimum tax credit	43,324	13,621	-	*2,617	16,568	*325	10,194
Total income tax after credits [2]	**18,979,010**	**5,234,958**	**1,979,809**	**1,885,674**	**7,143,232**	**574,703**	**2,160,634**

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	**157,963**	**22,148**	**36,820**	**85,110**	**13,885**	**238,494**	**215,571**	**21,046**	**1,877**
Total assets	**28,764,561,493**	**1,985,984,875**	**5,158,558,789**	**7,263,360,057**	**14,356,657,771**	**797,882,777**	**717,553,869**	**60,288,122**	**20,040,785**
Cash	800,221,664	138,559,052	428,065,167	157,010,700	76,586,745	42,934,154	36,104,459	5,177,540	1,652,155
Notes and accounts receivable	1,931,642,728	482,929,880	983,700,976	250,786,073	214,225,799	30,014,029	20,594,919	8,496,760	922,350
Less: Allowance for bad debts	22,405,227	16,357,436	1,332,034	2,329,766	2,385,991	1,560,583	1,352,633	175,093	32,856
Inventories	1,336,698	196,957	584,422	550,422	4,897	2,314,078	288,638	1,963,756	61,684
Investments in Government obligations	1,647,856,558	61,666,759	150,428,760	278,616,341	1,157,144,698	486,039	337,250	*108,811	39,978
Tax-exempt securities	1,372,123,963	19,668,470	4,453,270	663,376,294	684,625,929	1,171,178	675,720	*179,877	315,581
Other current assets	2,007,610,016	79,067,688	1,364,005,997	348,660,735	215,875,596	30,139,797	24,044,255	3,968,664	2,126,878
Loans to shareholders	34,773,817	10,116,836	1,376,875	3,409,395	19,870,711	6,130,322	5,569,352	517,306	*43,664
Mortgage and real estate loans	1,208,212,821	527,826,357	4,496,764	377,942,395	297,947,305	10,900,478	10,560,258	*340,219	-
Other investments	16,953,658,008	474,146,133	1,255,881,545	3,563,123,273	11,660,507,058	216,928,369	202,851,145	7,039,334	7,037,889
Depreciable assets	214,637,463	33,601,034	51,693,246	124,135,416	5,207,766	451,740,816	391,089,173	59,183,428	1,468,216
Less: Accumulated depreciation	87,030,381	17,402,064	29,212,077	39,683,869	732,371	140,271,069	105,329,360	34,238,699	703,010
Depletable assets	3,061,562	*1,633	*35,836	3,018,362	5,731	172,749	170,193	49	*2,508
Less: Accumulated depletion	2,057,889	*1,013	*2,785	2,054,091	-	49,300	48,814	49	*437
Land	8,284,026	2,642,605	2,422,375	2,422,131	796,915	92,843,732	92,002,296	614,889	226,547
Intangible assets (amortizable)	340,575,307	81,284,867	122,339,359	136,209,362	741,719	29,920,455	19,929,154	4,015,641	5,975,661
Less: Accumulated amortization	38,978,205	10,487,609	9,240,016	19,057,604	192,976	7,738,649	6,295,324	767,508	675,817
Other assets	2,391,038,565	118,524,729	828,861,107	1,417,224,489	26,428,240	31,806,180	26,363,187	3,863,197	1,579,795
Total liabilities	**28,764,561,493**	**1,985,984,875**	**5,158,558,789**	**7,263,360,057**	**14,356,657,771**	**797,882,777**	**717,553,869**	**60,288,122**	**20,040,785**
Accounts payable	1,465,738,390	68,160,050	876,579,818	133,806,085	387,192,437	12,733,101	10,279,886	2,279,000	174,215
Mortgages, notes, and bonds payable in less than one year	560,036,108	158,176,728	220,284,884	61,523,992	120,050,504	27,754,732	17,362,169	8,241,978	2,150,586
Other current liabilities	5,601,386,834	900,873,153	1,611,407,474	2,856,890,667	232,215,539	27,310,872	20,280,433	5,716,018	1,314,421
Loans from shareholders	31,983,594	5,863,367	22,647,953	2,815,145	657,130	13,395,904	10,361,155	2,938,498	*96,252
Mortgages, notes, and bonds payable in one year or more	1,354,003,339	413,715,940	629,030,295	256,436,841	54,820,264	251,651,291	229,851,125	18,052,193	3,747,974
Other liabilities	3,730,309,330	171,096,144	1,127,003,980	2,325,931,620	106,277,586	36,669,203	29,681,190	4,565,805	2,422,208
Capital stock	1,291,901,244	24,990,515	134,898,147	140,647,510	991,365,073	72,272,806	65,481,151	1,225,663	5,565,992
Additional paid-in capital	13,707,671,841	161,430,188	412,551,370	785,374,782	12,348,315,501	372,333,930	361,038,132	7,442,318	3,853,480
Retained earnings, appropriated	222,434,375	2,013,611	320,142	118,878,559	101,222,064	766,037	755,259	10,778	-
Retained earnings, unappropriated [26]	961,490,493	96,166,676	177,629,597	672,551,678	15,142,542	-5,666,847	-19,688,318	11,763,293	2,258,179
Less: Cost of treasury stock	162,394,056	16,501,496	53,794,870	91,496,821	600,869	11,338,254	7,848,312	1,947,420	1,542,522
Total receipts	**2,601,975,886**	**226,458,025**	**274,745,712**	**1,728,477,456**	**372,294,693**	**211,256,485**	**160,599,447**	**44,577,422**	**6,079,616**
Business receipts	1,600,916,123	100,272,636	155,179,486	1,345,031,016	432,984	120,511,543	76,896,591	40,484,356	3,130,596
Interest	504,989,782	94,555,863	65,998,137	186,207,469	158,228,314	4,868,962	4,364,847	466,333	37,782
Interest on Government obligations: State and local	40,932,842	1,390,629	286,319	13,404,035	25,851,859	61,280	50,264	4,744	*6,273
Rents	10,273,750	646,909	531,038	8,613,461	482,342	36,596,335	36,462,147	128,918	*5,270
Royalties	939,467	740,763	114,732	78,964	5,008	3,158,401	520,490	*10,672	2,627,239
Net short-term capital gain reduced by net long-term capital loss	34,022,743	204,952	261,274	9,954,364	23,602,154	120,297	119,016	*1,246	35
Net long-term capital gain reduced by net short-term capital loss	15,273,875	460,303	2,518,878	10,935,710	1,358,983	24,720,664	24,367,637	341,711	*11,316
Net gain, noncapital assets	5,616,142	3,422,429	1,308,948	656,537	228,227	2,914,155	959,037	1,921,190	*33,929
Dividends received from domestic corporations	7,977,319	107,628	536,640	7,287,438	45,613	305,856	301,861	3,978	*17
Dividends received from foreign corporations	21,344,405	639,194	3,102,889	17,601,779	*543	47,982	34,562	2,048	*11,372
Other receipts	359,689,438	24,016,718	44,907,371	128,706,682	162,058,667	17,951,010	16,522,996	1,212,225	215,789
Total deductions	**2,114,777,273**	**183,912,345**	**228,299,062**	**1,621,346,584**	**81,219,282**	**152,328,202**	**107,814,854**	**40,443,689**	**4,069,658**
Cost of goods sold [19]	917,621,739	334,976	11,191,562	906,031,655	*63,546	16,044,723	2,748,815	12,908,358	387,550
Compensation of officers	23,928,163	4,003,900	9,152,309	10,645,773	126,182	7,925,003	6,514,419	1,221,266	189,318
Salaries and wages	239,188,658	28,382,925	66,070,278	144,422,315	313,140	32,314,786	26,495,367	4,942,813	876,606
Repairs	3,921,995	1,462,667	842,967	1,582,429	33,932	4,371,784	2,899,680	1,439,872	32,232
Bad debts	33,123,560	22,702,556	1,349,167	5,535,097	3,536,739	1,072,019	867,850	185,029	19,141
Rent paid on business property	21,075,232	3,507,998	5,272,315	12,250,122	44,797	6,931,251	4,336,703	2,462,532	132,016
Taxes paid	40,349,084	5,298,807	6,640,817	27,259,744	1,149,715	8,361,369	6,951,948	1,184,430	224,991
Interest paid	135,312,370	40,302,990	48,140,908	41,869,960	4,998,512	12,553,022	10,665,641	1,527,371	360,011
Charitable contributions	1,708,149	256,799	525,239	924,211	1,901	95,054	80,282	9,248	5,524
Amortization	18,207,892	2,432,574	2,534,049	13,156,223	85,047	1,522,614	1,101,882	237,110	183,622
Depreciation	22,449,074	3,556,857	3,775,385	15,002,454	114,379	16,927,119	8,732,365	8,052,053	142,701
Depletion	133,363	58	40,407	75,078	17,820	37,847	36,972	*19	*856
Advertising	17,258,272	5,935,304	2,197,015	9,115,485	10,467	2,490,629	1,754,993	550,901	184,735
Pension, profit-sharing, stock, annuity	13,205,994	1,429,295	2,601,504	9,171,672	3,523	715,383	546,487	135,283	33,613
Employee benefit programs	20,514,786	2,869,325	3,248,476	14,385,102	11,883	2,088,039	1,483,380	525,703	78,956
Domestic production activities deduction	181,023	114,382	29,863	35,084	1,694	27,239	1,504	*3,105	22,630
Net loss, noncapital assets	4,012,522	1,616,107	1,784,145	504,168	108,102	747,977	649,746	93,496	*4,735
Other deductions	602,585,399	59,704,826	62,902,658	409,380,012	70,597,903	38,102,346	31,946,821	4,965,101	1,190,423
Total receipts less total deductions	487,198,613	42,545,680	46,446,650	107,130,872	291,075,411	58,928,283	52,784,592	4,133,733	2,009,958
Constructive taxable income from related foreign corporations	15,436,252	1,012,103	9,265,905	5,158,227	*18	58,950	*26,780	*24,224	7,946
Net income	**461,702,023**	**42,167,153**	**55,426,236**	**98,885,064**	**265,223,570**	**58,925,953**	**52,761,108**	**4,153,212**	**2,011,632**
Income subject to tax	**138,902,812**	**27,289,576**	**34,000,603**	**75,085,996**	**2,526,638**	**8,123,224**	**5,194,318**	**1,318,797**	**1,610,110**
Total income tax before credits [7]	49,383,514	9,657,542	11,858,306	26,978,679	888,987	2,690,305	1,670,875	447,826	571,604
Income tax	48,325,855	9,490,953	11,824,846	26,163,940	846,117	2,619,218	1,614,725	442,469	562,023
Alternative minimum tax	980,670	135,825	30,009	783,191	31,645	33,578	29,052	4,325	201
Foreign tax credit	6,367,006	696,128	2,767,762	2,901,161	1,955	178,185	69,286	12,689	96,210
General business credit	1,308,959	175,258	165,613	966,504	*1,584	50,366	10,286	11,898	28,182
Prior year minimum tax credit	294,901	36,667	24,266	233,760	208	44,730	3,233	35,120	6,377
Total income tax after credits [2]	**41,212,976**	**8,738,617**	**8,822,328**	**22,769,018**	**883,013**	**2,417,025**	**1,588,070**	**388,119**	**440,836**

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	**552,247**	**17,065**	**164,281**	**153,085**	**11,196**	**32,535**
Total assets	**664,673,741**	**9,286,727,347**	**237,602,504**	**164,144,895**	**73,457,609**	**42,654,099**
Cash	90,477,601	429,638,280	20,518,169	16,759,742	3,758,427	7,737,944
Notes and accounts receivable	128,567,803	4,544,032,122	36,133,918	28,479,478	7,654,439	5,754,265
Less: Allowance for bad debts	2,454,630	137,676,239	1,203,408	980,902	222,506	1,113,136
Inventories	10,660,481	134,456	2,411,048	1,631,176	779,872	323,753
Investments in Government obligations	70,751	454,200,429	136,856	120,837	16,019	*3,344
Tax-exempt securities	268,395	133,709,426	318,249	264,909	*53,340	112,448
Other current assets	63,021,458	859,082,772	12,959,300	11,004,409	1,954,891	4,527,898
Loans to shareholders	6,386,541	969,509	3,143,083	2,946,943	196,139	306,647
Mortgage and real estate loans	677,644	772,554,205	98,684	98,684	[1]	*55,590
Other investments	122,306,828	2,004,840,625	38,170,322	34,291,547	3,878,775	3,555,864
Depreciable assets	123,391,926	132,029,087	109,410,684	54,725,415	54,685,268	16,602,922
Less: Accumulated depreciation	80,055,775	68,059,166	64,096,779	34,199,419	29,897,360	8,762,693
Depletable assets	79,136	187,508	2,839,346	*11,986	*2,827,360	*4,644
Less: Accumulated depletion	*32,540	40,490	*1,087,123	*6,474	*1,080,649	*4,389
Land	2,651,812	13,095,063	3,515,188	1,297,104	2,218,083	558,736
Intangible assets (amortizable)	184,958,172	233,908,976	78,482,438	52,630,047	25,852,391	12,172,890
Less: Accumulated amortization	46,557,491	20,528,360	15,091,425	12,462,089	2,629,336	1,511,369
Other assets	60,255,629	-65,350,854	10,943,958	7,531,503	3,412,456	2,328,741
Total liabilities	**664,673,741**	**9,286,727,347**	**237,602,504**	**164,144,895**	**73,457,609**	**42,654,099**
Accounts payable	84,239,076	1,084,726,898	13,660,128	9,792,836	3,867,291	2,673,970
Mortgages, notes, and bonds payable in less than one year	24,270,517	357,286,222	9,467,272	6,942,616	2,524,656	2,589,700
Other current liabilities	120,468,177	5,105,294,379	27,629,063	22,566,359	5,062,704	7,156,443
Loans from shareholders	15,341,608	117,857,165	4,856,454	4,164,005	692,449	873,318
Mortgages, notes, and bonds payable in one year or more	88,896,134	1,079,190,471	71,544,863	48,702,498	22,842,366	6,226,733
Other liabilities	83,234,083	326,404,078	24,423,923	13,675,331	10,748,592	4,383,364
Capital stock	41,814,443	115,415,306	7,454,533	6,860,096	594,437	863,396
Additional paid-in capital	223,275,795	761,427,246	73,274,914	42,479,666	30,795,248	9,526,820
Retained earnings, appropriated	227,775	6,027,312	142,428	134,190	*8,238	*9,981
Retained earnings, unappropriated [26]	19,128,296	380,487,884	23,895,189	20,774,483	3,120,707	14,640,846
Less: Cost of treasury stock	36,222,164	47,389,613	18,746,264	11,947,184	6,799,080	6,290,473
Total receipts	**875,275,229**	**604,272,820**	**364,282,880**	**295,093,071**	**69,189,809**	**55,522,628**
Business receipts	844,179,529	126,472,396	353,712,968	286,425,909	67,287,059	54,515,522
Interest	2,563,659	313,901,310	1,001,572	551,554	450,018	56,366
Interest on Government obligations: State and local	80,849	6,715,405	27,819	23,918	3,902	6,881
Rents	528,500	10,853,781	138,239	63,820	74,419	30,793
Royalties	3,498,617	167,195	679,366	650,191	29,175	93,113
Net short-term capital gain reduced by net long-term capital loss	77,434	1,425,488	34,556	25,679	8,877	*181
Net long-term capital gain reduced by net short-term capital loss	2,546,411	9,246,116	887,259	641,150	246,109	22,533
Net gain, noncapital assets	1,015,991	9,937,436	569,471	211,262	358,209	110,691
Dividends received from domestic corporations	347,101	2,180,385	100,194	94,026	*6,168	*2,681
Dividends received from foreign corporations	1,215,595	7,148,014	758,175	742,774	*15,402	50,704
Other receipts	19,221,544	116,225,296	6,373,259	5,662,789	710,470	633,162
Total deductions	**789,279,191**	**518,573,970**	**339,756,509**	**276,460,985**	**63,295,523**	**47,741,330**
Cost of goods sold [19]	262,543,563	1,428,375	145,433,123	119,689,507	25,743,616	6,061,284
Compensation of officers	59,190,409	7,818,825	9,438,380	8,089,961	1,348,418	1,830,249
Salaries and wages	192,133,549	88,906,387	76,475,195	66,002,928	10,472,267	15,420,633
Repairs	4,109,399	5,417,574	3,176,202	1,528,864	1,647,338	567,115
Bad debts	1,649,164	101,460,483	650,745	476,531	174,214	1,254,990
Rent paid on business property	25,819,665	9,054,921	7,504,245	5,835,977	1,668,269	3,095,094
Taxes paid	26,386,400	12,803,896	13,484,459	11,543,275	1,941,184	1,740,945
Interest paid	9,491,038	89,499,386	5,875,606	3,930,894	1,944,713	540,334
Charitable contributions	321,439	1,411,388	91,749	68,939	22,810	38,267
Amortization	4,983,369	7,264,126	3,053,038	2,239,180	813,858	392,825
Depreciation	11,074,241	21,221,439	7,476,759	3,711,383	3,765,376	1,705,195
Depletion	48,306	742,683	413,418	*4,535	408,883	-
Advertising	7,410,073	7,272,944	3,180,885	2,941,648	239,238	3,446,985
Pension, profit-sharing, stock, annuity	9,044,937	4,898,560	1,498,178	1,174,870	323,308	208,724
Employee benefit programs	17,143,852	10,980,420	6,990,587	5,928,634	1,061,953	1,251,788
Domestic production activities deduction	540,483	109,667	30,234	18,145	12,089	*40,312
Net loss, noncapital assets	1,605,429	5,112,218	140,595	138,529	2,066	94,122
Other deductions	155,783,875	143,170,679	54,843,108	43,137,186	11,705,921	10,052,468
Total receipts less total deductions	85,996,038	85,698,849	24,526,371	18,632,086	5,894,285	7,781,298
Constructive taxable income from related foreign corporations	1,779,741	15,520,544	817,828	799,621	18,207	22,936
Net income	**87,694,930**	**94,503,989**	**25,316,380**	**19,407,789**	**5,908,591**	**7,797,353**
Income subject to tax	**27,873,317**	**69,830,779**	**9,954,538**	**6,858,173**	**3,096,364**	**4,929,842**
Total income tax before credits [7]	9,624,623	24,558,306	3,398,704	2,317,904	1,080,801	1,708,460
Income tax	9,537,822	24,364,670	3,386,299	2,311,718	1,074,581	1,706,480
Alternative minimum tax	61,656	101,873	13,338	7,119	*6,219	*612
Foreign tax credit	1,412,968	5,901,835	565,745	553,220	12,525	24,086
General business credit	508,802	3,382,508	126,296	88,531	37,765	4,420
Prior year minimum tax credit	39,036	45,515	4,207	3,692	*516	*896
Total income tax after credits [2]	**7,661,262**	**15,049,820**	**2,702,457**	**1,672,461**	**1,029,995**	**1,679,051**

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."

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	**304,193**	**249,283**	**42,822**	**12,088**	**62,838**	**40,057**	**22,781**
Total assets	**277,305,939**	**101,037,825**	**52,071,229**	**124,196,885**	**44,819,724**	**18,735,926**	**26,083,798**
Cash	28,879,107	17,061,956	5,123,387	6,693,764	6,687,999	3,732,316	2,955,683
Notes and accounts receivable	40,430,563	10,606,271	9,583,992	20,240,300	2,203,744	1,075,293	1,128,452
Less: Allowance for bad debts	10,494,048	1,512,029	1,990,766	6,991,253	119,495	22,044	97,450
Inventories	1,543,945	971,606	401,500	170,840	747,435	224,858	522,578
Investments in Government obligations	59,827	*37,789	*15,124	*6,914	*70,761	15,253	*55,508
Tax-exempt securities	34,708	*28,257	*4,370	*2,080	*122,311	*118,274	4,037
Other current assets	13,809,588	5,278,295	2,869,974	5,661,319	2,370,135	1,443,746	926,390
Loans to shareholders	16,732,110	15,523,201	869,370	339,539	1,160,439	692,255	468,184
Mortgage and real estate loans	51,957	*35,145	*8,791	8,021	*37,636	*22,598	*15,038
Other investments	44,623,883	11,157,490	4,547,982	28,918,411	3,541,669	2,207,229	1,334,440
Depreciable assets	144,494,422	60,973,980	17,804,750	65,715,692	34,041,811	9,362,806	24,679,004
Less: Accumulated depreciation	82,478,386	43,823,832	10,927,086	27,727,467	18,223,955	4,675,651	13,548,304
Depletable assets	*6,635	*6,635	-	-	*5,558	4	*5,554
Less: Accumulated depletion	*3,055	*3,055	-	-	*1,542	-	*1,542
Land	5,457,578	826,195	720,791	3,910,591	3,252,204	735,072	2,517,132
Intangible assets (amortizable)	75,762,214	27,794,270	24,075,941	23,892,003	7,281,002	3,332,702	3,948,300
Less: Accumulated amortization	11,193,365	5,155,334	2,694,276	3,343,755	1,014,412	412,763	601,649
Other assets	9,588,256	1,230,984	1,657,385	6,699,887	2,656,424	883,979	1,772,445
Total liabilities	**277,305,939**	**101,037,825**	**52,071,229**	**124,196,885**	**44,819,724**	**18,735,926**	**26,083,798**
Accounts payable	12,387,729	4,649,107	2,014,714	5,723,908	1,318,043	650,433	667,610
Mortgages, notes, and bonds payable in less than one year	10,442,935	5,034,684	2,314,885	3,093,366	1,711,942	594,189	1,117,753
Other current liabilities	29,548,144	12,259,321	5,816,397	11,472,426	4,508,344	2,323,286	2,185,058
Loans from shareholders	17,416,390	15,567,865	1,053,366	795,159	1,417,670	638,977	778,693
Mortgages, notes, and bonds payable in one year or more	119,394,635	28,745,901	16,298,626	74,350,107	13,475,876	3,683,186	9,792,690
Other liabilities	22,859,057	4,655,939	5,185,334	13,017,784	4,812,560	2,883,708	1,928,852
Capital stock	5,323,546	2,780,834	1,214,703	1,328,008	1,555,937	299,503	1,256,434
Additional paid-in capital	76,975,183	15,489,658	11,001,879	50,483,646	11,095,662	4,316,115	6,779,547
Retained earnings, appropriated	*38,986	*10,435	*4,825	*23,726	*39,137	*22,658	16,480
Retained earnings, unappropriated [26]	-8,437,481	14,471,095	11,058,055	-33,966,631	5,212,216	3,452,751	1,759,465
Less: Cost of treasury stock	8,643,186	2,627,014	3,891,555	2,124,616	327,661	128,878	198,784
Total receipts	**532,632,988**	**308,964,552**	**89,586,070**	**134,082,365**	**52,311,298**	**27,422,889**	**24,888,409**
Business receipts	507,323,938	298,606,283	87,265,443	121,452,212	48,000,022	25,512,339	22,487,682
Interest	1,584,777	192,449	116,748	1,275,580	163,731	52,867	110,863
Interest on Government obligations: State and local	32,489	7,392	*2,389	22,708	9,135	7,474	1,661
Rents	626,564	117,105	19,789	489,669	119,316	52,135	67,181
Royalties	*48,441	*406	*48,035	-	107,453	*84,318	*23,135
Net short-term capital gain reduced by net long-term capital loss	10,946	3,857	2,586	4,502	*23,655	*479	23,176
Net long-term capital gain reduced by net short-term capital loss	1,465,228	244,155	25,210	1,195,863	200,829	25,267	175,562
Net gain, noncapital assets	536,440	398,148	29,310	108,982	122,200	69,171	53,029
Dividends received from domestic corporations	11,953	5,019	*1,329	5,605	13,784	11,059	*2,725
Dividends received from foreign corporations	56,656	190	56,455	12	*20,874	299	*20,575
Other receipts	20,935,557	9,389,548	2,018,776	9,527,232	3,530,300	1,607,481	1,922,820
Total deductions	**487,284,945**	**277,049,881**	**81,674,110**	**128,560,954**	**45,264,705**	**23,101,721**	**22,162,984**
Cost of goods sold [19]	46,844,132	28,315,696	12,818,463	5,709,973	7,695,050	4,184,640	3,510,410
Compensation of officers	52,707,836	47,216,474	3,981,921	1,509,440	3,725,141	2,790,719	934,422
Salaries and wages	157,628,168	75,760,437	29,465,220	52,402,511	8,503,805	3,808,445	4,695,360
Repairs	4,804,349	2,207,135	694,293	1,902,921	755,540	188,899	566,641
Bad debts	7,147,567	2,051,279	2,071,916	3,024,372	58,522	9,294	49,228
Rent paid on business property	23,554,492	15,013,118	3,390,341	5,151,034	2,534,501	1,035,243	1,499,258
Taxes paid	19,331,225	9,212,163	3,532,964	6,586,098	3,245,363	1,052,810	2,192,553
Interest paid	9,678,362	2,451,414	1,178,750	6,048,198	979,225	303,870	675,355
Charitable contributions	198,820	129,435	24,857	44,528	27,129	17,077	10,051
Amortization	2,438,683	1,169,424	555,076	714,183	438,113	288,113	150,000
Depreciation	9,260,823	3,931,417	1,605,273	3,724,133	1,927,596	558,664	1,368,932
Depletion	-	-	-	-	*257	25	*233
Advertising	3,278,230	2,395,221	423,678	459,331	938,316	431,049	507,268
Pension, profit-sharing, stock, annuity	7,575,192	6,624,359	333,810	617,024	470,620	412,049	58,571
Employee benefit programs	13,480,427	5,437,626	2,082,588	5,960,212	584,527	270,664	313,862
Domestic production activities deduction	*14,153	10,024	2,621	*1,508	*7,051	7,041	*11
Net loss, noncapital assets	231,088	50,859	38,335	141,895	58,577	22,588	35,989
Other deductions	129,111,401	75,073,802	19,474,007	34,563,592	13,315,371	7,720,530	5,594,842
Total receipts less total deductions	45,348,043	31,914,672	7,911,960	5,521,410	7,046,594	4,321,169	2,725,425
Constructive taxable income from related foreign corporations	*4,684	*241	2,316	2,127	5,666	-	5,666
Net income	**45,320,238**	**31,907,521**	**7,911,887**	**5,500,830**	**7,043,124**	**4,313,695**	**2,729,430**
Income subject to tax	**9,363,719**	**3,206,115**	**3,501,743**	**2,655,861**	**1,070,354**	**486,001**	**584,353**
Total income tax before credits [7]	3,227,375	1,090,801	1,209,921	926,654	362,182	158,801	203,381
Income tax	3,218,129	1,088,383	1,207,822	921,924	352,162	157,871	194,291
Alternative minimum tax	10,478	4,076	1,672	4,729	9,678	*606	9,072
Foreign tax credit	13,626	138	12,470	*1,018	9,662	4,944	*4,718
General business credit	85,643	10,627	15,364	59,652	3,433	*863	2,571
Prior year minimum tax credit	14,885	2,763	*2,671	*9,451	*2,564	342	*2,222
Total income tax after credits [2]	**3,113,201**	**1,077,253**	**1,179,416**	**856,532**	**346,522**	**152,652**	**193,870**

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				
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not allocable
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	**144,783**	**11,259**	**133,524**	**213,352**	**100,589**	**88,722**	**24,041**	**-**
Total assets	**295,025,902**	**106,190,393**	**188,835,509**	**75,098,364**	**27,059,764**	**31,863,617**	**16,174,983**	**-**
Cash	20,158,809	5,616,666	14,542,143	13,548,875	4,010,345	4,022,101	5,516,428	-
Notes and accounts receivable	15,189,175	5,427,450	9,761,725	9,060,369	5,217,398	2,922,914	920,057	-
Less: Allowance for bad debts	850,615	658,138	192,477	342,607	59,248	94,750	188,609	-
Inventories	6,224,880	1,996,094	4,228,786	5,105,207	3,099,605	1,979,694	25,909	-
Investments in Government obligations	*42,133	*32,943	*9,190	*143,946	*596	-	*143,350	-
Tax-exempt securities	*104,123	*8,181	*95,942	*92,622	-	72,291	*20,331	-
Other current assets	9,852,297	2,730,679	7,121,618	7,815,185	1,045,300	1,625,437	5,144,448	-
Loans to shareholders	4,991,487	2,572,188	2,419,299	1,674,912	1,044,410	611,704	*18,799	-
Mortgage and real estate loans	450,879	312,558	138,321	131,876	*34,925	*77,421	*19,530	-
Other investments	64,904,332	26,869,170	38,035,162	4,649,699	1,450,020	2,411,631	788,048	-
Depreciable assets	164,118,344	51,030,265	113,088,078	44,479,189	19,667,475	22,555,868	2,255,846	-
Less: Accumulated depreciation	83,233,566	20,511,925	62,721,641	29,458,472	13,758,957	14,546,019	1,153,495	-
Depletable assets	*13,361	12,424	*937	*66,232	*37,315	*28,916	-	-
Less: Accumulated depletion	*8,893	7,956	*937	*24,460	*12,467	*11,993	-	-
Land	16,797,002	9,230,652	7,566,350	3,115,750	1,377,287	1,269,105	469,357	-
Intangible assets (amortizable)	53,333,945	16,521,110	36,812,836	12,557,760	4,358,307	8,139,130	60,322	-
Less: Accumulated amortization	10,159,340	1,843,361	8,315,979	3,036,182	999,499	2,017,099	19,583	-
Other assets	33,097,548	6,851,391	26,246,156	5,518,463	546,951	2,817,266	2,154,245	-
Total liabilities	**295,025,902**	**106,190,393**	**188,835,509**	**75,098,364**	**27,059,764**	**31,863,617**	**16,174,983**	**-**
Accounts payable	10,021,508	1,578,020	8,443,489	6,118,715	3,697,973	1,841,014	579,728	-
Mortgages, notes, and bonds payable in less than one year	6,436,300	1,290,842	5,145,458	2,416,524	1,295,061	1,068,019	53,444	-
Other current liabilities	22,750,105	5,432,890	17,317,215	11,212,318	2,366,881	3,068,366	5,777,071	-
Loans from shareholders	15,112,011	8,131,045	6,980,966	3,905,846	1,827,550	2,017,034	*61,262	-
Mortgages, notes, and bonds payable in one year or more	105,401,127	50,167,896	55,233,231	16,421,481	7,495,198	8,426,038	500,246	-
Other liabilities	56,333,856	15,693,396	40,640,460	6,617,303	763,022	3,575,018	2,279,263	-
Capital stock	8,682,143	1,791,145	6,890,998	4,271,380	2,227,720	1,769,907	273,754	-
Additional paid-in capital	61,234,120	27,287,826	33,946,294	6,912,757	2,738,589	3,541,618	632,549	-
Retained earnings, appropriated	2,377,939	-	2,377,939	3,551,795	*20,801	*44,070	3,486,924	-
Retained earnings, unappropriated [26]	52,974,440	-2,969,778	55,944,218	18,465,267	5,369,980	10,531,688	2,563,598	-
Less: Cost of treasury stock	46,297,646	2,212,888	44,084,758	4,795,021	743,010	4,019,154	*32,856	-
Total receipts	**325,132,771**	**44,285,973**	**280,846,798**	**144,436,704**	**77,133,104**	**58,739,312**	**8,564,287**	**-**
Business receipts	299,527,395	32,854,620	266,672,775	139,859,107	76,431,945	57,332,434	6,094,728	-
Interest	982,505	756,445	226,060	173,255	28,249	61,980	83,026	-
Interest on Government obligations: State and local	6,077	*2,460	3,617	55,200	*1,514	21,813	31,873	-
Rents	763,402	315,088	448,314	69,119	25,400	16,638	27,081	-
Royalties	5,140,692	1,712,991	3,427,701	225,749	101,612	*122,201	*1,935	-
Net short-term capital gain reduced by net long-term capital loss	17,993	358	17,635	578	*279	*59	*240	-
Net long-term capital gain reduced by net short-term capital loss	566,087	317,075	249,012	177,322	29,030	92,338	55,954	-
Net gain, noncapital assets	384,358	48,603	335,756	180,069	76,688	102,911	*470	-
Dividends received from domestic corporations	13,913	6,967	6,945	28,845	9,051	15,525	*4,269	-
Dividends received from foreign corporations	2,679,417	1,584,851	1,094,566	39,534	*5,515	33,698	*321	-
Other receipts	15,050,933	6,686,515	8,364,418	3,627,926	423,822	939,714	2,264,390	-
Total deductions	**302,224,392**	**40,937,885**	**261,286,507**	**134,232,382**	**71,915,155**	**54,159,693**	**8,157,534**	**-**
Cost of goods sold [19]	116,462,556	6,232,431	110,230,124	58,681,532	39,017,794	18,374,773	1,288,965	-
Compensation of officers	6,358,183	473,094	5,885,089	7,565,808	4,317,411	2,956,574	291,823	-
Salaries and wages	60,481,427	10,444,036	50,037,392	20,824,599	9,105,643	11,010,913	708,043	-
Repairs	5,118,738	827,954	4,290,784	2,038,472	584,414	724,892	729,166	-
Bad debts	536,380	342,537	193,843	368,382	161,187	158,532	48,663	-
Rent paid on business property	21,066,885	2,169,017	18,897,867	8,181,987	3,383,457	4,678,894	119,636	-
Taxes paid	13,612,990	2,561,549	11,051,441	4,549,822	2,200,781	2,194,566	154,475	-
Interest paid	7,095,215	2,969,754	4,125,461	1,396,423	652,628	713,544	30,251	-
Charitable contributions	252,736	21,609	231,127	42,498	11,539	20,162	10,797	-
Amortization	1,763,431	425,835	1,337,597	875,081	244,291	622,921	7,869	-
Depreciation	9,874,566	2,340,689	7,533,877	2,752,015	1,185,858	1,469,584	96,573	-
Depletion	570	570	-	*391	-	*89	*302	-
Advertising	7,202,556	979,186	6,223,370	1,881,209	883,743	927,499	69,967	-
Pension, profit-sharing, stock, annuity	669,598	200,381	469,216	529,051	270,227	246,759	12,066	-
Employee benefit programs	4,243,639	776,368	3,467,271	1,887,175	1,020,453	779,172	87,549	-
Domestic production activities deduction	78,615	7,321	71,294	10,648	6,856	3,792	-	-
Net loss, noncapital assets	402,031	108,002	294,029	33,985	13,053	14,687	6,245	-
Other deductions	47,004,276	10,057,550	36,946,726	22,613,302	8,855,821	9,262,339	4,495,143	-
Total receipts less total deductions	22,908,379	3,348,088	19,560,291	10,204,322	5,217,950	4,579,619	406,753	-
Constructive taxable income from related foreign corporations	2,591,073	1,742,033	849,039	60,165	4,715	55,450	-	-
Net income	**25,493,374**	**5,087,660**	**20,405,714**	**10,209,287**	**5,221,151**	**4,613,256**	**374,881**	**-**
Income subject to tax	**14,352,520**	**3,636,737**	**10,715,783**	**1,789,524**	**603,934**	**983,655**	**201,935**	**-**
Total income tax before credits [7]	4,930,941	1,271,127	3,659,815	535,687	172,171	316,212	47,303	-
Income tax	4,911,380	1,264,077	3,647,303	532,640	169,765	315,659	47,216	-
Alternative minimum tax	16,292	2,148	14,143	3,058	2,406	*564	*88	-
Foreign tax credit	2,242,857	1,042,211	1,200,646	39,121	*10,788	28,327	*6	-
General business credit	407,833	14,605	393,228	13,566	4,197	9,134	*235	-
Prior year minimum tax credit	*1,170	*452	*717	*276	*56	*189	*31	-
Total income tax after credits [2]	**2,278,989**	**213,766**	**2,065,223**	**482,723**	**157,130**	**278,561**	**47,032**	**-**

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]	**18,112**	**217**	**217**	**44**	**201**	**450**	**970**	**758**	**212**	**144**
Total receipts	**163,210,054**	**841,764**	**2,965,716**	***218,590**	**864,680**	**11,666,448**	**60,456,119**	**59,110,880**	**1,345,239**	**2,647,240**
Business receipts	110,476,048	823,502	2,655,814	*180,850	773,507	10,034,445	60,294,680	58,973,489	1,321,191	2,210,104
Interest	29,544,783	*692	6,371	*92	1,293	15,639	17,770	13,172	*4,598	*11
Interest on Government obligations:										
State and local	712,902	-	-	-	560	-	-	-	-	-
Rents	399,273	*480	-	19	26	*1,787	7,652	465	7,187	35
Royalties	817,619	891	*7,772	-	-	*245,961	-	-	-	464
Net short-term capital gain reduced by net long-term capital loss	79,003	-	-	-	-	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	1,696,830	*1,441	*1,322	-	12	*4,816	*1,184	*1,131	*53	*131,947
Net gain, noncapital assets	1,108,719	*54	*1,165	-	*502	2,342	*4,865	*355	4,510	2,650
Dividends received from domestic corporations	417,631	-	-	-	250	2	-	-	-	-
Dividends received from foreign corporations	25,525	-	-	-	-	-	-	-	-	-
Other receipts	17,931,720	14,704	293,272	*37,629	88,530	1,361,456	129,968	122,267	7,701	302,028
Total deductions	**152,644,809**	**842,928**	**2,238,037**	***285,259**	**827,258**	**11,011,343**	**60,880,211**	**59,400,996**	**1,479,215**	**2,538,590**
Cost of goods sold	80,450,214	794,231	*481,144	51,016	595,475	8,857,136	58,673,677	57,790,145	883,532	465,729
Compensation of officers	794,044	*221	96,043	-	4,052	28,750	17,351	13,858	*3,493	*32,440
Salaries and wages	9,262,663	*5,913	57,693	*12,339	*51,940	324,078	572,412	481,507	90,905	174,288
Repairs	684,557	*1,311	*11,396	*8,705	*3,061	17,215	19,199	17,394	1,805	79,692
Bad debts	4,416,256	*212	-	-	3,831	6,869	10,485	5,700	*4,785	*350
Rent paid on business property	1,346,084	*3,652	*22,049	*2,410	23,631	75,178	135,588	88,734	46,854	69,687
Taxes paid	2,764,544	2,398	60,251	*13,281	9,384	162,322	89,072	68,534	20,538	8,253
Interest paid	15,616,419	*465	*286,401	*60,030	*11,343	57,492	127,388	113,376	*14,012	*14,509
Charitable contributions	107,701	142	*475	-	4	85,574	619	512	*107	*1,705
Amortization	585,122	*110	*2,590	6,733	4,572	97,515	14,978	7,213	*7,765	4,210
Depreciation	1,995,160	6,073	167,854	*100,119	*5,705	264,191	109,279	58,125	51,154	83,644
Depletion	1,114,928	-	*432,064	-	-	-	-	-	-	-
Advertising	362,512	*142	*262	5	*156	20,796	61,772	8,971	52,801	*19,802
Pension, profit-sharing, stock, annuity	588,307	*19	*1,982	554	2,242	17,497	10,417	10,379	37	1,080
Employee benefit programs	667,428	*78	*5,808	*2,545	*4,177	67,480	48,026	46,142	*1,884	*9,065
Domestic production activities deduction	22,541	982	-	-	*2,867	4,859	-	-	-	-
ECI Deductions	3,380,923	-	4,511	334	*40,179	*530,979	153,962	*116,211	*37,751	5,423
Net loss, noncapital assets	1,865,219	*754	*4,921	597	*2,763	6,865	37,251	1,020	*36,231	71
Other deductions	26,620,186	26,226	602,595	*26,591	61,876	386,547	798,735	573,175	225,560	1,568,642
Total receipts less total deductions	10,565,245	-1,164	727,678	*-66,669	37,422	655,105	-424,092	-290,116	-133,976	108,650
Foreign dividend income resulting from foreign taxes deemed paid	19,704	-	-	-	-	-	-	-	-	-
Net income (less deficit)	**9,940,244**	**-1,164**	**727,678**	***-66,669**	**36,862**	**655,105**	**-424,092**	**-290,116**	**-133,976**	**108,650**
Income subject to tax	**9,989,813**	**20,512**	**808,418**	***466**	**38,719**	**962,100**	**168,230**	**166,589**	***1,641**	**169,147**
Total income tax before credits [5]	3,613,220	6,723	*205,220	*569	14,010	337,861	60,158	59,407	751	64,626
Income tax	3,443,114	6,720	288,894	*78	13,061	335,883	57,104	56,682	*422	58,550
Alternative minimum tax	74,605	-	-	-	*645	1,414	801	*515	*286	171
Branch tax	164,157	*3	*1,085	*491	*304	*564	4,261	4,218	*44	5,905
Foreign tax credit	44,155	13	-	-	-	*33	*155	*155	-	-
General business credit	21,016	329	-	-	-	*11,404	*34	*34	-	-
Prior year minimum tax credit	18,004	-	-	-	-	700	-	-	-	-
Total income tax after credits [2]	**3,528,381**	**6,381**	***205,220**	***569**	**14,010**	**325,725**	**59,968**	**59,217**	**751**	**64,626**
Tax from Section I [9]	159,979	-	-	-	900	7,400	*41	*41	-	-
Tax from Section II [10]	3,130,832	6,378	*204,136	*78	13,706	325,161	55,707	55,000	707	58,721
U.S. income tax paid or withheld at source on non-effectively connected income	227,964	-	*7	-	*285	6,000	*51	*12	*39	-
U.S. income tax paid or withheld at source on effectively connected income	1,777,922	*4,625	*198,364	*163	*493	477,209	11,223	11,167	*57	*21,175

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."

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]	**268**	**6,321**	**251**	**5,367**	**5,445**	**1,008**	**2,278**	**150**	**179**	**54**
Total receipts	**2,398,357**	**64,006,849**	**46,199,184**	**16,419,941**	**2,226,697**	**8,229,529**	**4,799,790**	**285,769**	**91,194**	**960,953**
Business receipts	1,803,817	20,641,282	9,234,414	11,102,701	1,058,601	8,168,198	*147,541	154,950	75,275	*906,645
Interest	2,943	28,905,623	26,285,814	2,064,497	59,341	1,972	531,052	*116	*195	*1,046
Interest on Government obligations:										
State and local	-	685,487	572,657	105,241	3,212	-	23,643	-	-	-
Rents	-	222,695	129,271	*93,150	59,499	2	63,578	-	-	43,499
Royalties	*462,635	29,438	28,364	*965	*60,012	*1,563	2,744	-	-	6,139
Net short-term capital gain reduced by net long-term capital loss	-	52,159	10,665	33,150	*27	-	26,817	-	-	-
Net long-term capital gain reduced by net short-term capital loss	*516	643,303	238,475	334,273	335,742	*2,241	572,994	*6	1	397
Net gain, noncapital assets	63	1,024,436	851,126	3,195	40,467	*25,090	7,072	12	-	-
Dividends received from domestic corporations	-	409,471	20,903	388,509	*96	-	*7,813	-	-	-
Dividends received from foreign corporations	-	22,655	8	22,635	*8	-	*2,862	-	-	-
Other receipts	128,384	11,370,300	8,827,487	2,271,625	609,692	30,464	3,413,674	*130,684	15,723	3,227
Total deductions	**2,390,535**	**56,020,994**	**39,163,229**	**15,743,174**	**2,328,599**	**7,603,476**	**3,698,460**	**385,736**	**99,790**	**940,452**
Cost of goods sold	867,408	7,791,949	-	7,782,929	*36,294	1,200,857	-	*94,695	*2,380	*57,330
Compensation of officers	*1,230	530,862	526,389	3,895	*4,944	29,628	3,747	*23,412	*17,956	*2,575
Salaries and wages	154,268	4,661,422	3,922,252	632,883	39,621	2,995,046	57,489	36,832	*12,023	*83,402
Repairs	59,267	253,254	252,715	130	76,774	138,983	*2,780	*770	*27	*11,869
Bad debts	*1,355	4,291,172	4,182,841	25,047	5,564	*1,005	95,181	*212	-	19
Rent paid on business property	36,139	831,692	761,868	59,917	46,241	49,952	*5,708	15,452	*5,906	*19,304
Taxes paid	63,550	1,726,310	1,533,624	159,001	155,020	295,255	111,447	11,733	1,170	52,154
Interest paid	*3,984	13,699,416	13,357,773	79,080	502,361	29,617	739,645	*1,867	*2	*81,707
Charitable contributions	*63	11,891	8,984	*2,546	885	*282	6,019	5	*9	*25
Amortization	110	329,809	81,066	180,319	20,239	52,899	37,476	*7,479	-	*6,188
Depreciation	157,457	522,336	493,849	24,453	319,464	137,056	5,736	*6,379	*46	107,613
Depletion	-	*2,633	-	-	*575	*16	679,640	-	-	-
Advertising	30,185	89,257	37,779	51,435	2,709	4,759	*21	*107,754	*197	*15,438
Pension, profit-sharing, stock, annuity	*70,220	465,122	191,554	256,479	*1,058	*5,882	4,172	*1,319	-	6,678
Employee benefit programs	*18,051	380,313	364,486	3,156	3,259	112,424	3,870	*5,432	*461	*5,553
Domestic production activities deduction	*1,058	*84	-	-	-	-	*12,692	-	-	-
ECI Deductions	*161,546	1,461,139	1,400,941	*6,157	45,203	906,521	69,894	-	-	1,234
Net loss, noncapital assets	*1,868	1,545,389	1,512,314	13,585	113,933	*1,281	148,656	5	*20	240
Other deductions	762,775	17,426,945	10,534,794	6,462,162	954,455	1,642,014	1,714,287	72,391	59,592	489,122
Total receipts less total deductions	7,822	7,985,855	7,035,955	676,767	-101,901	626,053	1,101,330	-99,967	-8,596	20,501
Foreign dividend income resulting from foreign taxes deemed paid	-	19,704	-	19,704	-	-	-	-	-	-
Net income (less deficit)	**7,822**	**7,388,269**	**6,463,298**	**659,428**	**-105,114**	**626,053**	**1,077,687**	**-99,967**	**-8,596**	**20,501**
Income subject to tax	**98,750**	**4,562,174**	**3,262,268**	**827,529**	**460,752**	**558,554**	**2,013,069**	***80,138**	***9,167**	***27,180**
Total income tax before credits [5]	34,819	1,670,959	1,224,518	270,333	170,902	217,204	783,875	*27,977	*3,013	*9,586
Income tax	34,011	1,557,585	1,140,783	252,673	154,527	192,629	699,723	*27,949	*2,949	*9,427
Alternative minimum tax	*27	59,488	53,775	4,819	*3,468	*3,220	5,285	-	-	87
Branch tax	*782	35,124	24,040	-	12,937	21,974	78,869	*28	*64	*72
Foreign tax credit	*1,584	37,723	6,943	30,780	4,628	*6	*14	-	-	-
General business credit	-	3,041	2,993	*32	*694	62	5,359	-	-	*93
Prior year minimum tax credit	73	16,803	13,351	3,416	*206	-	*222	-	-	-
Total income tax after credits [2]	**33,163**	**1,611,727**	**1,199,567**	**236,106**	**165,375**	**217,136**	**778,279**	***27,977**	***3,013**	***9,493**
Tax from Section I [9]	-	39,839	11,549	*12,293	1,913	*91,254	18,563	-	*11	-
Tax from Section II [10]	32,381	1,343,212	1,175,527	*2,715	152,438	195,162	699,410	*27,949	*2,949	*9,421
U.S. income tax paid or withheld at source on non-effectively connected income	-	51,296	15,826	*12,116	5,903	*143,969	20,376	-	*16	-
U.S. income tax paid or withheld at source on effectively connected income	*4,457	111,986	67,645	*3,111	159,948	*1,093	770,166	*15,531	*988	*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."

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]	**8,475**	**78**	**76**	***23**	**95**	**148**	**412**	**332**	**79**	**69**
Total receipts	**112,773,072**	**806,748**	**2,845,526**	***2,116**	**382,575**	**9,425,539**	**28,583,869**	**27,553,576**	**1,030,292**	**1,798,004**
Business receipts	67,997,124	*789,804	2,541,962	*1,623	308,363	7,887,129	28,469,872	27,457,053	*1,012,818	1,662,538
Interest	25,251,997	*584	*3,470	*27	18	10,644	10,898	8,143	*2,755	*3
Interest on Government obligations:										
State and local	390,576	-	-	-	543	-	-	-	-	-
Rents	233,684	*308	-	-	-	*691	7,569	381	7,187	35
Royalties	303,226	891	*2,313	-	-	228,307	-	-	-	464
Net short-term capital gain reduced by net long-term capital loss	74,361	-	-	-	-	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	1,543,096	*951	*1,322	-	-	*4,720	*220	167	*53	*131,947
Net gain, noncapital assets	1,039,970	-	*1,164	-	*28	297	*4,680	*170	4,510	1,869
Dividends received from domestic corporations	410,237	-	-	-	-	2	-	-	-	-
Dividends received from foreign corporations	22,313	-	-	-	-	-	-	-	-	-
Other receipts	15,506,489	*14,209	*295,296	*466	*73,623	1,293,748	90,630	87,661	*2,969	*1,150
Total deductions	**93,668,867**	**785,158**	**2,035,465**	***1,089**	**307,471**	**8,376,856**	**28,334,426**	**27,333,898**	**1,000,528**	**1,574,821**
Cost of goods sold	43,882,604	*757,090	*481,144	-	*241,974	7,081,657	27,161,201	26,436,754	*724,448	*140,040
Compensation of officers	643,474	*221	96,043	-	4,052	10,998	*9,510	*7,682	1,828	*1,490
Salaries and wages	7,251,651	*4,189	*34,008	-	*15,848	178,934	335,154	302,183	*32,971	*117,643
Repairs	397,185	*5	*4,057	*469	*411	12,805	11,342	10,869	*473	*74,454
Bad debts	1,588,518	*212	-	-	39	693	8,628	3,856	*4,772	*93
Rent paid on business property	898,089	*3,575	*14,400	*38	*1,699	18,453	73,212	64,893	*8,319	*57,828
Taxes paid	2,453,286	*2,071	59,167	*183	*8,009	135,202	59,866	51,174	*8,692	5,303
Interest paid	13,079,136	*164	*283,381	*78	*3,166	22,510	31,894	22,107	*9,787	1,683
Charitable contributions	107,471	142	*475	-	4	85,573	610	505	*105	*1,705
Amortization	429,206	-	*1,239	-	4,281	65,206	*10,005	*3,682	6,322	243
Depreciation	1,090,220	*2,112	*129,353	*20	*2,851	82,663	29,608	21,517	*8,091	*58,968
Depletion	1,108,798	-	*430,276	-	-	-	-	-	-	-
Advertising	184,769	*37	*262	-	*100	*5,669	44,286	5,598	*38,688	18,609
Pension, profit-sharing, stock, annuity	462,237	-	*1,982	-	2,242	12,165	*6,035	*5,998	37	805
Employee benefit programs	533,333	-	*4,548	-	*3,714	19,252	35,524	34,570	*954	*4,580
Domestic production activities deduction	22,541	982	-	-	*2,867	4,859	-	-	-	-
ECI Deductions	2,864,783	-	-	-	*6,649	499,134	*121,028	*83,355	*37,674	4,782
Net loss, noncapital assets	1,165,604	46	-	-	-	4,302	*214	*214	-	71
Other deductions	15,505,963	*14,313	495,133	*301	*9,563	136,779	396,308	278,942	*117,366	1,086,521
Total receipts less total deductions	19,104,205	21,590	810,061	*1,026	75,104	1,048,683	249,443	219,678	29,765	223,184
Foreign dividend income resulting from foreign taxes deemed paid	19,704	-	-	-	-	-	-	-	-	-
Net income (less deficit)	**18,801,530**	**21,590**	**810,061**	***1,026**	**74,562**	**1,048,683**	**249,443**	**219,678**	**29,765**	**223,184**
Income subject to tax	**9,919,766**	**20,512**	**808,418**	***466**	**38,719**	**962,100**	**168,230**	**166,589**	***1,641**	**169,147**
Total income tax before credits [5]	3,609,871	6,723	*205,220	*107	14,010	337,773	60,157	59,406	751	64,016
Income tax	3,442,852	6,720	288,894	*78	13,061	335,883	57,104	56,682	*422	58,550
Alternative minimum tax	74,560	-	-	-	*645	1,414	801	*515	*286	171
Branch tax	161,294	*3	*1,085	*29	*304	*476	4,261	4,217	*44	*5,295
Foreign tax credit	44,155	13	-	-	-	*33	*155	*155	-	-
General business credit	21,016	329	-	-	-	*11,404	*34	*34	-	-
Prior year minimum tax credit	18,004	-	-	-	-	700	-	-	-	-
Total income tax after credits [2]	**3,525,032**	**6,381**	***205,220**	***107**	**14,010**	**325,638**	**59,968**	**59,217**	**751**	**64,016**
Tax from Section I [9]	141,239	-	-	-	900	7,400	*41	*41	-	-
Tax from Section II [10]	3,130,821	6,378	*204,136	*78	13,706	325,161	55,707	55,000	707	58,721
U.S. income tax paid or withheld at source on non-effectively connected income	201,502	-	*7	-	-	6,000	*12	*12	-	-
U.S. income tax paid or withheld at source on effectively connected income	1,722,872	*4,625	*198,326	*163	*[1]	475,093	11,134	11,077	*57	*15,887

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]	**120**	**4,532**	**131**	**4,137**	**1,334**	**430**	**933**	***56**	***62**	***28**
Total receipts	**1,400,121**	**53,292,548**	**40,826,442**	**11,204,014**	**1,405,357**	**7,189,168**	**4,036,610**	***198,357**	***75,931**	***804,034**
Business receipts	1,381,212	15,783,465	7,829,708	7,720,612	589,523	7,164,691	*1,493	*80,312	*59,802	*751,741
Interest	*823	25,079,407	22,998,830	1,558,870	23,084	1,921	119,387	*78	*9	*1,027
Interest on Government obligations:										
State and local	-	380,503	275,801	101,731	*327	-	9,203	-	-	-
Rents	-	158,019	64,656	*93,096	*14,557	2	9,005	-	-	43,499
Royalties	*77	1,031	38	*965	*60,012	*1,563	2,428	-	-	6,139
Net short-term capital gain reduced by net long-term capital loss	-	48,531	10,326	30,319	*27	-	25,803	-	-	-
Net long-term capital gain reduced by net short-term capital loss	*516	531,589	211,923	254,887	321,873	175	548,471	*6	-	397
Net gain, noncapital assets	62	999,700	827,346	*2,672	26,574	*109	5,475	12	-	-
Dividends received from domestic corporations	-	402,327	20,822	381,447	*96	-	*7,811	-	-	-
Dividends received from foreign corporations	-	22,233	5	22,217	*8	-	*73	-	-	-
Other receipts	17,431	9,885,744	8,586,989	1,037,199	369,276	20,708	3,307,461	*117,950	*16,120	*1,231
Total deductions	**1,294,132**	**40,608,501**	**30,260,396**	**9,625,186**	**837,248**	**6,459,561**	**1,594,209**	***115,340**	***66,764**	***764,851**
Cost of goods sold	*805,553	5,451,113	-	5,443,428	*20,511	1,169,906	-	45,359	*2,336	*57,330
Compensation of officers	502	479,050	475,312	3,585	*4,105	15,272	-	2,106	*17,956	*1,710
Salaries and wages	*118,030	3,749,962	3,088,650	583,090	18,750	2,566,042	-	*9,572	*9,875	*81,396
Repairs	*12,642	229,325	228,806	111	31,909	12,606	*208	*567	*2	*6,302
Bad debts	*49	1,573,432	1,547,538	*23,389	*4,311	*1,001	-	*40	-	17
Rent paid on business property	*10,555	661,373	593,464	58,296	12,627	26,948	*360	*2,790	*3,517	*9,993
Taxes paid	55,240	1,630,339	1,448,962	149,261	84,259	265,796	93,784	*5,949	*900	*45,344
Interest paid	*1,420	12,086,208	11,862,648	17,121	211,094	27,254	336,392	*569	-	73,273
Charitable contributions	40	11,876	8,974	*2,542	705	*281	6,017	5	*9	*25
Amortization	-	287,165	72,254	147,360	11,680	*21,353	*20,039	*3,643	-	*4,285
Depreciation	*29,412	450,233	423,102	23,746	133,322	81,381	5,347	*2,673	*9	*82,003
Depletion	-	2,457	-	-	572	*16	*675,477	-	-	-
Advertising	*2,294	84,613	35,979	48,591	1,568	2,672	-	[1]	*120	*15,375
Pension, profit-sharing, stock, annuity	*11,609	416,726	155,723	*244,164	*788	*3,153	-	53	-	6,678
Employee benefit programs	*17,130	335,778	320,474	*2,661	*2,331	103,099	-	*902	*461	*5,270
Domestic production activities deduction	*1,058	*84	-	-	-	-	*12,692	-	-	-
ECI Deductions	*161,546	1,151,407	1,105,327	*38	*6,871	908,286	3,845	-	-	1,234
Net loss, noncapital assets	317	1,126,255	1,111,350	*12,393	*1,055	*888	32,199	-	-	240
Other deductions	66,735	10,881,103	7,781,831	2,865,411	290,790	1,253,606	407,849	*41,112	*31,579	*374,377
Total receipts less total deductions	105,989	12,684,047	10,566,046	1,578,828	568,108	729,607	2,442,401	*83,017	*9,167	*39,183
Foreign dividend income resulting from foreign taxes deemed paid	-	19,704	-	19,704	-	-	-	-	-	-
Net income (less deficit)	**105,989**	**12,391,445**	**10,290,246**	**1,564,999**	**567,781**	**729,607**	**2,433,198**	***83,017**	***9,167**	***39,183**
Income subject to tax	**98,750**	**4,492,128**	**3,262,268**	**757,483**	**460,752**	**558,554**	**2,013,069**	***80,138**	***9,167**	***27,180**
Total income tax before credits [5]	34,819	1,670,008	1,224,280	269,859	170,694	216,209	783,839	*27,977	*3,013	*9,586
Income tax	34,011	1,557,323	1,140,783	252,411	154,527	192,629	699,723	*27,949	*2,949	*9,427
Alternative minimum tax	*27	59,455	53,775	4,785	*3,468	*3,220	5,274	-	-	87
Branch tax	*782	34,647	23,802	-	12,729	20,979	78,844	*28	*64	*72
Foreign tax credit	*1,584	37,723	6,943	30,780	4,628	*6	*14	-	-	-
General business credit	-	3,041	2,993	*32	*694	62	5,359	-	-	*93
Prior year minimum tax credit	73	16,803	13,351	3,416	*206	-	*222	-	-	-
Total income tax after credits [2]	**33,163**	**1,610,776**	**1,199,329**	**235,632**	**165,167**	**216,141**	**778,244**	***27,977**	***3,013**	***9,493**
Tax from Section I [9]	-	25,498	2,744	*12,276	*1,331	*91,254	14,815	-	-	-
Tax from Section II [10]	32,381	1,343,212	1,175,527	*2,715	152,438	195,162	699,399	*27,949	*2,949	*9,421
U.S. income tax paid or withheld at source on non-effectively connected income	-	30,792	6,766	*12,038	4,787	*143,969	15,918	-	*16	-
U.S. income tax paid or withheld at source on effectively connected income	*4,457	93,303	52,635	*3,108	150,148	*747	752,609	*15,531	*348	*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."

2010 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	**1,671,149**	**52,878**	**42,696**	**3,139**	**7,044**	**13,050**	**4,108**	**164,635**	**44,614**
Total assets	**60,782,732,600**	**64,655,954**	**54,927,353**	**4,870,104**	**4,858,497**	**890,421,421**	**1,544,403,722**	**289,539,497**	**130,251,098**
Cash	3,386,925,487	5,978,348	4,915,314	490,054	572,980	36,481,016	33,484,186	41,802,793	20,986,439
Notes and accounts receivable	11,744,480,704	5,981,392	4,796,022	285,479	899,891	121,664,854	95,845,271	61,606,771	24,009,184
Less: Allowance for bad debts	300,694,603	84,951	67,853	*11,717	5,380	1,973,945	3,711,558	852,462	277,663
Inventories	1,160,255,760	6,739,756	5,788,488	247,178	704,090	22,054,612	29,000,821	33,437,931	24,246,799
Investments in Government obligations	1,502,242,873	*4,104	*4,054	50	-	3,386,906	3,046,843	156,363	79,385
Tax-exempt securities	962,952,286	*29,607	*23,190	*6,372	45	74,579	20,164	237,719	88,392
Other current assets	4,547,367,915	3,324,596	2,479,365	412,495	432,737	26,368,508	82,333,440	25,434,345	10,759,189
Loans to shareholders	186,304,449	2,083,445	1,939,546	19,950	123,948	1,982,387	45,718	2,809,054	859,380
Mortgage and real estate loans	7,462,701,941	457,079	419,520	*26,111	*11,448	36,142	*2,823,824	2,187,318	1,689,050
Other investments	16,471,095,687	7,535,893	5,232,162	1,727,764	575,967	174,363,951	115,753,191	41,893,543	23,392,222
Depreciable assets [25]	7,939,327,230	53,766,134	47,566,750	2,060,506	4,138,879	299,129,386	1,299,134,561	107,287,211	17,507,763
Less: Accumulated depreciation [25]	3,842,458,304	38,823,191	34,017,122	1,725,819	3,080,250	126,362,433	414,275,576	70,124,507	10,778,500
Depletable assets	643,137,848	1,059,382	106,108	953,274	-	427,117,021	6,407,076	1,216,936	*13,744
Less: Accumulated depletion	282,975,499	350,625	49,296	301,329	-	198,294,470	1,933,436	388,808	*332
Land	325,844,593	11,215,778	10,530,691	373,967	311,120	8,133,815	4,277,608	11,438,169	3,144,131
Intangible assets (amortizable)	4,416,806,701	2,803,354	2,652,543	55,909	94,903	59,093,894	66,388,499	19,962,014	5,753,394
Less: Accumulated amortization	720,866,481	417,355	355,874	45,043	16,438	16,928,724	7,262,653	3,471,078	1,436,277
Other assets	5,180,284,015	3,353,208	2,963,746	294,905	94,558	54,093,924	233,025,743	14,906,187	10,214,797
Total liabilities	**60,782,732,600**	**64,655,954**	**54,927,353**	**4,870,104**	**4,858,497**	**890,421,421**	**1,544,403,722**	**289,539,497**	**130,251,098**
Accounts payable	4,931,352,535	5,364,121	4,606,069	172,251	585,801	95,547,742	60,638,520	39,607,110	20,383,218
Mortgages, notes, and bonds payable in less than one year	3,432,821,817	5,767,570	5,166,683	135,927	464,959	19,118,955	84,745,040	13,996,372	5,645,950
Other current liabilities	16,819,867,950	3,288,578	2,485,747	272,886	529,945	51,589,863	95,576,573	41,646,752	21,688,021
Loans from shareholders	523,747,847	4,478,155	2,766,397	1,539,096	172,662	8,611,615	3,104,909	9,199,224	2,576,686
Mortgages, notes, and bonds payable in one year or more	13,774,654,726	17,051,281	15,300,326	653,888	1,097,067	192,461,909	524,869,978	65,505,849	38,053,999
Other liabilities	8,005,840,269	3,277,471	3,025,799	95,034	156,637	123,003,758	386,419,369	17,852,593	5,501,004
Capital stock	1,800,209,703	5,477,242	4,854,780	333,849	288,613	38,370,097	89,151,235	10,145,677	3,892,337
Additional paid-in capital	10,382,227,181	10,809,376	9,446,689	775,455	587,232	269,623,458	219,032,100	65,070,031	30,074,730
Retained earnings, appropriated	169,925,178	372,241	243,873	*125,345	*3,022	637,887	2,616,677	490,635	61,434
Retained earnings, unappropriated [26]	2,818,935,998	10,472,158	8,569,057	832,955	1,070,147	114,474,438	93,960,032	37,561,446	9,355,329
Less: Cost of treasury stock	1,876,850,603	1,702,238	1,538,066	66,583	97,589	23,018,301	15,710,711	11,536,192	6,981,610
Total receipts	**20,052,330,493**	**78,238,196**	**63,198,292**	**4,815,244**	**10,224,660**	**381,606,822**	**611,084,385**	**381,528,187**	**139,689,926**
Business receipts	17,491,032,466	66,351,400	52,319,643	4,401,325	9,630,432	335,169,777	576,068,996	371,621,494	135,936,683
Interest	1,142,182,312	282,308	215,390	50,311	16,608	3,464,750	4,862,540	1,275,554	785,595
Interest on Government obligations: State and local	28,157,730	7,342	5,083	*1,462	*797	15,233	57,999	74,693	50,887
Rents	83,491,906	1,057,374	983,962	33,803	39,609	2,059,859	2,233,506	1,198,310	435,119
Royalties	177,416,966	133,819	110,284	*21,099	*2,435	1,805,587	34,723	136,518	25,122
Net short-term capital gain reduced by net long-term capital loss	14,755,983	12,421	11,122	*1,299	-	173,790	79,658	55,158	21,682
Net long-term capital gain reduced by net short-term capital loss	86,407,299	716,161	539,143	133,727	43,291	7,747,131	5,062,709	594,891	187,782
Net gain, noncapital assets	65,409,160	415,238	329,753	50,763	34,722	5,630,999	4,391,329	893,312	200,053
Dividends received from domestic corporations	30,841,311	38,081	30,420	4,846	2,815	1,249,689	82,836	36,887	16,469
Dividends received from foreign corporations	144,571,375	7,842	7,277	*225	*341	8,272,754	1,147,511	77,234	7,197
Other receipts	788,063,987	9,216,210	8,646,217	116,385	453,609	16,017,253	17,062,578	5,564,135	2,023,337
Total deductions	**19,384,984,589**	**76,365,009**	**61,578,780**	**4,712,659**	**10,073,570**	**358,418,210**	**610,990,278**	**385,231,776**	**144,664,595**
Cost of goods sold	11,096,302,157	38,216,104	28,743,670	3,357,660	6,114,774	183,363,103	326,571,045	286,406,168	118,917,047
Compensation of officers	213,329,648	1,597,985	1,256,292	71,668	270,025	2,705,863	1,848,441	11,602,248	2,753,455
Salaries and wages	1,921,483,883	5,158,251	3,747,718	296,938	1,113,594	17,531,780	25,476,636	21,793,567	6,191,573
Repairs	134,733,192	1,742,784	1,430,743	56,275	255,766	1,676,864	16,906,101	1,581,972	349,225
Bad debts	289,850,836	77,465	69,140	1,080	7,245	277,431	2,768,210	880,369	248,030
Rent paid on business property	309,225,568	4,293,325	4,005,113	71,298	216,914	5,850,532	4,409,067	6,977,143	1,317,912
Taxes paid	372,179,793	1,745,740	1,415,960	113,828	215,952	9,098,244	22,604,278	7,620,674	1,537,500
Interest paid	825,787,060	1,435,184	1,269,453	69,561	96,169	15,724,942	34,130,448	4,266,401	2,073,236
Charitable contributions	16,323,649	46,252	39,648	2,758	3,846	288,240	312,616	163,812	45,042
Amortization	181,267,633	207,927	193,038	9,100	5,789	7,524,355	6,069,913	970,438	302,806
Depreciation	630,145,366	4,488,644	4,026,548	113,079	349,016	30,307,349	70,527,524	7,447,453	1,097,608
Depletion	22,710,511	76,488	16,769	59,385	*334	14,944,760	397,226	105,062	*3,022
Advertising	206,364,892	252,686	205,029	3,080	44,577	250,179	670,270	1,423,548	469,235
Pension, profit-sharing, stock, annuity	144,266,318	153,752	125,622	6,741	21,389	2,101,861	11,023,373	1,082,085	332,392
Employee benefit programs	273,500,375	731,746	551,912	72,385	107,449	4,814,717	7,798,302	5,795,381	1,092,833
Domestic production activities deduction	24,417,324	168,759	159,828	*2,287	6,643	933,667	432,956	384,517	107,124
Net loss, noncapital assets	61,735,158	112,376	104,541	36	*7,799	1,508,722	2,136,828	327,503	99,704
Other deductions	2,661,361,226	15,859,543	14,217,755	405,498	1,236,290	59,515,600	76,907,045	26,403,436	7,726,850
Total receipts less total deductions	667,345,904	1,873,187	1,619,512	102,585	151,090	23,188,612	94,107	-3,703,589	-4,974,668
Constructive taxable income from related foreign corporations	161,649,459	56,901	56,901	-	-	4,889,194	531,195	231,389	*34,324
Net income (less deficit)	**800,837,632**	**1,922,747**	**1,671,330**	**101,123**	**150,293**	**28,062,574**	**567,303**	**-3,546,894**	**-4,991,231**
Income subject to tax	**1,021,453,151**	**2,355,311**	**1,975,422**	**169,108**	**210,782**	**37,606,138**	**11,219,169**	**7,019,189**	**1,611,333**
Total income tax before credits [8]	358,119,055	682,605	559,580	57,630	65,395	13,805,482	3,964,823	2,275,120	542,760
Income tax	354,687,864	676,327	555,063	56,531	64,733	13,143,343	3,715,767	2,227,346	522,564
Alternative minimum tax	3,222,732	5,427	4,521	*228	*678	745,272	247,875	26,463	10,824
Foreign tax credit	118,076,558	7,359	7,270	*86	3	7,875,064	290,494	125,122	5,184
General business credit	15,448,635	15,353	14,307	384	661	104,667	447,345	33,119	6,077
Prior year minimum tax credit	1,540,658	3,146	*1,829	*206	*1,111	121,458	21,535	22,811	3,162
Total income tax after credits [2]	**222,673,325**	**656,747**	**536,173**	**56,953**	**63,621**	**5,704,294**	**3,205,449**	**2,094,067**	**528,337**

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."

2010 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 -- 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	**17,320**	**102,701**	**92,354**	**5,695**	**1,304**	**2,103**	**3,582**	**510**
Total assets	**86,044,070**	**73,244,330**	**10,818,574,502**	**899,987,913**	**257,001,053**	**23,363,781**	**24,036,944**	**5,348,115**
Cash	8,048,106	12,768,248	376,948,556	12,003,844	12,052,790	978,094	1,233,108	324,489
Notes and accounts receivable	13,281,659	24,315,927	2,439,848,910	373,316,823	12,089,015	3,334,365	3,731,224	2,677,629
Less: Allowance for bad debts	253,540	321,259	34,420,416	587,402	114,470	77,184	150,186	22,785
Inventories	5,806,381	3,384,751	521,264,753	44,657,498	13,116,236	3,747,576	4,463,461	604,342
Investments in Government obligations	70,581	*6,398	6,164,166	*1,218,922	*45	*18,034	-	-
Tax-exempt securities	88,636	*60,690	6,841,982	*220,326	-	*580,195	-	6,056
Other current assets	8,019,409	6,655,747	500,767,664	21,934,629	7,605,835	922,980	1,077,087	431,090
Loans to shareholders	649,096	1,300,578	94,589,448	6,624,533	*80,483	*15,946	30,681	*545
Mortgage and real estate loans	318,175	180,093	2,053,131	*22,244	*32,186	527	*35,332	-
Other investments	14,772,403	3,728,918	3,495,633,602	192,316,004	67,249,100	6,340,226	3,497,251	577,818
Depreciable assets [25]	44,948,305	44,831,143	2,453,626,650	163,888,105	47,670,693	13,407,312	5,963,021	987,948
Less: Accumulated depreciation [25]	26,330,783	33,015,224	1,369,335,062	88,588,002	21,310,026	9,370,436	3,991,090	703,975
Depletable assets	1,192,397	*10,795	145,390,259	-	106,504	76	*4,456	-
Less: Accumulated depletion	387,219	*1,256	69,184,824	-	41,767	-	-	-
Land	7,388,521	905,516	77,450,097	4,604,658	2,212,752	191,179	92,931	7,354
Intangible assets (amortizable)	6,301,298	7,907,323	1,584,996,109	136,982,746	106,469,725	2,750,735	6,356,194	355,737
Less: Accumulated amortization	835,873	1,198,929	288,438,248	9,443,469	4,045,241	670,695	1,536,787	80,890
Other assets	2,966,517	1,724,873	874,377,725	40,816,457	13,827,193	1,194,852	3,230,261	182,757
Total liabilities	**86,044,070**	**73,244,330**	**10,818,574,502**	**899,987,913**	**257,001,053**	**23,363,781**	**24,036,944**	**5,348,115**
Accounts payable	7,382,911	11,840,982	1,316,156,071	377,386,088	5,963,231	2,334,895	3,040,931	2,726,404
Mortgages, notes, and bonds payable in less than one year	3,516,088	4,834,334	747,814,805	34,009,592	10,558,138	1,557,639	1,040,945	210,226
Other current liabilities	8,282,350	11,676,382	1,080,959,428	34,459,013	20,115,462	1,967,859	1,661,674	274,792
Loans from shareholders	2,714,764	3,907,774	159,458,266	13,309,750	450,673	365,768	191,156	*38,415
Mortgages, notes, and bonds payable in one year or more	16,097,605	11,354,245	2,485,309,326	157,279,535	99,871,611	6,140,697	7,191,497	187,691
Other liabilities	9,266,148	3,085,440	1,256,298,369	63,036,697	47,022,695	2,032,985	5,353,050	293,867
Capital stock	2,677,104	3,576,236	448,676,778	31,550,034	4,918,512	1,887,392	1,039,906	124,741
Additional paid-in capital	23,211,384	11,783,918	2,870,607,644	147,207,882	59,546,048	6,405,300	5,333,605	679,243
Retained earnings, appropriated	128,687	300,513	7,835,875	*93,762	-	1,953	1,958	113
Retained earnings, unappropriated [26]	14,735,475	13,470,641	1,447,478,141	93,007,988	63,831,329	1,425,852	1,065,207	2,023,479
Less: Cost of treasury stock	1,968,447	2,586,134	1,002,020,201	51,352,427	55,276,646	756,559	1,882,986	*1,210,857
Total receipts	**81,454,583**	**160,383,678**	**6,686,457,459**	**483,751,034**	**139,609,444**	**24,921,711**	**29,342,491**	**3,838,594**
Business receipts	77,867,355	157,817,457	6,170,142,176	461,743,520	128,325,622	24,398,473	28,267,015	3,629,248
Interest	322,103	167,857	90,051,714	3,483,797	486,398	54,969	30,450	4,537
Interest on Government obligations: State and local	16,384	7,422	439,916	9,256	*302	*12,769	*705	47
Rents	406,667	356,523	24,958,396	546,052	954,709	15,051	11,286	*481
Royalties	103,170	*8,226	113,746,505	2,282,810	2,366,619	64,326	669,885	146,857
Net short-term capital gain reduced by net long-term capital loss	8,636	24,840	674,236	45,072	68	*15	*988	*374
Net long-term capital gain reduced by net short-term capital loss	245,710	161,399	20,888,062	3,769,482	102,886	14,514	*3,804	1,723
Net gain, noncapital assets	363,769	329,490	18,678,570	378,735	583,897	13,910	8,087	*281
Dividends received from domestic corporations	10,034	10,384	2,312,408	51,946	206,157	1,854	*2,260	955
Dividends received from foreign corporations	56,278	13,759	87,361,347	2,220,241	2,635,128	70,036	202,382	24,372
Other receipts	2,054,477	1,486,321	157,204,130	9,220,124	3,947,656	275,794	145,628	29,720
Total deductions	**80,605,420**	**159,961,762**	**6,380,403,833**	**464,226,149**	**125,074,047**	**24,877,303**	**28,486,803**	**3,671,019**
Cost of goods sold	60,980,876	106,508,245	4,593,690,303	336,015,415	58,531,221	17,524,634	16,811,209	2,454,993
Compensation of officers	1,609,495	7,239,298	31,557,540	2,446,800	630,267	347,337	416,986	69,519
Salaries and wages	3,411,881	12,190,113	375,040,671	20,782,129	10,281,139	2,040,067	2,842,839	373,972
Repairs	398,420	834,327	25,220,947	2,246,036	677,505	129,594	152,145	13,252
Bad debts	192,383	439,956	16,772,684	188,521	176,139	73,605	37,190	7,078
Rent paid on business property	1,582,346	4,076,885	47,850,887	3,644,759	948,640	378,450	851,230	65,230
Taxes paid	1,715,285	4,367,889	99,718,645	4,909,966	19,259,307	417,767	546,123	68,088
Interest paid	1,011,807	1,181,358	192,111,810	13,088,748	7,355,271	602,395	595,079	28,720
Charitable contributions	47,275	71,495	7,376,626	516,663	381,913	8,671	33,321	*4,245
Amortization	292,720	374,911	53,310,329	2,868,645	1,600,433	182,818	207,416	27,920
Depreciation	2,986,004	3,363,841	180,411,037	12,176,480	3,816,660	628,276	450,923	64,873
Depletion	94,523	7,518	4,588,189	*26,606	*6,164	-	-	-
Advertising	159,385	794,928	74,973,135	16,064,780	4,271,124	121,718	812,117	110,192
Pension, profit-sharing, stock, annuity	196,568	553,124	57,630,902	3,399,376	1,550,229	128,622	328,723	38,425
Employee benefit programs	942,298	3,760,250	86,789,876	5,893,459	2,070,486	375,978	315,532	34,015
Domestic production activities deduction	153,767	123,626	16,167,056	1,527,680	1,035,233	27,424	6,276	*1,932
Net loss, noncapital assets	104,623	123,176	10,259,443	667,389	543,020	25,770	26,952	16,709
Other deductions	4,725,763	13,950,823	506,933,756	37,762,695	11,939,294	1,864,175	4,052,742	291,859
Total receipts less total deductions	849,163	421,916	306,053,626	19,524,885	14,535,396	44,408	855,687	167,575
Constructive taxable income from related foreign corporations	183,189	13,876	98,753,883	5,168,216	2,107,539	57,253	213,054	26,282
Net income (less deficit)	**1,015,968**	**428,369**	**404,367,593**	**24,683,845**	**16,642,633**	**88,892**	**1,068,036**	**193,810**
Income subject to tax	**2,634,806**	**2,773,051**	**431,830,601**	**25,665,148**	**16,938,218**	**435,244**	**1,301,187**	**214,381**
Total income tax before credits [8]	910,774	821,585	151,344,902	8,977,274	5,925,111	150,204	451,680	74,500
Income tax	896,842	807,939	150,869,090	8,962,693	5,924,175	148,592	450,969	74,387
Alternative minimum tax	6,726	8,912	425,240	12,620	*936	1,612	*898	*113
Foreign tax credit	105,506	14,432	79,744,637	2,523,751	1,544,984	*11,798	147,881	14,477
General business credit	16,416	10,626	6,293,638	169,148	28,612	4,195	5,179	1,068
Prior year minimum tax credit	8,936	10,714	603,362	11,433	*5,036	1,592	*368	-
Total income tax after credits [2]	**779,917**	**785,813**	**64,705,955**	**6,269,229**	**4,346,478**	**132,619**	**298,251**	**58,967**

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	**3,345**	**758**	**6,711**	**380**	**4,257**	**4,109**	**3,035**	**1,286**
Total assets	**32,571,163**	**230,997,210**	**42,208,077**	**2,319,664,300**	**1,910,178,112**	**122,987,511**	**173,764,439**	**254,129,913**
Cash	1,547,369	5,820,176	2,023,170	22,156,990	53,532,476	5,861,059	10,036,293	8,895,207
Notes and accounts receivable	4,319,265	22,988,459	7,064,820	861,224,678	218,176,693	19,831,955	13,769,743	61,962,780
Less: Allowance for bad debts	63,475	404,349	240,717	6,906,605	4,989,244	446,119	464,223	505,352
Inventories	3,622,051	14,030,930	2,716,904	35,145,245	90,953,302	14,952,293	9,563,661	25,123,796
Investments in Government obligations	135,089	1	5,564	10,271	*752,136	-	32,148	*18,248
Tax-exempt securities	8,411	*54,792	28,146	*896,531	407,781	-	*15,484	103,649
Other current assets	1,983,653	4,955,090	1,120,638	41,480,733	127,327,037	4,452,560	6,392,558	12,212,963
Loans to shareholders	88,196	4,723,921	196,499	*33,328,603	31,100,293	202,781	5,062,017	60,381
Mortgage and real estate loans	*28,423	-	210	*49,684	*58,331	*44,648	*14,404	*1,175
Other investments	4,797,108	79,830,722	5,301,682	863,637,951	744,813,514	26,360,949	36,023,417	55,051,162
Depreciable assets [25]	24,039,809	118,525,210	26,472,719	421,800,316	400,814,887	63,781,423	83,620,428	98,384,390
Less: Accumulated depreciation [25]	15,085,772	66,988,616	17,764,879	202,162,097	227,863,988	39,221,139	43,538,928	52,674,429
Depletable assets	275,017	535,664	-	131,327,861	1,767,763	703	10,069,084	847,779
Less: Accumulated depletion	*40,329	91,649	-	66,216,283	1,000,352	624	1,432,653	91,865
Land	800,368	2,201,330	361,134	30,101,083	8,691,536	942,474	5,253,525	2,226,650
Intangible assets (amortizable)	3,140,119	29,728,625	16,772,034	93,661,189	348,476,892	22,479,565	33,775,641	27,165,305
Less: Accumulated amortization	516,716	4,855,720	3,628,972	43,740,421	64,939,829	3,663,359	4,596,488	3,810,884
Other assets	3,492,576	19,942,625	1,779,127	103,868,572	182,098,886	7,408,342	10,168,329	19,158,957
Total liabilities	**32,571,163**	**230,997,210**	**42,208,077**	**2,319,664,300**	**1,910,178,112**	**122,987,511**	**173,764,439**	**254,129,913**
Accounts payable	1,948,177	16,767,254	3,714,704	254,305,810	133,224,508	14,705,953	9,858,618	41,089,708
Mortgages, notes, and bonds payable in less than one year	2,195,451	20,285,305	1,771,702	65,581,453	170,770,952	4,880,157	5,049,804	27,470,284
Other current liabilities	3,025,695	10,509,593	3,511,241	440,664,956	132,823,253	10,551,065	10,908,935	11,233,863
Loans from shareholders	781,763	395,619	442,580	37,140,294	36,475,516	3,198,289	5,156,050	2,763,199
Mortgages, notes, and bonds payable in one year or more	10,871,215	70,348,772	16,639,662	407,750,311	464,998,028	39,924,308	44,356,545	53,293,692
Other liabilities	4,798,736	26,851,304	5,549,285	174,360,752	210,740,985	15,587,200	19,198,154	28,904,520
Capital stock	3,074,172	6,510,514	2,182,486	37,436,458	80,216,194	7,102,744	6,351,512	16,754,152
Additional paid-in capital	7,002,238	66,147,174	9,912,397	588,335,005	496,689,046	35,651,307	74,894,579	64,019,716
Retained earnings, appropriated	33,785	*46,543	*39,789	513,873	57,058	*45,098	*4,534,334	*43,336
Retained earnings, unappropriated [26]	-444,926	31,458,505	1,289,863	529,520,077	413,370,264	-5,201,409	-4,042,694	17,767,257
Less: Cost of treasury stock	715,143	18,323,374	2,845,634	215,944,689	229,187,693	3,457,201	2,501,399	9,209,812
Total receipts	**34,701,480**	**159,193,576**	**42,463,214**	**1,891,345,584**	**846,786,074**	**125,546,394**	**79,257,927**	**198,360,272**
Business receipts	33,824,868	152,222,940	41,456,950	1,790,395,138	743,157,804	122,543,332	74,427,812	192,463,007
Interest	177,266	1,105,413	90,659	10,785,872	7,566,776	421,244	432,085	1,942,109
Interest on Government obligations: State and local	1,003	1,428	886	*21,204	21,229	1,272	3,778	4,761
Rents	33,541	59,767	22,243	1,280,132	490,280	44,766	74,821	106,414
Royalties	30,361	2,126,681	66,819	1,140,626	36,031,374	697,672	1,276,310	125,003
Net short-term capital gain reduced by net long-term capital loss	*3,918	*3,330	*433	202,874	141,554	*11,250	*762	*9,221
Net long-term capital gain reduced by net short-term capital loss	267,587	471,904	54,505	6,000,359	4,538,253	170,832	383,846	345,717
Net gain, noncapital assets	68,434	572,206	52,296	4,132,760	1,098,544	195,762	277,173	526,807
Dividends received from domestic corporations	7,159	13,514	1,345	432,085	638,362	16,425	256,524	20,145
Dividends received from foreign corporations	*1,878	1,099,475	50,730	41,287,251	14,640,139	395,954	960,543	410,584
Other receipts	285,466	1,516,919	666,349	35,667,284	38,461,757	1,047,887	1,164,273	2,406,504
Total deductions	**35,248,893**	**153,658,787**	**41,699,000**	**1,793,409,912**	**780,100,624**	**124,429,655**	**81,855,809**	**198,061,156**
Cost of goods sold	25,965,986	109,469,737	25,019,855	1,618,138,194	445,782,543	89,302,235	53,405,701	164,130,982
Compensation of officers	381,728	681,138	960,496	933,245	4,003,218	1,265,909	795,736	770,773
Salaries and wages	2,108,440	10,045,370	4,783,674	23,849,352	73,189,197	6,670,950	4,533,260	4,838,934
Repairs	137,052	967,550	242,686	2,045,321	5,397,187	755,789	548,330	1,947,535
Bad debts	42,920	467,477	114,373	236,815	641,334	374,582	226,615	124,992
Rent paid on business property	445,600	1,508,461	971,559	5,461,283	6,380,104	1,827,895	1,522,675	1,057,266
Taxes paid	516,955	1,732,730	1,000,383	24,086,850	10,289,854	1,717,707	1,437,717	1,391,546
Interest paid	1,034,158	5,270,958	1,270,267	19,089,026	30,983,058	3,430,996	3,257,943	5,452,758
Charitable contributions	10,482	77,458	19,896	891,344	3,904,445	28,259	59,443	46,007
Amortization	163,255	1,079,519	506,129	4,229,622	10,139,071	1,051,327	817,345	719,026
Depreciation	1,261,200	6,871,277	1,676,154	20,189,019	25,594,909	4,732,188	4,850,081	5,977,161
Depletion	*14,207	29,623	*2	3,540,520	252,302	11	258,601	415,378
Advertising	202,891	866,826	373,428	1,051,426	21,008,801	904,445	321,272	126,622
Pension, profit-sharing, stock, annuity	121,834	2,043,315	278,865	5,676,035	9,920,550	1,305,598	860,088	920,325
Employee benefit programs	509,593	2,930,125	793,427	4,635,088	14,401,324	2,660,347	1,659,215	2,535,778
Domestic production activities deduction	23,382	504,975	83,736	1,224,221	3,450,506	179,137	98,848	311,344
Net loss, noncapital assets	278,292	336,621	123,224	184,419	2,231,957	138,058	70,245	605,978
Other deductions	2,030,917	8,775,626	3,480,847	57,948,131	112,530,264	8,084,223	7,132,696	6,688,752
Total receipts less total deductions	-547,413	5,534,789	764,214	97,935,672	66,685,449	1,116,740	-2,597,882	299,115
Constructive taxable income from related foreign corporations	7,153	1,822,893	*80,240	33,634,717	18,099,285	285,492	975,912	685,104
Net income (less deficit)	**-541,263**	**7,356,254**	**843,568**	**131,549,185**	**84,763,505**	**1,400,960**	**-1,625,747**	**979,458**
Income subject to tax	**316,406**	**7,775,343**	**1,370,388**	**133,368,646**	**86,283,539**	**2,482,150**	**1,544,157**	**4,610,464**
Total income tax before credits [8]	106,310	2,728,637	470,695	46,823,243	30,216,528	871,434	544,962	1,643,389
Income tax	105,802	2,716,527	469,817	46,675,295	30,178,653	851,941	531,153	1,606,290
Alternative minimum tax	508	11,081	*878	*137,682	45,680	18,881	14,835	37,019
Foreign tax credit	*2,279	968,865	34,603	40,511,360	14,026,503	128,051	147,521	338,832
General business credit	7,625	389,949	6,872	852,161	1,706,687	48,188	8,483	22,611
Prior year minimum tax credit	*379	12,384	*1,931	*334,515	74,378	22,234	*2,553	13,699
Total income tax after credits [2]	**96,028**	**1,357,439**	**427,289**	**5,125,207**	**14,409,016**	**673,221**	**386,406**	**1,268,247**

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	**18,930**	**10,100**	**6,800**	**3,421**	**3,728**	**4,410**	**7,892**	**313,513**
Total assets	**449,863,326**	**528,024,371**	**1,025,914,248**	**954,026,063**	**1,239,677,155**	**24,657,272**	**300,173,536**	**3,326,619,432**
Cash	12,391,748	22,852,343	77,847,279	35,655,167	75,323,142	1,389,021	15,024,790	218,891,121
Notes and accounts receivable	35,373,988	122,151,388	159,055,018	207,975,690	272,278,842	3,761,837	34,764,697	463,005,677
Less: Allowance for bad debts	695,118	1,740,654	5,621,820	5,666,412	4,258,569	212,547	1,253,183	11,818,133
Inventories	24,285,601	45,329,202	42,862,610	20,770,418	95,626,087	3,107,349	26,586,191	485,509,736
Investments in Government obligations	98,447	140,981	*142,887	3,418,721	*128,999	10,567	*33,107	16,723,976
Tax-exempt securities	*110,366	*301,171	*1,060,817	2,964,399	*56,817	*288	26,753	5,982,242
Other current assets	11,325,139	30,557,882	86,450,446	15,677,702	99,981,021	1,931,936	22,946,686	175,781,973
Loans to shareholders	3,849,743	1,254,693	6,691,393	511,476	519,012	86,511	161,742	9,148,757
Mortgage and real estate loans	206,276	*75,624	*64,091	1,403,539	*15,745	*640	52	2,307,676
Other investments	167,005,925	135,891,910	322,495,740	459,542,066	263,815,873	4,011,462	57,073,722	755,627,322
Depreciable assets [25]	85,162,067	120,424,099	217,095,333	131,111,824	350,018,804	13,402,371	67,055,893	1,030,172,502
Less: Accumulated depreciation [25]	55,940,326	69,751,212	139,554,558	79,536,091	186,806,020	9,473,736	39,009,742	504,021,747
Depletable assets	99,572	*242,180	*403	*5,291	41,054	466	66,386	54,858,335
Less: Accumulated depletion	26,104	*177,163	*30	*5,291	11,531	-	49,183	9,269,220
Land	1,783,838	2,244,383	4,948,098	3,082,272	5,614,613	371,868	1,718,051	82,229,894
Intangible assets (amortizable)	49,620,232	92,050,729	213,607,425	118,326,055	167,882,886	5,474,515	109,919,762	428,022,217
Less: Accumulated amortization	6,536,203	13,073,920	59,706,229	13,476,356	28,230,735	1,152,154	20,733,181	56,906,138
Other assets	121,748,136	39,250,736	98,475,344	52,265,592	127,681,114	1,946,879	25,840,992	180,373,243
Total liabilities	**449,863,326**	**528,024,371**	**1,025,914,248**	**954,026,063**	**1,239,677,155**	**24,657,272**	**300,173,536**	**3,326,619,432**
Accounts payable	20,706,464	82,700,125	114,318,032	48,141,788	162,120,942	2,830,847	18,271,593	471,282,072
Mortgages, notes, and bonds payable in less than one year	12,103,621	37,459,796	33,478,177	231,222,383	82,249,946	1,234,500	4,684,733	196,786,181
Other current liabilities	21,996,434	38,317,540	107,566,268	52,615,989	143,486,770	2,804,955	32,464,071	392,863,806
Loans from shareholders	15,335,841	7,088,337	28,048,933	1,064,306	4,970,988	603,655	1,637,133	42,518,270
Mortgages, notes, and bonds payable in one year or more	145,136,037	121,738,658	151,573,836	345,752,130	242,723,406	6,605,745	92,925,949	601,130,961
Other liabilities	72,023,058	67,462,256	112,427,972	71,757,594	278,450,249	1,890,979	48,556,031	260,976,613
Capital stock	41,483,094	29,226,384	78,665,899	9,881,461	74,585,484	1,114,092	14,571,549	118,636,796
Additional paid-in capital	96,588,633	129,177,722	594,354,300	141,885,472	244,741,352	4,654,912	97,381,716	782,436,472
Retained earnings, appropriated	256,547	685,188	270,206	1,136,327	59,827	*1,553	*14,626	4,289,192
Retained earnings, unappropriated [26]	38,834,779	68,800,030	4,608,352	95,436,381	71,585,482	5,267,214	17,875,108	632,903,372
Less: Cost of treasury stock	14,601,181	54,631,665	199,397,725	44,867,768	65,297,291	2,351,180	28,208,972	177,204,302
Total receipts	**193,073,507**	**338,049,144**	**647,585,134**	**295,369,856**	**923,446,442**	**31,161,043**	**198,654,538**	**4,961,544,863**
Business receipts	185,756,259	318,443,769	578,938,894	208,731,601	867,468,263	30,643,236	183,304,424	4,838,739,658
Interest	1,547,238	4,199,463	4,483,499	40,411,952	10,846,325	37,816	1,943,848	16,411,177
Interest on Government obligations: State and local	36,521	47,689	121,997	113,887	11,678	2,598	26,906	326,291
Rents	87,338	1,608,843	1,730,179	9,881,513	7,056,721	27,341	926,917	5,822,728
Royalties	1,781,383	3,485,553	45,107,794	2,969,608	8,794,704	61,578	4,520,543	16,475,486
Net short-term capital gain reduced by net long-term capital loss	40,104	6,065	152,701	*400	4,939	*4,860	45,307	316,753
Net long-term capital gain reduced by net short-term capital loss	292,135	466,903	1,012,160	337,780	1,815,473	29,047	809,154	4,522,312
Net gain, noncapital assets	791,417	830,833	538,587	2,704,368	5,054,421	28,351	821,700	3,643,407
Dividends received from domestic corporations	15,090	37,844	330,525	100,381	148,909	3,580	27,347	3,480,130
Dividends received from foreign corporations	438,684	3,218,517	8,610,208	2,650,454	6,770,371	160,007	1,514,393	6,039,680
Other receipts	2,287,338	5,703,666	6,558,589	27,467,912	15,474,638	162,629	4,713,998	65,767,241
Total deductions	**187,533,186**	**324,604,219**	**590,581,173**	**291,715,716**	**911,735,512**	**30,958,573**	**188,476,297**	**4,837,603,137**
Cost of goods sold	128,215,462	212,232,485	355,666,176	140,847,303	672,538,981	19,884,085	101,753,103	3,720,137,202
Compensation of officers	3,487,013	3,021,761	4,916,092	1,484,621	2,140,029	397,814	2,407,056	32,296,787
Salaries and wages	13,038,531	31,161,866	78,078,130	21,976,009	32,713,483	2,820,653	28,912,676	371,002,283
Repairs	816,401	1,267,103	2,506,959	1,479,349	2,686,223	121,990	1,082,941	22,035,031
Bad debts	355,912	837,895	1,350,323	5,475,805	5,489,191	107,240	444,681	10,143,119
Rent paid on business property	2,600,962	3,817,328	4,792,726	2,473,286	5,608,444	682,537	2,812,452	76,844,479
Taxes paid	3,409,326	4,568,997	9,737,739	2,291,656	8,511,502	677,536	3,146,897	60,832,708
Interest paid	6,237,416	9,272,990	12,482,234	44,932,383	20,021,829	498,477	7,207,104	46,122,276
Charitable contributions	80,130	265,128	400,606	189,934	272,506	18,814	167,359	2,946,470
Amortization	2,349,238	2,818,547	7,739,740	6,575,078	7,427,430	231,248	2,576,520	17,250,697
Depreciation	5,284,035	11,407,307	19,030,741	9,930,938	38,948,226	630,069	6,890,519	86,126,032
Depletion	*14,828	*24,037	*20	3,032	2,084	82	690	1,051,010
Advertising	1,343,134	1,701,065	6,994,230	2,949,212	12,360,909	964,810	2,424,132	50,769,246
Pension, profit-sharing, stock, annuity	2,170,690	3,953,551	4,717,738	2,529,003	15,476,542	204,169	2,007,223	15,044,619
Employee benefit programs	3,759,518	7,170,356	10,475,482	4,301,693	16,538,304	659,872	5,070,282	38,305,455
Domestic production activities deduction	518,242	971,897	3,409,362	589,964	1,457,424	53,472	692,001	1,512,748
Net loss, noncapital assets	240,408	531,638	2,135,009	163,827	1,580,885	69,344	289,698	5,111,192
Other deductions	13,611,938	29,580,268	66,147,867	43,522,622	67,961,519	2,936,361	20,590,961	280,071,783
Total receipts less total deductions	5,540,321	13,444,925	57,003,961	3,654,140	11,710,930	202,470	10,178,242	123,941,727
Constructive taxable income from related foreign corporations	1,329,254	4,626,217	12,467,314	8,819,980	5,812,390	91,136	2,444,453	10,314,083
Net income (less deficit)	**6,833,054**	**18,023,453**	**69,349,277**	**12,360,234**	**17,511,643**	**291,007**	**12,595,789**	**133,929,519**
Income subject to tax	**8,216,067**	**20,195,734**	**68,801,944**	**13,735,403**	**23,369,251**	**739,559**	**14,467,370**	**151,814,394**
Total income tax before credits [8]	2,831,686	7,048,063	24,091,091	4,800,629	8,275,754	255,106	5,058,607	52,493,202
Income tax	2,825,611	7,038,763	24,055,511	4,792,677	8,164,314	254,702	5,041,216	52,407,030
Alternative minimum tax	4,894	8,571	21,031	7,760	83,662	*342	16,236	123,074
Foreign tax credit	664,000	2,776,679	9,146,333	3,390,994	1,979,270	96,137	1,290,321	5,730,024
General business credit	108,747	328,191	1,573,472	148,683	656,257	7,870	219,638	1,517,207
Prior year minimum tax credit	49,264	40,017	18,435	5,013	3,394	-	6,737	261,685
Total income tax after credits [2]	**2,009,084**	**3,905,238**	**13,357,446**	**1,256,088**	**5,636,741**	**151,099**	**3,541,862**	**44,983,568**

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	**138,041**	**86,525**	**47,191**	**4,325**	**174,683**	**24,966**	**13,159**	**9,286**	**13,651**
Total assets	**2,098,186,487**	**689,537,094**	**1,406,208,788**	**2,440,604**	**1,228,414,333**	**90,581,463**	**27,972,833**	**35,351,252**	**126,950,312**
Cash	138,039,212	50,590,192	87,033,664	415,355	80,833,296	5,772,019	2,752,544	2,425,569	2,869,214
Notes and accounts receivable	342,886,443	190,720,821	151,894,037	271,585	120,119,234	10,108,219	5,545,992	8,363,208	5,362,723
Less: Allowance for bad debts	8,210,802	5,238,557	2,968,626	3,618	3,607,332	114,112	90,062	130,962	98,840
Inventories	235,763,621	122,672,526	113,032,587	*58,508	249,746,115	38,557,187	7,516,116	7,897,511	23,851,759
Investments in Government obligations	16,606,932	2,243,851	14,363,082	-	117,044	*9,433	-	-	488
Tax-exempt securities	3,514,192	201,014	*3,313,178	-	2,468,050	*20,959	*74,149	*200,651	-
Other current assets	114,015,679	50,630,919	63,098,784	285,975	61,766,294	2,737,336	2,125,065	1,889,559	12,789,264
Loans to shareholders	6,375,088	4,295,376	2,075,178	*4,533	2,773,668	680,773	132,235	84,403	242,706
Mortgage and real estate loans	2,043,470	327,748	1,715,722	-	264,207	13,536	*14,972	*6,227	*14,592
Other investments	612,370,204	69,111,617	542,694,613	563,974	143,257,118	8,151,490	685,450	6,261,990	13,541,305
Depreciable assets [25]	449,031,825	164,518,074	283,757,989	755,762	581,140,677	27,901,293	13,465,298	11,262,299	56,307,347
Less: Accumulated depreciation [25]	217,695,332	88,609,784	128,647,783	437,764	286,326,415	15,178,473	7,696,900	6,894,983	27,560,886
Depletable assets	54,766,967	333,670	54,433,297	-	91,368	*8,831	*2,581	*21,847	55,626
Less: Accumulated depletion	9,206,282	68,954	9,137,327	-	*62,939	*294	*2,120	*21,847	36,523
Land	21,136,668	6,011,872	14,849,791	275,005	61,093,226	4,050,258	1,002,048	299,245	11,044,583
Intangible assets (amortizable)	271,765,881	97,130,317	174,367,130	*268,433	156,256,336	7,699,566	2,309,374	2,994,739	3,681,394
Less: Accumulated amortization	38,843,574	15,291,791	23,498,664	*53,119	18,062,564	552,609	610,966	203,712	727,708
Other assets	103,826,294	39,958,183	63,832,138	35,973	76,546,949	716,052	747,057	895,507	25,613,268
Total liabilities	**2,098,186,487**	**689,537,094**	**1,406,208,788**	**2,440,604**	**1,228,414,333**	**90,581,463**	**27,972,833**	**35,351,252**	**126,950,312**
Accounts payable	290,061,479	119,217,798	170,745,899	97,782	181,220,593	10,189,186	5,653,427	11,172,757	10,620,366
Mortgages, notes, and bonds payable in less than one year	133,175,165	66,590,767	66,415,075	*169,323	63,611,016	22,361,568	1,689,296	1,202,342	2,410,880
Other current liabilities	251,942,516	96,895,441	154,739,835	307,240	140,921,290	6,372,521	4,586,343	5,678,921	20,641,687
Loans from shareholders	29,872,172	18,704,024	11,067,725	100,423	12,643,734	2,908,073	665,189	500,074	1,101,269
Mortgages, notes, and bonds payable in one year or more	312,230,147	103,680,240	208,163,415	*386,492	288,883,695	15,571,888	3,957,725	3,082,032	52,611,211
Other liabilities	152,122,740	60,795,823	91,170,158	*156,758	108,853,874	3,382,488	2,050,876	1,370,428	4,256,120
Capital stock	82,691,178	40,111,525	42,434,813	144,840	35,945,618	2,697,287	863,364	3,184,304	1,432,794
Additional paid-in capital	531,210,030	188,357,525	342,265,584	586,921	251,226,442	9,316,576	5,480,401	5,249,656	9,790,413
Retained earnings, appropriated	3,506,061	449,040	3,057,021	-	783,131	227,935	*55,238	*5,056	*181,598
Retained earnings, unappropriated [26]	382,077,051	7,695,604	373,508,745	872,702	250,827,192	21,816,261	7,464,295	5,535,209	27,912,018
Less: Cost of treasury stock	70,702,052	12,960,694	57,359,483	*381,876	106,502,250	4,262,319	4,493,321	1,629,527	4,008,044
Total receipts	**2,692,715,338**	**1,112,606,922**	**1,577,571,476**	**2,536,940**	**2,268,807,601**	**220,945,114**	**42,583,145**	**73,524,711**	**146,655,077**
Business receipts	2,628,713,935	1,090,497,824	1,535,732,136	2,483,974	2,210,005,951	215,415,395	41,968,394	72,110,158	142,630,081
Interest	10,569,813	3,668,827	6,895,731	5,256	5,841,364	892,890	229,996	175,550	480,882
Interest on Government obligations: State and local	154,010	34,402	119,608	[1]	172,281	1,794	*2,149	*95,627	10,099
Rents	2,920,164	1,358,673	1,557,024	4,467	2,902,564	348,782	25,389	17,273	408,705
Royalties	9,580,419	2,682,088	6,892,172	6,160	6,895,067	44,954	6,199	*49,790	*275,108
Net short-term capital gain reduced by net long-term capital loss	286,638	60,073	226,565	-	30,116	*15,347	*14	*45	*652
Net long-term capital gain reduced by net short-term capital loss	3,361,066	676,122	2,684,754	*190	1,161,246	333,069	9,761	*23,029	31,348
Net gain, noncapital assets	2,960,573	2,229,641	717,850	*13,082	682,833	173,194	7,091	*3,433	36,765
Dividends received from domestic corporations	3,212,788	235,931	2,973,905	*2,952	267,342	6,402	1,320	*1,430	43,186
Dividends received from foreign corporations	3,574,071	1,033,304	2,540,768	-	2,465,609	*598	-	384	*8,408
Other receipts	27,381,861	10,130,037	17,230,965	20,859	38,383,229	3,712,690	332,833	1,047,994	2,729,843
Total deductions	**2,634,024,892**	**1,095,994,815**	**1,535,715,889**	**2,314,188**	**2,203,556,420**	**216,991,658**	**41,265,225**	**72,890,447**	**139,920,500**
Cost of goods sold	2,143,995,751	878,018,259	1,265,963,271	14,221	1,576,131,145	172,488,395	23,584,153	51,363,154	94,930,252
Compensation of officers	19,247,569	10,855,246	8,118,607	273,716	13,044,397	2,129,583	772,015	740,483	1,094,844
Salaries and wages	141,218,783	71,776,713	68,688,467	753,603	229,783,499	16,550,449	5,184,263	6,824,508	18,543,420
Repairs	7,841,898	3,119,785	4,711,151	10,963	14,193,133	847,140	362,569	307,597	859,912
Bad debts	4,839,410	3,118,225	1,710,983	*10,202	5,303,708	511,818	160,374	135,502	595,227
Rent paid on business property	21,232,236	10,496,598	10,656,409	79,229	55,607,423	3,907,989	2,432,511	2,057,991	2,984,551
Taxes paid	23,932,355	10,137,659	13,673,767	120,928	36,900,132	3,042,896	1,133,685	1,125,014	3,401,047
Interest paid	24,691,059	9,465,990	15,175,466	49,603	21,431,217	1,754,586	320,221	412,923	1,800,500
Charitable contributions	1,047,683	273,800	772,901	*981	1,898,788	31,260	108,053	23,541	72,310
Amortization	13,024,036	6,266,269	6,723,701	*34,066	4,226,662	493,873	87,430	136,332	355,350
Depreciation	41,852,868	20,729,761	21,065,830	57,276	44,273,165	2,041,655	828,979	947,348	3,199,323
Depletion	1,049,118	22,151	1,026,966	-	*1,892	*241	-	-	*1,633
Advertising	21,106,984	9,876,479	11,210,835	19,670	29,662,262	2,118,005	1,708,801	1,413,014	2,028,959
Pension, profit-sharing, stock, annuity	7,305,640	2,668,994	4,584,834	*51,811	7,738,980	204,099	44,609	104,045	355,376
Employee benefit programs	16,971,314	7,886,295	9,016,730	68,289	21,334,141	1,468,473	424,781	583,196	2,086,294
Domestic production activities deduction	1,174,942	403,685	771,257	-	337,805	9,266	*3,204	*8,958	2,537
Net loss, noncapital assets	1,859,841	850,041	1,009,567	232	3,251,351	263,859	113,227	715,469	118,419
Other deductions	141,633,405	50,028,864	90,835,145	769,396	138,436,720	9,128,072	3,996,348	5,991,370	7,490,545
Total receipts less total deductions	58,690,446	16,612,107	41,855,587	222,752	65,251,181	3,953,456	1,317,920	634,265	6,734,577
Constructive taxable income from related foreign corporations	7,174,928	2,393,445	4,781,483	-	3,139,155	2,581	4,216	244,981	*6,326
Net income (less deficit)	**65,711,365**	**18,971,150**	**46,517,462**	**222,752**	**68,218,055**	**3,954,243**	**1,319,987**	**783,618**	**6,730,805**
Income subject to tax	**75,357,678**	**25,529,505**	**49,520,064**	**308,110**	**76,456,405**	**4,306,686**	**1,814,124**	**2,704,599**	**7,901,571**
Total income tax before credits [8]	26,046,448	8,713,921	17,233,271	99,256	26,446,708	1,383,993	619,624	936,665	2,736,242
Income tax	25,980,720	8,687,803	17,193,694	99,222	26,426,263	1,383,520	619,305	936,131	2,735,980
Alternative minimum tax	93,248	53,255	39,992	-	29,827	4,724	*319	*490	*261
Foreign tax credit	3,690,633	890,588	2,800,045	-	2,039,391	*2,666	3,964	*36,508	*67,943
General business credit	1,028,261	288,555	738,840	866	488,946	16,976	9,092	14,705	27,366
Prior year minimum tax credit	218,362	43,916	174,436	11	43,323	2,593	-	*88	*42
Total income tax after credits [2]	**21,109,066**	**7,490,736**	**13,519,950**	**98,380**	**23,874,455**	**1,361,758**	**606,568**	**885,364**	**2,640,890**

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	**27,956**	**11,326**	**8,894**	**16,388**	**7,698**	**4,293**	**23,581**	**13,486**	***788**
Total assets	**148,986,305**	**130,160,587**	**18,533,687**	**97,553,174**	**37,765,600**	**358,517,072**	**41,432,071**	**114,609,977**	***18,613**
Cash	10,567,230	4,668,926	1,954,997	13,722,927	3,398,526	15,080,080	4,698,684	12,922,582	*18,613
Notes and accounts receivable	10,340,826	24,032,824	1,435,366	8,042,767	3,873,071	14,115,284	7,449,467	21,449,488	-
Less: Allowance for bad debts	99,391	947,571	20,254	302,520	140,358	831,232	111,701	720,329	-
Inventories	21,018,631	25,008,004	2,218,187	24,627,309	12,633,774	69,833,000	8,462,645	8,121,993	-
Investments in Government obligations	34,102	*5,104	*6,576	*25,204	*36,009	-	-	127	-
Tax-exempt securities	2,028,523	*4,631	-	137,685	-	-	-	*1,453	-
Other current assets	5,429,680	5,322,266	1,085,256	5,550,249	1,397,237	12,272,403	2,416,554	8,751,426	-
Loans to shareholders	204,384	128,354	396,368	120,691	135,142	*162,465	349,973	136,173	-
Mortgage and real estate loans	*37,083	*6,197	*67,336	*5,931	*15,341	*39,829	*28,331	*14,832	-
Other investments	18,274,295	3,777,175	1,116,130	7,025,397	1,534,446	60,903,503	3,580,819	18,405,117	-
Depreciable assets [25]	118,876,346	31,846,521	13,942,780	55,059,915	20,916,410	195,223,463	16,677,615	19,661,391	-
Less: Accumulated depreciation [25]	62,188,773	14,922,498	7,506,089	32,903,209	12,700,335	76,835,587	10,283,865	11,654,817	-
Depletable assets	*2,353	-	-	-	-	*[1]	*46	*84	-
Less: Accumulated depletion	*2,089	-	-	-	-	-	7	*59	-
Land	9,293,939	3,101,540	2,163,926	1,033,396	892,818	27,407,506	547,714	256,252	-
Intangible assets (amortizable)	13,365,376	49,934,486	1,386,095	10,161,710	5,393,517	16,519,781	6,768,147	36,042,149	-
Less: Accumulated amortization	1,787,687	3,597,019	176,184	1,269,848	905,927	1,157,069	677,837	6,395,998	-
Other assets	3,591,477	1,791,646	463,199	6,515,570	1,285,929	25,783,646	1,525,486	7,618,112	-
Total liabilities	**148,986,305**	**130,160,587**	**18,533,687**	**97,553,174**	**37,765,600**	**358,517,072**	**41,432,071**	**114,609,977**	***18,613**
Accounts payable	35,013,132	17,346,220	3,055,180	13,021,225	6,956,208	47,768,592	6,390,565	14,033,735	-
Mortgages, notes, and bonds payable in less than one year	2,674,052	4,560,205	414,631	2,016,732	1,653,929	16,634,938	1,947,569	6,044,874	-
Other current liabilities	13,688,172	14,933,123	1,282,903	14,077,405	5,385,620	38,558,061	4,254,789	11,461,746	-
Loans from shareholders	1,877,215	719,805	416,423	1,654,020	880,876	346,209	1,075,467	499,113	*2,365
Mortgages, notes, and bonds payable in one year or more	33,968,742	24,180,057	4,241,251	17,884,233	13,853,982	84,516,856	11,656,160	23,359,557	*17,119
Other liabilities	19,639,422	6,141,753	2,874,167	8,731,604	4,053,508	31,173,728	3,624,938	21,554,841	-
Capital stock	12,039,137	2,204,393	1,299,802	4,649,019	706,975	1,371,742	1,620,880	3,875,922	-
Additional paid-in capital	17,802,159	42,096,611	454,679	24,117,141	8,136,232	43,119,903	11,195,501	74,467,169	-
Retained earnings, appropriated	*1,465	*37,467	*23,604	*11,823	*24,366	*158,821	*42,744	*13,011	-
Retained earnings, unappropriated [26]	26,463,995	30,876,243	4,870,561	30,193,759	-935,458	110,668,296	5,437,597	-19,475,583	*-871
Less: Cost of treasury stock	14,181,186	12,935,291	399,514	18,803,788	2,950,638	15,800,075	5,814,139	21,224,409	-
Total receipts	**381,535,775**	**238,460,766**	**92,270,296**	**163,091,716**	**62,053,536**	**641,432,188**	**65,515,283**	**140,739,994**	***21,924**
Business receipts	374,577,743	232,854,192	91,355,600	158,997,115	60,423,408	620,407,504	63,571,452	135,694,912	*19,772
Interest	519,713	54,263	45,291	575,146	314,303	1,288,619	230,826	1,033,886	-
Interest on Government obligations: State and local	31,908	*712	*1,346	13,259	*4,795	8,556	1,316	720	-
Rents	569,082	137,453	117,062	109,504	43,237	958,203	42,740	125,134	-
Royalties	1,773,566	93,988	*16,959	572,029	91,810	2,064,973	226,057	1,679,633	-
Net short-term capital gain reduced by net long-term capital loss	*2,284	*997	*1,335	*1,003	*1,035	131	*2,601	*4,673	-
Net long-term capital gain reduced by net short-term capital loss	185,328	67,328	53,391	81,713	*2,346	18,688	24,607	330,637	-
Net gain, noncapital assets	64,511	25,853	30,851	12,743	27,262	*34,623	30,763	235,743	-
Dividends received from domestic corporations	8,834	9,987	6,215	135,267	*484	9,251	1,985	42,983	-
Dividends received from foreign corporations	*6,320	*78	670	518,835	19,854	881,905	*155,272	873,286	-
Other receipts	3,796,486	5,215,914	641,576	2,075,102	1,125,003	15,759,736	1,227,665	718,387	*2,152
Total deductions	**375,167,298**	**230,554,136**	**92,104,617**	**154,082,183**	**61,686,995**	**615,910,775**	**64,129,583**	**138,853,005**	***21,825**
Cost of goods sold	275,657,469	168,102,537	80,596,119	83,104,807	36,658,667	454,867,700	38,831,503	95,946,390	*10,305
Compensation of officers	1,332,206	1,317,612	326,392	1,853,735	615,564	646,869	895,234	1,319,858	*4,820
Salaries and wages	37,104,891	24,315,746	3,306,626	22,998,253	7,618,745	68,605,613	8,046,548	10,684,436	-
Repairs	3,651,512	781,654	445,399	1,240,874	640,208	4,104,051	544,844	407,372	-
Bad debts	131,116	520,339	38,834	592,959	154,591	1,520,639	81,397	860,912	-
Rent paid on business property	7,497,805	7,244,882	1,346,725	13,091,296	4,096,941	6,427,114	3,457,243	1,062,376	*4,820
Taxes paid	5,791,030	2,729,240	816,271	3,615,726	1,308,025	11,227,770	1,371,848	1,337,581	*221
Interest paid	2,963,548	1,623,799	417,937	1,402,073	1,444,586	5,602,655	955,504	2,732,884	-
Charitable contributions	387,270	30,450	10,483	119,997	19,512	1,003,062	36,711	56,139	-
Amortization	495,414	777,500	77,434	435,321	164,666	293,579	174,519	735,244	-
Depreciation	8,435,469	2,978,346	1,206,936	4,743,475	1,426,882	14,758,609	1,322,095	2,384,049	-
Depletion	-	1	13	-	-	4	-	-	-
Advertising	2,499,459	1,725,624	135,393	3,420,004	1,625,699	8,517,245	1,355,032	3,115,026	-
Pension, profit-sharing, stock, annuity	1,729,671	665,208	61,841	434,539	91,879	3,687,411	68,544	291,758	-
Employee benefit programs	4,968,563	1,378,575	253,520	2,157,804	503,406	5,796,663	789,123	923,743	-
Domestic production activities deduction	77,329	70,381	1,015	*49,588	7,053	80,924	*13,151	14,397	-
Net loss, noncapital assets	241,835	62,465	197,140	542,789	131,782	607,002	112,991	144,373	-
Other deductions	22,202,711	16,229,776	2,866,542	14,278,942	5,178,787	28,163,865	6,073,296	16,836,466	*1,658
Total receipts less total deductions	6,368,477	7,906,630	165,679	9,009,534	366,541	25,521,413	1,385,700	1,886,989	*99
Constructive taxable income from related foreign corporations	8,228	2,919	-	414,215	74,692	1,290,676	136,185	954,135	-
Net income (less deficit)	**6,344,798**	**7,908,837**	**164,333**	**9,410,490**	**436,438**	**26,803,533**	**1,520,569**	**2,840,404**	***99**
Income subject to tax	**7,668,019**	**8,779,238**	**478,458**	**10,713,608**	**1,070,414**	**26,183,742**	**1,856,567**	**2,979,378**	***311**
Total income tax before credits [8]	2,643,764	3,051,238	154,267	3,725,615	370,394	9,163,004	626,770	1,035,132	*47
Income tax	2,644,448	3,049,634	153,383	3,725,025	368,213	9,162,763	626,307	1,021,555	*47
Alternative minimum tax	*1,111	1,378	889	4,458	*2,180	*18	*861	13,136	-
Foreign tax credit	*13,500	*9,672	467	389,812	52,649	*795,166	*121,547	545,496	-
General business credit	65,304	13,932	9,840	40,916	10,600	259,106	10,669	10,440	-
Prior year minimum tax credit	*398	31	76	*34,035	*90	*1,733	*505	*3,732	-
Total income tax after credits [2]	**2,564,561**	**3,027,604**	**143,884**	**3,260,852**	**307,055**	**8,106,999**	**494,049**	**474,872**	***47**

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	**66,146**	**2,800**	**32,507**	**13,039**	**90**	**16,116**	**1,594**
Total assets	**631,184,525**	**354,695,888**	**61,292,853**	**12,204,283**	**39,366,574**	**141,236,818**	**22,388,109**
Cash	45,558,382	29,438,530	3,799,224	602,587	968,823	9,945,093	804,125
Notes and accounts receivable	64,333,538	16,115,197	11,277,225	1,027,384	2,523,827	31,337,831	2,052,073
Less: Allowance for bad debts	1,588,121	483,639	190,663	29,789	338,389	483,517	62,124
Inventories	7,486,813	4,193,741	549,297	95,004	637,757	1,621,378	389,636
Investments in Government obligations	7,786,965	7,754,835	*859	26	-	12,107	*19,138
Tax-exempt securities	*829,547	175,183	*21,513	-	*11,654	621,198	-
Other current assets	32,368,688	14,830,662	8,549,393	656,489	1,885,003	5,959,076	488,065
Loans to shareholders	6,899,572	44,897	6,052,477	250,748	551	466,897	84,001
Mortgage and real estate loans	171,986	9,861	*96,224	*19,282	-	*20,885	*25,734
Other investments	54,543,053	18,825,689	4,446,778	1,150,612	4,476,271	18,287,576	7,356,126
Depreciable assets [25]	505,712,332	307,669,290	48,785,220	8,275,768	50,369,529	80,057,386	10,555,138
Less: Accumulated depreciation [25]	198,015,791	87,123,760	29,978,717	4,579,795	28,181,571	43,102,040	5,049,908
Depletable assets	*43,796	1,221	*2,508	740	*39,327	-	-
Less: Accumulated depletion	*1,332	1	*413	688	*230	-	-
Land	8,393,000	3,861,315	1,951,183	305,545	119,171	1,587,765	568,021
Intangible assets (amortizable)	68,512,882	30,891,463	5,124,209	4,573,477	5,166,467	17,902,106	4,855,160
Less: Accumulated amortization	8,006,056	2,665,556	1,141,006	818,078	174,688	2,360,029	846,699
Other assets	36,155,274	11,156,960	1,947,542	674,971	1,863,072	19,363,105	1,149,624
Total liabilities	**631,184,525**	**354,695,888**	**61,292,853**	**12,204,283**	**39,366,574**	**141,236,818**	**22,388,109**
Accounts payable	53,776,812	16,484,594	5,833,046	528,982	1,439,990	28,418,267	1,071,932
Mortgages, notes, and bonds payable in less than one year	23,746,218	15,672,622	3,986,810	415,829	830,095	2,267,577	573,286
Other current liabilities	74,231,012	42,933,843	14,804,392	1,483,505	2,374,198	11,127,362	1,507,713
Loans from shareholders	10,953,023	1,297,407	2,938,539	3,393,262	*51,555	2,543,082	729,178
Mortgages, notes, and bonds payable in one year or more	176,699,801	101,368,702	12,181,151	2,875,152	20,408,526	32,642,340	7,223,930
Other liabilities	140,410,525	102,197,157	6,279,459	1,227,415	4,738,313	23,274,424	2,693,759
Capital stock	26,611,408	17,072,600	1,315,906	294,477	3,617,113	3,764,749	546,563
Additional paid-in capital	136,316,714	77,119,867	8,972,848	4,004,105	10,513,350	25,958,337	9,748,208
Retained earnings, appropriated	93,730	*38,221	*11,829	520	687	*37,054	*5,418
Retained earnings, unappropriated [26]	1,426,855	-11,890,939	8,154,590	-1,919,869	-3,914,811	12,665,424	-1,667,540
Less: Cost of treasury stock	13,081,574	7,598,186	3,185,716	99,094	*692,441	1,461,798	44,338
Total receipts	**538,570,637**	**217,354,598**	**100,149,132**	**13,333,694**	**16,108,302**	**177,487,713**	**14,137,197**
Business receipts	518,886,472	210,481,148	96,776,911	12,863,873	13,830,783	171,419,097	13,514,661
Interest	2,164,885	589,402	458,436	145,492	81,504	810,583	79,469
Interest on Government obligations: State and local	24,064	4,675	5,418	*1,033	-	12,777	*161
Rents	1,646,739	965,509	344,821	15,197	48,739	252,903	19,569
Royalties	2,029,469	57,759	*12,330	1,535	*321	1,927,500	30,023
Net short-term capital gain reduced by net long-term capital loss	50,897	1,298	*341	908	967	*8,970	*38,413
Net long-term capital gain reduced by net short-term capital loss	1,117,044	189,424	79,656	42,285	*502,620	255,926	47,134
Net gain, noncapital assets	2,278,105	585,958	603,070	55,085	*892,345	112,634	29,012
Dividends received from domestic corporations	104,902	23,977	2,300	*812	53,817	22,507	*1,489
Dividends received from foreign corporations	664,882	167,711	*17,177	3,446	21,825	422,525	*32,198
Other receipts	9,603,177	4,287,736	1,848,672	204,029	675,382	2,242,291	345,067
Total deductions	**525,596,121**	**210,274,443**	**99,827,241**	**13,197,418**	**14,792,324**	**174,007,565**	**13,497,130**
Cost of goods sold	161,192,524	54,055,477	31,673,069	3,640,612	6,668,284	60,919,176	4,235,905
Compensation of officers	4,274,013	1,050,328	1,414,065	238,187	54,301	1,396,658	120,474
Salaries and wages	94,481,234	35,552,565	19,392,668	3,673,522	672,430	32,646,528	2,543,521
Repairs	19,935,300	11,247,242	2,812,383	304,056	212,372	5,036,441	322,805
Bad debts	985,740	165,743	188,552	21,816	48,297	539,361	21,971
Rent paid on business property	25,546,174	14,234,834	4,528,864	494,028	82,270	5,251,657	954,521
Taxes paid	15,939,411	5,628,255	3,913,714	638,677	420,269	4,874,711	463,785
Interest paid	14,282,929	7,507,429	1,805,790	477,191	1,676,560	2,258,067	557,891
Charitable contributions	182,772	63,265	22,043	3,461	7,992	79,685	6,327
Amortization	2,271,447	686,191	238,587	116,948	299,915	755,895	173,910
Depreciation	29,787,259	15,559,918	4,573,637	736,249	1,625,031	6,559,327	733,098
Depletion	73,051	*9,427	*2,622	-	*60,837	1	164
Advertising	2,137,657	1,181,270	230,570	58,419	242	622,708	44,448
Pension, profit-sharing, stock, annuity	8,794,361	3,153,255	446,299	42,022	56,910	5,022,646	73,230
Employee benefit programs	18,972,145	7,416,114	3,050,254	373,071	118,617	7,666,969	347,120
Domestic production activities deduction	12,212	1,682	*1,565	-	*144	539	8,281
Net loss, noncapital assets	894,151	350,975	52,822	7,399	*18,411	455,109	9,436
Other deductions	125,833,740	52,410,473	25,479,737	2,371,760	2,769,441	39,922,086	2,880,244
Total receipts less total deductions	12,974,516	7,080,155	321,891	136,275	1,315,978	3,480,149	640,068
Constructive taxable income from related foreign corporations	322,358	107,671	15,149	5,833	10,340	169,910	13,454
Net income (less deficit)	**13,272,810**	**7,183,151**	**331,622**	**141,076**	**1,326,318**	**3,637,282**	**653,361**
Income subject to tax	**15,720,489**	**6,676,106**	**1,667,077**	**202,101**	**1,010,412**	**5,378,478**	**786,316**
Total income tax before credits [8]	5,417,397	2,341,073	526,244	64,947	355,993	1,859,015	270,125
Income tax	5,392,307	2,332,101	526,143	63,151	352,417	1,854,819	263,676
Alternative minimum tax	19,316	3,562	1,504	1,780	3,576	2,444	6,452
Foreign tax credit	293,468	61,707	*487	3,173	-	207,683	*20,417
General business credit	143,684	65,410	6,586	*2,719	332	67,118	1,517
Prior year minimum tax credit	15,155	*5,462	*1,918	*226	-	*1,145	6,405
Total income tax after credits [2]	**4,965,033**	**2,208,436**	**517,252**	**58,828**	**355,661**	**1,583,069**	**241,786**

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."

2010 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 -- 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	**45,336**	**10,568**	**13,007**	**1,907**	**7,530**	**2,946**	**9,378**
Total assets	**2,476,899,422**	**465,425,768**	**251,516,809**	**264,142,872**	**1,321,630,732**	**58,176,713**	**116,006,529**
Cash	108,160,192	33,911,178	15,673,736	7,242,667	32,670,422	5,519,715	13,142,474
Notes and accounts receivable	261,646,474	54,413,253	32,801,422	15,718,336	140,732,303	4,240,844	13,740,316
Less: Allowance for bad debts	10,926,226	3,093,874	2,480,705	671,698	4,152,358	163,632	363,958
Inventories	23,805,175	6,128,797	10,997,940	1,225,798	4,821,060	108,353	523,227
Investments in Government obligations	580,846	403,705	*1,549	24,324	150,160	-	*1,107
Tax-exempt securities	600,747	291,648	-	108,634	142,858	*57,608	-
Other current assets	101,082,644	32,188,426	6,361,671	12,376,484	27,245,799	1,556,996	21,353,268
Loans to shareholders	3,376,916	1,999,300	697,364	219,891	396,518	38,826	25,017
Mortgage and real estate loans	201,433	*37,682	*16,987	*115,440	*25,364	-	*5,959
Other investments	688,618,945	75,814,325	89,917,972	77,954,300	421,427,964	4,987,441	18,516,942
Depreciable assets [25]	890,643,841	65,326,198	29,413,011	66,831,509	681,998,573	23,309,401	23,765,149
Less: Accumulated depreciation [25]	528,373,838	40,499,297	16,979,388	37,824,322	408,583,899	12,217,403	12,269,528
Depletable assets	*41,586	*19,336	*90	600	4,312	17,247	-
Less: Accumulated depletion	*29,330	*8,071	*[1]	600	3,411	17,247	-
Land	12,847,158	2,792,730	1,595,254	2,274,180	5,208,520	600,840	375,634
Intangible assets (amortizable)	831,720,496	193,137,028	80,763,902	139,569,854	342,454,263	29,947,343	45,848,106
Less: Accumulated amortization	161,287,321	43,131,590	8,496,851	40,176,671	56,219,323	4,855,140	8,407,745
Other assets	254,189,684	85,694,993	11,232,855	19,154,147	133,311,607	5,045,522	-249,440
Total liabilities	**2,476,899,422**	**465,425,768**	**251,516,809**	**264,142,872**	**1,321,630,732**	**58,176,713**	**116,006,529**
Accounts payable	161,346,493	21,018,271	37,695,251	3,549,311	90,280,754	1,958,782	6,844,124
Mortgages, notes, and bonds payable in less than one year	122,662,360	10,393,563	1,976,178	11,574,922	91,791,530	1,130,198	5,795,969
Other current liabilities	280,776,548	129,183,504	18,832,255	30,931,686	81,182,381	5,586,985	15,059,738
Loans from shareholders	37,306,270	5,702,340	2,678,705	218,105	27,639,096	249,021	819,003
Mortgages, notes, and bonds payable in one year or more	623,418,725	96,883,933	70,955,943	79,804,638	337,571,399	21,871,138	16,331,674
Other liabilities	394,497,983	41,404,550	20,971,362	59,447,130	261,497,260	5,146,269	6,031,414
Capital stock	118,188,823	36,160,942	5,904,929	9,117,643	44,649,802	3,859,684	18,495,824
Additional paid-in capital	1,203,433,709	265,921,818	188,896,012	123,094,167	491,835,938	41,603,948	92,081,825
Retained earnings, appropriated	1,027,609	*103,464	43,714	*48,314	751,932	*80,185	-
Retained earnings, unappropriated [26]	-219,111,632	12,785,984	-60,890,522	-48,024,266	-62,584,347	-19,032,122	-41,366,359
Less: Cost of treasury stock	246,647,464	154,132,602	35,547,017	5,618,778	42,985,012	4,277,375	4,086,682
Total receipts	**983,819,385**	**237,970,491**	**101,801,534**	**102,268,470**	**453,927,608**	**27,388,150**	**60,463,134**
Business receipts	850,446,797	195,069,878	90,451,234	89,251,838	394,428,136	26,482,943	54,762,767
Interest	16,200,190	1,401,467	554,917	1,986,949	11,769,430	63,483	423,943
Interest on Government obligations: State and local	108,447	27,651	*773	2,005	73,629	*1,767	2,622
Rents	10,024,906	483,030	329,131	374,407	8,704,820	37,309	96,209
Royalties	25,281,312	9,554,037	4,145,524	5,125,039	4,669,456	*315,632	1,471,625
Net short-term capital gain reduced by net long-term capital loss	265,815	124,643	4,326	*9,333	77,782	*7,629	42,102
Net long-term capital gain reduced by net short-term capital loss	7,016,018	1,861,961	152,973	376,280	4,275,092	56,657	293,054
Net gain, noncapital assets	1,124,345	265,378	70,010	36,509	615,604	10,930	125,913
Dividends received from domestic corporations	8,041,595	655,810	149,386	2,969	7,230,214	*2,904	*312
Dividends received from foreign corporations	5,592,136	2,654,109	1,248,024	621,904	842,383	48,637	177,078
Other receipts	59,717,826	25,872,524	4,695,235	4,481,236	21,241,063	360,259	3,067,508
Total deductions	**927,305,159**	**217,413,244**	**95,295,608**	**97,601,070**	**432,919,807**	**28,059,361**	**56,016,070**
Cost of goods sold	192,114,565	56,276,862	20,257,901	10,236,299	86,319,760	6,068,027	12,955,716
Compensation of officers	9,919,920	3,224,045	1,848,279	1,459,642	1,747,533	596,939	1,043,482
Salaries and wages	155,265,950	57,030,283	9,965,447	13,260,886	54,720,733	6,879,616	13,408,986
Repairs	11,036,270	1,490,208	632,673	533,392	7,629,888	397,470	352,639
Bad debts	8,575,038	3,147,759	314,402	276,154	4,490,461	131,930	214,332
Rent paid on business property	23,984,494	3,631,593	5,090,297	2,107,564	11,041,005	1,093,244	1,020,790
Taxes paid	24,502,990	5,964,162	3,126,718	1,936,614	11,076,896	722,123	1,676,476
Interest paid	56,047,439	8,664,622	5,286,873	7,243,558	31,316,199	1,674,498	1,861,689
Charitable contributions	754,899	300,472	86,314	65,909	140,479	7,298	154,427
Amortization	38,302,280	6,641,707	12,690,448	9,377,524	7,780,459	719,387	1,092,755
Depreciation	76,107,124	7,185,759	5,955,504	4,574,521	53,002,766	2,566,256	2,822,318
Depletion	12,141	-	-	144	11,933	63	-
Advertising	25,021,594	7,034,843	5,648,945	3,031,263	7,408,077	414,513	1,483,954
Pension, profit-sharing, stock, annuity	6,624,914	1,522,642	551,902	1,179,315	2,884,973	105,154	380,928
Employee benefit programs	25,041,687	6,542,382	1,262,476	3,007,633	12,550,228	563,322	1,115,646
Domestic production activities deduction	3,765,160	2,144,928	744,785	413,891	*376,468	54,085	31,003
Net loss, noncapital assets	3,980,727	1,426,331	289,765	372,834	1,665,059	65,351	161,386
Other deductions	266,247,967	45,184,646	21,542,879	38,523,927	138,756,888	6,000,083	16,239,543
Total receipts less total deductions	56,514,227	20,557,247	6,505,926	4,667,400	21,007,801	-671,211	4,447,063
Constructive taxable income from related foreign corporations	7,502,943	5,054,591	642,388	581,838	607,072	48,589	568,464
Net income (less deficit)	**63,908,723**	**25,584,187**	**7,147,542**	**5,247,232**	**21,541,244**	**-624,388**	**5,012,906**
Income subject to tax	**77,225,524**	**28,897,404**	**8,883,798**	**7,590,608**	**22,615,243**	**1,865,496**	**7,372,975**
Total income tax before credits [8]	27,034,544	10,119,677	3,099,287	2,670,889	7,917,114	653,061	2,574,517
Income tax	26,983,463	10,110,406	3,096,648	2,654,160	7,898,683	651,232	2,572,334
Alternative minimum tax	30,828	6,843	1,573	*3,390	15,758	1,829	1,435
Foreign tax credit	7,059,289	4,321,244	1,098,186	774,692	587,966	*61,577	*215,623
General business credit	953,356	548,223	*21,206	9,157	170,248	16,456	188,066
Prior year minimum tax credit	43,324	13,621	-	*2,617	16,568	*325	10,194
Total income tax after credits [2]	**18,978,547**	**5,236,591**	**1,979,895**	**1,884,393**	**7,142,332**	**574,703**	**2,160,634**

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	**72,032**	**16,231**	**14,705**	**36,073**	**5,023**	**178,282**	**164,762**	**13,021**	**499**
Total assets	**23,711,229,146**	**8,149,604,419**	**6,223,155,431**	**9,110,480,889**	**227,988,407**	**450,592,591**	**266,158,334**	**160,994,189**	**23,440,068**
Cash	1,010,264,073	327,851,648	474,797,533	184,282,095	23,332,796	31,184,269	20,381,676	9,051,230	1,751,362
Notes and accounts receivable	2,283,220,732	754,839,851	1,208,690,664	277,919,880	41,770,338	44,504,084	18,328,997	25,010,909	1,164,179
Less: Allowance for bad debts	26,198,709	21,806,924	1,702,961	2,679,639	*9,185	2,111,751	1,318,392	742,562	50,797
Inventories	1,365,067	578,357	110,883	675,827	-	3,139,666	629,985	2,440,680	69,000
Investments in Government obligations	600,922,434	73,188,873	181,073,389	344,134,854	2,525,318	371,833	222,283	*109,571	39,978
Tax-exempt securities	785,689,133	31,172,683	6,610,271	747,708,460	*197,720	1,067,127	582,982	*161,417	322,728
Other current assets	2,522,171,930	157,977,044	1,898,147,353	446,332,895	19,714,638	29,668,165	21,682,641	5,697,508	2,288,016
Loans to shareholders	37,805,808	25,985,147	689,244	3,419,268	7,712,150	4,234,786	3,890,910	334,819	*9,057
Mortgage and real estate loans	6,024,706,327	5,557,651,501	6,674,555	459,678,334	701,938	3,423,335	3,029,518	*393,817	-
Other investments	6,847,824,767	880,357,724	1,456,465,638	4,392,650,399	118,351,005	85,245,340	61,292,156	16,535,910	7,417,274
Depreciable assets [25]	260,907,727	86,867,602	45,141,107	127,794,841	1,104,176	262,567,701	125,945,852	135,048,549	1,573,301
Less: Accumulated depreciation [25]	99,129,305	33,012,346	25,383,454	40,529,835	203,670	101,408,227	45,101,433	55,534,218	772,576
Depletable assets	3,385,906	*35,163	*188,674	3,119,270	*42,799	239,246	187,628	*49,110	*2,508
Less: Accumulated depletion	2,223,528	*2,535	*82,070	2,138,924	-	50,257	48,763	*1,057	*437
Land	7,726,655	3,395,388	1,438,351	2,733,752	*159,164	31,707,341	30,071,935	1,411,106	224,300
Intangible assets (amortizable)	406,045,237	117,589,371	144,651,633	143,653,234	150,999	43,351,757	20,024,624	14,841,598	8,485,534
Less: Accumulated amortization	48,652,228	18,612,789	11,089,848	18,905,392	44,199	6,582,599	3,526,898	2,199,436	856,265
Other assets	3,095,397,121	205,548,662	836,734,469	2,040,631,570	12,482,419	20,040,775	9,882,631	8,385,240	1,772,904
Total liabilities	**23,711,229,146**	**8,149,604,419**	**6,223,155,431**	**9,110,480,889**	**227,988,407**	**450,592,591**	**266,158,334**	**160,994,189**	**23,440,068**
Accounts payable	1,293,086,266	119,830,057	1,021,447,608	150,737,235	1,071,367	17,729,589	10,809,147	6,693,288	227,155
Mortgages, notes, and bonds payable in less than one year	1,158,467,468	646,394,140	328,925,028	66,991,187	116,157,113	33,287,654	11,173,454	19,936,094	2,178,106
Other current liabilities	6,928,522,650	1,154,792,016	2,178,308,992	3,584,940,274	10,481,368	31,616,078	13,151,760	16,595,020	1,869,298
Loans from shareholders	48,845,777	17,063,357	25,539,671	4,996,442	1,246,307	23,615,579	18,454,037	5,068,310	*93,232
Mortgages, notes, and bonds payable in one year or more	6,783,018,433	5,701,596,098	752,080,224	297,851,465	31,490,646	179,627,255	108,489,363	66,650,575	4,487,317
Other liabilities	4,575,424,237	256,286,161	1,189,884,862	3,120,332,388	8,920,825	42,485,951	22,700,933	17,154,921	2,630,097
Capital stock	591,901,808	234,746,830	162,511,637	174,475,006	20,168,334	32,135,144	22,467,994	4,011,752	5,655,399
Additional paid-in capital	1,791,204,569	239,896,408	524,348,111	984,692,595	42,267,454	125,485,717	84,804,271	34,026,550	6,654,896
Retained earnings, appropriated	136,930,461	2,246,383	373,691	134,183,750	*126,637	935,588	897,712	*37,877	-
Retained earnings, unappropriated [26]	591,979,514	-192,006,159	99,075,403	688,810,709	-3,900,439	-18,185,876	-21,311,585	1,754,837	1,370,872
Less: Cost of treasury stock	188,152,035	31,240,873	59,339,796	97,530,161	*41,206	18,140,088	5,478,752	10,935,033	1,726,303
Total receipts	**2,724,025,215**	**436,844,655**	**278,757,056**	**2,000,476,903**	**7,946,600**	**161,714,248**	**71,445,190**	**84,343,576**	**5,925,482**
Business receipts	1,815,524,409	121,162,684	147,074,774	1,546,824,328	462,623	129,779,039	53,164,085	73,785,251	2,829,703
Interest	570,572,374	269,834,180	77,686,788	218,821,794	4,229,612	3,739,207	2,327,722	1,344,297	67,188
Interest on Government obligations: State and local	18,162,197	2,941,165	327,187	14,816,484	77,361	70,797	42,348	22,676	*5,773
Rents	11,174,046	987,808	681,693	9,290,036	214,510	2,560,619	2,273,117	282,229	*5,273
Royalties	1,046,758	770,015	161,248	91,609	23,886	4,003,005	1,035,903	229,295	2,737,808
Net short-term capital gain reduced by net long-term capital loss	11,207,787	251,277	476,794	10,410,750	68,966	116,143	109,331	6,777	35
Net long-term capital gain reduced by net short-term capital loss	18,406,034	626,841	3,089,038	13,588,491	1,101,663	3,667,359	3,263,758	382,369	*21,232
Net gain, noncapital assets	10,730,255	8,865,162	1,241,888	524,490	98,715	4,347,095	322,268	4,007,642	17,186
Dividends received from domestic corporations	10,967,768	163,002	842,079	9,913,678	49,009	356,929	350,118	6,795	*17
Dividends received from foreign corporations	21,937,974	1,091,541	3,121,116	17,720,362	*4,954	78,872	57,950	3,198	*17,724
Other receipts	234,295,612	30,150,980	44,054,451	158,474,880	1,615,301	12,995,182	8,498,589	4,273,050	223,543
Total deductions	**2,642,591,452**	**467,357,768**	**253,492,684**	**1,914,460,794**	**7,280,207**	**165,755,576**	**73,745,382**	**87,648,070**	**4,362,124**
Cost of goods sold	1,119,648,956	2,453,498	12,854,002	1,104,322,421	*19,035	18,338,784	1,756,814	16,093,977	487,993
Compensation of officers	20,818,440	3,806,607	9,547,069	7,446,422	18,341	4,451,939	3,014,613	1,194,045	243,281
Salaries and wages	251,190,699	32,762,291	63,274,424	154,990,328	163,655	26,889,937	14,663,446	11,198,341	1,028,149
Repairs	4,413,769	1,829,722	1,001,782	1,576,374	5,890	4,874,507	2,302,222	2,541,611	30,673
Bad debts	83,411,825	74,868,162	1,745,512	6,599,729	198,422	1,868,829	1,287,906	542,902	38,020
Rent paid on business property	21,018,204	3,931,599	4,593,298	12,464,538	28,770	9,679,028	4,526,929	5,001,275	150,824
Taxes paid	41,527,293	5,779,325	6,050,455	29,630,203	67,309	7,463,645	4,829,014	2,502,710	131,921
Interest paid	275,965,686	169,811,082	55,807,761	47,446,201	2,900,641	13,592,706	7,681,332	5,480,554	430,821
Charitable contributions	1,723,940	256,920	525,874	939,233	1,913	97,563	82,571	9,462	5,530
Amortization	24,639,364	4,383,464	3,806,170	16,422,560	27,171	1,821,012	844,627	707,493	268,892
Depreciation	37,519,668	17,215,987	3,849,290	16,409,472	44,920	31,257,312	4,524,059	26,551,755	181,498
Depletion	151,314	769	44,674	75,035	30,837	40,133	38,421	*856	*856
Advertising	17,576,378	6,101,939	1,616,352	9,854,369	3,718	2,094,066	819,784	1,198,305	75,977
Pension, profit-sharing, stock, annuity	15,131,273	1,818,911	2,159,464	11,141,389	11,509	696,099	242,890	427,896	25,313
Employee benefit programs	22,845,984	3,882,351	3,157,785	15,603,493	202,354	2,897,024	1,482,559	1,329,528	84,937
Domestic production activities deduction	181,302	114,382	30,142	35,084	1,694	27,253	1,517	*3,105	22,630
Net loss, noncapital assets	16,499,668	12,305,945	3,398,922	634,661	160,140	1,808,319	1,488,722	312,958	6,638
Other deductions	688,327,690	126,034,814	80,029,709	478,869,281	3,393,887	37,857,420	24,157,955	12,551,295	1,148,170
Total receipts less total deductions	81,433,762	-30,513,112	25,264,372	86,016,109	666,393	-4,041,327	-2,300,192	-3,304,493	1,563,358
Constructive taxable income from related foreign corporations	16,318,997	1,650,210	9,344,034	5,324,734	*18	93,838	39,200	44,946	9,692
Net income (less deficit)	**79,590,562**	**-31,804,067**	**34,281,219**	**76,524,360**	**589,050**	**-4,018,286**	**-2,303,340**	**-3,282,223**	**1,567,277**
Income subject to tax	**139,053,796**	**27,326,250**	**34,000,563**	**75,330,914**	**2,396,069**	**8,068,236**	**5,139,823**	**1,318,303**	**1,610,110**
Total income tax before credits [8]	49,837,137	9,681,589	11,892,190	27,396,395	866,963	2,655,423	1,635,763	448,056	571,604
Income tax	48,421,544	9,512,444	11,858,013	26,225,145	825,942	2,600,202	1,595,883	442,296	562,023
Alternative minimum tax	1,338,576	137,365	30,397	1,139,479	31,336	33,253	28,344	4,708	201
Foreign tax credit	6,398,671	707,317	2,782,216	2,907,183	1,955	178,185	69,286	12,689	96,210
General business credit	1,320,992	176,230	173,719	969,459	*1,584	50,357	10,277	11,898	28,182
Prior year minimum tax credit	294,901	36,667	24,266	233,760	208	44,730	3,233	35,120	6,377
Total income tax after credits [2]	**41,622,833**	**8,750,503**	**8,833,652**	**23,177,689**	**860,989**	**2,382,151**	**1,552,967**	**388,348**	**440,836**

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."

2010 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 -- 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	**209,282**	**25,509**	**71,856**	**67,490**	**4,366**	**17,733**
Total assets	**745,578,253**	**14,712,262,113**	**258,793,233**	**179,792,842**	**79,000,391**	**47,269,775**
Cash	87,156,925	1,312,701,526	15,461,659	12,418,406	3,043,254	6,479,326
Notes and accounts receivable	135,841,482	5,655,520,970	35,164,014	28,145,896	7,018,119	4,966,842
Less: Allowance for bad debts	2,853,764	185,975,116	1,084,155	839,849	244,306	983,812
Inventories	11,094,347	366,851	1,928,523	1,355,898	572,626	420,160
Investments in Government obligations	416,874	862,130,258	153,733	143,195	10,539	*3,344
Tax-exempt securities	168,381	160,165,870	283,725	271,319	*12,406	112,448
Other current assets	68,808,255	922,607,340	14,505,019	11,728,922	2,776,097	4,334,829
Loans to shareholders	2,690,914	1,866,170	1,212,843	1,125,343	87,499	147,838
Mortgage and real estate loans	701,576	1,422,758,462	45,557	45,557	-	*45,650
Other investments	141,107,528	3,859,745,434	47,022,772	41,326,726	5,696,046	7,283,171
Depreciable assets [25]	113,798,864	186,153,440	93,261,659	43,089,431	50,172,228	13,679,853
Less: Accumulated depreciation [25]	68,369,170	95,536,995	48,701,974	24,023,437	24,678,537	7,247,252
Depletable assets	105,894	285,228	2,936,038	2,341	2,933,697	-
Less: Accumulated depletion	*25,483	101,535	1,100,109	778	1,099,331	-
Land	2,093,691	18,676,346	3,326,544	1,282,545	2,043,999	454,101
Intangible assets (amortizable)	232,544,392	382,640,881	98,161,944	68,728,825	29,433,119	15,543,311
Less: Accumulated amortization	53,391,043	27,449,510	18,047,046	15,184,766	2,862,279	1,836,345
Other assets	73,688,590	235,706,495	14,262,485	10,177,267	4,085,217	3,866,311
Total liabilities	**745,578,253**	**14,712,262,113**	**258,793,233**	**179,792,842**	**79,000,391**	**47,269,775**
Accounts payable	85,750,590	1,282,529,963	13,492,545	10,036,434	3,456,111	2,645,477
Mortgages, notes, and bonds payable in less than one year	38,750,133	945,140,222	9,141,505	6,842,900	2,298,605	2,766,223
Other current liabilities	128,647,161	7,593,332,935	31,333,538	25,458,459	5,875,079	6,359,804
Loans from shareholders	14,752,985	122,079,738	5,657,772	5,220,221	437,550	420,396
Mortgages, notes, and bonds payable in one year or more	122,512,386	1,593,121,138	85,143,870	59,625,883	25,517,987	9,260,731
Other liabilities	102,978,768	523,328,487	29,147,195	15,288,983	13,858,211	5,496,279
Capital stock	94,918,600	184,027,344	12,767,391	11,253,142	1,514,249	1,808,749
Additional paid-in capital	401,638,968	2,148,616,945	97,168,806	60,863,403	36,305,402	16,726,703
Retained earnings, appropriated	269,912	6,705,998	263,694	233,850	*29,844	*11,825
Retained earnings, unappropriated [26]	-209,069,273	366,735,115	-6,649,724	-2,844,330	-3,805,393	7,983,660
Less: Cost of treasury stock	35,571,978	53,355,772	18,673,359	12,186,104	6,487,255	6,210,073
Total receipts	**636,891,483**	**793,062,675**	**273,690,400**	**220,071,436**	**53,618,964**	**43,099,711**
Business receipts	607,392,026	174,528,973	263,091,527	211,235,096	51,856,431	42,299,838
Interest	3,454,981	423,724,792	1,201,684	723,816	477,867	115,433
Interest on Government obligations: State and local	70,810	8,659,855	26,209	25,350	*859	6,084
Rents	638,761	16,763,852	213,067	136,547	76,520	35,082
Royalties	4,282,406	405,902	712,299	682,595	29,704	124,368
Net short-term capital gain reduced by net long-term capital loss	82,638	1,622,169	35,094	26,217	8,877	*181
Net long-term capital gain reduced by net short-term capital loss	2,919,991	10,106,554	935,434	688,099	247,334	22,533
Net gain, noncapital assets	872,129	11,201,697	316,297	74,415	241,882	13,292
Dividends received from domestic corporations	355,570	3,598,177	110,037	103,428	6,609	2,689
Dividends received from foreign corporations	1,312,606	8,351,873	782,806	766,383	*16,423	50,710
Other receipts	15,509,565	134,098,832	6,265,946	5,609,489	656,457	429,499
Total deductions	**631,900,358**	**750,099,550**	**266,659,833**	**216,135,447**	**50,524,387**	**38,777,723**
Cost of goods sold	187,497,719	3,285,075	107,321,985	88,322,371	18,999,614	4,388,484
Compensation of officers	31,392,569	7,575,391	4,582,600	3,926,524	656,076	1,070,695
Salaries and wages	165,701,798	127,198,199	59,999,057	51,248,307	8,750,751	13,058,654
Repairs	3,667,926	7,262,007	2,520,984	1,103,910	1,417,074	428,175
Bad debts	1,749,618	150,510,443	690,488	544,516	145,971	1,165,854
Rent paid on business property	20,126,218	14,136,589	5,638,252	4,396,385	1,241,867	2,095,678
Taxes paid	20,781,824	15,067,185	10,413,004	8,798,605	1,614,399	1,346,101
Interest paid	13,286,925	125,480,230	7,023,690	4,836,530	2,187,161	773,100
Charitable contributions	332,448	1,418,393	96,985	74,174	22,811	45,209
Amortization	8,196,667	10,006,142	3,937,862	2,950,449	987,413	530,132
Depreciation	12,693,192	29,955,103	6,760,473	3,321,266	3,439,207	1,588,073
Depletion	48,019	811,508	410,353	107	410,245	-
Advertising	6,627,390	9,114,304	2,672,859	2,502,152	170,707	3,021,386
Pension, profit-sharing, stock, annuity	7,043,376	8,312,468	1,192,289	1,037,900	154,389	171,660
Employee benefit programs	16,896,302	13,092,280	6,348,639	5,450,878	897,760	1,176,726
Domestic production activities deduction	540,483	109,727	30,705	18,145	12,560	*40,312
Net loss, noncapital assets	2,387,726	13,997,843	272,234	246,125	26,109	109,789
Other deductions	132,930,158	212,766,661	46,747,374	37,357,101	9,390,273	7,767,695
Total receipts less total deductions	4,991,126	42,963,125	7,030,567	3,935,990	3,094,577	4,321,988
Constructive taxable income from related foreign corporations	2,095,251	16,865,744	858,450	839,610	18,841	26,813
Net income (less deficit)	**7,015,567**	**51,169,015**	**7,862,808**	**4,750,249**	**3,112,559**	**4,342,716**
Income subject to tax	**27,793,538**	**70,289,109**	**9,952,658**	**6,856,638**	**3,096,019**	**4,929,842**
Total income tax before credits [8]	9,586,584	24,857,809	3,398,436	2,317,387	1,081,049	1,708,460
Income tax	9,500,638	24,644,668	3,385,654	2,311,193	1,074,461	1,706,480
Alternative minimum tax	61,978	110,750	13,707	7,119	6,588	*612
Foreign tax credit	1,412,968	6,066,178	565,745	553,220	12,525	24,086
General business credit	508,802	3,418,091	126,308	88,543	37,765	4,420
Prior year minimum tax credit	39,036	45,515	4,207	3,692	*516	*896
Total income tax after credits [2]	**7,623,222**	**15,148,670**	**2,702,176**	**1,671,933**	**1,030,243**	**1,679,051**

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."

2010 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 -- 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	**116,253**	**93,345**	**17,009**	**5,899**	**31,175**	**16,707**	**14,467**
Total assets	**276,374,268**	**92,175,640**	**60,294,724**	**123,903,905**	**70,895,485**	**25,742,322**	**45,153,162**
Cash	18,815,146	8,864,485	4,620,396	5,330,266	5,550,268	2,348,509	3,201,759
Notes and accounts receivable	42,645,712	12,906,914	10,752,609	18,986,189	3,783,200	1,833,660	1,949,540
Less: Allowance for bad debts	13,913,000	3,255,841	2,956,532	7,700,627	250,751	100,421	150,330
Inventories	1,523,257	766,635	583,667	172,955	732,726	172,628	560,099
Investments in Government obligations	132,163	*66,832	*65,331	-	*58,516	15,253	*43,264
Tax-exempt securities	*670,797	*666,267	*4,395	135	*89,361	*83,296	*6,065
Other current assets	13,914,280	5,365,781	3,416,674	5,131,825	5,323,428	3,741,693	1,581,736
Loans to shareholders	13,275,445	12,861,798	298,752	114,895	410,514	244,104	166,409
Mortgage and real estate loans	113,442	*55,347	*7,734	*50,361	*57,461	*55,300	*2,161
Other investments	46,678,598	11,903,869	5,247,257	29,527,472	8,124,569	4,248,785	3,875,784
Depreciable assets [25]	120,122,320	35,815,075	18,523,143	65,784,102	47,017,379	11,000,080	36,017,299
Less: Accumulated depreciation [25]	60,570,927	24,826,388	10,649,139	25,095,400	21,217,616	5,187,782	16,029,834
Depletable assets	-	-	-	-	*5,558	4	*5,554
Less: Accumulated depletion	-	-	-	-	*1,542	-	*1,542
Land	5,385,550	492,671	570,729	4,322,150	5,143,912	1,003,511	4,140,401
Intangible assets (amortizable)	82,514,387	29,726,488	28,701,571	24,086,328	13,318,349	5,068,337	8,250,011
Less: Accumulated amortization	9,192,448	3,030,453	2,878,321	3,283,674	1,789,186	703,565	1,085,621
Other assets	14,259,545	3,796,160	3,986,458	6,476,927	4,539,339	1,918,930	2,620,409
Total liabilities	**276,374,268**	**92,175,640**	**60,294,724**	**123,903,905**	**70,895,485**	**25,742,322**	**45,153,162**
Accounts payable	12,639,310	5,478,339	2,355,434	4,805,537	2,956,160	1,614,600	1,341,560
Mortgages, notes, and bonds payable in less than one year	10,553,864	5,697,161	2,506,118	2,350,585	4,722,067	2,857,261	1,864,805
Other current liabilities	29,978,837	13,400,306	6,276,206	10,302,325	8,637,273	3,127,094	5,510,179
Loans from shareholders	15,762,647	14,005,547	1,508,025	249,075	2,201,871	848,763	1,353,107
Mortgages, notes, and bonds payable in one year or more	122,941,010	24,889,217	21,754,871	76,296,923	26,251,928	6,760,011	19,491,917
Other liabilities	33,115,096	13,542,538	6,004,831	13,567,727	8,889,932	4,017,545	4,872,387
Capital stock	7,798,499	3,254,147	2,640,910	1,903,442	3,902,800	727,248	3,175,551
Additional paid-in capital	104,170,311	24,774,193	23,842,592	55,553,526	24,677,771	6,339,170	18,338,602
Retained earnings, appropriated	83,323	*49,226	*10,371	*23,726	154,665	*26,007	*128,658
Retained earnings, unappropriated [26]	-52,600,149	-10,641,570	-2,811,284	-39,147,295	-8,179,517	-419,977	-7,759,540
Less: Cost of treasury stock	8,068,480	2,273,463	3,793,351	2,001,666	3,319,465	155,400	3,164,065
Total receipts	**408,655,029**	**230,099,222**	**70,702,278**	**107,853,529**	**48,071,009**	**19,752,722**	**28,318,287**
Business receipts	384,071,398	220,614,290	68,374,878	95,082,229	43,070,234	18,090,227	24,980,007
Interest	1,736,543	287,041	141,823	1,307,679	559,699	158,579	401,119
Interest on Government obligations: State and local	41,053	16,755	*2,360	21,937	5,755	*3,448	2,307
Rents	789,124	224,996	33,016	531,112	239,695	80,035	159,660
Royalties	98,695	*13,836	84,859	-	251,129	109,736	141,394
Net short-term capital gain reduced by net long-term capital loss	11,630	3,922	3,178	*4,530	24,488	*693	*23,795
Net long-term capital gain reduced by net short-term capital loss	1,625,848	348,017	60,854	1,216,977	245,773	42,169	203,604
Net gain, noncapital assets	492,185	341,330	47,711	103,144	60,565	17,102	43,463
Dividends received from domestic corporations	15,944	8,880	*1,369	5,695	31,741	28,777	2,963
Dividends received from foreign corporations	60,539	*3,007	57,494	*39	90,189	1,645	88,544
Other receipts	19,712,070	8,237,148	1,894,735	9,580,187	3,491,741	1,220,311	2,271,431
Total deductions	**402,061,698**	**228,514,840**	**68,389,560**	**105,157,298**	**49,118,329**	**19,901,763**	**29,216,567**
Cost of goods sold	33,219,370	19,183,060	10,645,971	3,390,340	8,477,624	5,042,283	3,435,341
Compensation of officers	39,452,568	36,396,970	2,045,431	1,010,167	1,692,449	1,130,614	561,835
Salaries and wages	138,765,613	73,349,374	22,748,845	42,667,394	9,225,665	2,816,045	6,409,620
Repairs	3,856,356	1,530,014	652,295	1,674,048	1,012,215	146,931	865,283
Bad debts	8,487,689	2,841,180	2,545,323	3,101,186	286,014	75,555	210,459
Rent paid on business property	14,984,125	8,955,778	2,393,722	3,634,625	2,908,879	753,579	2,155,300
Taxes paid	14,683,357	6,941,926	2,693,625	5,047,807	3,867,735	1,174,057	2,693,678
Interest paid	10,126,948	2,176,559	1,802,693	6,147,695	2,267,155	556,660	1,710,495
Charitable contributions	206,118	136,376	25,102	44,640	28,171	17,856	10,314
Amortization	2,574,340	1,021,728	814,815	737,798	733,463	347,642	385,821
Depreciation	8,763,873	3,102,164	1,998,276	3,663,433	3,485,383	792,429	2,692,954
Depletion	-	-	-	-	*279	25	*254
Advertising	1,762,772	1,103,807	336,064	322,901	1,278,613	578,985	699,628
Pension, profit-sharing, stock, annuity	7,823,149	6,993,837	253,055	576,257	311,855	259,584	52,271
Employee benefit programs	14,611,341	6,604,257	2,750,836	5,256,248	768,600	293,947	474,653
Domestic production activities deduction	*14,153	10,024	2,621	*1,508	*7,051	7,041	*11
Net loss, noncapital assets	573,071	210,580	155,249	207,243	363,128	50,825	312,302
Other deductions	102,156,855	57,957,208	16,525,639	27,674,009	12,404,051	5,857,703	6,546,348
Total receipts less total deductions	6,593,331	1,584,382	2,312,718	2,696,230	-1,047,321	-149,041	-898,280
Constructive taxable income from related foreign corporations	5,869	*1,024	2,717	2,127	83,005	53,518	29,487
Net income (less deficit)	**6,558,147**	**1,568,651**	**2,313,075**	**2,676,421**	**-970,070**	**-98,970**	**-871,100**
Income subject to tax	**9,363,127**	**3,205,523**	**3,501,743**	**2,655,861**	**1,070,354**	**486,001**	**584,353**
Total income tax before credits [8]	3,227,558	1,090,984	1,209,921	926,654	362,210	158,801	203,409
Income tax	3,217,922	1,088,176	1,207,822	921,924	352,191	157,871	194,320
Alternative minimum tax	10,493	4,091	1,672	4,729	9,678	*606	9,072
Foreign tax credit	13,626	138	12,470	*1,018	9,662	4,944	*4,718
General business credit	85,643	10,627	15,364	59,652	3,433	*863	2,571
Prior year minimum tax credit	14,885	2,763	*2,671	*9,451	*2,564	342	*2,222
Total income tax after credits [2]	**3,113,384**	**1,077,436**	**1,179,416**	**856,532**	**346,551**	**152,652**	**193,899**

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				
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not allocable
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	**75,995**	**6,989**	**69,006**	**119,942**	**40,794**	**36,687**	**42,461**	***1,071**
Total assets	**385,405,403**	**209,557,383**	**175,848,020**	**82,033,858**	**26,174,381**	**34,492,290**	**21,367,187**	**-**
Cash	19,976,641	10,641,853	9,334,788	12,031,062	2,160,482	2,143,167	7,727,413	-
Notes and accounts receivable	16,861,361	7,179,414	9,681,948	8,039,420	4,442,558	2,261,293	1,335,569	-
Less: Allowance for bad debts	1,393,447	1,142,472	250,975	554,286	74,691	78,729	400,865	-
Inventories	6,511,291	3,269,798	3,241,493	3,874,275	2,283,176	1,558,858	32,242	-
Investments in Government obligations	*27,722	27,046	*677	175,826	*596	-	175,230	-
Tax-exempt securities	*59,932	-	*59,932	*28,926	*568	*8,027	*20,331	-
Other current assets	10,746,828	5,540,694	5,206,134	7,825,981	1,363,823	1,009,278	5,452,880	-
Loans to shareholders	3,005,640	2,265,908	739,732	719,195	505,949	211,736	*1,510	-
Mortgage and real estate loans	405,499	309,931	95,567	206,045	*167,917	*27,691	*10,437	-
Other investments	84,945,312	46,326,081	38,619,230	9,148,697	5,092,071	2,849,288	1,207,338	-
Depreciable assets [25]	170,827,837	87,112,640	83,715,197	31,517,834	10,427,793	15,874,509	5,215,532	-
Less: Accumulated depreciation [25]	72,062,884	30,135,586	41,927,298	18,881,808	6,843,087	9,361,796	2,676,924	-
Depletable assets	*13,361	12,424	*937	*32,228	*2,577	*29,651	-	-
Less: Accumulated depletion	*8,893	7,956	*937	*12,107	31	*12,076	-	-
Land	30,913,748	24,379,435	6,534,313	4,431,184	560,075	3,033,311	837,798	-
Intangible assets (amortizable)	65,625,099	26,706,170	38,918,929	15,561,879	5,710,641	9,651,323	199,915	-
Less: Accumulated amortization	8,749,268	2,684,359	6,064,909	2,459,235	886,439	1,517,869	54,926	-
Other assets	57,699,623	29,756,360	27,943,263	10,348,741	1,260,403	6,804,629	2,283,710	-
Total liabilities	**385,405,403**	**209,557,383**	**175,848,020**	**82,033,858**	**26,174,381**	**34,492,290**	**21,367,187**	**-**
Accounts payable	11,584,457	3,449,800	8,134,657	5,219,237	2,881,163	1,527,541	810,532	-
Mortgages, notes, and bonds payable in less than one year	12,800,396	9,142,149	3,658,247	2,554,785	1,347,093	825,421	382,271	-
Other current liabilities	28,979,860	12,251,200	16,728,660	11,527,252	2,684,118	2,555,876	6,287,257	-
Loans from shareholders	12,528,342	7,522,358	5,005,984	2,253,009	1,221,327	1,018,607	*13,075	-
Mortgages, notes, and bonds payable in one year or more	145,949,740	91,115,134	54,834,606	20,380,405	9,438,069	9,663,488	1,278,849	-
Other liabilities	87,580,918	44,838,302	42,742,617	14,656,725	2,181,765	9,904,494	2,570,467	-
Capital stock	10,834,752	3,447,048	7,387,705	4,856,560	2,201,797	2,172,120	482,643	-
Additional paid-in capital	103,940,017	61,559,774	42,380,243	11,267,870	4,400,643	5,252,556	1,614,672	-
Retained earnings, appropriated	2,482,435	1,588	2,480,847	4,723,432	*44,212	*44,070	4,635,151	-
Retained earnings, unappropriated [26]	19,110,560	-16,020,971	35,131,532	8,646,878	294,380	5,027,372	3,325,126	-
Less: Cost of treasury stock	50,386,075	7,748,999	42,637,076	4,052,296	520,185	3,499,254	*32,856	-
Total receipts	**259,682,475**	**76,438,390**	**183,244,085**	**80,581,246**	**39,337,331**	**28,379,464**	**12,864,452**	***7,066**
Business receipts	229,261,743	60,418,789	168,842,954	74,579,445	38,242,330	27,445,436	8,891,678	*7,065
Interest	2,026,091	1,706,621	319,470	338,389	120,978	107,847	109,563	*[1]
Interest on Government obligations: State and local	5,047	3,634	1,413	55,938	*1,199	19,638	35,101	-
Rents	1,950,554	1,303,424	647,130	125,287	33,141	56,357	35,789	-
Royalties	6,471,824	2,386,795	4,085,028	377,160	252,259	122,966	*1,936	-
Net short-term capital gain reduced by net long-term capital loss	22,349	598	21,750	4,775	*3,623	*365	*787	-
Net long-term capital gain reduced by net short-term capital loss	613,858	342,653	271,205	199,585	32,409	109,555	57,621	-
Net gain, noncapital assets	244,458	93,443	151,015	75,882	26,327	48,969	586	-
Dividends received from domestic corporations	17,495	9,119	8,376	38,433	10,094	22,325	6,014	-
Dividends received from foreign corporations	2,694,156	1,588,915	1,105,241	48,264	*6,207	*41,735	*321	-
Other receipts	16,374,901	8,584,398	7,790,502	4,738,088	608,762	404,271	3,725,055	-
Total deductions	**256,433,493**	**81,098,657**	**175,334,836**	**79,664,101**	**39,158,283**	**27,787,679**	**12,718,139**	***8,953**
Cost of goods sold	80,580,768	9,259,713	71,321,055	31,848,110	22,692,557	7,688,106	1,467,447	*4,268
Compensation of officers	3,531,586	576,509	2,955,077	2,958,616	1,573,390	1,231,810	153,416	-
Salaries and wages	52,545,518	18,818,804	33,726,714	11,158,373	4,306,698	5,687,852	1,163,823	-
Repairs	4,417,835	1,475,777	2,942,058	2,144,150	332,975	489,039	1,322,136	-
Bad debts	887,558	641,724	245,833	312,464	83,053	142,888	86,523	-
Rent paid on business property	18,856,368	6,388,460	12,467,908	4,026,125	1,499,122	2,378,401	148,601	-
Taxes paid	12,438,951	4,946,401	7,492,550	2,527,973	1,095,694	1,187,161	245,118	*37
Interest paid	11,509,585	7,263,219	4,246,365	1,639,604	760,867	781,472	97,266	-
Charitable contributions	257,112	24,599	232,513	46,024	13,399	21,053	11,572	-
Amortization	1,999,740	725,491	1,274,249	921,526	245,455	656,064	20,007	-
Depreciation	10,684,978	4,346,702	6,338,276	2,234,887	785,457	1,232,380	217,050	-
Depletion	578	578	-	*400	-	*97	*302	-
Advertising	5,637,838	2,059,371	3,578,467	1,080,683	424,073	531,210	125,400	*287
Pension, profit-sharing, stock, annuity	827,486	352,572	474,914	300,796	115,093	171,951	13,751	-
Employee benefit programs	5,185,093	2,188,293	2,996,800	1,429,077	664,833	629,202	135,042	-
Domestic production activities deduction	78,615	7,321	71,294	10,648	6,856	3,792	-	-
Net loss, noncapital assets	1,293,591	572,519	721,073	98,847	34,672	42,279	21,895	-
Other deductions	45,700,293	21,450,603	24,249,689	16,925,799	4,524,090	4,912,921	7,488,788	*4,360
Total receipts less total deductions	3,248,981	-4,660,267	7,909,249	917,145	179,048	591,785	146,312	*-1,887
Constructive taxable income from related foreign corporations	2,626,998	1,763,829	863,169	72,547	4,718	67,829	-	-
Net income (less deficit)	**5,870,932**	**-2,900,073**	**8,771,005**	**933,753**	**182,567**	**639,975**	**111,211**	***-1,887**
Income subject to tax	**14,352,519**	**3,636,737**	**10,715,782**	**1,789,158**	**603,934**	**983,289**	**201,935**	**-**
Total income tax before credits [8]	4,931,797	1,271,161	3,660,636	535,567	172,171	316,092	47,303	-
Income tax	4,911,380	1,264,077	3,647,303	532,512	169,765	315,531	47,216	-
Alternative minimum tax	17,126	2,161	14,965	3,066	2,406	572	*88	-
Foreign tax credit	2,242,857	1,042,211	1,200,646	39,121	*10,788	28,327	*6	-
General business credit	408,655	14,605	394,049	13,566	4,197	9,134	*235	-
Prior year minimum tax credit	*1,170	*452	*717	*276	*56	*189	*31	-
Total income tax after credits [2]	**2,279,023**	**213,800**	**2,065,223**	**482,603**	**157,130**	**278,441**	**47,032**	**-**

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."

2010 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	**802,991**	**32,099**	**27,607**	**1,187**	**3,305**	**6,044**	**2,118**	**76,379**	**19,324**
Total assets	**40,531,043,574**	**48,201,952**	**41,181,201**	**3,577,102**	**3,443,650**	**495,181,732**	**840,236,119**	**144,756,167**	**44,146,653**
Cash	1,889,731,889	4,530,371	3,694,323	374,780	461,268	24,232,003	16,841,936	23,068,779	8,299,804
Notes and accounts receivable	9,132,836,805	4,504,674	3,648,691	190,398	665,586	64,482,988	51,392,976	38,392,630	13,334,978
Less: Allowance for bad debts	216,695,842	62,650	56,725	*893	5,031	1,741,939	2,878,077	413,349	108,119
Inventories	898,050,335	5,269,662	4,597,318	104,500	567,844	16,016,784	17,828,580	6,292,931	2,621,070
Investments in Government obligations	931,603,359	*3,935	*3,885	50	-	3,278,948	*1,320,031	108,722	*56,847
Tax-exempt securities	817,828,257	*29,196	*22,825	*6,372	-	47,017	18,544	219,080	*86,244
Other current assets	3,480,174,577	2,565,594	2,023,885	356,186	185,523	17,218,801	43,464,916	13,361,052	5,100,341
Loans to shareholders	146,883,551	1,554,672	1,468,168	7,212	79,292	1,876,589	*21,572	1,537,450	371,086
Mortgage and real estate loans	1,651,333,848	395,118	366,361	*21,927	*6,829	17,520	*2,817,699	759,489	497,169
Other investments	12,169,851,663	5,920,794	4,039,327	1,387,375	494,092	118,791,006	58,863,435	20,280,393	6,041,243
Depreciable assets [25]	5,575,491,125	36,198,639	32,628,736	1,057,228	2,512,675	208,376,421	693,679,137	59,361,628	7,965,197
Less: Accumulated depreciation [25]	2,795,808,556	26,332,047	23,672,613	819,717	1,839,716	92,271,279	221,215,629	38,174,447	5,074,032
Depletable assets	331,897,088	770,722	76,289	694,433	-	162,567,197	1,683,569	785,655	*7,149
Less: Accumulated depletion	151,043,711	262,707	31,541	*231,166	-	79,775,237	979,294	270,778	*109
Land	229,128,512	8,681,584	8,293,537	228,711	159,337	4,464,016	1,912,208	4,898,138	938,658
Intangible assets (amortizable)	3,325,822,189	1,970,008	1,831,146	*45,786	93,077	25,037,268	38,998,277	12,615,495	2,806,772
Less: Accumulated amortization	536,156,973	245,565	193,348	*37,080	15,137	7,468,402	4,523,687	1,723,685	274,512
Other assets	3,650,115,458	2,709,950	2,440,937	191,001	78,012	30,032,033	140,989,924	3,656,984	1,476,868
Total liabilities	**40,531,043,574**	**48,201,952**	**41,181,201**	**3,577,102**	**3,443,650**	**495,181,732**	**840,236,119**	**144,756,167**	**44,146,653**
Accounts payable	3,953,362,057	4,452,997	3,914,281	128,160	410,556	38,472,530	26,941,262	22,185,384	10,202,143
Mortgages, notes, and bonds payable in less than one year	1,865,911,843	3,891,858	3,435,841	109,972	346,045	9,099,193	46,853,854	6,112,285	2,320,392
Other current liabilities	12,007,202,618	2,387,768	1,920,683	64,746	402,340	26,504,947	56,085,795	22,430,267	8,929,610
Loans from shareholders	364,827,854	3,194,466	1,593,886	*1,507,821	92,759	1,858,610	39,716	3,163,611	1,102,413
Mortgages, notes, and bonds payable in one year or more	6,189,613,794	11,467,904	10,517,103	398,830	551,971	88,179,876	280,755,859	15,168,404	3,466,919
Other liabilities	5,965,374,240	2,156,028	1,958,288	69,748	127,992	73,350,841	207,706,858	9,081,537	1,591,205
Capital stock	1,068,575,957	3,719,232	3,299,845	247,572	171,815	17,618,543	52,590,674	3,813,242	905,508
Additional paid-in capital	6,620,244,035	6,391,524	5,756,806	290,084	344,634	140,373,624	112,357,584	26,843,996	6,430,975
Retained earnings, appropriated	147,512,852	244,343	165,461	*76,821	*2,061	272,707	875,451	222,509	*18,637
Retained earnings, unappropriated [26]	4,077,618,441	11,335,531	9,598,379	712,364	1,024,788	118,009,673	64,894,284	42,342,801	12,806,894
Less: Cost of treasury stock	1,729,200,116	1,039,699	979,372	*29,016	31,311	18,558,810	8,865,217	6,607,869	3,628,042
Total receipts	**15,580,565,245**	**58,645,856**	**48,954,133**	**2,876,215**	**6,815,508**	**264,586,406**	**354,120,528**	**247,143,689**	**81,870,754**
Business receipts	13,633,134,653	49,231,315	40,220,671	2,538,542	6,472,101	230,004,566	327,954,147	240,900,110	80,270,204
Interest	782,128,367	233,694	173,626	46,285	13,782	2,573,030	2,510,865	514,917	210,121
Interest on Government obligations: State and local	22,205,691	6,603	4,534	*1,274	*794	12,833	33,573	43,405	23,996
Rents	63,417,636	820,441	774,080	28,368	17,993	1,361,401	1,606,248	596,404	178,312
Royalties	154,021,652	111,127	87,593	*21,099	*2,435	1,418,319	18,530	124,638	*18,694
Net short-term capital gain reduced by net long-term capital loss	13,502,468	9,579	9,194	*385	-	28,853	30,211	43,134	11,466
Net long-term capital gain reduced by net short-term capital loss	76,222,809	601,506	440,125	118,788	42,593	6,416,620	4,454,801	445,400	145,276
Net gain, noncapital assets	43,530,523	325,823	249,900	48,688	27,234	2,942,919	3,148,387	546,880	75,356
Dividends received from domestic corporations	25,905,355	32,546	28,144	*1,788	2,613	1,242,671	50,578	27,567	13,343
Dividends received from foreign corporations	138,183,123	6,930	6,373	*217	*341	8,217,732	1,128,628	74,011	7,103
Other receipts	628,312,968	7,266,293	6,959,892	70,779	235,621	10,367,461	13,184,561	3,827,222	916,883
Total deductions	**14,532,720,843**	**55,273,295**	**46,121,546**	**2,648,588**	**6,503,161**	**222,475,658**	**340,103,164**	**238,216,456**	**79,666,177**
Cost of goods sold	8,644,412,582	29,385,966	23,557,998	1,923,163	3,904,805	125,238,432	191,491,661	182,138,675	68,382,715
Compensation of officers	142,225,451	1,088,869	879,080	44,715	165,075	1,695,280	924,749	7,387,191	1,696,886
Salaries and wages	1,469,823,668	3,100,183	2,093,676	122,995	883,513	10,749,864	14,769,991	12,768,640	3,193,453
Repairs	93,662,396	1,159,828	995,309	28,100	136,419	1,123,409	8,269,617	848,874	147,903
Bad debts	167,311,666	35,328	28,135	783	6,409	155,509	1,916,226	381,693	75,099
Rent paid on business property	211,625,548	2,965,077	2,812,169	53,237	99,671	4,062,397	1,962,342	4,246,585	682,136
Taxes paid	290,645,594	1,150,083	930,443	66,856	152,784	6,049,835	12,830,246	4,746,677	808,479
Interest paid	504,167,119	935,031	837,311	52,382	45,338	7,879,013	17,116,205	1,389,934	383,455
Charitable contributions	16,209,550	45,994	39,521	2,756	3,717	285,304	300,374	160,679	44,079
Amortization	120,857,158	108,836	100,971	*2,144	5,721	2,953,134	3,976,542	506,712	94,693
Depreciation	415,357,768	3,203,607	2,877,479	76,895	249,232	17,349,701	34,653,678	4,723,757	620,159
Depletion	16,338,910	21,884	13,282	*8,268	*334	10,243,551	148,819	93,519	*792
Advertising	164,058,964	173,494	154,544	2,443	16,507	152,566	427,802	773,960	182,327
Pension, profit-sharing, stock, annuity	111,007,481	123,921	102,166	3,325	18,431	1,670,577	7,289,304	762,101	210,793
Employee benefit programs	205,195,361	539,168	418,254	52,019	68,894	3,060,675	4,491,462	3,582,606	579,401
Domestic production activities deduction	24,365,338	148,445	139,515	*2,287	6,643	903,962	432,956	384,494	107,124
Net loss, noncapital assets	22,647,488	32,849	25,085	-	*7,765	202,085	809,019	31,681	12,997
Other deductions	1,912,808,802	11,054,731	10,116,609	206,220	731,902	28,700,364	38,292,171	13,288,680	2,443,686
Total receipts less total deductions	1,047,844,402	3,372,561	2,832,588	227,626	312,347	42,110,748	14,017,364	8,927,233	2,204,577
Constructive taxable income from related foreign corporations	153,994,259	*52,395	*52,395	-	-	4,744,921	516,601	207,039	20,036
Net income	**1,179,632,970**	**3,418,352**	**2,880,448**	**226,352**	**311,552**	**46,842,836**	**14,500,392**	**9,090,867**	**2,200,617**
Income subject to tax	**1,020,700,672**	**2,355,311**	**1,975,422**	**169,108**	**210,782**	**37,606,138**	**11,219,169**	**7,019,189**	**1,611,333**
Total income tax before credits [8]	356,920,143	682,502	559,580	57,630	65,293	13,574,802	3,956,760	2,262,628	537,416
Income tax	354,283,688	676,327	555,063	56,531	64,733	13,143,343	3,715,767	2,227,346	522,564
Alternative minimum tax	2,468,317	5,325	4,521	*228	*576	514,686	240,722	16,790	5,787
Foreign tax credit	117,877,288	7,359	7,270	*86	3	7,875,064	290,494	125,122	5,184
General business credit	15,390,509	15,353	14,307	384	661	104,520	442,522	31,608	6,077
Prior year minimum tax credit	1,540,623	3,146	*1,829	*206	*1,111	121,458	21,535	22,811	3,162
Total income tax after credits [2]	**221,732,636**	**656,645**	**536,173**	**56,953**	**63,518**	**5,473,761**	**3,202,209**	**2,083,087**	**522,992**

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."

2010 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	**6,558**	**50,496**	**47,367**	**3,136**	**721**	**673**	**1,216**	**59**
Total assets	**54,866,507**	**45,743,007**	**9,234,783,357**	**848,514,936**	**241,760,428**	**10,875,634**	**21,756,452**	**4,577,731**
Cash	5,360,319	9,408,655	296,234,956	9,813,244	11,699,022	556,479	982,710	176,988
Notes and accounts receivable	9,313,935	15,743,717	2,131,162,757	368,841,211	11,122,660	2,144,610	3,308,498	2,544,673
Less: Allowance for bad debts	152,698	152,532	26,476,074	481,657	94,105	39,241	132,160	19,193
Inventories	1,656,106	2,015,756	404,246,706	37,009,773	10,896,204	1,900,844	3,794,414	503,140
Investments in Government obligations	*45,478	*6,398	5,626,303	1,205,358	*40	-	-	-
Tax-exempt securities	*83,910	*48,926	6,629,780	220,321	-	*580,195	-	-
Other current assets	4,217,787	4,042,924	416,458,902	20,138,202	7,430,610	574,569	909,316	413,863
Loans to shareholders	410,584	755,780	89,407,829	6,365,326	*29,346	*1,455	*21,272	*545
Mortgage and real estate loans	173,026	89,294	1,867,607	*1,121	*32,045	-	*2,949	-
Other investments	12,071,026	2,168,123	3,149,116,184	187,161,587	62,504,726	2,263,574	3,283,795	*440,072
Depreciable assets [25]	27,320,062	24,076,369	1,916,858,484	140,041,617	42,327,839	7,258,144	4,988,557	734,766
Less: Accumulated depreciation [25]	15,564,136	17,536,279	1,101,866,280	75,291,956	18,814,381	5,454,778	3,262,276	526,261
Depletable assets	767,711	*10,795	129,208,613	-	3,021	76	-	-
Less: Accumulated depletion	269,413	*1,256	65,947,387	-	2,432	-	-	-
Land	3,518,568	440,913	62,564,653	3,652,660	1,496,571	67,252	73,494	*4,449
Intangible assets (amortizable)	5,267,914	4,540,809	1,278,199,398	118,849,782	102,834,994	958,258	6,024,643	*181,637
Less: Accumulated amortization	665,317	783,856	221,913,695	8,357,032	3,752,421	271,597	1,382,023	*41,636
Other assets	1,311,644	868,473	763,404,621	39,345,379	14,046,690	335,794	3,143,263	164,688
Total liabilities	**54,866,507**	**45,743,007**	**9,234,783,357**	**848,514,936**	**241,760,428**	**10,875,634**	**21,756,452**	**4,577,731**
Accounts payable	5,128,647	6,854,594	1,141,450,221	373,298,903	5,473,924	1,255,520	2,610,074	2,669,016
Mortgages, notes, and bonds payable in less than one year	1,454,742	2,337,151	643,792,631	29,397,860	9,937,519	921,563	688,768	*116,181
Other current liabilities	5,256,572	8,244,085	943,774,450	31,037,340	19,421,052	694,754	1,515,189	235,379
Loans from shareholders	710,563	1,350,635	113,661,689	9,614,015	*31,323	213,059	91,116	*2,712
Mortgages, notes, and bonds payable in one year or more	6,849,125	4,852,361	2,036,708,875	140,922,879	93,704,430	2,576,374	6,597,476	27,205
Other liabilities	5,782,577	1,707,755	1,002,177,864	57,672,688	45,574,520	601,280	5,063,639	267,264
Capital stock	1,415,670	1,492,063	331,755,813	27,543,554	2,392,174	1,233,319	749,237	124,122
Additional paid-in capital	13,236,366	7,176,655	2,254,893,791	132,936,364	56,951,493	1,387,295	4,239,656	*463,747
Retained earnings, appropriated	*77,025	126,848	6,792,710	*33,261	-	1,427	-	112
Retained earnings, unappropriated [26]	16,179,144	13,356,763	1,716,963,771	96,730,122	62,584,725	2,306,916	2,040,643	1,882,849
Less: Cost of treasury stock	1,223,924	1,755,903	957,188,459	50,672,050	54,310,732	315,873	1,839,346	*1,210,857
Total receipts	**61,334,132**	**103,938,803**	**5,295,386,681**	**428,852,381**	**131,773,637**	**13,465,560**	**25,558,212**	**3,019,419**
Business receipts	58,594,602	102,035,304	4,836,660,394	407,573,655	120,835,191	13,213,977	24,556,250	2,817,144
Interest	213,658	91,138	78,158,002	3,404,320	463,170	11,848	23,606	2,032
Interest on Government obligations: State and local	14,183	5,226	405,283	9,158	*302	*12,761	351	9
Rents	200,360	217,732	20,915,581	534,974	951,104	9,070	11,077	*95
Royalties	101,462	*4,482	101,392,121	2,126,657	2,363,799	35,997	641,241	146,400
Net short-term capital gain reduced by net long-term capital loss	8,033	23,635	634,506	44,763	66	*15	*716	*180
Net long-term capital gain reduced by net short-term capital loss	223,032	77,092	19,498,002	3,729,750	88,058	6,797	*606	1,587
Net gain, noncapital assets	249,482	222,041	15,363,956	367,875	581,238	11,643	6,742	258
Dividends received from domestic corporations	6,595	7,630	2,187,464	47,776	203,585	*1,229	*1,370	934
Dividends received from foreign corporations	56,168	10,740	83,570,183	2,204,005	2,618,509	36,350	202,382	23,149
Other receipts	1,666,557	1,243,782	136,601,188	8,809,449	3,668,614	125,873	113,871	*27,631
Total deductions	**58,396,401**	**100,153,878**	**4,919,344,284**	**406,934,151**	**116,490,300**	**12,885,814**	**24,385,272**	**2,822,745**
Cost of goods sold	46,206,611	67,549,349	3,506,140,066	294,475,405	53,923,828	9,546,270	14,432,843	1,839,011
Compensation of officers	1,018,423	4,671,881	23,350,254	1,870,242	547,673	201,213	306,570	45,422
Salaries and wages	2,048,128	7,527,060	302,933,370	17,382,539	9,520,261	690,810	2,235,023	334,807
Repairs	233,374	467,597	19,633,903	1,984,767	602,565	84,580	128,664	11,185
Bad debts	73,784	232,810	13,230,511	115,577	25,461	29,877	26,165	6,775
Rent paid on business property	1,112,300	2,452,149	34,817,146	2,884,325	778,163	153,553	695,781	55,512
Taxes paid	1,205,367	2,732,831	86,851,554	4,265,729	19,104,897	186,812	399,937	53,007
Interest paid	521,923	484,557	151,076,485	11,782,645	6,699,343	199,390	514,324	16,577
Charitable contributions	46,523	70,076	7,363,677	516,202	381,901	8,643	33,309	*4,245
Amortization	220,504	191,515	37,671,673	2,102,752	1,474,545	55,997	182,244	15,776
Depreciation	2,037,740	2,065,857	130,563,182	10,463,309	3,372,454	308,371	405,761	48,576
Depletion	85,728	*6,998	3,944,780	*26,604	-	-	-	-
Advertising	114,557	477,076	62,904,288	15,264,797	4,056,732	47,108	764,058	104,073
Pension, profit-sharing, stock, annuity	156,749	394,559	46,682,072	2,973,412	1,522,540	82,166	315,168	*36,483
Employee benefit programs	634,056	2,369,149	66,892,871	5,123,832	1,887,734	226,171	281,074	28,483
Domestic production activities deduction	153,744	123,626	16,166,376	1,527,680	1,035,233	27,424	6,276	*1,932
Net loss, noncapital assets	5,536	13,148	4,415,339	268,794	30,045	3,340	21,976	*3,327
Other deductions	2,521,355	8,323,639	404,706,737	33,905,537	11,526,927	1,034,087	3,636,100	217,553
Total receipts less total deductions	2,937,731	3,784,925	376,042,397	21,918,230	15,283,336	579,746	1,172,940	196,675
Constructive taxable income from related foreign corporations	183,189	*3,814	94,741,844	5,156,880	1,969,656	*33,116	213,054	25,692
Net income	**3,106,737**	**3,783,513**	**470,378,958**	**27,065,952**	**17,252,690**	**600,102**	**1,385,643**	**222,358**
Income subject to tax	**2,634,806**	**2,773,051**	**431,830,601**	**25,665,148**	**16,938,218**	**435,244**	**1,301,187**	**214,381**
Total income tax before credits [8]	906,986	818,227	151,192,714	8,975,501	5,924,630	150,204	451,574	74,500
Income tax	896,842	807,939	150,865,437	8,962,693	5,924,175	148,592	450,969	74,387
Alternative minimum tax	4,847	6,156	294,922	10,847	*455	1,612	*792	*113
Foreign tax credit	105,506	14,432	79,741,376	2,523,751	1,544,984	*11,798	147,881	14,477
General business credit	14,904	10,626	6,290,687	169,138	28,612	4,195	5,179	1,068
Prior year minimum tax credit	8,936	10,714	603,327	11,433	*5,036	1,592	*368	-
Total income tax after credits [2]	**777,640**	**782,455**	**64,560,014**	**6,267,467**	**4,345,997**	**132,619**	**298,145**	**58,967**

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."

2010 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	**1,436**	**579**	**2,816**	**220**	**2,220**	**2,320**	**1,563**	**786**
Total assets	**19,910,692**	**205,538,148**	**32,656,728**	**2,210,413,117**	**1,784,116,455**	**76,396,852**	**75,545,958**	**188,392,145**
Cash	1,060,676	4,708,303	1,669,441	18,512,553	45,787,574	4,005,247	5,329,789	6,401,058
Notes and accounts receivable	2,527,038	19,363,939	5,551,691	850,652,215	206,021,108	13,674,385	6,395,619	53,000,242
Less: Allowance for bad debts	33,690	291,263	197,195	6,784,176	4,601,905	294,179	155,492	310,265
Inventories	2,018,691	11,085,283	2,054,534	26,146,002	80,929,165	9,697,481	4,292,204	14,105,632
Investments in Government obligations	100,000	1	-	10,271	*323,118	-	32,148	*14,131
Tax-exempt securities	8,411	45,485	19,720	832,709	345,023	-	11,719	103,562
Other current assets	1,432,582	4,115,855	873,075	39,074,170	122,486,196	3,411,060	1,686,890	9,328,199
Loans to shareholders	46,391	*4,722,391	47,889	*33,328,536	31,090,868	146,286	4,490,805	48,849
Mortgage and real estate loans	*28,423	-	210	*40,571	*57,264	*7,241	*4,438	*1,175
Other investments	3,638,924	77,943,251	4,042,866	832,382,337	722,217,947	14,243,092	21,598,938	48,777,713
Depreciable assets [25]	15,021,808	99,277,522	20,547,951	364,488,381	356,549,139	41,528,240	34,520,655	53,035,439
Less: Accumulated depreciation [25]	10,152,148	59,976,543	13,942,240	185,150,374	208,117,524	26,429,194	19,174,975	29,815,209
Depletable assets	203,405	482,620	-	124,902,640	1,288,228	703	1,863,313	74,008
Less: Accumulated depletion	*31,981	55,997	-	64,490,490	832,625	624	253,111	24,238
Land	461,843	1,588,302	312,339	29,033,063	7,548,692	567,899	1,329,403	1,174,451
Intangible assets (amortizable)	1,637,979	27,952,334	13,671,630	90,662,771	307,065,525	13,041,276	8,044,919	20,995,954
Less: Accumulated amortization	263,276	4,333,051	3,008,271	43,242,286	57,742,686	2,067,000	1,622,207	2,612,824
Other assets	2,205,616	18,909,716	1,013,089	100,014,224	173,701,348	4,864,940	7,150,904	14,094,268
Total liabilities	**19,910,692**	**205,538,148**	**32,656,728**	**2,210,413,117**	**1,784,116,455**	**76,396,852**	**75,545,958**	**188,392,145**
Accounts payable	987,382	14,260,027	2,895,991	241,436,792	123,395,195	10,380,578	3,824,242	27,314,285
Mortgages, notes, and bonds payable in less than one year	552,627	19,184,686	1,303,941	62,964,037	163,886,283	2,934,754	1,231,562	25,895,700
Other current liabilities	1,798,972	8,819,059	2,674,849	435,324,999	122,445,065	7,038,027	5,036,484	6,488,746
Loans from shareholders	246,604	354,047	152,320	25,826,229	33,962,689	2,451,561	4,409,603	1,465,632
Mortgages, notes, and bonds payable in one year or more	8,367,065	58,795,780	10,736,896	382,656,143	424,848,413	21,193,673	12,026,159	31,582,992
Other liabilities	2,628,135	22,293,177	4,720,537	157,096,096	196,518,908	10,139,710	7,325,348	16,970,568
Capital stock	520,411	5,020,707	1,418,847	35,300,972	70,608,574	4,206,575	1,982,176	9,999,945
Additional paid-in capital	3,124,369	51,219,182	6,827,719	566,809,154	422,933,012	18,645,972	27,252,989	48,848,398
Retained earnings, appropriated	30,550	*42,803	*39,789	447,583	53,043	*45,092	*4,376,455	*33,796
Retained earnings, unappropriated [26]	2,165,680	43,567,507	4,439,588	511,848,021	453,716,090	2,374,417	9,765,511	27,489,282
Less: Cost of treasury stock	511,102	18,018,827	2,553,749	209,296,908	228,250,816	3,013,506	1,684,571	7,697,200
Total receipts	**21,439,689**	**127,636,819**	**32,067,654**	**1,478,615,190**	**772,755,188**	**84,113,777**	**37,521,246**	**121,224,240**
Business receipts	20,813,816	121,200,684	31,221,078	1,382,701,073	674,089,605	82,375,465	34,277,955	116,836,719
Interest	125,769	1,024,848	80,914	9,749,258	6,943,923	267,017	116,959	1,467,797
Interest on Government obligations: State and local	*1,003	1,351	146	20,230	16,122	*1,268	1,076	4,318
Rents	22,208	48,796	16,955	1,145,812	444,458	31,449	19,973	66,349
Royalties	19,020	2,125,579	*63,637	1,074,777	34,825,674	224,830	1,076,024	103,277
Net short-term capital gain reduced by net long-term capital loss	*624	*3,329	*266	181,130	136,759	*10,999	*419	*5,783
Net long-term capital gain reduced by net short-term capital loss	266,339	276,533	42,988	5,568,269	4,427,169	151,128	154,995	297,052
Net gain, noncapital assets	63,226	529,003	38,307	4,119,638	1,045,908	163,175	79,567	462,108
Dividends received from domestic corporations	6,931	13,316	1,031	400,662	632,067	13,835	239,055	18,774
Dividends received from foreign corporations	*1,517	1,068,459	49,455	41,225,445	14,508,508	242,199	894,851	405,254
Other receipts	119,237	1,344,921	552,879	32,428,895	35,684,994	632,412	660,373	1,556,810
Total deductions	**21,006,313**	**120,684,410**	**30,544,000**	**1,378,148,494**	**698,403,514**	**80,799,857**	**35,462,878**	**116,536,133**
Cost of goods sold	15,692,359	84,278,969	18,879,156	1,220,645,292	402,549,348	59,058,080	23,176,777	97,350,023
Compensation of officers	204,957	547,456	622,006	727,440	3,094,970	919,994	518,377	552,088
Salaries and wages	1,300,465	8,681,638	3,360,976	22,323,995	65,217,289	4,251,826	2,101,159	3,259,780
Repairs	97,248	889,107	153,837	1,745,760	4,880,565	371,306	336,000	468,816
Bad debts	25,540	435,416	93,281	164,063	471,833	147,554	64,448	63,683
Rent paid on business property	281,325	1,150,762	616,357	3,671,404	5,379,146	1,185,679	485,447	577,642
Taxes paid	295,017	1,428,002	706,830	23,020,452	9,148,849	1,132,356	630,314	930,291
Interest paid	744,431	4,028,807	795,396	16,887,468	26,773,876	1,632,468	779,009	3,032,613
Charitable contributions	10,419	77,291	19,885	891,341	3,901,598	22,507	58,787	45,457
Amortization	103,365	947,061	306,891	3,844,203	8,108,292	426,842	323,989	451,628
Depreciation	689,125	5,534,867	1,139,329	14,779,570	21,574,268	2,795,536	1,702,302	3,114,463
Depletion	*13,169	25,921	*2	3,451,271	231,951	11	78,798	77,270
Advertising	86,664	817,692	315,933	984,163	19,450,470	675,408	189,806	87,580
Pension, profit-sharing, stock, annuity	60,439	1,734,432	196,428	5,143,219	9,151,735	938,952	467,365	478,352
Employee benefit programs	271,569	2,315,304	556,872	4,219,935	13,008,344	1,881,218	684,313	1,212,453
Domestic production activities deduction	23,382	504,975	83,736	1,224,221	3,450,506	179,137	98,848	311,344
Net loss, noncapital assets	5,957	257,133	25,195	40,443	1,653,163	81,076	35,493	27,591
Other deductions	1,100,881	7,029,579	2,671,890	54,384,255	100,357,310	5,099,908	3,731,644	4,495,061
Total receipts less total deductions	433,376	6,952,408	1,523,654	100,466,696	74,351,674	3,313,920	2,058,369	4,688,107
Constructive taxable income from related foreign corporations	6,012	1,815,689	*69,736	33,619,493	17,954,632	156,619	933,260	641,457
Net income	**438,385**	**8,766,747**	**1,593,245**	**134,065,959**	**92,290,183**	**3,469,271**	**2,990,553**	**5,325,246**
Income subject to tax	**316,406**	**7,775,343**	**1,370,388**	**133,368,646**	**86,283,539**	**2,482,150**	**1,544,157**	**4,610,464**
Total income tax before credits [8]	106,229	2,728,637	470,695	46,719,388	30,215,040	871,339	544,867	1,621,048
Income tax	105,802	2,716,527	469,817	46,675,295	30,178,653	851,941	531,153	1,606,290
Alternative minimum tax	427	11,081	*878	*33,827	44,194	18,873	14,835	14,679
Foreign tax credit	*2,279	968,865	34,603	40,511,360	14,026,503	128,051	147,521	338,832
General business credit	7,625	389,949	6,872	850,653	1,706,687	48,188	8,483	21,374
Prior year minimum tax credit	*379	12,384	*1,931	*334,515	74,378	22,234	*2,553	13,699
Total income tax after credits [2]	**95,947**	**1,357,439**	**427,289**	**5,022,860**	**14,407,528**	**673,126**	**386,311**	**1,247,143**

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."

2010 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	**10,831**	**5,590**	**3,444**	**1,951**	**2,343**	**2,324**	**3,137**	**158,706**
Total assets	**351,433,757**	**421,611,706**	**900,490,239**	**885,579,507**	**710,640,738**	**16,586,222**	**227,985,912**	**2,822,376,813**
Cash	9,762,569	18,694,161	65,518,567	33,534,559	45,205,727	803,872	12,012,418	186,698,742
Notes and accounts receivable	22,954,206	108,243,185	129,369,575	190,024,101	104,906,928	2,491,868	28,025,003	371,473,469
Less: Allowance for bad debts	450,983	1,434,805	2,077,566	5,533,805	2,399,302	125,370	1,019,722	8,221,802
Inventories	17,469,438	36,698,189	34,827,199	16,180,375	71,417,971	1,889,852	21,330,317	403,950,868
Investments in Government obligations	*89,434	*138,184	*142,887	3,418,721	*128,999	10,567	12,445	16,672,773
Tax-exempt securities	*81,415	*296,176	1,056,848	2,964,399	*55,706	-	8,090	5,909,968
Other current assets	6,950,174	23,520,984	76,195,773	14,057,952	66,253,853	1,588,121	16,017,460	143,841,452
Loans to shareholders	299,421	1,146,333	6,612,703	463,046	381,470	*57,184	107,715	6,035,224
Mortgage and real estate loans	175,102	*40,570	*64,091	1,403,279	*9,000	75	52	1,895,469
Other investments	134,085,380	107,412,510	302,463,019	439,886,980	145,381,376	2,743,600	36,644,495	703,292,122
Depreciable assets [25]	61,922,962	92,408,231	188,464,547	117,540,533	212,361,149	8,720,451	55,120,551	872,890,117
Less: Accumulated depreciation [25]	42,335,044	54,154,772	122,175,683	71,004,615	118,024,122	6,213,065	31,851,120	421,645,530
Depletable assets	81,715	*235,771	-	5,058	1,624	45	66,386	30,529,106
Less: Accumulated depletion	26,104	*173,920	-	5,058	1,624	-	49,183	548,568
Land	1,231,501	1,767,872	4,208,078	2,835,596	3,536,838	230,767	1,443,583	75,410,427
Intangible assets (amortizable)	33,849,569	67,256,271	157,514,960	106,567,753	109,534,271	4,039,597	87,515,276	325,712,050
Less: Accumulated amortization	5,096,973	9,214,662	28,298,606	11,677,440	20,670,878	784,845	17,473,980	39,834,421
Other assets	110,389,976	28,731,427	86,603,847	44,918,075	92,561,749	1,133,502	20,076,123	148,315,347
Total liabilities	**351,433,757**	**421,611,706**	**900,490,239**	**885,579,507**	**710,640,738**	**16,586,222**	**227,985,912**	**2,822,376,813**
Accounts payable	16,105,786	70,137,363	98,961,305	35,413,844	94,922,741	2,108,857	13,998,397	399,840,146
Mortgages, notes, and bonds payable in less than one year	4,748,105	28,541,506	26,625,598	226,551,458	34,448,385	740,987	3,121,108	144,776,776
Other current liabilities	14,294,847	28,143,376	91,132,452	48,599,185	93,300,430	2,062,442	23,711,804	333,845,452
Loans from shareholders	3,845,184	4,322,979	22,142,048	418,002	3,038,684	235,673	838,208	20,473,280
Mortgages, notes, and bonds payable in one year or more	121,333,161	97,015,200	115,416,158	330,831,612	99,460,297	4,857,715	73,759,247	462,358,150
Other liabilities	63,463,998	48,416,778	97,039,868	65,223,132	158,031,516	1,124,862	42,005,838	206,028,976
Capital stock	34,713,988	20,423,189	55,406,275	3,726,125	47,204,899	636,557	8,544,167	76,925,727
Additional paid-in capital	69,884,410	92,925,782	452,525,129	105,736,457	131,367,412	3,064,231	57,751,019	610,084,373
Retained earnings, appropriated	200,942	120,556	264,642	*1,076,554	20,964	*52	*5,090	3,909,833
Retained earnings, unappropriated [26]	33,345,483	76,504,914	135,747,417	110,673,117	104,616,596	3,762,642	31,402,252	730,960,632
Less: Cost of treasury stock	10,502,149	44,939,939	194,770,654	42,669,979	55,771,187	2,007,796	27,151,218	166,826,534
Total receipts	**142,552,206**	**271,527,081**	**563,182,645**	**260,121,544**	**595,451,157**	**20,341,670**	**164,167,366**	**4,139,824,821**
Business receipts	136,821,081	255,214,333	496,886,783	175,176,468	568,704,432	19,969,176	151,375,509	4,034,389,594
Interest	986,648	3,600,540	4,042,535	40,292,221	4,101,186	20,092	1,433,318	13,948,119
Interest on Government obligations: State and local	23,946	46,305	120,324	113,628	7,328	*618	25,040	316,664
Rents	69,697	1,474,786	1,669,162	9,857,717	3,611,240	14,154	916,504	4,759,841
Royalties	1,362,726	2,413,953	44,421,721	2,255,601	2,218,533	35,901	3,856,775	13,896,287
Net short-term capital gain reduced by net long-term capital loss	40,037	5,754	152,264	*353	3,694	*2,111	*45,243	291,782
Net long-term capital gain reduced by net short-term capital loss	244,164	446,059	934,001	314,266	1,791,777	*18,983	737,484	3,989,068
Net gain, noncapital assets	742,812	509,058	498,245	2,395,117	2,934,995	18,118	796,926	2,476,486
Dividends received from domestic corporations	12,329	35,141	329,524	100,237	102,258	659	26,750	3,436,779
Dividends received from foreign corporations	371,583	3,078,454	8,361,823	2,544,456	4,153,463	157,210	1,423,110	5,913,096
Other receipts	1,877,183	4,702,698	5,766,262	27,071,479	7,822,249	104,649	3,530,708	56,407,105
Total deductions	**134,427,444**	**254,057,626**	**495,430,336**	**253,691,272**	**566,952,365**	**19,613,584**	**150,067,777**	**3,984,303,948**
Cost of goods sold	94,230,567	166,404,561	301,927,031	116,501,127	435,138,085	12,604,134	83,487,200	3,087,052,300
Compensation of officers	2,629,319	2,377,990	3,767,718	1,075,315	1,524,149	266,665	1,550,690	24,005,211
Salaries and wages	8,868,069	24,733,285	63,498,649	19,038,362	20,512,533	1,830,922	23,790,984	310,620,020
Repairs	499,791	1,090,737	2,149,241	1,350,556	1,777,340	83,975	927,863	17,658,665
Bad debts	186,949	606,914	841,507	5,223,920	4,356,849	41,552	303,147	7,921,875
Rent paid on business property	1,760,302	2,998,065	3,662,024	1,976,000	3,844,898	402,715	2,258,046	58,804,407
Taxes paid	2,389,336	3,615,517	8,364,956	1,788,984	6,422,410	408,485	2,559,373	51,202,669
Interest paid	3,798,300	6,232,367	8,713,561	43,751,544	9,208,896	323,482	5,161,987	34,081,246
Charitable contributions	79,756	265,069	399,712	189,697	272,258	18,786	166,814	2,936,450
Amortization	1,791,379	1,995,493	4,958,498	6,028,217	2,768,868	141,286	1,644,347	8,723,277
Depreciation	3,615,848	8,876,338	16,316,306	9,090,266	20,413,362	400,350	5,922,780	69,845,901
Depletion	*14,409	*23,746	-	854	-	82	690	444,058
Advertising	814,875	1,111,264	6,201,157	2,522,331	6,868,830	653,565	1,887,781	41,289,851
Pension, profit-sharing, stock, annuity	1,566,095	3,154,038	4,430,359	1,838,854	10,703,186	133,947	1,754,902	13,545,710
Employee benefit programs	2,581,426	5,145,483	8,621,558	3,335,791	10,743,500	451,407	4,316,402	31,630,639
Domestic production activities deduction	518,242	971,218	3,409,362	589,964	1,457,424	53,472	692,001	1,512,306
Net loss, noncapital assets	77,583	385,153	551,618	117,183	614,494	24,194	191,582	2,488,721
Other deductions	9,005,200	24,070,388	57,617,079	39,272,305	30,325,282	1,774,564	13,451,187	220,540,643
Total receipts less total deductions	8,124,762	17,469,455	67,752,310	6,430,273	28,498,792	728,086	14,099,589	155,520,873
Constructive taxable income from related foreign corporations	1,214,596	4,400,191	11,955,380	8,581,980	3,618,795	90,651	2,284,955	10,127,164
Net income	**9,315,412**	**21,823,341**	**79,587,365**	**14,898,625**	**32,110,258**	**818,120**	**16,359,504**	**165,331,372**
Income subject to tax	**8,216,067**	**20,195,734**	**68,801,944**	**13,735,403**	**23,369,251**	**739,559**	**14,467,370**	**151,814,394**
Total income tax before credits [8]	2,831,409	7,042,348	24,083,745	4,800,629	8,267,221	255,106	5,058,607	52,485,414
Income tax	2,825,447	7,035,276	24,055,511	4,792,677	8,164,314	254,702	5,041,216	52,406,946
Alternative minimum tax	4,845	8,432	21,031	7,760	83,662	*342	16,236	115,651
Foreign tax credit	664,000	2,773,418	9,146,333	3,390,994	1,979,270	96,137	1,290,321	5,730,024
General business credit	108,618	328,126	1,573,472	148,683	656,257	7,870	219,638	1,516,964
Prior year minimum tax credit	49,229	40,017	18,435	5,013	3,394	-	6,737	261,685
Total income tax after credits [2]	**2,008,971**	**3,902,850**	**13,350,100**	**1,256,088**	**5,628,208**	**151,099**	**3,541,862**	**44,976,023**

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."

2010 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	**77,696**	**49,108**	**26,667**	**1,922**	**80,743**	**12,703**	**4,980**	**4,351**	**6,652**
Total assets	**1,751,776,546**	**480,319,296**	**1,269,361,657**	**2,095,593**	**1,070,600,267**	**72,846,974**	**22,950,422**	**32,675,429**	**112,259,954**
Cash	118,952,095	39,024,374	79,587,863	339,858	67,746,647	4,681,747	2,308,706	1,904,143	1,983,915
Notes and accounts receivable	269,267,217	137,754,841	131,261,093	*251,283	102,206,253	8,153,413	4,626,353	7,904,681	3,954,526
Less: Allowance for bad debts	5,616,417	3,036,013	2,576,786	3,618	2,605,385	94,901	56,588	118,946	31,405
Inventories	192,050,967	92,697,488	99,294,970	*58,508	211,899,901	30,851,057	5,921,655	7,202,937	21,229,358
Investments in Government obligations	16,591,296	2,235,863	14,355,434	-	*81,477	*9,433	-	-	-
Tax-exempt securities	3,467,164	156,744	3,310,420	-	2,442,804	*893	*74,007	*200,645	-
Other current assets	89,752,978	31,827,731	57,668,210	257,037	54,088,474	2,055,767	1,910,795	1,691,465	12,066,220
Loans to shareholders	4,052,124	2,229,460	1,821,333	*1,331	1,983,100	510,818	80,822	63,769	136,503
Mortgage and real estate loans	1,703,364	113,115	1,590,249	-	192,105	13,388	*14,146	*6,120	2,717
Other investments	569,393,628	46,533,076	522,457,030	*403,522	133,898,494	6,630,971	548,587	6,031,236	11,616,309
Depreciable assets [25]	366,843,105	112,477,757	253,657,525	707,823	506,047,012	21,390,660	11,207,889	10,234,247	52,050,331
Less: Accumulated depreciation [25]	179,674,467	63,189,724	116,078,170	406,573	241,971,063	11,078,874	6,228,625	6,136,592	24,786,380
Depletable assets	30,517,821	230,677	30,287,144	-	*11,285	*8,831	-	-	-
Less: Accumulated depletion	546,125	61,344	484,781	-	*2,443	*294	-	-	-
Land	18,452,449	4,484,746	13,692,698	275,005	56,957,978	3,503,401	934,969	277,557	10,608,019
Intangible assets (amortizable)	204,347,037	62,050,122	142,064,676	232,239	121,365,012	6,367,316	1,206,509	2,872,380	1,294,957
Less: Accumulated amortization	27,670,161	7,678,668	19,950,691	40,802	12,164,260	380,886	169,437	181,277	128,360
Other assets	79,892,473	22,469,052	57,403,441	*19,980	68,422,874	224,233	570,634	723,064	22,263,243
Total liabilities	**1,751,776,546**	**480,319,296**	**1,269,361,657**	**2,095,593**	**1,070,600,267**	**72,846,974**	**22,950,422**	**32,675,429**	**112,259,954**
Accounts payable	240,385,782	86,663,239	153,639,870	*82,673	159,454,364	8,295,018	4,625,689	10,521,849	9,498,395
Mortgages, notes, and bonds payable in less than one year	92,640,669	41,695,219	50,791,380	*154,070	52,136,108	17,313,127	831,280	1,004,237	1,725,292
Other current liabilities	211,212,770	64,627,589	146,283,079	302,102	122,632,681	5,018,477	3,910,459	5,124,716	19,286,011
Loans from shareholders	14,614,964	9,240,658	5,279,442	*94,864	5,858,316	1,659,950	220,039	137,858	523,713
Mortgages, notes, and bonds payable in one year or more	229,057,810	61,776,217	167,040,151	*241,442	233,300,340	12,454,633	2,431,764	2,772,506	43,939,306
Other liabilities	115,591,226	36,274,369	79,254,720	*62,137	90,437,749	2,725,675	1,760,541	1,187,354	3,881,710
Capital stock	51,364,158	23,114,858	28,201,192	48,108	25,561,570	1,589,736	418,605	2,959,789	1,069,652
Additional paid-in capital	407,277,223	111,622,379	295,097,986	*556,858	202,807,150	6,831,634	3,202,309	3,888,164	7,508,412
Retained earnings, appropriated	3,346,777	326,268	3,020,510	-	563,056	137,411	*27,412	*4,341	*110,024
Retained earnings, unappropriated [26]	454,432,697	56,897,350	396,600,216	935,132	276,527,935	20,546,448	9,945,044	6,676,471	28,458,627
Less: Cost of treasury stock	68,147,530	11,918,849	55,846,890	*381,792	98,679,004	3,725,137	4,422,721	1,601,856	3,741,185
Total receipts	**2,200,261,133**	**857,363,773**	**1,340,521,942**	**2,375,418**	**1,939,541,765**	**180,018,217**	**32,360,916**	**66,725,757**	**132,628,055**
Business receipts	2,147,387,767	842,981,505	1,302,074,228	2,332,034	1,886,982,054	175,539,727	32,004,461	65,343,058	129,200,369
Interest	9,001,143	2,512,608	6,484,889	3,646	4,946,976	783,750	158,431	160,259	110,915
Interest on Government obligations: State and local	149,005	30,040	118,965	[1]	167,660	1,451	*2,144	*95,300	*9,234
Rents	2,267,978	896,959	1,366,552	4,467	2,491,864	298,442	20,535	15,403	389,492
Royalties	7,305,935	782,037	6,517,739	6,160	6,590,352	*10,190	2,323	*49,790	*241,520
Net short-term capital gain reduced by net long-term capital loss	268,754	58,213	210,541	-	23,028	*11,026	10	[1]	*560
Net long-term capital gain reduced by net short-term capital loss	2,992,159	429,568	2,562,400	*190	996,910	304,343	*1,089	22,008	9,139
Net gain, noncapital assets	2,079,773	1,694,518	372,172	*13,082	396,713	138,548	4,570	*3,425	26,231
Dividends received from domestic corporations	3,181,905	210,040	2,969,286	2,579	254,874	5,164	1,039	*982	38,403
Dividends received from foreign corporations	3,454,654	956,593	2,498,061	-	2,458,442	*598	-	384	*1,675
Other receipts	22,172,061	6,811,692	15,347,110	*13,259	34,232,893	2,924,977	166,314	1,035,148	2,600,517
Total deductions	**2,123,012,674**	**830,197,517**	**1,290,754,962**	**2,060,195**	**1,861,269,661**	**175,224,738**	**30,321,021**	**64,014,829**	**124,606,178**
Cost of goods sold	1,745,381,828	681,795,308	1,063,572,298	14,221	1,341,660,167	140,415,030	17,499,718	46,969,811	85,185,693
Compensation of officers	15,030,612	8,179,700	6,616,038	234,874	8,969,778	1,595,069	474,306	433,585	709,949
Salaries and wages	114,580,825	54,427,439	59,465,021	688,365	196,039,195	13,397,417	3,825,742	5,702,804	16,874,702
Repairs	6,271,645	2,124,299	4,136,611	10,735	11,387,020	668,959	276,441	277,061	755,989
Bad debts	3,424,080	2,027,908	1,385,971	*10,202	4,497,795	423,910	72,505	91,617	527,884
Rent paid on business property	16,361,581	7,477,161	8,810,353	74,066	42,438,006	3,019,409	1,717,024	1,834,875	2,631,507
Taxes paid	19,720,448	7,632,508	11,976,544	111,396	31,482,084	2,426,931	859,319	1,019,713	3,088,460
Interest paid	18,034,756	5,803,853	12,185,655	45,248	16,046,490	1,322,504	211,047	374,006	1,216,245
Charitable contributions	1,041,072	267,822	772,268	*981	1,895,378	31,228	107,735	23,511	72,212
Amortization	6,001,478	1,790,697	4,196,763	14,018	2,721,799	415,447	53,324	129,000	48,690
Depreciation	31,174,024	13,156,694	17,974,903	42,427	38,671,878	1,584,664	658,849	842,064	3,026,157
Depletion	443,773	20,128	423,645	-	*285	*241	-	-	*26
Advertising	16,093,451	6,268,799	9,805,180	*19,473	25,196,400	1,629,717	1,308,154	1,336,285	1,924,341
Pension, profit-sharing, stock, annuity	6,390,820	2,110,580	4,228,429	*51,811	7,154,890	172,489	33,730	97,324	336,144
Employee benefit programs	13,725,092	5,562,438	8,104,514	58,139	17,905,547	1,170,581	339,172	498,130	1,897,828
Domestic production activities deduction	1,174,501	403,685	770,816	-	337,805	9,266	*3,204	*8,958	2,537
Net loss, noncapital assets	940,466	381,177	559,056	232	1,548,255	82,138	47,222	106,856	75,937
Other deductions	107,222,223	30,767,320	75,770,898	684,006	113,316,889	6,859,740	2,833,530	4,269,227	6,231,876
Total receipts less total deductions	77,248,459	27,166,256	49,766,979	315,223	78,272,104	4,793,479	2,039,895	2,710,927	8,021,877
Constructive taxable income from related foreign corporations	7,042,728	2,280,498	4,762,230	-	3,084,435	679	4,216	244,981	6,109
Net income	**84,142,182**	**29,416,714**	**54,410,245**	**315,223**	**81,188,880**	**4,792,706**	**2,041,968**	**2,860,608**	**8,018,752**
Income subject to tax	**75,357,678**	**25,529,505**	**49,520,064**	**308,110**	**76,456,405**	**4,306,686**	**1,814,124**	**2,704,599**	**7,901,571**
Total income tax before credits [8]	26,039,443	8,711,712	17,228,475	99,256	26,445,925	1,383,890	619,624	936,665	2,736,242
Income tax	25,980,720	8,687,803	17,193,694	99,222	26,426,179	1,383,520	619,305	936,131	2,735,980
Alternative minimum tax	86,304	51,108	35,196	-	29,347	4,621	*319	*490	*261
Foreign tax credit	3,690,633	890,588	2,800,045	-	2,039,391	*2,666	3,964	*36,508	*67,943
General business credit	1,028,144	288,555	738,723	866	488,820	16,910	9,092	14,705	27,366
Prior year minimum tax credit	218,362	43,916	174,436	11	43,323	2,593	-	*88	*42
Total income tax after credits [2]	**21,102,179**	**7,488,528**	**13,515,271**	**98,380**	**23,873,798**	**1,361,721**	**606,568**	**885,364**	**2,640,890**

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."

2010 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	**12,079**	**6,324**	**4,896**	**8,965**	**2,784**	**1,417**	**10,991**	**4,601**	***268**
Total assets	**118,725,913**	**110,572,163**	**11,139,345**	**81,874,846**	**25,814,719**	**355,013,406**	**25,757,935**	**100,969,161**	**-**
Cash	8,388,239	3,707,129	973,436	12,393,795	2,719,849	14,700,225	2,408,363	11,577,101	-
Notes and accounts receivable	9,231,189	20,411,040	961,169	6,688,119	3,304,122	14,039,340	3,841,262	19,091,037	-
Less: Allowance for bad debts	39,417	392,493	8,377	258,735	123,729	825,631	70,731	584,430	-
Inventories	15,879,298	20,569,457	1,413,605	19,973,216	7,833,078	68,727,901	5,481,400	6,816,938	-
Investments in Government obligations	34,102	*1,806	-	-	*36,009	-	-	127	-
Tax-exempt securities	2,028,140	20	-	137,646	-	-	-	*1,453	-
Other current assets	4,668,072	4,333,117	443,380	4,677,112	917,942	11,854,518	1,494,556	7,975,530	-
Loans to shareholders	134,592	72,047	328,829	106,738	115,837	*145,428	193,133	94,585	-
Mortgage and real estate loans	*36,383	*6,197	*65,510	*5,529	*15,341	-	*26,774	-	-
Other investments	17,370,021	3,485,402	697,253	6,512,876	1,257,463	60,570,870	1,090,810	18,086,696	-
Depreciable assets [25]	95,224,293	25,755,077	8,964,082	46,720,753	14,152,542	193,073,894	11,471,158	15,802,085	-
Less: Accumulated depreciation [25]	50,292,146	11,290,445	4,975,337	27,681,132	7,843,857	75,566,998	6,942,588	9,148,090	-
Depletable assets	*2,353	-	-	-	-	-	*17	*84	-
Less: Accumulated depletion	*2,089	-	-	-	-	-	-	*59	-
Land	7,840,565	2,827,534	1,386,778	925,037	862,354	27,217,573	399,090	175,101	-
Intangible assets (amortizable)	6,831,737	42,060,826	713,927	6,871,222	1,708,079	16,471,853	5,848,218	29,117,987	-
Less: Accumulated amortization	931,046	2,020,788	95,690	945,584	357,696	1,145,693	407,027	5,400,776	-
Other assets	2,321,628	1,046,237	270,778	5,748,254	1,217,385	25,750,127	923,500	7,363,792	-
Total liabilities	**118,725,913**	**110,572,163**	**11,139,345**	**81,874,846**	**25,814,719**	**355,013,406**	**25,757,935**	**100,969,161**	**-**
Accounts payable	31,762,874	15,012,706	1,984,536	10,842,130	4,276,962	47,358,721	3,226,240	12,049,245	-
Mortgages, notes, and bonds payable in less than one year	1,802,818	4,062,161	267,907	1,342,684	701,867	16,392,179	1,227,605	5,464,949	-
Other current liabilities	11,263,256	13,023,331	824,368	12,008,760	3,319,902	36,579,714	2,213,653	10,060,035	-
Loans from shareholders	923,229	247,763	246,405	802,609	258,431	*225,175	407,012	206,133	-
Mortgages, notes, and bonds payable in one year or more	21,611,984	14,651,782	1,476,330	13,874,131	12,462,126	83,671,802	7,106,907	16,847,069	-
Other liabilities	15,030,466	4,009,705	1,963,961	5,869,078	1,771,841	30,942,806	829,353	20,465,260	-
Capital stock	10,758,572	538,488	561,323	3,179,663	389,145	1,255,362	545,874	2,295,360	-
Additional paid-in capital	12,763,356	33,502,392	25,975	17,589,075	3,207,762	40,377,719	7,607,866	66,302,487	-
Retained earnings, appropriated	*1,054	*30,671	*11,709	*11,516	*24,366	158,783	*35,880	*9,890	-
Retained earnings, unappropriated [26]	26,880,089	38,028,835	4,098,003	31,458,105	158,748	113,844,973	8,092,681	-11,660,089	-
Less: Cost of treasury stock	14,071,785	12,535,671	321,172	15,102,904	756,432	15,793,828	5,535,137	21,071,179	-
Total receipts	**296,486,881**	**194,520,624**	**59,466,764**	**138,797,050**	**41,938,503**	**636,139,706**	**44,098,410**	**116,360,882**	***21,924**
Business receipts	290,768,050	189,829,599	58,789,053	135,342,107	40,999,004	615,247,785	42,477,804	111,441,037	*19,772
Interest	496,502	42,769	38,382	493,399	307,082	1,273,921	66,078	1,015,488	-
Interest on Government obligations: State and local	31,879	*181	*1,323	11,271	*4,750	8,555	*1,043	530	-
Rents	401,060	95,906	80,126	73,326	28,265	956,924	25,870	106,515	-
Royalties	1,756,838	78,333	*7,710	407,223	*85,272	2,064,973	207,190	1,678,989	-
Net short-term capital gain reduced by net long-term capital loss	*2,255	*996	*1,155	*976	*1,035	131	*2,594	*2,288	-
Net long-term capital gain reduced by net short-term capital loss	165,055	53,854	32,649	*78,946	*442	18,521	23,830	287,033	-
Net gain, noncapital assets	52,775	17,853	25,402	11,209	8,316	*33,188	24,316	50,879	-
Dividends received from domestic corporations	6,671	8,842	5,534	134,379	*450	9,235	1,676	42,498	-
Dividends received from foreign corporations	*6,303	*78	254	518,835	19,854	881,903	*155,272	873,286	-
Other receipts	2,799,492	4,392,212	485,175	1,725,378	484,034	15,644,570	1,112,737	862,339	*2,152
Total deductions	**288,593,473**	**185,593,747**	**58,918,340**	**127,758,818**	**40,812,740**	**610,431,965**	**42,042,622**	**112,951,190**	***21,613**
Cost of goods sold	214,019,882	135,977,765	52,131,666	70,066,832	24,267,120	451,513,214	24,688,857	78,924,580	*10,305
Compensation of officers	776,462	966,034	195,795	1,395,147	375,968	578,132	560,248	909,083	*4,820
Salaries and wages	28,573,547	19,415,325	1,965,515	19,099,581	5,166,672	67,866,398	5,808,059	8,343,433	-
Repairs	2,328,122	593,250	275,617	971,496	486,290	4,040,909	387,928	324,958	-
Bad debts	99,395	282,525	21,504	511,969	127,694	1,506,138	64,267	768,385	-
Rent paid on business property	4,925,270	5,827,781	677,903	10,342,661	2,313,665	6,134,386	2,209,468	804,057	*4,820
Taxes paid	4,548,790	2,039,155	453,169	3,025,710	923,369	11,100,379	957,883	1,039,206	*137
Interest paid	1,851,638	792,738	210,428	1,043,202	1,066,067	5,516,783	618,391	1,823,441	-
Charitable contributions	386,806	29,600	10,366	119,650	19,271	1,003,054	36,107	55,837	-
Amortization	300,903	453,378	32,208	326,137	61,669	283,564	93,642	523,837	-
Depreciation	6,539,825	2,496,263	819,152	4,053,461	1,050,679	14,637,069	983,152	1,980,544	-
Depletion	-	1	13	-	-	4	-	-	-
Advertising	1,703,124	1,228,755	93,056	2,733,873	1,288,849	8,496,843	817,402	2,635,999	-
Pension, profit-sharing, stock, annuity	1,498,842	566,024	44,098	382,444	69,734	3,664,651	39,155	250,255	-
Employee benefit programs	3,984,883	885,682	152,693	1,601,403	288,517	5,779,665	568,697	738,296	-
Domestic production activities deduction	77,329	70,381	1,015	*49,588	7,053	80,924	*13,151	14,397	-
Net loss, noncapital assets	131,812	36,415	8,573	324,567	67,167	578,173	52,167	37,229	-
Other deductions	16,846,841	13,932,674	1,825,569	11,711,097	3,232,957	27,651,679	4,144,048	13,777,653	*1,530
Total receipts less total deductions	7,893,408	8,926,877	548,424	11,038,232	1,125,763	25,707,741	2,055,789	3,409,692	*311
Constructive taxable income from related foreign corporations	6,508	2,615	-	379,692	72,609	1,290,676	122,308	954,042	-
Net income	**7,868,038**	**8,929,311**	**547,101**	**11,406,653**	**1,193,622**	**26,989,862**	**2,177,054**	**4,363,205**	***311**
Income subject to tax	**7,668,019**	**8,779,238**	**478,458**	**10,713,608**	**1,070,414**	**26,183,742**	**1,856,567**	**2,979,378**	***311**
Total income tax before credits [8]	2,643,764	3,051,238	154,267	3,725,348	370,394	9,162,785	626,577	1,035,132	*47
Income tax	2,644,448	3,049,634	153,383	3,724,941	368,213	9,162,763	626,307	1,021,555	*47
Alternative minimum tax	*1,111	1,378	889	4,273	*2,180	*18	*667	13,136	-
Foreign tax credit	*13,500	*9,672	467	389,812	52,649	*795,166	*121,547	545,496	-
General business credit	65,304	13,932	9,840	40,856	10,600	259,106	10,669	10,440	-
Prior year minimum tax credit	*398	31	76	*34,035	*90	*1,733	*505	*3,732	-
Total income tax after credits [2]	**2,564,561**	**3,027,604**	**143,884**	**3,260,645**	**307,055**	**8,106,779**	**493,855**	**474,872**	***47**

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."

2010 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	**33,275**	**669**	**17,183**	**7,073**	**69**	**7,281**	**999**
Total assets	**461,598,927**	**278,720,182**	**27,569,890**	**8,644,824**	**29,815,557**	**103,788,810**	**13,059,663**
Cash	37,670,443	25,378,723	2,390,161	371,030	565,910	8,316,925	647,694
Notes and accounts receivable	50,750,278	12,877,985	6,853,935	698,909	1,871,275	26,977,849	1,470,325
Less: Allowance for bad debts	793,471	280,099	101,176	19,851	9,531	334,294	48,520
Inventories	4,552,615	2,441,991	346,264	68,808	348,045	1,071,839	275,667
Investments in Government obligations	*3,630,965	3,617,999	*859	-	-	12,107	-
Tax-exempt securities	*815,832	175,183	*21,408	-	-	619,241	-
Other current assets	19,111,091	10,979,405	1,661,569	329,904	1,705,712	4,034,040	400,462
Loans to shareholders	1,912,810	*4,009	1,477,186	207,956	551	142,381	80,726
Mortgage and real estate loans	113,062	9,861	*56,279	*303	-	*20,885	*25,734
Other investments	31,986,494	13,548,970	1,191,448	1,081,580	4,085,020	9,813,618	2,265,857
Depreciable assets [25]	396,095,849	235,395,462	28,146,862	5,185,314	46,615,646	72,742,534	8,010,030
Less: Accumulated depreciation [25]	153,286,173	61,884,136	17,443,149	2,850,373	27,559,898	39,496,415	4,052,201
Depletable assets	*42,013	-	*1,946	740	*39,327	-	-
Less: Accumulated depletion	*1,134	-	*216	688	*230	-	-
Land	6,528,489	3,295,830	996,706	272,370	65,581	1,400,778	497,223
Intangible assets (amortizable)	46,740,112	28,827,224	1,608,903	3,275,723	561,849	8,828,725	3,637,688
Less: Accumulated amortization	4,778,242	1,903,913	199,818	411,794	161,903	1,385,735	715,079
Other assets	20,507,894	6,235,689	560,721	434,894	1,688,202	11,024,333	564,056
Total liabilities	**461,598,927**	**278,720,182**	**27,569,890**	**8,644,824**	**29,815,557**	**103,788,810**	**13,059,663**
Accounts payable	43,994,768	12,692,637	3,048,603	329,605	1,303,650	25,887,381	732,891
Mortgages, notes, and bonds payable in less than one year	15,774,895	11,130,286	2,051,265	225,884	699,026	1,271,160	397,274
Other current liabilities	46,785,729	33,645,870	2,484,587	1,104,744	1,831,582	6,650,234	1,068,712
Loans from shareholders	5,465,075	*101,341	1,504,582	3,210,749	*51,555	502,136	94,712
Mortgages, notes, and bonds payable in one year or more	121,096,742	71,894,216	4,720,068	1,025,640	14,587,919	24,034,037	4,834,862
Other liabilities	103,031,533	83,506,402	3,147,428	750,961	3,939,565	10,255,141	1,432,036
Capital stock	11,163,341	4,260,312	454,047	243,367	3,473,704	2,236,457	495,454
Additional paid-in capital	62,683,091	40,671,065	3,055,238	2,913,337	7,024,348	6,680,256	2,338,848
Retained earnings, appropriated	65,373	16,143	*8,965	520	687	*35,648	*3,410
Retained earnings, unappropriated [26]	61,823,397	26,534,509	9,609,128	-1,075,323	-2,425,972	27,489,446	1,691,608
Less: Cost of treasury stock	10,285,017	5,732,599	2,514,020	84,659	*670,509	1,253,085	30,145
Total receipts	**404,468,467**	**168,411,856**	**56,694,266**	**9,570,048**	**13,336,653**	**145,492,055**	**10,963,590**
Business receipts	389,163,464	162,987,233	54,319,788	9,173,497	11,088,889	141,126,002	10,468,055
Interest	1,382,350	458,079	56,355	142,644	76,201	624,049	25,022
Interest on Government obligations: State and local	14,721	945	1,621	*6	-	*11,990	159
Rents	1,224,771	804,647	178,234	*13,931	35,984	174,107	17,868
Royalties	1,991,418	*55,517	*82	1,535	*239	*1,904,021	30,023
Net short-term capital gain reduced by net long-term capital loss	50,061	1,017	*341	355	967	8,970	*38,413
Net long-term capital gain reduced by net short-term capital loss	1,020,473	141,718	55,061	*39,310	*502,349	235,008	47,027
Net gain, noncapital assets	1,814,590	370,801	401,908	31,263	*890,977	94,879	24,763
Dividends received from domestic corporations	102,101	23,425	928	*629	53,817	22,418	*883
Dividends received from foreign corporations	618,511	149,486	*149	3,446	21,825	412,817	*30,788
Other receipts	7,086,008	3,418,988	1,679,800	163,432	665,406	877,793	280,589
Total deductions	**384,423,513**	**158,850,667**	**54,633,213**	**9,188,610**	**11,783,474**	**139,934,521**	**10,033,027**
Cost of goods sold	114,501,104	42,063,527	16,342,570	2,167,004	5,188,275	45,607,105	3,132,623
Compensation of officers	3,037,639	737,397	978,260	190,462	50,593	987,255	93,671
Salaries and wages	69,619,201	25,729,364	10,169,718	3,003,422	551,078	28,043,748	2,121,871
Repairs	15,182,814	8,264,652	1,676,811	241,093	144,011	4,609,003	247,245
Bad debts	635,591	91,904	99,362	13,270	48,269	367,043	15,742
Rent paid on business property	18,102,207	9,771,337	3,177,647	336,986	72,440	4,031,501	712,295
Taxes paid	11,785,924	4,239,832	2,204,335	457,120	357,325	4,158,617	368,694
Interest paid	9,169,050	5,663,791	436,593	336,983	1,113,057	1,267,692	350,934
Charitable contributions	178,282	61,291	20,153	3,424	7,992	79,097	6,326
Amortization	1,246,760	449,042	47,883	78,902	266,819	300,007	104,106
Depreciation	22,386,260	11,651,573	2,646,526	411,345	1,320,164	5,837,204	519,448
Depletion	71,197	9,339	*857	-	*60,837	1	164
Advertising	1,519,686	751,135	129,008	40,784	34	561,860	36,864
Pension, profit-sharing, stock, annuity	7,792,832	2,630,571	89,129	24,454	56,910	4,927,548	64,219
Employee benefit programs	14,577,420	5,874,635	1,380,078	242,168	91,531	6,691,764	297,245
Domestic production activities deduction	12,212	1,682	*1,565	-	*144	539	8,281
Net loss, noncapital assets	395,047	281,647	*395	*3,900	*17,330	83,142	8,633
Other deductions	94,210,286	40,577,948	15,232,323	1,637,292	2,436,663	32,381,394	1,944,665
Total receipts less total deductions	20,044,954	9,561,188	2,061,052	381,437	1,553,179	5,557,534	930,563
Constructive taxable income from related foreign corporations	276,042	83,203	*186	5,833	10,340	163,685	12,795
Net income	**20,306,276**	**9,643,446**	**2,059,618**	**387,265**	**1,563,519**	**5,709,229**	**943,199**
Income subject to tax	**15,720,489**	**6,676,106**	**1,667,077**	**202,101**	**1,010,412**	**5,378,478**	**786,316**
Total income tax before credits [8]	5,416,494	2,340,851	526,235	64,947	355,993	1,858,343	270,125
Income tax	5,392,307	2,332,101	526,143	63,151	352,417	1,854,819	263,676
Alternative minimum tax	19,308	3,554	1,504	1,780	3,576	2,443	6,452
Foreign tax credit	293,468	61,707	*487	3,173	-	207,683	*20,417
General business credit	143,684	65,410	6,586	*2,719	332	67,118	1,517
Prior year minimum tax credit	15,155	*5,462	*1,918	*226	-	*1,145	6,405
Total income tax after credits [2]	**4,964,130**	**2,208,214**	**517,243**	**58,828**	**355,661**	**1,582,397**	**241,786**

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."

2010 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	**18,082**	**4,729**	**5,753**	**602**	**2,643**	**619**	**3,736**
Total assets	**1,781,685,173**	**363,755,887**	**211,148,139**	**199,526,783**	**894,367,192**	**28,658,535**	**84,228,637**
Cash	78,175,063	25,075,883	14,123,723	2,452,485	23,496,244	2,979,456	10,047,272
Notes and accounts receivable	202,386,367	37,803,894	29,636,850	12,662,947	111,169,043	2,397,106	8,716,528
Less: Allowance for bad debts	7,141,138	1,862,079	2,166,399	555,538	2,222,390	79,586	255,146
Inventories	19,948,916	4,562,091	10,548,554	1,171,028	3,262,907	84,458	319,878
Investments in Government obligations	559,237	396,675	1	24,324	138,182	-	55
Tax-exempt securities	468,295	*277,261	-	108,634	47,429	*34,970	-
Other current assets	74,931,742	25,439,554	4,221,011	11,188,497	14,386,074	588,697	19,107,909
Loans to shareholders	1,610,886	595,600	626,944	*97,673	273,941	*1,564	*15,163
Mortgage and real estate loans	195,768	*36,237	*16,987	*113,636	*23,925	-	*4,984
Other investments	519,835,412	66,086,959	73,912,855	72,185,605	298,047,756	2,393,097	7,209,139
Depreciable assets [25]	603,836,012	52,575,574	21,331,102	51,600,686	453,618,386	4,886,855	19,823,409
Less: Accumulated depreciation [25]	362,509,063	32,408,673	12,020,845	30,676,042	274,983,188	2,613,957	9,806,359
Depletable assets	4,912	-	-	600	4,312	-	-
Less: Accumulated depletion	4,011	-	-	600	3,411	-	-
Land	8,895,468	2,265,410	1,198,802	1,641,091	3,378,583	90,126	321,457
Intangible assets (amortizable)	632,435,229	135,048,490	69,029,834	97,393,984	274,529,854	19,619,952	36,813,115
Less: Accumulated amortization	123,110,181	29,423,114	6,403,823	35,328,694	43,322,037	2,762,144	5,870,369
Other assets	131,166,261	77,286,127	7,092,542	15,446,469	32,521,582	1,037,940	-2,218,399
Total liabilities	**1,781,685,173**	**363,755,887**	**211,148,139**	**199,526,783**	**894,367,192**	**28,658,535**	**84,228,637**
Accounts payable	118,140,182	13,952,060	31,609,885	2,868,364	65,248,923	898,305	3,562,647
Mortgages, notes, and bonds payable in less than one year	87,062,941	6,578,032	1,068,811	1,012,282	73,500,799	604,881	4,298,134
Other current liabilities	203,816,878	108,149,520	13,988,535	24,358,627	42,959,265	2,439,716	11,921,216
Loans from shareholders	32,565,774	3,507,715	2,056,791	*51,739	26,716,738	*58,026	*174,765
Mortgages, notes, and bonds payable in one year or more	417,070,327	52,315,298	64,953,840	42,292,441	235,544,137	10,638,805	11,325,806
Other liabilities	249,474,263	32,668,089	15,592,058	44,500,959	150,916,771	1,705,202	4,091,184
Capital stock	70,721,176	21,945,756	658,004	7,679,895	26,952,090	816,101	12,669,330
Additional paid-in capital	820,101,503	203,953,319	175,831,941	91,633,901	310,314,101	14,713,099	23,655,142
Retained earnings, appropriated	841,206	*98,930	-	*48,314	693,962	-	-
Retained earnings, unappropriated [26]	18,712,395	73,056,546	-59,380,355	-10,004,087	-1,726,373	851,212	15,915,453
Less: Cost of treasury stock	236,821,471	152,469,377	*35,231,371	4,915,653	36,753,219	4,066,812	3,385,039
Total receipts	**756,982,076**	**192,234,216**	**84,997,311**	**83,481,506**	**334,635,249**	**14,588,887**	**47,044,907**
Business receipts	647,748,391	153,427,935	77,539,010	71,568,046	288,942,877	13,916,230	42,354,293
Interest	10,777,111	1,055,207	341,351	1,851,943	7,173,088	14,687	340,835
Interest on Government obligations: State and local	68,220	25,567	*773	2,005	38,070	*344	1,462
Rents	7,783,638	429,398	303,795	311,592	6,625,570	31,938	*81,345
Royalties	21,010,719	8,799,472	1,657,241	4,874,648	4,558,426	*261,464	859,468
Net short-term capital gain reduced by net long-term capital loss	242,894	115,516	4,326	9,325	75,521	*2	*38,205
Net long-term capital gain reduced by net short-term capital loss	6,552,912	1,828,813	*97,780	204,255	4,085,806	*48,230	288,027
Net gain, noncapital assets	405,682	83,109	*36,571	6,402	230,417	10,619	38,563
Dividends received from domestic corporations	7,843,621	652,187	13,995	2,960	7,171,457	*2,732	*290
Dividends received from foreign corporations	5,292,675	2,515,932	*1,226,139	595,420	772,571	27,850	*154,764
Other receipts	49,256,214	23,301,081	3,776,330	4,054,911	14,961,446	274,791	2,887,656
Total deductions	**669,872,622**	**164,304,139**	**76,397,728**	**75,820,570**	**301,334,583**	**12,528,144**	**39,487,457**
Cost of goods sold	146,798,334	44,957,352	15,351,399	8,400,512	66,333,305	2,614,468	9,141,297
Compensation of officers	6,299,298	2,085,236	1,303,638	1,126,685	1,014,219	221,506	548,016
Salaries and wages	112,538,175	44,648,849	8,606,824	9,477,900	36,829,916	3,318,714	9,655,972
Repairs	7,226,640	1,169,177	406,929	387,252	4,756,252	253,028	254,002
Bad debts	4,604,191	615,698	247,380	145,132	3,411,231	69,097	115,653
Rent paid on business property	14,683,204	2,622,953	3,069,092	1,269,175	6,655,297	408,847	657,841
Taxes paid	17,966,238	4,799,974	2,711,282	1,239,530	7,733,722	262,449	1,219,281
Interest paid	35,942,891	4,620,966	3,679,050	4,068,726	21,704,238	536,519	1,333,393
Charitable contributions	751,560	300,114	85,205	64,980	140,025	7,241	153,996
Amortization	28,921,151	3,215,287	11,700,206	7,039,940	5,965,766	328,958	670,994
Depreciation	52,296,242	5,955,382	5,032,515	3,305,812	35,024,376	696,945	2,281,213
Depletion	2,087	-	-	65	2,022	-	-
Advertising	19,596,517	5,777,444	5,388,625	2,699,078	4,583,499	243,731	904,141
Pension, profit-sharing, stock, annuity	4,698,317	1,274,186	359,587	1,117,527	1,579,483	53,212	314,320
Employee benefit programs	17,536,925	5,187,675	1,072,558	2,703,205	7,538,745	276,391	758,351
Domestic production activities deduction	3,765,160	2,144,928	744,785	413,891	*376,468	54,085	31,003
Net loss, noncapital assets	2,610,099	827,347	251,850	146,931	1,233,417	10,351	140,204
Other deductions	193,635,592	34,101,571	16,386,803	32,214,229	96,452,605	3,172,604	11,307,780
Total receipts less total deductions	87,109,454	27,930,077	8,599,583	7,660,935	33,300,666	2,060,743	7,557,450
Constructive taxable income from related foreign corporations	7,030,414	4,846,573	591,479	572,229	429,134	36,171	554,827
Net income	**94,071,649**	**32,751,084**	**9,190,290**	**8,231,160**	**33,691,730**	**2,096,570**	**8,110,816**
Income subject to tax	**77,225,524**	**28,897,404**	**8,883,798**	**7,590,608**	**22,615,243**	**1,865,496**	**7,372,975**
Total income tax before credits [8]	27,032,015	10,118,044	3,099,018	2,670,889	7,916,486	653,061	2,574,517
Income tax	26,983,463	10,110,406	3,096,648	2,654,160	7,898,683	651,232	2,572,334
Alternative minimum tax	30,701	6,835	1,573	*3,390	15,640	1,829	1,435
Foreign tax credit	7,059,289	4,321,244	1,098,186	774,692	587,966	*61,577	*215,623
General business credit	953,356	548,223	*21,206	9,157	170,248	16,456	188,066
Prior year minimum tax credit	43,324	13,621	-	*2,617	16,568	*325	10,194
Total income tax after credits [2]	**18,976,018**	**5,234,958**	**1,979,626**	**1,884,393**	**7,141,704**	**574,703**	**2,160,634**

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."

2010 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	**39,111**	**8,389**	**7,026**	**22,102**	**1,594**	**74,496**	**69,232**	**5,060**	**204**
Total assets	**14,264,876,474**	**1,850,806,334**	**5,024,143,034**	**7,242,173,272**	**147,753,835**	**183,210,763**	**119,738,539**	**44,077,797**	**19,394,427**
Cash	685,348,860	127,074,419	389,811,820	150,605,974	17,856,646	17,918,416	13,043,023	3,314,273	1,561,119
Notes and accounts receivable	1,671,240,947	431,439,701	959,909,168	245,771,304	34,120,773	17,344,536	10,082,270	6,375,285	886,981
Less: Allowance for bad debts	18,156,680	14,733,246	1,104,981	2,309,267	*9,185	1,101,057	955,961	114,284	30,812
Inventories	852,712	196,956	105,335	550,422	-	923,045	82,016	779,930	61,098
Investments in Government obligations	483,060,528	54,504,687	149,883,250	278,606,171	66,419	316,002	167,278	*108,746	39,978
Tax-exempt securities	684,895,540	17,327,139	4,193,010	663,375,391	-	867,088	390,091	*161,417	315,581
Other current assets	1,792,096,839	72,597,484	1,358,712,583	347,565,197	13,221,574	16,075,571	11,512,893	2,631,473	1,931,205
Loans to shareholders	20,643,712	9,822,972	505,491	2,684,294	7,630,955	2,476,354	2,299,672	167,624	*9,057
Mortgage and real estate loans	876,378,268	493,944,304	4,177,797	377,889,601	*366,566	2,064,476	1,726,365	*338,111	-
Other investments	5,305,031,730	455,627,388	1,221,007,592	3,560,739,371	67,657,380	38,837,408	26,280,219	5,635,010	6,922,180
Depreciable assets [25]	187,016,638	28,624,618	38,929,975	118,630,004	832,041	92,699,869	54,155,525	37,174,144	1,370,199
Less: Accumulated depreciation [25]	72,992,785	14,749,185	22,215,056	35,902,880	125,664	42,712,740	22,861,602	19,207,396	643,742
Depletable assets	3,054,868	*1,260	*35,246	3,018,362	-	162,895	160,338	49	*2,508
Less: Accumulated depletion	2,057,451	*894	*2,465	2,054,091	-	47,250	46,764	49	*437
Land	5,854,308	2,130,082	1,267,534	2,336,633	*120,058	13,420,250	12,813,155	384,197	222,898
Intangible assets (amortizable)	330,225,726	80,294,103	118,972,842	130,864,786	93,995	16,936,856	7,607,947	3,548,074	5,780,835
Less: Accumulated amortization	35,460,693	10,087,381	8,434,408	16,913,241	25,662	2,750,079	1,545,666	626,073	578,339
Other assets	2,347,843,407	116,791,925	808,388,304	1,416,715,239	5,947,940	9,779,122	4,827,740	3,407,265	1,544,117
Total liabilities	**14,264,876,474**	**1,850,806,334**	**5,024,143,034**	**7,242,173,272**	**147,753,835**	**183,210,763**	**119,738,539**	**44,077,797**	**19,394,427**
Accounts payable	1,018,638,893	63,310,535	824,863,888	129,846,585	617,886	6,589,246	4,954,739	1,478,030	156,478
Mortgages, notes, and bonds payable in less than one year	504,492,364	141,828,358	219,220,775	58,303,863	85,139,368	13,422,160	4,961,304	6,329,906	2,130,949
Other current liabilities	5,291,648,277	836,396,739	1,600,513,394	2,853,546,887	1,191,257	11,939,617	5,898,199	4,801,030	1,240,388
Loans from shareholders	26,674,801	2,533,032	21,238,987	2,333,676	569,107	6,468,214	4,989,476	1,385,506	*93,232
Mortgages, notes, and bonds payable in one year or more	1,287,200,208	399,976,432	613,980,592	252,491,243	20,751,941	59,040,566	41,738,412	13,629,147	3,673,007
Other liabilities	3,581,994,851	157,691,370	1,095,397,006	2,324,993,507	3,912,969	16,629,330	9,878,612	4,362,984	2,387,734
Capital stock	315,235,828	23,734,464	133,694,871	140,248,848	17,557,645	14,236,678	8,061,346	609,558	5,565,775
Additional paid-in capital	1,366,913,258	157,804,105	406,975,993	784,253,371	17,879,789	38,419,385	28,834,942	5,781,851	3,802,592
Retained earnings, appropriated	121,338,948	2,013,611	320,142	118,878,559	*126,637	534,417	523,639	10,778	-
Retained earnings, unappropriated [26]	909,572,045	81,808,107	159,848,682	667,878,116	37,140	23,119,099	13,936,249	7,308,793	1,874,057
Less: Cost of treasury stock	158,832,999	16,290,418	51,911,295	90,601,384	*29,902	7,187,949	4,038,379	1,619,786	1,529,784
Total receipts	**2,135,012,410**	**201,212,236**	**233,025,375**	**1,694,992,301**	**5,782,498**	**73,803,402**	**43,302,921**	**25,473,939**	**5,026,542**
Business receipts	1,513,032,855	82,310,826	117,949,193	1,312,561,690	211,145	55,330,403	30,512,564	22,678,181	2,139,658
Interest	349,583,477	94,555,863	65,998,137	186,207,469	2,822,009	2,019,627	1,515,512	466,333	37,782
Interest on Government obligations: State and local	15,024,555	1,304,468	246,745	13,402,974	70,369	35,640	29,008	*929	*5,702
Rents	9,858,159	646,909	531,038	8,613,461	66,752	1,361,437	1,227,249	128,918	*5,270
Royalties	939,467	740,763	114,732	78,964	5,008	3,158,401	520,490	*10,672	2,627,239
Net short-term capital gain reduced by net long-term capital loss	10,482,039	204,952	261,274	9,954,364	61,450	98,577	97,296	*1,246	35
Net long-term capital gain reduced by net short-term capital loss	14,930,495	460,303	2,518,878	10,935,710	1,015,603	3,201,749	2,848,722	341,711	*11,316
Net gain, noncapital assets	3,839,214	2,152,610	1,137,313	494,466	54,825	1,397,406	252,162	1,128,172	*17,071
Dividends received from domestic corporations	7,977,319	107,628	536,640	7,287,438	45,613	305,856	301,861	3,978	*17
Dividends received from foreign corporations	21,344,405	639,194	3,102,889	17,601,779	*543	47,982	34,562	2,048	*11,372
Other receipts	188,000,425	18,088,721	40,628,536	127,853,987	1,429,182	6,846,325	5,963,494	711,750	171,081
Total deductions	**1,958,987,992**	**164,360,661**	**197,374,521**	**1,594,391,197**	**2,861,613**	**63,206,802**	**36,432,507**	**23,452,362**	**3,321,933**
Cost of goods sold	917,560,864	333,147	11,177,127	906,031,655	*18,935	6,375,677	532,085	5,469,958	373,634
Compensation of officers	13,823,769	2,723,131	5,245,383	5,846,253	*9,002	2,739,619	1,983,937	592,278	163,404
Salaries and wages	211,054,390	22,693,185	53,522,884	134,786,340	51,981	14,304,452	10,638,555	2,861,763	804,135
Repairs	3,386,113	1,303,252	747,909	1,331,342	3,610	2,071,359	1,078,129	965,303	27,928
Bad debts	27,528,307	20,723,751	1,318,273	5,481,090	*5,194	689,277	554,488	124,365	10,423
Rent paid on business property	16,766,865	2,687,970	3,523,330	10,542,644	12,921	3,169,142	1,328,107	1,714,473	126,562
Taxes paid	35,724,181	4,599,355	4,932,706	26,140,065	52,054	3,406,003	2,639,210	653,364	113,429
Interest paid	128,031,478	37,879,784	47,151,384	41,488,312	1,511,998	4,460,255	2,964,675	1,142,830	352,749
Charitable contributions	1,708,149	256,799	525,239	924,211	1,901	95,054	80,282	9,248	5,524
Amortization	17,525,122	2,325,275	2,384,312	12,804,059	11,475	652,214	261,705	210,648	179,861
Depreciation	21,175,226	3,209,588	3,217,288	14,724,369	23,982	7,841,878	1,925,840	5,778,350	137,687
Depletion	133,303	58	40,399	75,026	17,820	37,847	36,972	*19	*856
Advertising	15,393,066	5,296,278	1,487,639	8,605,847	3,302	892,142	412,308	414,978	64,856
Pension, profit-sharing, stock, annuity	11,838,308	1,338,547	1,772,488	8,724,630	2,643	261,442	160,278	78,923	22,241
Employee benefit programs	18,723,799	2,561,770	2,385,527	13,771,011	*5,491	1,461,318	1,063,032	324,334	73,952
Domestic production activities deduction	181,023	114,382	29,863	35,084	1,694	27,239	1,504	*3,105	22,630
Net loss, noncapital assets	3,881,126	1,591,884	1,774,328	503,687	11,227	206,608	151,618	50,256	*4,735
Other deductions	514,552,903	54,722,505	56,138,443	402,575,572	1,116,384	14,515,275	10,619,781	3,058,167	837,328
Total receipts less total deductions	176,024,418	36,851,575	35,650,854	100,601,104	2,920,885	10,596,600	6,870,414	2,021,577	1,704,609
Constructive taxable income from related foreign corporations	15,436,252	1,012,103	9,265,905	5,158,227	*18	58,950	*26,780	*24,224	7,946
Net income	**176,436,115**	**36,559,210**	**44,670,014**	**92,356,357**	**2,850,533**	**10,619,911**	**6,868,186**	**2,044,871**	**1,706,854**
Income subject to tax	**138,770,869**	**27,288,477**	**34,000,563**	**75,085,761**	**2,396,069**	**8,068,236**	**5,139,823**	**1,318,303**	**1,610,110**
Total income tax before credits [8]	49,360,974	9,657,158	11,858,292	26,978,597	866,927	2,654,310	1,635,052	447,653	571,604
Income tax	48,305,199	9,490,568	11,824,832	26,163,858	825,942	2,600,069	1,595,750	442,296	562,023
Alternative minimum tax	980,360	135,825	30,009	783,191	31,335	32,869	28,343	4,325	201
Foreign tax credit	6,367,006	696,128	2,767,762	2,901,161	1,955	178,185	69,286	12,689	96,210
General business credit	1,308,959	175,258	165,613	966,504	*1,584	50,357	10,277	11,898	28,182
Prior year minimum tax credit	294,901	36,667	24,266	233,760	208	44,730	3,233	35,120	6,377
Total income tax after credits [2]	**41,190,436**	**8,738,232**	**8,822,315**	**22,768,936**	**860,953**	**2,381,038**	**1,552,256**	**387,946**	**440,836**

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."

2010 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	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	**92,915**	**10,302**	**36,281**	**33,659**	**2,622**	**8,133**
Total assets	**552,637,365**	**8,942,847,557**	**193,371,518**	**130,004,745**	**63,366,773**	**34,723,769**
Cash	58,371,701	407,118,499	11,482,848	9,351,379	2,131,469	5,464,146
Notes and accounts receivable	101,350,231	4,348,062,834	24,939,522	18,988,608	5,950,914	3,972,716
Less: Allowance for bad debts	2,147,151	134,699,747	831,606	630,631	200,974	919,580
Inventories	7,688,415	124,778	1,252,229	735,652	516,577	244,138
Investments in Government obligations	50,276	416,574,664	120,837	120,837	-	*3,344
Tax-exempt securities	96,962	117,398,576	*156,003	152,163	*3,840	112,448
Other current assets	52,237,238	850,373,245	9,237,992	7,873,061	1,364,931	3,998,685
Loans to shareholders	1,939,036	477,656	876,117	829,603	46,514	110,634
Mortgage and real estate loans	600,772	763,628,226	41,889	41,889	-	*44,866
Other investments	111,547,526	1,961,548,107	34,599,879	31,432,475	3,167,404	3,088,271
Depreciable assets [25]	75,070,205	121,062,312	73,809,201	30,276,442	43,532,759	11,707,028
Less: Accumulated depreciation [25]	45,584,568	62,463,239	38,323,542	16,021,883	22,301,660	6,202,920
Depletable assets	*44,890	182,554	2,812,258	2,340	2,809,918	-
Less: Accumulated depletion	18,815	38,969	1,069,683	777	1,068,906	-
Land	1,273,719	11,880,947	2,397,643	677,169	1,720,474	406,986
Intangible assets (amortizable)	175,356,881	228,560,991	75,024,178	50,004,836	25,019,341	11,851,315
Less: Accumulated amortization	43,579,962	20,147,887	13,602,592	11,406,719	2,195,873	1,351,987
Other assets	58,340,009	-66,795,991	10,448,345	7,578,300	2,870,045	2,193,680
Total liabilities	**552,637,365**	**8,942,847,557**	**193,371,518**	**130,004,745**	**63,366,773**	**34,723,769**
Accounts payable	72,055,070	1,028,400,136	9,577,976	6,628,577	2,949,399	2,316,634
Mortgages, notes, and bonds payable in less than one year	17,882,818	352,561,255	5,866,913	4,163,536	1,703,377	2,347,704
Other current liabilities	99,305,972	4,890,328,723	21,797,163	17,346,687	4,450,476	5,146,349
Loans from shareholders	6,322,242	117,053,413	2,580,906	2,305,470	275,437	273,038
Mortgages, notes, and bonds payable in one year or more	76,500,000	1,065,270,949	63,585,586	43,483,877	20,101,709	5,269,438
Other liabilities	78,847,958	322,252,303	22,562,686	11,946,375	10,616,311	3,974,826
Capital stock	37,272,744	113,362,738	6,460,351	5,984,021	476,329	758,618
Additional paid-in capital	212,965,637	748,483,501	70,634,664	40,149,771	30,484,893	8,864,163
Retained earnings, appropriated	227,775	6,027,312	142,428	134,190	*8,238	*9,981
Retained earnings, unappropriated [26]	-17,168,967	344,436,858	8,075,903	9,357,439	-1,281,537	11,950,857
Less: Cost of treasury stock	31,573,884	45,329,633	17,913,057	11,495,198	6,417,859	6,187,838
Total receipts	**491,329,989**	**577,224,673**	**207,481,792**	**160,985,501**	**46,496,291**	**36,798,587**
Business receipts	467,624,716	118,038,499	198,782,337	153,898,137	44,884,200	36,183,275
Interest	2,563,659	313,901,310	1,001,572	551,554	450,018	56,366
Interest on Government obligations: State and local	58,061	6,079,289	13,307	12,920	*387	5,918
Rents	528,500	10,853,781	138,239	63,820	74,419	30,793
Royalties	3,498,617	167,195	679,366	650,191	29,175	93,113
Net short-term capital gain reduced by net long-term capital loss	77,434	1,425,488	34,556	25,679	8,877	*181
Net long-term capital gain reduced by net short-term capital loss	2,546,411	9,246,116	887,259	641,150	246,109	22,533
Net gain, noncapital assets	764,249	9,545,087	268,281	68,067	200,214	13,248
Dividends received from domestic corporations	347,101	2,180,385	100,194	94,026	*6,168	*2,681
Dividends received from foreign corporations	1,215,595	7,148,014	758,175	742,774	*15,402	50,704
Other receipts	12,105,647	98,639,510	4,818,505	4,237,183	581,322	339,773
Total deductions	**456,052,669**	**502,553,345**	**196,556,378**	**153,637,547**	**42,918,831**	**31,676,674**
Cost of goods sold	143,417,044	1,428,375	79,104,614	63,132,228	15,972,386	3,417,008
Compensation of officers	20,036,836	6,166,301	3,060,043	2,523,621	536,422	794,744
Salaries and wages	123,488,785	86,000,448	44,988,155	37,138,688	7,849,467	10,800,371
Repairs	2,598,357	5,148,474	1,912,056	700,968	1,211,087	357,429
Bad debts	1,046,748	100,224,002	409,278	281,146	128,132	1,090,929
Rent paid on business property	13,947,511	8,819,733	3,823,952	2,829,523	994,429	1,738,210
Taxes paid	15,774,190	12,220,265	7,793,609	6,423,630	1,369,979	1,100,142
Interest paid	8,096,571	85,556,744	5,099,341	3,340,067	1,759,274	464,889
Charitable contributions	321,439	1,411,388	91,749	68,939	22,810	38,267
Amortization	4,536,052	6,823,772	2,848,560	2,059,326	789,234	375,225
Depreciation	8,357,197	20,704,790	5,193,276	2,267,349	2,925,926	1,377,095
Depletion	45,014	742,681	408,952	103	408,849	-
Advertising	3,598,068	7,099,305	1,721,502	1,590,987	130,515	2,768,214
Pension, profit-sharing, stock, annuity	5,324,517	4,693,755	889,233	747,880	141,353	136,624
Employee benefit programs	11,924,185	10,476,486	4,757,584	4,002,313	755,271	993,856
Domestic production activities deduction	540,483	109,667	30,234	18,145	12,089	*40,312
Net loss, noncapital assets	1,581,812	5,066,584	135,539	133,480	2,058	86,982
Other deductions	91,417,859	139,860,576	34,288,702	26,379,153	7,909,549	6,096,376
Total receipts less total deductions	35,277,320	74,671,327	10,925,413	7,347,954	3,577,460	5,121,913
Constructive taxable income from related foreign corporations	1,779,741	15,520,544	817,828	799,621	18,207	22,936
Net income	**36,999,000**	**84,112,582**	**11,729,935**	**8,134,655**	**3,595,280**	**5,138,931**
Income subject to tax	**27,793,538**	**69,819,556**	**9,952,658**	**6,856,638**	**3,096,019**	**4,929,842**
Total income tax before credits [8]	9,584,905	24,554,267	3,398,046	2,317,366	1,080,680	1,708,460
Income tax	9,500,622	24,360,764	3,385,641	2,311,181	1,074,461	1,706,480
Alternative minimum tax	61,656	101,873	13,338	7,119	*6,219	*612
Foreign tax credit	1,412,968	5,901,835	565,745	553,220	12,525	24,086
General business credit	508,802	3,382,508	126,296	88,531	37,765	4,420
Prior year minimum tax credit	39,036	45,515	4,207	3,692	*516	*896
Total income tax after credits [2]	**7,621,544**	**15,045,780**	**2,701,799**	**1,671,924**	**1,029,874**	**1,679,051**

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."

2010 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	**60,554**	**50,612**	**7,822**	**2,120**	**15,984**	**9,019**	**6,965**
Total assets	**219,313,464**	**65,126,378**	**42,822,501**	**111,364,585**	**29,245,665**	**11,209,088**	**18,036,577**
Cash	13,731,631	6,067,922	3,047,362	4,616,347	2,608,122	1,216,965	1,391,156
Notes and accounts receivable	32,505,331	7,827,964	7,468,570	17,208,797	1,450,460	563,284	887,176
Less: Allowance for bad debts	9,897,893	1,324,157	1,811,943	6,761,793	98,225	17,580	80,645
Inventories	1,054,291	612,081	317,368	124,842	308,648	99,210	209,438
Investments in Government obligations	*48,449	33,325	*15,124	-	56,802	15,253	41,549
Tax-exempt securities	*24,192	19,686	*4,370	135	*60,890	*60,890	-
Other current assets	10,597,660	3,680,543	2,128,269	4,788,848	1,536,319	830,775	705,544
Loans to shareholders	12,876,141	12,523,587	273,600	78,954	248,021	*125,622	122,399
Mortgage and real estate loans	*44,112	*28,365	*7,725	8,021	*22,598	*22,598	-
Other investments	40,738,382	8,682,827	3,902,566	28,152,989	2,032,938	1,434,464	598,473
Depreciable assets [25]	90,716,319	22,826,769	11,535,790	56,353,759	20,206,799	5,749,307	14,457,492
Less: Accumulated depreciation [25]	45,164,971	15,480,657	6,846,162	22,838,151	9,199,825	2,461,877	6,737,948
Depletable assets	-	-	-	-	*5,558	4	*5,554
Less: Accumulated depletion	-	-	-	-	*1,542	-	*1,542
Land	4,311,572	311,353	468,458	3,531,761	2,330,894	631,620	1,699,274
Intangible assets (amortizable)	67,381,905	21,236,797	23,122,037	23,023,071	6,076,088	2,475,518	3,600,569
Less: Accumulated amortization	7,726,105	2,295,926	2,329,004	3,101,175	663,166	220,426	442,741
Other assets	8,072,450	375,900	1,518,371	6,178,178	2,264,288	683,461	1,580,827
Total liabilities	**219,313,464**	**65,126,378**	**42,822,501**	**111,364,585**	**29,245,665**	**11,209,088**	**18,036,577**
Accounts payable	9,441,595	3,692,792	1,354,839	4,393,964	854,579	408,943	445,636
Mortgages, notes, and bonds payable in less than one year	6,528,503	2,679,005	1,807,615	2,041,883	1,062,880	383,910	678,970
Other current liabilities	22,210,557	8,017,046	4,560,332	9,633,179	2,823,660	1,294,360	1,529,299
Loans from shareholders	13,707,011	12,972,697	582,061	152,252	674,362	294,550	379,811
Mortgages, notes, and bonds payable in one year or more	100,433,695	17,594,196	13,944,640	68,894,859	9,549,753	2,097,240	7,452,513
Other liabilities	21,141,117	4,213,118	4,745,514	12,182,485	4,124,191	2,329,956	1,794,235
Capital stock	3,669,469	1,658,608	846,412	1,164,449	1,033,679	206,357	827,322
Additional paid-in capital	73,862,439	13,379,665	10,455,033	50,027,742	6,415,916	2,188,468	4,227,448
Retained earnings, appropriated	*38,986	*10,435	*4,825	*23,726	*39,137	*22,658	16,480
Retained earnings, unappropriated [26]	-24,083,193	2,894,383	8,238,054	-35,215,630	2,899,148	2,106,462	792,686
Less: Cost of treasury stock	7,636,715	1,985,567	3,716,825	1,934,324	231,641	123,816	107,824
Total receipts	**289,482,278**	**139,413,909**	**51,485,137**	**98,583,232**	**21,324,273**	**9,034,749**	**12,289,525**
Business receipts	269,940,624	133,975,556	49,799,614	86,165,453	18,602,347	8,026,487	10,575,860
Interest	1,584,777	192,449	116,748	1,275,580	163,731	52,867	110,863
Interest on Government obligations: State and local	29,155	4,934	*2,296	21,925	4,419	*3,448	*971
Rents	626,564	117,105	19,789	489,669	119,316	52,135	67,181
Royalties	*48,441	*406	*48,035	-	107,453	*84,318	*23,135
Net short-term capital gain reduced by net long-term capital loss	10,946	3,857	2,586	4,502	*23,655	*479	23,176
Net long-term capital gain reduced by net short-term capital loss	1,465,228	244,155	25,210	1,195,863	200,829	25,267	175,562
Net gain, noncapital assets	440,667	320,621	17,552	102,494	46,542	*10,736	35,806
Dividends received from domestic corporations	11,953	5,019	*1,329	5,605	13,784	11,059	*2,725
Dividends received from foreign corporations	56,656	190	56,455	12	*20,874	299	*20,575
Other receipts	15,267,269	4,549,617	1,395,523	9,322,130	2,021,324	767,654	1,253,670
Total deductions	**278,059,596**	**135,036,364**	**47,661,692**	**95,361,540**	**19,658,528**	**8,354,270**	**11,304,258**
Cost of goods sold	25,876,379	15,147,474	8,251,637	2,477,267	2,504,722	1,383,901	1,120,822
Compensation of officers	22,850,059	20,691,331	1,453,428	705,301	956,589	624,403	332,187
Salaries and wages	97,797,898	42,662,924	15,919,425	39,215,548	4,025,158	1,506,085	2,519,073
Repairs	2,846,161	919,962	378,573	1,547,626	357,536	89,691	267,845
Bad debts	6,734,420	2,017,252	1,879,148	2,838,020	43,148	6,526	36,623
Rent paid on business property	10,115,026	5,541,634	1,577,657	2,995,736	986,712	311,655	675,057
Taxes paid	10,702,768	4,217,241	1,952,766	4,532,762	2,268,333	691,263	1,577,069
Interest paid	8,138,097	1,380,006	1,018,970	5,739,122	670,926	205,118	465,808
Charitable contributions	198,820	129,435	24,857	44,528	27,129	17,077	10,051
Amortization	1,916,354	761,815	492,477	662,062	230,875	108,845	122,030
Depreciation	6,526,754	1,960,097	1,254,441	3,312,216	1,266,092	378,030	888,061
Depletion	-	-	-	-	*257	25	*233
Advertising	1,164,946	659,093	213,031	292,822	486,391	216,043	270,348
Pension, profit-sharing, stock, annuity	4,334,811	3,566,809	209,542	558,459	195,058	171,176	23,882
Employee benefit programs	10,166,024	3,664,698	1,602,051	4,899,276	328,701	134,810	193,891
Domestic production activities deduction	*14,153	10,024	2,621	*1,508	*7,051	7,041	*11
Net loss, noncapital assets	227,012	47,484	38,006	141,523	54,040	20,045	33,995
Other deductions	68,449,914	31,659,087	11,393,063	25,397,764	5,249,809	2,482,537	2,767,272
Total receipts less total deductions	11,422,682	4,377,544	3,823,445	3,221,692	1,665,745	680,479	985,267
Constructive taxable income from related foreign corporations	*4,684	*241	2,316	2,127	5,666	-	5,666
Net income	**11,398,211**	**4,372,852**	**3,823,465**	**3,201,894**	**1,666,992**	**677,031**	**989,961**
Income subject to tax	**9,363,127**	**3,205,523**	**3,501,743**	**2,655,861**	**1,070,354**	**486,001**	**584,353**
Total income tax before credits [8]	3,227,168	1,090,594	1,209,921	926,654	362,182	158,801	203,381
Income tax	3,217,922	1,088,176	1,207,822	921,924	352,162	157,871	194,291
Alternative minimum tax	10,478	4,076	1,672	4,729	9,678	*606	9,072
Foreign tax credit	13,626	138	12,470	*1,018	9,662	4,944	*4,718
General business credit	85,643	10,627	15,364	59,652	3,433	*863	2,571
Prior year minimum tax credit	14,885	2,763	*2,671	*9,451	*2,564	342	*2,222
Total income tax after credits [2]	**3,112,994**	**1,077,046**	**1,179,416**	**856,532**	**346,522**	**152,652**	**193,870**

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."

2010 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	**30,660**	**1,892**	**28,768**	**60,485**	**20,980**	**16,746**	**22,759**	**-**
Total assets	**234,851,550**	**90,396,929**	**144,454,621**	**47,145,208**	**13,228,480**	**18,019,876**	**15,896,852**	**-**
Cash	11,944,324	4,570,602	7,373,722	8,291,050	1,340,527	1,487,516	5,463,007	-
Notes and accounts receivable	11,746,815	4,252,576	7,494,239	5,677,271	3,354,221	1,492,308	830,743	-
Less: Allowance for bad debts	826,222	656,426	169,795	289,182	49,792	53,015	186,374	-
Inventories	4,463,755	1,885,938	2,577,817	3,031,263	1,641,795	1,367,754	21,714	-
Investments in Government obligations	27,596	27,046	550	*143,946	*596	-	*143,350	-
Tax-exempt securities	*58,515	-	*58,515	*20,331	-	-	*20,331	-
Other current assets	6,683,492	2,448,895	4,234,597	6,383,987	656,661	597,545	5,129,780	-
Loans to shareholders	2,793,807	*2,206,209	587,599	485,041	363,301	120,254	*1,486	-
Mortgage and real estate loans	397,148	*301,981	95,167	*49,760	*15,635	*27,691	*6,434	-
Other investments	60,954,899	25,736,989	35,217,909	3,386,685	887,694	1,770,479	728,511	-
Depreciable assets [25]	98,561,337	34,611,321	63,950,016	17,345,131	6,149,761	9,031,030	2,164,340	-
Less: Accumulated depreciation [25]	45,090,737	13,225,684	31,865,054	10,772,779	4,203,227	5,491,383	1,078,170	-
Depletable assets	*13,361	12,424	*937	*28,916	-	*28,916	-	-
Less: Accumulated depletion	*8,893	7,956	*937	*11,993	-	*11,993	-	-
Land	12,269,087	7,246,484	5,022,603	1,628,122	316,904	842,013	469,205	-
Intangible assets (amortizable)	44,300,941	15,880,885	28,420,056	8,399,472	2,799,715	5,539,896	59,861	-
Less: Accumulated amortization	6,052,666	1,483,867	4,568,799	1,223,957	412,505	792,043	19,409	-
Other assets	32,614,992	6,589,512	26,025,480	4,572,143	367,195	2,062,906	2,142,043	-
Total liabilities	**234,851,550**	**90,396,929**	**144,454,621**	**47,145,208**	**13,228,480**	**18,019,876**	**15,896,852**	**-**
Accounts payable	6,365,585	1,259,886	5,105,699	3,644,853	2,210,463	870,301	564,090	-
Mortgages, notes, and bonds payable in less than one year	3,317,174	665,233	2,651,941	1,065,639	546,427	473,530	45,682	-
Other current liabilities	17,898,171	4,928,516	12,969,654	8,472,843	1,201,612	1,575,375	5,695,857	-
Loans from shareholders	9,530,560	6,560,505	2,970,056	1,121,086	588,283	519,882	*12,921	-
Mortgages, notes, and bonds payable in one year or more	81,014,289	40,496,188	40,518,101	8,943,173	3,557,587	4,894,871	490,715	-
Other liabilities	55,036,556	15,518,281	39,518,275	5,802,521	632,199	2,932,483	2,237,838	-
Capital stock	5,551,572	959,676	4,591,897	2,686,532	1,579,204	844,236	263,092	-
Additional paid-in capital	55,781,114	25,776,092	30,005,022	4,174,471	1,620,121	1,943,212	611,138	-
Retained earnings, appropriated	2,377,939	-	2,377,939	3,551,795	*20,801	*44,070	3,486,924	-
Retained earnings, unappropriated [26]	42,202,083	-3,693,211	45,895,294	11,572,125	1,689,934	7,360,738	2,521,453	-
Less: Cost of treasury stock	44,223,495	2,074,236	42,149,259	3,889,830	418,152	3,438,822	*32,856	-
Total receipts	**173,819,565**	**32,786,247**	**141,033,318**	**53,129,752**	**26,470,122**	**18,790,785**	**7,868,845**	**-**
Business receipts	149,921,819	21,643,177	128,278,641	49,625,798	26,012,313	18,213,141	5,400,345	-
Interest	982,505	756,445	226,060	173,255	28,249	61,980	83,026	-
Interest on Government obligations: State and local	2,893	*1,562	1,332	51,153	*909	18,372	31,872	-
Rents	763,402	315,088	448,314	69,119	25,400	16,638	27,081	-
Royalties	5,140,692	1,712,991	3,427,701	225,749	101,612	*122,201	*1,935	-
Net short-term capital gain reduced by net long-term capital loss	17,993	358	17,635	578	*279	*59	*240	-
Net long-term capital gain reduced by net short-term capital loss	566,087	317,075	249,012	177,322	29,030	92,338	55,954	-
Net gain, noncapital assets	145,101	7,920	137,181	46,005	14,246	31,289	*470	-
Dividends received from domestic corporations	13,913	6,967	6,945	28,845	9,051	15,525	*4,269	-
Dividends received from foreign corporations	2,679,417	1,584,851	1,094,566	39,534	*5,515	33,698	*321	-
Other receipts	13,585,745	6,439,813	7,145,931	2,692,393	243,518	185,544	2,263,331	-
Total deductions	**161,210,115**	**30,613,424**	**130,596,691**	**50,745,802**	**25,610,410**	**17,603,474**	**7,531,918**	**-**
Cost of goods sold	59,371,853	4,345,459	55,026,394	22,609,509	15,812,451	5,685,008	1,112,050	-
Compensation of officers	2,208,831	298,589	1,910,242	1,800,169	1,034,423	642,260	123,486	-
Salaries and wages	33,495,451	8,562,110	24,933,341	6,769,114	2,585,997	3,573,117	610,001	-
Repairs	2,652,638	514,379	2,138,259	1,228,524	204,404	296,318	727,803	-
Bad debts	460,806	334,631	126,176	203,826	52,832	102,484	48,511	-
Rent paid on business property	10,353,794	1,387,085	8,966,709	2,261,239	897,817	1,253,761	109,661	-
Taxes paid	7,492,478	1,784,475	5,708,003	1,580,397	659,568	786,886	133,943	-
Interest paid	5,410,947	2,369,671	3,041,275	648,017	254,160	366,253	27,604	-
Charitable contributions	252,736	21,609	231,127	42,498	11,539	20,162	10,797	-
Amortization	1,226,612	348,078	878,534	614,286	138,154	468,289	7,843	-
Depreciation	6,603,974	1,668,573	4,935,401	1,289,159	446,370	748,804	93,985	-
Depletion	570	570	-	*391	-	*89	*302	-
Advertising	3,436,514	771,228	2,665,286	660,650	280,622	350,848	29,180	-
Pension, profit-sharing, stock, annuity	555,038	181,261	373,777	213,862	92,110	113,369	8,384	-
Employee benefit programs	3,103,634	676,679	2,426,955	948,007	428,601	449,288	70,118	-
Domestic production activities deduction	78,615	7,321	71,294	10,648	6,856	3,792	-	-
Net loss, noncapital assets	390,531	104,565	285,966	32,414	12,726	13,443	6,245	-
Other deductions	24,115,094	7,237,141	16,877,953	9,833,090	2,691,780	2,729,304	4,412,005	-
Total receipts less total deductions	12,609,450	2,172,823	10,436,628	2,383,949	859,712	1,187,311	336,927	-
Constructive taxable income from related foreign corporations	2,591,073	1,742,033	849,039	60,165	4,715	55,450	-	-
Net income	**15,197,630**	**3,913,294**	**11,284,335**	**2,392,962**	**863,518**	**1,224,389**	**305,055**	**-**
Income subject to tax	**14,352,519**	**3,636,737**	**10,715,782**	**1,789,158**	**603,934**	**983,289**	**201,935**	**-**
Total income tax before credits [8]	4,930,941	1,271,127	3,659,814	535,559	172,171	316,084	47,303	-
Income tax	4,911,380	1,264,077	3,647,303	532,512	169,765	315,531	47,216	-
Alternative minimum tax	16,292	2,148	14,143	3,058	2,406	*564	*88	-
Foreign tax credit	2,242,857	1,042,211	1,200,646	39,121	*10,788	28,327	*6	-
General business credit	407,833	14,605	393,228	13,566	4,197	9,134	*235	-
Prior year minimum tax credit	*1,170	*452	*717	*276	*56	*189	*31	-
Total income tax after credits [2]	**2,278,989**	**213,766**	**2,065,223**	**482,595**	**157,130**	**278,433**	**47,032**	**-**

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."

2010 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	**1,649,285**	**52,661**	**42,533**	**3,100**	**7,028**	**12,833**	**4,064**	**164,434**	**44,598**
Total assets	**51,849,822,923**	**64,655,954**	**54,927,353**	**4,870,104**	**4,858,497**	**890,421,421**	**1,544,403,722**	**289,539,497**	**130,251,098**
Cash	3,217,711,168	5,978,348	4,915,314	490,054	572,980	36,481,016	33,484,186	41,802,793	20,986,439
Notes and accounts receivable	11,496,128,610	5,981,392	4,796,022	285,479	899,891	121,664,854	95,845,271	61,606,771	24,009,184
Less: Allowance for bad debts	298,294,165	84,951	67,853	*11,717	5,380	1,973,945	3,711,558	852,462	277,663
Inventories	1,159,736,561	6,739,756	5,788,488	247,178	704,090	22,054,612	29,000,821	33,437,931	24,246,799
Investments in Government obligations	1,164,149,766	*4,104	*4,054	50	-	3,386,906	3,046,843	156,363	79,385
Tax-exempt securities	216,883,795	*29,607	*23,190	*6,372	45	74,579	20,164	237,719	88,392
Other current assets	4,113,464,172	3,324,596	2,479,365	412,495	432,737	26,368,508	82,333,440	25,434,345	10,759,189
Loans to shareholders	183,538,152	2,083,445	1,939,546	19,950	123,948	1,982,387	45,718	2,809,054	859,380
Mortgage and real estate loans	7,003,551,093	457,079	419,520	*26,111	*11,448	36,142	*2,823,824	2,187,318	1,689,050
Other investments	12,135,353,704	7,535,893	5,232,162	1,727,764	575,967	174,363,951	115,753,191	41,893,543	23,392,222
Depreciable assets	7,822,960,283	53,766,134	47,566,750	2,060,506	4,138,879	299,129,386	1,299,134,561	107,287,211	17,507,763
Less: Accumulated depreciation	3,809,214,500	38,823,191	34,017,122	1,725,819	3,080,250	126,362,433	414,275,576	70,124,507	10,778,500
Depletable assets	640,148,873	1,059,382	106,108	953,274	-	427,117,021	6,407,076	1,216,936	*13,744
Less: Accumulated depletion	280,930,861	350,625	49,296	301,329	-	198,294,470	1,933,436	388,808	*332
Land	323,521,314	11,215,778	10,530,691	373,967	311,120	8,133,815	4,277,608	11,438,169	3,144,131
Intangible assets (amortizable)	4,319,069,527	2,803,354	2,652,543	55,909	94,903	59,093,894	66,388,499	19,962,014	5,753,394
Less: Accumulated amortization	708,522,796	417,355	355,874	45,043	16,438	16,928,724	7,262,653	3,471,078	1,436,277
Other assets	3,150,568,226	3,353,208	2,963,746	294,905	94,558	54,093,924	233,025,743	14,906,187	10,214,797
Total liabilities	**51,849,822,923**	**64,655,954**	**54,927,353**	**4,870,104**	**4,858,497**	**890,421,421**	**1,544,403,722**	**289,539,497**	**130,251,098**
Accounts payable	4,803,266,589	5,364,121	4,606,069	172,251	585,801	95,547,742	60,638,520	39,607,110	20,383,218
Mortgages, notes, and bonds payable in less than one year	3,375,200,950	5,767,570	5,166,683	135,927	464,959	19,118,955	84,745,040	13,996,372	5,645,950
Other current liabilities	13,265,203,885	3,288,578	2,485,747	272,886	529,945	51,589,863	95,576,573	41,646,752	21,688,021
Loans from shareholders	519,415,998	4,478,155	2,766,397	1,539,096	172,662	8,611,615	3,104,909	9,199,224	2,576,686
Mortgages, notes, and bonds payable in one year or more	13,505,521,315	17,051,281	15,300,326	653,888	1,097,067	192,461,909	524,869,978	65,505,849	38,053,999
Other liabilities	4,899,349,640	3,277,471	3,025,799	95,034	156,637	123,003,758	386,419,369	17,852,593	5,501,004
Capital stock	1,629,769,508	5,477,242	4,854,780	333,849	288,613	38,370,097	89,151,235	10,145,677	3,892,337
Additional paid-in capital	9,453,700,340	10,809,376	9,446,689	775,455	587,232	269,623,458	219,032,100	65,070,031	30,074,730
Retained earnings, appropriated	35,936,498	372,241	243,873	*125,345	*3,022	637,887	2,616,677	490,635	61,434
Retained earnings, unappropriated [30]	2,149,002,818	10,472,158	8,569,057	832,955	1,070,147	114,474,438	93,960,032	37,561,446	9,355,329
Less: Cost of treasury stock	1,786,544,618	1,702,238	1,538,066	66,583	97,589	23,018,301	15,710,711	11,536,192	6,981,610
Total receipts	**17,985,701,548**	**77,396,433**	**62,361,770**	**4,810,292**	**10,224,370**	**378,641,106**	**610,865,795**	**380,663,507**	**139,058,962**
Business receipts	15,920,132,244	65,527,898	51,499,654	4,397,885	9,630,359	332,513,963	575,888,145	370,847,987	135,321,758
Interest	897,057,762	281,617	214,700	50,309	16,608	3,458,379	4,862,448	1,274,262	784,698
Interest on Government obligations: State and local	12,821,495	7,342	5,083	*1,462	*797	15,233	57,999	74,134	50,870
Rents	74,058,529	1,056,894	983,653	33,803	39,438	2,059,859	2,233,487	1,198,283	435,093
Royalties	176,556,876	132,928	109,393	*21,099	*2,435	1,797,815	34,723	136,518	25,122
Net short-term capital gain reduced by net long-term capital loss	4,350,596	12,421	11,122	*1,299	-	173,790	79,658	55,158	21,682
Net long-term capital gain reduced by net short-term capital loss	71,685,159	714,720	539,143	132,286	43,291	7,745,809	5,062,709	594,879	187,770
Net gain, noncapital assets	63,835,548	415,184	329,699	50,763	34,722	5,629,834	4,391,329	892,810	199,566
Dividends received from domestic corporations	20,936,701	38,081	30,420	4,846	2,815	1,249,689	82,836	36,637	16,219
Dividends received from foreign corporations	127,160,123	7,842	7,277	*225	*341	8,272,754	1,147,511	77,234	7,197
Other receipts	617,106,513	9,201,506	8,631,626	116,316	453,563	15,723,982	17,024,949	5,475,605	2,008,987
Total deductions	**17,410,073,028**	**75,522,082**	**60,740,667**	**4,708,241**	**10,073,174**	**356,180,173**	**610,705,019**	**384,404,518**	**144,066,160**
Cost of goods sold	9,925,895,409	37,421,874	27,949,712	3,357,461	6,114,701	182,881,959	326,520,030	285,810,693	118,375,633
Compensation of officers	208,884,583	1,597,764	1,256,071	71,668	270,025	2,609,820	1,848,441	11,598,196	2,753,455
Salaries and wages	1,777,318,243	5,152,338	3,743,498	295,246	1,113,594	17,474,086	25,464,296	21,741,628	6,170,010
Repairs	132,933,571	1,741,473	1,430,339	55,396	255,738	1,665,468	16,897,395	1,578,911	348,831
Bad debts	279,167,155	77,253	68,928	1,080	7,245	277,431	2,768,210	876,538	244,238
Rent paid on business property	297,473,167	4,289,673	4,001,507	71,251	216,914	5,828,483	4,406,657	6,953,512	1,313,418
Taxes paid	342,142,361	1,743,342	1,413,823	113,567	215,952	9,037,992	22,590,997	7,611,290	1,535,670
Interest paid	765,304,177	1,434,719	1,268,988	69,561	96,169	15,438,542	34,070,418	4,255,058	2,071,661
Charitable contributions	15,342,780	46,110	39,506	2,758	3,846	287,765	312,616	163,807	45,042
Amortization	165,741,921	207,817	192,937	9,091	5,789	7,521,765	6,063,180	965,866	302,516
Depreciation	612,868,099	4,482,571	4,020,868	112,722	348,981	30,139,495	70,427,404	7,441,748	1,096,183
Depletion	21,520,549	76,488	16,769	59,385	*334	14,512,697	397,226	105,062	*3,022
Advertising	196,931,366	252,545	204,905	3,062	44,577	249,918	670,265	1,423,392	469,179
Pension, profit-sharing, stock, annuity	133,772,453	153,733	125,603	6,741	21,389	2,099,879	11,022,819	1,079,842	332,392
Employee benefit programs	259,159,543	731,668	551,834	72,385	107,449	4,808,909	7,795,758	5,791,204	1,091,609
Domestic production activities deduction	24,366,835	167,777	158,846	*2,287	6,643	933,667	432,956	381,650	106,549
Net loss, noncapital assets	59,321,602	111,623	103,788	36	*7,799	1,503,801	2,136,230	324,740	99,704
Other deductions	2,191,929,214	15,833,317	14,192,745	404,542	1,236,029	58,908,494	76,880,120	26,301,382	7,707,048
Total receipts less total deductions	575,628,519	1,874,351	1,621,103	102,052	151,196	22,460,934	160,776	-3,741,011	-5,007,198
Constructive taxable income from related foreign corporations	156,767,244	56,901	56,901	-	-	4,889,194	531,195	231,389	*34,324
Net income (less deficit)	**719,574,268**	**1,923,910**	**1,672,922**	**100,590**	**150,399**	**27,334,895**	**633,972**	**-3,583,756**	**-5,023,744**
Income subject to tax	**942,491,054**	**2,334,799**	**1,955,778**	**168,250**	**210,771**	**36,797,720**	**11,218,703**	**6,980,470**	**1,605,519**
Total income tax before credits [5]	329,259,529	675,882	553,050	57,438	65,394	13,600,262	3,964,254	2,261,110	540,138
Income tax	327,148,636	669,607	548,533	56,343	64,732	12,854,449	3,715,689	2,214,285	520,588
Alternative minimum tax	2,017,226	5,427	4,521	*228	*678	745,272	247,875	25,818	10,179
Foreign tax credit	115,276,329	7,346	7,257	*86	3	7,875,064	290,494	125,122	5,184
General business credit	14,499,617	15,023	13,978	384	661	104,667	447,345	33,119	6,077
Prior year minimum tax credit	1,296,440	3,146	*1,829	*206	*1,111	121,458	21,535	22,811	3,162
Total income tax after credits [2]	**197,917,229**	**650,366**	**529,986**	**56,762**	**63,619**	**5,499,073**	**3,204,880**	**2,080,058**	**525,715**

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	**17,215**	**102,622**	**91,903**	**5,660**	**1,304**	**2,103**	**3,573**	**510**
Total assets	**86,044,070**	**73,244,330**	**10,818,574,502**	**899,987,913**	**257,001,053**	**23,363,781**	**24,036,944**	**5,348,115**
Cash	8,048,106	12,768,248	376,948,556	12,003,844	12,052,790	978,094	1,233,108	324,489
Notes and accounts receivable	13,281,659	24,315,927	2,439,848,910	373,316,823	12,089,015	3,334,365	3,731,224	2,677,629
Less: Allowance for bad debts	253,540	321,259	34,420,416	587,402	114,470	77,184	150,186	22,785
Inventories	5,806,381	3,384,751	521,264,753	44,657,498	13,116,236	3,747,576	4,463,461	604,342
Investments in Government obligations	70,581	*6,398	6,164,166	*1,218,922	*45	*18,034	-	-
Tax-exempt securities	88,636	*60,690	6,841,982	*220,326	-	*580,195	-	6,056
Other current assets	8,019,409	6,655,747	500,767,664	21,934,629	7,605,835	922,980	1,077,087	431,090
Loans to shareholders	649,096	1,300,578	94,589,448	6,624,533	*80,483	*15,946	30,681	*545
Mortgage and real estate loans	318,175	180,093	2,053,131	*22,244	*32,186	527	*35,332	-
Other investments	14,772,403	3,728,918	3,495,633,602	192,316,004	67,249,100	6,340,226	3,497,251	577,818
Depreciable assets	44,948,305	44,831,143	2,453,626,650	163,888,105	47,670,693	13,407,312	5,963,021	987,948
Less: Accumulated depreciation	26,330,783	33,015,224	1,369,335,062	88,588,002	21,310,026	9,370,436	3,991,090	703,975
Depletable assets	1,192,397	*10,795	145,390,259	-	106,504	76	*4,456	-
Less: Accumulated depletion	387,219	*1,256	69,184,824	-	41,767	-	-	-
Land	7,388,521	905,516	77,450,097	4,604,658	2,212,752	191,179	92,931	7,354
Intangible assets (amortizable)	6,301,298	7,907,323	1,584,996,109	136,982,746	106,469,725	2,750,735	6,356,194	355,737
Less: Accumulated amortization	835,873	1,198,929	288,438,248	9,443,469	4,045,241	670,695	1,536,787	80,890
Other assets	2,966,517	1,724,873	874,377,725	40,816,457	13,827,193	1,194,852	3,230,261	182,757
Total liabilities	**86,044,070**	**73,244,330**	**10,818,574,502**	**899,987,913**	**257,001,053**	**23,363,781**	**24,036,944**	**5,348,115**
Accounts payable	7,382,911	11,840,982	1,316,156,071	377,386,088	5,963,231	2,334,895	3,040,931	2,726,404
Mortgages, notes, and bonds payable in less than one year	3,516,088	4,834,334	747,814,805	34,009,592	10,558,138	1,557,639	1,040,945	210,226
Other current liabilities	8,282,350	11,676,382	1,080,959,428	34,459,013	20,115,462	1,967,859	1,661,674	274,792
Loans from shareholders	2,714,764	3,907,774	159,458,266	13,309,750	450,673	365,768	191,156	*38,415
Mortgages, notes, and bonds payable in one year or more	16,097,605	11,354,245	2,485,309,326	157,279,535	99,871,611	6,140,697	7,191,497	187,691
Other liabilities	9,266,148	3,085,440	1,256,298,369	63,036,697	47,022,695	2,032,985	5,353,050	293,867
Capital stock	2,677,104	3,576,236	448,676,778	31,550,034	4,918,512	1,887,392	1,039,906	124,741
Additional paid-in capital	23,211,384	11,783,918	2,870,607,644	147,207,882	59,546,048	6,405,300	5,333,605	679,243
Retained earnings, appropriated	128,687	300,513	7,835,875	*93,762	-	1,953	1,958	113
Retained earnings, unappropriated [30]	14,735,475	13,470,641	1,447,478,141	93,007,988	63,831,329	1,425,852	1,065,207	2,023,479
Less: Cost of treasury stock	1,968,447	2,586,134	1,002,020,201	51,352,427	55,276,646	756,559	1,882,986	*1,210,857
Total receipts	**81,337,055**	**160,267,490**	**6,674,791,011**	**483,277,204**	**139,609,444**	**24,921,711**	**29,341,987**	**3,838,594**
Business receipts	77,824,785	157,701,444	6,160,107,731	461,279,071	128,325,622	24,398,473	28,266,511	3,629,248
Interest	321,719	167,845	90,036,076	3,483,685	486,398	54,969	30,450	4,537
Interest on Government obligations: State and local	15,842	7,422	439,916	9,256	*302	*12,769	*705	47
Rents	406,667	356,523	24,956,609	546,052	954,709	15,051	11,286	*481
Royalties	103,170	*8,226	113,500,544	2,282,810	2,366,619	64,326	669,885	146,857
Net short-term capital gain reduced by net long-term capital loss	8,636	24,840	674,236	45,072	68	*15	*988	*374
Net long-term capital gain reduced by net short-term capital loss	245,710	161,399	20,883,246	3,768,701	102,886	14,514	*3,804	1,723
Net gain, noncapital assets	363,754	329,490	18,676,228	378,619	583,897	13,910	8,087	*281
Dividends received from domestic corporations	10,034	10,384	2,312,406	51,946	206,157	1,854	*2,260	955
Dividends received from foreign corporations	56,278	13,759	87,361,347	2,220,241	2,635,128	70,036	202,382	24,372
Other receipts	1,980,459	1,486,159	155,842,674	9,211,751	3,947,656	275,794	145,628	29,720
Total deductions	**80,489,539**	**159,848,819**	**6,369,392,489**	**463,749,777**	**125,074,047**	**24,877,303**	**28,483,101**	**3,671,019**
Cost of goods sold	60,969,119	106,465,941	4,584,833,167	335,631,291	58,531,221	17,524,634	16,811,195	2,454,993
Compensation of officers	1,605,444	7,239,298	31,528,791	2,446,800	630,267	347,337	416,986	69,519
Salaries and wages	3,401,683	12,169,935	374,716,593	20,761,098	10,281,139	2,040,067	2,842,808	373,972
Repairs	398,003	832,077	25,203,732	2,242,203	677,505	129,594	152,145	13,252
Bad debts	192,383	439,917	16,765,815	188,489	176,139	73,605	37,190	7,078
Rent paid on business property	1,581,096	4,058,998	47,775,709	3,640,750	948,640	378,450	851,128	65,230
Taxes paid	1,707,843	4,367,777	99,556,322	4,906,971	19,259,307	417,767	546,123	68,088
Interest paid	1,002,175	1,181,221	192,054,318	13,083,098	7,355,271	602,395	595,079	28,720
Charitable contributions	47,270	71,495	7,291,052	516,653	381,913	8,671	33,321	*4,245
Amortization	288,439	374,911	53,212,814	2,868,228	1,600,433	182,818	207,416	27,920
Depreciation	2,983,303	3,362,261	180,146,846	12,161,785	3,816,660	628,276	450,921	64,873
Depletion	94,523	7,518	4,588,189	*26,606	*6,164	-	-	-
Advertising	159,286	794,927	74,952,339	16,064,020	4,271,124	121,718	812,110	110,192
Pension, profit-sharing, stock, annuity	194,326	553,124	57,613,405	3,397,188	1,550,229	128,622	328,723	38,425
Employee benefit programs	939,498	3,760,097	86,722,396	5,890,907	2,070,486	375,978	315,532	34,015
Domestic production activities deduction	151,475	123,626	16,162,197	1,526,623	1,035,233	27,424	6,276	*1,932
Net loss, noncapital assets	101,860	123,176	10,252,577	667,368	543,020	25,770	26,952	16,709
Other deductions	4,671,813	13,922,521	506,016,230	37,729,699	11,939,294	1,864,175	4,049,197	291,859
Total receipts less total deductions	847,517	418,671	305,398,522	19,527,427	14,535,396	44,408	858,886	167,575
Constructive taxable income from related foreign corporations	183,189	13,876	98,753,883	5,168,216	2,107,539	57,253	213,054	26,282
Net income (less deficit)	**1,014,864**	**425,125**	**403,712,489**	**24,686,387**	**16,642,633**	**88,892**	**1,071,235**	**193,810**
Income subject to tax	**2,606,766**	**2,768,185**	**430,868,501**	**25,654,095**	**16,938,218**	**435,244**	**1,301,187**	**214,381**
Total income tax before credits [5]	900,724	820,247	151,007,042	8,973,494	5,925,111	150,204	451,680	74,500
Income tax	887,096	806,601	150,533,207	8,958,928	5,924,175	148,592	450,969	74,387
Alternative minimum tax	6,726	8,912	423,826	12,605	*936	1,612	*898	*113
Foreign tax credit	105,506	14,432	79,744,604	2,523,751	1,544,984	*11,798	147,881	14,477
General business credit	16,416	10,626	6,282,234	169,148	28,612	4,195	5,179	1,068
Prior year minimum tax credit	8,936	10,714	602,662	11,433	*5,036	1,592	*368	-
Total income tax after credits [2]	**769,867**	**784,475**	**64,380,230**	**6,265,450**	**4,346,478**	**132,619**	**298,251**	**58,967**

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	**3,335**	**758**	**6,711**	**377**	**4,225**	**4,084**	**3,024**	**1,271**
Total assets	**32,571,163**	**230,997,210**	**42,208,077**	**2,319,664,300**	**1,910,178,112**	**122,987,511**	**173,764,439**	**254,129,913**
Cash	1,547,369	5,820,176	2,023,170	22,156,990	53,532,476	5,861,059	10,036,293	8,895,207
Notes and accounts receivable	4,319,265	22,988,459	7,064,820	861,224,678	218,176,693	19,831,955	13,769,743	61,962,780
Less: Allowance for bad debts	63,475	404,349	240,717	6,906,605	4,989,244	446,119	464,223	505,352
Inventories	3,622,051	14,030,930	2,716,904	35,145,245	90,953,302	14,952,293	9,563,661	25,123,796
Investments in Government obligations	135,089	1	5,564	10,271	*752,136	-	32,148	*18,248
Tax-exempt securities	8,411	*54,792	28,146	*896,531	407,781	-	*15,484	103,649
Other current assets	1,983,653	4,955,090	1,120,638	41,480,733	127,327,037	4,452,560	6,392,558	12,212,963
Loans to shareholders	88,196	4,723,921	196,499	*33,328,603	31,100,293	202,781	5,062,017	60,381
Mortgage and real estate loans	*28,423	-	210	*49,684	*58,331	*44,648	*14,404	*1,175
Other investments	4,797,108	79,830,722	5,301,682	863,637,951	744,813,514	26,360,949	36,023,417	55,051,162
Depreciable assets	24,039,809	118,525,210	26,472,719	421,800,316	400,814,887	63,781,423	83,620,428	98,384,390
Less: Accumulated depreciation	15,085,772	66,988,616	17,764,879	202,162,097	227,863,988	39,221,139	43,538,928	52,674,429
Depletable assets	275,017	535,664	-	131,327,861	1,767,763	703	10,069,084	847,779
Less: Accumulated depletion	*40,329	91,649	-	66,216,283	1,000,352	624	1,432,653	91,865
Land	800,368	2,201,330	361,134	30,101,083	8,691,536	942,474	5,253,525	2,226,650
Intangible assets (amortizable)	3,140,119	29,728,625	16,772,034	93,661,189	348,476,892	22,479,565	33,775,641	27,165,305
Less: Accumulated amortization	516,716	4,855,720	3,628,972	43,740,421	64,939,829	3,663,359	4,596,488	3,810,884
Other assets	3,492,576	19,942,625	1,779,127	103,868,572	182,098,886	7,408,342	10,168,329	19,158,957
Total liabilities	**32,571,163**	**230,997,210**	**42,208,077**	**2,319,664,300**	**1,910,178,112**	**122,987,511**	**173,764,439**	**254,129,913**
Accounts payable	1,948,177	16,767,254	3,714,704	254,305,810	133,224,508	14,705,953	9,858,618	41,089,708
Mortgages, notes, and bonds payable in less than one year	2,195,451	20,285,305	1,771,702	65,581,453	170,770,952	4,880,157	5,049,804	27,470,284
Other current liabilities	3,025,695	10,509,593	3,511,241	440,664,956	132,823,253	10,551,065	10,908,935	11,233,863
Loans from shareholders	781,763	395,619	442,580	37,140,294	36,475,516	3,198,289	5,156,050	2,763,199
Mortgages, notes, and bonds payable in one year or more	10,871,215	70,348,772	16,639,662	407,750,311	464,998,028	39,924,308	44,356,545	53,293,692
Other liabilities	4,798,736	26,851,304	5,549,285	174,360,752	210,740,985	15,587,200	19,198,154	28,904,520
Capital stock	3,074,172	6,510,514	2,182,486	37,436,458	80,216,194	7,102,744	6,351,512	16,754,152
Additional paid-in capital	7,002,238	66,147,174	9,912,397	588,335,005	496,689,046	35,651,307	74,894,579	64,019,716
Retained earnings, appropriated	33,785	*46,543	*39,789	513,873	57,058	*45,098	*4,534,334	*43,336
Retained earnings, unappropriated [30]	-444,926	31,458,505	1,289,863	529,520,077	413,370,264	-5,201,409	-4,042,694	17,767,257
Less: Cost of treasury stock	715,143	18,323,374	2,845,634	215,944,689	229,187,693	3,457,201	2,501,399	9,209,812
Total receipts	**34,569,270**	**159,193,576**	**42,463,214**	**1,886,120,140**	**844,916,074**	**124,924,050**	**78,527,229**	**198,214,799**
Business receipts	33,692,714	152,222,940	41,456,950	1,785,265,387	742,700,412	121,921,100	73,704,174	192,317,981
Interest	177,252	1,105,413	90,659	10,785,872	7,558,847	421,225	427,633	1,942,109
Interest on Government obligations: State and local	1,003	1,428	886	*21,204	21,229	1,272	3,778	4,761
Rents	33,541	59,767	22,243	1,280,132	490,017	44,766	74,304	106,414
Royalties	30,361	2,126,681	66,819	1,140,626	35,803,227	697,672	1,275,987	125,003
Net short-term capital gain reduced by net long-term capital loss	*3,918	*3,330	*433	202,874	141,554	*11,250	*762	*9,221
Net long-term capital gain reduced by net short-term capital loss	267,587	471,904	54,505	5,996,813	4,538,157	170,832	383,455	345,717
Net gain, noncapital assets	68,434	572,206	52,296	4,132,760	1,098,542	195,762	275,128	526,807
Dividends received from domestic corporations	7,159	13,514	1,345	432,084	638,362	16,425	256,524	20,145
Dividends received from foreign corporations	*1,878	1,099,475	50,730	41,287,251	14,640,139	395,954	960,543	410,584
Other receipts	285,424	1,516,919	666,349	35,575,137	37,285,586	1,047,793	1,164,940	2,406,058
Total deductions	**35,117,567**	**153,658,787**	**41,699,000**	**1,788,294,462**	**779,025,902**	**123,749,498**	**80,948,238**	**197,915,058**
Cost of goods sold	25,859,923	109,469,737	25,019,855	1,613,044,737	445,418,686	88,855,375	52,760,895	163,985,955
Compensation of officers	381,242	681,138	960,496	933,245	4,002,534	1,265,909	791,306	770,773
Salaries and wages	2,107,036	10,045,370	4,783,674	23,848,130	73,174,351	6,627,761	4,518,923	4,838,934
Repairs	136,878	967,550	242,686	2,045,321	5,395,883	751,038	548,330	1,947,535
Bad debts	42,917	467,477	114,373	236,408	640,702	374,484	221,123	124,992
Rent paid on business property	444,878	1,508,461	971,559	5,460,665	6,372,581	1,809,702	1,505,738	1,057,266
Taxes paid	515,785	1,732,730	1,000,383	24,084,645	10,236,543	1,709,887	1,423,900	1,391,546
Interest paid	1,032,736	5,270,958	1,270,267	19,082,183	30,978,934	3,427,238	3,230,457	5,452,758
Charitable contributions	10,478	77,458	19,896	891,301	3,819,026	28,259	59,443	46,007
Amortization	162,808	1,079,519	506,129	4,227,422	10,133,628	1,047,013	798,230	719,026
Depreciation	1,246,830	6,871,277	1,676,154	20,188,875	25,581,015	4,637,995	4,787,541	5,977,161
Depletion	*14,207	29,623	*2	3,540,520	252,302	11	258,601	415,378
Advertising	202,891	866,826	373,428	1,051,426	21,008,787	901,310	318,597	126,622
Pension, profit-sharing, stock, annuity	121,813	2,043,315	278,865	5,675,982	9,919,338	1,304,572	859,428	920,325
Employee benefit programs	509,445	2,930,125	793,427	4,634,958	14,394,375	2,650,407	1,635,565	2,535,778
Domestic production activities deduction	22,896	504,975	83,736	1,224,221	3,448,822	179,137	98,848	311,344
Net loss, noncapital assets	278,209	336,621	123,224	184,292	2,228,451	138,031	69,331	605,978
Other deductions	2,026,595	8,775,626	3,480,847	57,940,132	112,019,943	8,041,370	7,061,983	6,687,681
Total receipts less total deductions	-548,297	5,534,789	764,214	97,825,677	65,890,172	1,174,551	-2,421,009	299,741
Constructive taxable income from related foreign corporations	7,153	1,822,893	*80,240	33,634,717	18,099,285	285,492	975,912	685,104
Net income (less deficit)	**-542,147**	**7,356,254**	**843,568**	**131,439,191**	**83,968,228**	**1,458,771**	**-1,448,875**	**980,084**
Income subject to tax	**311,496**	**7,775,343**	**1,370,388**	**133,254,601**	**85,488,919**	**2,481,864**	**1,544,148**	**4,610,464**
Total income tax before credits [5]	104,592	2,728,637	470,695	46,783,363	29,938,347	871,196	544,960	1,643,389
Income tax	104,083	2,716,527	469,817	46,635,415	29,900,875	851,898	531,152	1,606,290
Alternative minimum tax	508	11,081	*878	*137,682	45,680	18,802	14,835	37,019
Foreign tax credit	*2,279	968,865	34,603	40,511,360	14,026,503	128,051	147,519	338,832
General business credit	7,625	389,949	6,872	851,573	1,696,120	48,188	8,481	22,611
Prior year minimum tax credit	*379	12,384	*1,931	*334,515	73,930	22,234	*2,553	13,699
Total income tax after credits [2]	**94,309**	**1,357,439**	**427,289**	**5,085,916**	**14,141,851**	**672,983**	**386,406**	**1,268,247**

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	**18,920**	**10,030**	**6,715**	**3,365**	**3,684**	**4,402**	**7,851**	**312,543**
Total assets	**449,863,326**	**528,024,371**	**1,025,914,248**	**954,026,063**	**1,239,677,155**	**24,657,272**	**300,173,536**	**3,326,619,432**
Cash	12,391,748	22,852,343	77,847,279	35,655,167	75,323,142	1,389,021	15,024,790	218,891,121
Notes and accounts receivable	35,373,988	122,151,388	159,055,018	207,975,690	272,278,842	3,761,837	34,764,697	463,005,677
Less: Allowance for bad debts	695,118	1,740,654	5,621,820	5,666,412	4,258,569	212,547	1,253,183	11,818,133
Inventories	24,285,601	45,329,202	42,862,610	20,770,418	95,626,087	3,107,349	26,586,191	485,509,736
Investments in Government obligations	98,447	140,981	*142,887	3,418,721	*128,999	10,567	*33,107	16,723,976
Tax-exempt securities	*110,366	*301,171	*1,060,817	2,964,399	*56,817	*288	26,753	5,982,242
Other current assets	11,325,139	30,557,882	86,450,446	15,677,702	99,981,021	1,931,936	22,946,686	175,781,973
Loans to shareholders	3,849,743	1,254,693	6,691,393	511,476	519,012	86,511	161,742	9,148,757
Mortgage and real estate loans	206,276	*75,624	*64,091	1,403,539	*15,745	*640	52	2,307,676
Other investments	167,005,925	135,891,910	322,495,740	459,542,066	263,815,873	4,011,462	57,073,722	755,627,322
Depreciable assets	85,162,067	120,424,099	217,095,333	131,111,824	350,018,804	13,402,371	67,055,893	1,030,172,502
Less: Accumulated depreciation	55,940,326	69,751,212	139,554,558	79,536,091	186,806,020	9,473,736	39,009,742	504,021,747
Depletable assets	99,572	*242,180	*403	*5,291	41,054	466	66,386	54,858,335
Less: Accumulated depletion	26,104	*177,163	*30	*5,291	11,531	-	49,183	9,269,220
Land	1,783,838	2,244,383	4,948,098	3,082,272	5,614,613	371,868	1,718,051	82,229,894
Intangible assets (amortizable)	49,620,232	92,050,729	213,607,425	118,326,055	167,882,886	5,474,515	109,919,762	428,022,217
Less: Accumulated amortization	6,536,203	13,073,920	59,706,229	13,476,356	28,230,735	1,152,154	20,733,181	56,906,138
Other assets	121,748,136	39,250,736	98,475,344	52,265,592	127,681,114	1,946,879	25,840,992	180,373,243
Total liabilities	**449,863,326**	**528,024,371**	**1,025,914,248**	**954,026,063**	**1,239,677,155**	**24,657,272**	**300,173,536**	**3,326,619,432**
Accounts payable	20,706,464	82,700,125	114,318,032	48,141,788	162,120,942	2,830,847	18,271,593	471,282,072
Mortgages, notes, and bonds payable in less than one year	12,103,621	37,459,796	33,478,177	231,222,383	82,249,946	1,234,500	4,684,733	196,786,181
Other current liabilities	21,996,434	38,317,540	107,566,268	52,615,989	143,486,770	2,804,955	32,464,071	392,863,806
Loans from shareholders	15,335,841	7,088,337	28,048,933	1,064,306	4,970,988	603,655	1,637,133	42,518,270
Mortgages, notes, and bonds payable in one year or more	145,136,037	121,738,658	151,573,836	345,752,130	242,723,406	6,605,745	92,925,949	601,130,961
Other liabilities	72,023,058	67,462,256	112,427,972	71,757,594	278,450,249	1,890,979	48,556,031	260,976,613
Capital stock	41,483,094	29,226,384	78,665,899	9,881,461	74,585,484	1,114,092	14,571,549	118,636,796
Additional paid-in capital	96,588,633	129,177,722	594,354,300	141,885,472	244,741,352	4,654,912	97,381,716	782,436,472
Retained earnings, appropriated	256,547	685,188	270,206	1,136,327	59,827	*1,553	*14,626	4,289,192
Retained earnings, unappropriated [30]	38,834,779	68,800,030	4,608,352	95,436,381	71,585,482	5,267,214	17,875,108	632,903,372
Less: Cost of treasury stock	14,601,181	54,631,665	199,397,725	44,867,768	65,297,291	2,351,180	28,208,972	177,204,302
Total receipts	**193,056,784**	**337,669,515**	**646,964,022**	**294,554,278**	**923,007,438**	**31,161,037**	**198,460,644**	**4,901,088,745**
Business receipts	185,756,259	318,070,721	578,386,803	207,921,394	867,029,926	30,643,236	183,118,807	4,778,444,978
Interest	1,545,923	4,198,410	4,483,083	40,411,948	10,846,258	37,816	1,943,590	16,393,408
Interest on Government obligations: State and local	36,521	47,689	121,997	113,887	11,678	2,598	26,906	326,291
Rents	87,172	1,608,634	1,729,547	9,881,513	7,056,721	27,341	926,917	5,815,075
Royalties	1,781,383	3,485,104	45,090,911	2,969,608	8,794,704	61,578	4,520,383	16,475,486
Net short-term capital gain reduced by net long-term capital loss	40,104	6,065	152,701	*400	4,939	*4,860	45,307	316,753
Net long-term capital gain reduced by net short-term capital loss	292,131	466,903	1,012,160	337,780	1,815,473	29,047	809,154	4,521,128
Net gain, noncapital assets	791,417	830,819	538,484	2,704,368	5,054,359	28,351	821,700	3,638,542
Dividends received from domestic corporations	15,090	37,844	330,525	100,381	148,909	3,580	27,347	3,480,130
Dividends received from foreign corporations	438,684	3,218,517	8,610,208	2,650,454	6,770,371	160,007	1,514,393	6,039,680
Other receipts	2,272,100	5,698,810	6,507,601	27,462,544	15,474,100	162,623	4,706,139	65,637,273
Total deductions	**187,527,788**	**324,238,266**	**589,915,334**	**290,952,992**	**911,244,666**	**30,958,568**	**188,291,114**	**4,776,722,926**
Cost of goods sold	128,215,462	212,048,565	355,272,739	140,246,614	672,154,231	19,884,085	101,642,974	3,661,463,525
Compensation of officers	3,487,013	3,020,659	4,904,709	1,476,647	2,138,199	397,814	2,406,196	32,279,436
Salaries and wages	13,038,531	31,115,705	78,013,146	21,910,222	32,679,971	2,820,653	28,895,102	370,429,871
Repairs	816,400	1,263,154	2,504,747	1,479,337	2,685,412	121,990	1,082,772	22,015,832
Bad debts	355,912	837,866	1,350,149	5,475,805	5,489,190	107,240	444,679	10,132,634
Rent paid on business property	2,600,962	3,814,024	4,775,906	2,472,832	5,604,778	682,537	2,809,624	76,708,890
Taxes paid	3,408,881	4,512,395	9,730,838	2,281,488	8,508,649	677,536	3,142,859	60,743,636
Interest paid	6,237,339	9,267,389	12,481,166	44,932,265	20,020,997	498,477	7,206,591	45,994,888
Charitable contributions	80,130	265,128	400,599	189,928	272,473	18,814	167,309	2,945,852
Amortization	2,349,238	2,816,625	7,732,200	6,526,323	7,425,928	231,248	2,570,662	17,235,719
Depreciation	5,279,829	11,397,770	19,010,973	9,917,538	38,936,881	630,065	6,884,426	86,016,753
Depletion	*14,828	*24,037	*20	3,032	2,084	82	690	1,051,010
Advertising	1,343,134	1,699,798	6,984,796	2,948,317	12,360,901	964,810	2,421,531	50,707,474
Pension, profit-sharing, stock, annuity	2,170,690	3,953,502	4,715,383	2,525,469	15,470,216	204,169	2,007,150	15,034,203
Employee benefit programs	3,759,518	7,166,901	10,459,503	4,301,266	16,536,147	659,872	5,068,190	38,257,429
Domestic production activities deduction	517,585	971,457	3,408,839	589,964	1,457,424	53,472	691,989	1,512,748
Net loss, noncapital assets	240,408	531,078	2,133,890	163,735	1,580,480	69,344	289,686	5,073,940
Other deductions	13,611,925	29,532,213	66,035,730	43,512,210	67,920,706	2,936,361	20,558,685	279,119,087
Total receipts less total deductions	5,528,996	13,431,249	57,048,688	3,601,286	11,762,771	202,469	10,169,530	124,365,818
Constructive taxable income from related foreign corporations	1,329,254	4,626,217	12,467,314	8,819,980	5,812,390	91,136	2,444,453	10,314,083
Net income (less deficit)	**6,821,729**	**18,009,777**	**69,394,004**	**12,307,380**	**17,563,484**	**291,006**	**12,587,077**	**134,353,611**
Income subject to tax	**8,209,054**	**20,183,407**	**68,794,417**	**13,733,407**	**23,367,665**	**739,559**	**14,460,646**	**151,646,163**
Total income tax before credits [5]	2,829,216	7,043,590	24,088,489	4,798,970	8,275,182	255,106	5,056,320	52,433,044
Income tax	2,823,227	7,034,432	24,052,938	4,792,028	8,163,841	254,702	5,038,930	52,349,926
Alternative minimum tax	4,808	8,475	21,003	6,750	83,563	*342	16,236	122,274
Foreign tax credit	664,000	2,776,679	9,146,333	3,390,994	1,979,270	96,137	1,290,289	5,729,869
General business credit	108,747	328,191	1,573,263	148,683	656,232	7,870	219,625	1,517,173
Prior year minimum tax credit	49,264	40,017	18,435	5,013	3,394	-	6,486	261,685
Total income tax after credits [2]	**2,006,613**	**3,900,766**	**13,355,054**	**1,254,429**	**5,636,194**	**151,098**	**3,539,872**	**44,923,599**

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	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	**137,283**	**86,096**	**46,893**	**4,294**	**174,472**	**24,950**	**13,144**	**9,247**	**13,642**
Total assets	**2,098,186,487**	**689,537,094**	**1,406,208,788**	**2,440,604**	**1,228,414,333**	**90,581,463**	**27,972,833**	**35,351,252**	**126,950,312**
Cash	138,039,212	50,590,192	87,033,664	415,355	80,833,296	5,772,019	2,752,544	2,425,569	2,869,214
Notes and accounts receivable	342,886,443	190,720,821	151,894,037	271,585	120,119,234	10,108,219	5,545,992	8,363,208	5,362,723
Less: Allowance for bad debts	8,210,802	5,238,557	2,968,626	3,618	3,607,332	114,112	90,062	130,962	98,840
Inventories	235,763,621	122,672,526	113,032,587	*58,508	249,746,115	38,557,187	7,516,116	7,897,511	23,851,759
Investments in Government obligations	16,606,932	2,243,851	14,363,082	-	117,044	*9,433	-	-	488
Tax-exempt securities	3,514,192	201,014	*3,313,178	-	2,468,050	*20,959	*74,149	*200,651	-
Other current assets	114,015,679	50,630,919	63,098,784	285,975	61,766,294	2,737,336	2,125,065	1,889,559	12,789,264
Loans to shareholders	6,375,088	4,295,376	2,075,178	*4,533	2,773,668	680,773	132,235	84,403	242,706
Mortgage and real estate loans	2,043,470	327,748	1,715,722	-	264,207	13,536	*14,972	*6,227	*14,592
Other investments	612,370,204	69,111,617	542,694,613	563,974	143,257,118	8,151,490	685,450	6,261,990	13,541,305
Depreciable assets	449,031,825	164,518,074	283,757,989	755,762	581,140,677	27,901,293	13,465,298	11,262,299	56,307,347
Less: Accumulated depreciation	217,695,332	88,609,784	128,647,783	437,764	286,326,415	15,178,473	7,696,900	6,894,983	27,560,886
Depletable assets	54,766,967	333,670	54,433,297	-	91,368	*8,831	*2,581	*21,847	55,626
Less: Accumulated depletion	9,206,282	68,954	9,137,327	-	*62,939	*294	*2,120	*21,847	36,523
Land	21,136,668	6,011,872	14,849,791	275,005	61,093,226	4,050,258	1,002,048	299,245	11,044,583
Intangible assets (amortizable)	271,765,881	97,130,317	174,367,130	*268,433	156,256,336	7,699,566	2,309,374	2,994,739	3,681,394
Less: Accumulated amortization	38,843,574	15,291,791	23,498,664	*53,119	18,062,564	552,609	610,966	203,712	727,708
Other assets	103,826,294	39,958,183	63,832,138	35,973	76,546,949	716,052	747,057	895,507	25,613,268
Total liabilities	**2,098,186,487**	**689,537,094**	**1,406,208,788**	**2,440,604**	**1,228,414,333**	**90,581,463**	**27,972,833**	**35,351,252**	**126,950,312**
Accounts payable	290,061,479	119,217,798	170,745,899	97,782	181,220,593	10,189,186	5,653,427	11,172,757	10,620,366
Mortgages, notes, and bonds payable in less than one year	133,175,165	66,590,767	66,415,075	*169,323	63,611,016	22,361,568	1,689,296	1,202,342	2,410,880
Other current liabilities	251,942,516	96,895,441	154,739,835	307,240	140,921,290	6,372,521	4,586,343	5,678,921	20,641,687
Loans from shareholders	29,872,172	18,704,024	11,067,725	100,423	12,643,734	2,908,073	665,189	500,074	1,101,269
Mortgages, notes, and bonds payable in one year or more	312,230,147	103,680,240	208,163,415	*386,492	288,883,695	15,571,888	3,957,725	3,082,032	52,611,211
Other liabilities	152,122,740	60,795,823	91,170,158	*156,758	108,853,874	3,382,488	2,050,876	1,370,428	4,256,120
Capital stock	82,691,178	40,111,525	42,434,813	144,840	35,945,618	2,697,287	863,364	3,184,304	1,432,794
Additional paid-in capital	531,210,030	188,357,525	342,265,584	586,921	251,226,442	9,316,576	5,480,401	5,249,656	9,790,413
Retained earnings, appropriated	3,506,061	449,040	3,057,021	-	783,131	227,935	*55,238	*5,056	*181,598
Retained earnings, unappropriated [30]	382,077,051	7,695,604	373,508,745	872,702	250,827,192	21,816,261	7,464,295	5,535,209	27,912,018
Less: Cost of treasury stock	70,702,052	12,960,694	57,359,483	*381,876	106,502,250	4,262,319	4,493,321	1,629,527	4,008,044
Total receipts	**2,633,604,459**	**1,094,227,005**	**1,536,845,475**	**2,531,979**	**2,267,462,362**	**220,938,812**	**42,562,577**	**73,441,352**	**146,029,053**
Business receipts	2,569,740,445	1,072,172,276	1,495,084,195	2,483,974	2,208,684,760	215,409,359	41,947,826	72,026,798	142,020,892
Interest	10,556,641	3,661,661	6,889,725	5,255	5,836,766	892,890	229,996	175,550	478,155
Interest on Government obligations: State and local	154,010	34,402	119,608	[1]	172,281	1,794	*2,149	*95,627	10,099
Rents	2,919,699	1,358,673	1,556,558	4,467	2,895,377	348,782	25,389	17,273	401,518
Royalties	9,580,419	2,682,088	6,892,172	6,160	6,895,067	44,954	6,199	*49,790	*275,108
Net short-term capital gain reduced by net long-term capital loss	286,638	60,073	226,565	-	30,116	*15,347	*14	*45	*652
Net long-term capital gain reduced by net short-term capital loss	3,359,935	676,051	2,683,694	*190	1,161,193	333,069	9,761	*23,029	31,295
Net gain, noncapital assets	2,960,218	2,229,456	717,680	*13,082	678,323	173,194	7,091	*3,433	32,255
Dividends received from domestic corporations	3,212,788	235,931	2,973,905	*2,952	267,342	6,402	1,320	*1,430	43,186
Dividends received from foreign corporations	3,574,071	1,033,304	2,540,768	-	2,465,609	*598	-	384	*8,408
Other receipts	27,259,593	10,083,090	17,160,605	15,898	38,375,529	3,712,423	332,833	1,047,994	2,727,485
Total deductions	**2,574,623,896**	**1,077,685,310**	**1,494,650,027**	**2,288,559**	**2,202,077,205**	**216,986,523**	**41,240,452**	**72,788,720**	**139,301,914**
Cost of goods sold	2,086,205,607	860,411,202	1,225,780,184	14,221	1,575,247,613	172,488,358	23,573,176	51,361,909	94,343,890
Compensation of officers	19,233,712	10,844,338	8,115,657	273,716	13,040,904	2,128,472	771,628	740,483	1,094,128
Salaries and wages	140,737,277	71,487,482	68,501,960	747,835	229,692,594	16,549,053	5,181,488	6,822,609	18,539,716
Repairs	7,824,504	3,112,235	4,701,307	10,962	14,191,328	847,139	362,481	307,597	859,912
Bad debts	4,833,710	3,114,160	1,709,348	*10,202	5,298,924	511,818	160,374	135,502	594,891
Rent paid on business property	21,143,502	10,453,171	10,611,148	79,183	55,560,568	3,907,238	2,430,250	2,057,940	2,984,551
Taxes paid	23,863,821	10,101,877	13,641,026	120,918	36,879,594	3,042,807	1,132,086	1,125,014	3,400,598
Interest paid	24,577,683	9,455,803	15,072,276	49,603	21,417,206	1,754,586	320,221	412,923	1,791,320
Charitable contributions	1,047,171	273,387	772,803	*981	1,898,681	31,158	108,053	23,541	72,309
Amortization	13,016,823	6,263,217	6,719,540	*34,066	4,218,896	493,873	87,430	135,353	349,027
Depreciation	41,794,743	20,708,600	21,028,866	57,276	44,222,010	2,041,636	825,192	947,348	3,193,044
Depletion	1,049,118	22,151	1,026,966	-	*1,892	*241	-	-	*1,633
Advertising	21,098,013	9,871,589	11,206,754	19,670	29,609,461	2,118,005	1,708,801	1,408,195	2,028,886
Pension, profit-sharing, stock, annuity	7,295,260	2,667,981	4,575,468	*51,811	7,738,942	204,068	44,609	104,045	355,370
Employee benefit programs	16,925,172	7,853,819	9,003,072	68,282	21,332,257	1,468,374	424,647	583,196	2,085,922
Domestic production activities deduction	1,174,942	403,685	771,257	-	337,805	9,266	*3,204	*8,958	2,537
Net loss, noncapital assets	1,858,820	849,825	1,008,763	232	3,215,120	263,859	113,227	715,469	118,419
Other deductions	140,944,020	49,790,788	90,403,632	749,600	138,173,409	9,126,571	3,993,584	5,898,637	7,485,761
Total receipts less total deductions	58,980,562	16,541,695	42,195,448	243,420	65,385,157	3,952,289	1,322,126	652,632	6,727,139
Constructive taxable income from related foreign corporations	7,174,928	2,393,445	4,781,483	-	3,139,155	2,581	4,216	244,981	*6,326
Net income (less deficit)	**66,001,481**	**18,900,738**	**46,857,323**	**243,420**	**68,352,031**	**3,953,076**	**1,324,193**	**801,986**	**6,723,367**
Income subject to tax	**75,191,089**	**25,477,526**	**49,405,454**	**308,110**	**76,454,764**	**4,305,519**	**1,814,124**	**2,704,599**	**7,901,569**
Total income tax before credits [5]	25,987,041	8,696,828	17,190,957	99,256	26,445,957	1,383,613	619,624	936,615	2,736,208
Income tax	25,924,038	8,670,451	17,154,365	99,222	26,425,841	1,383,171	619,305	936,131	2,735,980
Alternative minimum tax	92,733	52,937	39,795	-	29,541	4,724	*319	*441	*228
Foreign tax credit	3,690,478	890,433	2,800,045	-	2,039,391	*2,666	3,964	*36,508	*67,943
General business credit	1,028,226	288,550	738,811	866	488,946	16,976	9,092	14,705	27,366
Prior year minimum tax credit	218,362	43,916	174,436	11	43,323	2,593	-	*88	*42
Total income tax after credits [2]	**21,049,849**	**7,473,804**	**13,477,665**	**98,380**	**23,873,704**	**1,361,379**	**606,568**	**885,315**	**2,640,856**

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	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	**27,956**	**11,310**	**8,894**	**16,349**	**7,691**	**4,293**	**23,574**	**13,424**	***788**
Total assets	**148,986,305**	**130,160,587**	**18,533,687**	**97,553,174**	**37,765,600**	**358,517,072**	**41,432,071**	**114,609,977**	***18,613**
Cash	10,567,230	4,668,926	1,954,997	13,722,927	3,398,526	15,080,080	4,698,684	12,922,582	*18,613
Notes and accounts receivable	10,340,826	24,032,824	1,435,366	8,042,767	3,873,071	14,115,284	7,449,467	21,449,488	-
Less: Allowance for bad debts	99,391	947,571	20,254	302,520	140,358	831,232	111,701	720,329	-
Inventories	21,018,631	25,008,004	2,218,187	24,627,309	12,633,774	69,833,000	8,462,645	8,121,993	-
Investments in Government obligations	34,102	*5,104	*6,576	*25,204	*36,009	-	-	127	-
Tax-exempt securities	2,028,523	*4,631	-	137,685	-	-	-	*1,453	-
Other current assets	5,429,680	5,322,266	1,085,256	5,550,249	1,397,237	12,272,403	2,416,554	8,751,426	-
Loans to shareholders	204,384	128,354	396,368	120,691	135,142	*162,465	349,973	136,173	-
Mortgage and real estate loans	*37,083	*6,197	*67,336	*5,931	*15,341	*39,829	*28,331	*14,832	-
Other investments	18,274,295	3,777,175	1,116,130	7,025,397	1,534,446	60,903,503	3,580,819	18,405,117	-
Depreciable assets	118,876,346	31,846,521	13,942,780	55,059,915	20,916,410	195,223,463	16,677,615	19,661,391	-
Less: Accumulated depreciation	62,188,773	14,922,498	7,506,089	32,903,209	12,700,335	76,835,587	10,283,865	11,654,817	-
Depletable assets	*2,353	-	-	-	-	*[1]	*46	*84	-
Less: Accumulated depletion	*2,089	-	-	-	-	-	7	*59	-
Land	9,293,939	3,101,540	2,163,926	1,033,396	892,818	27,407,506	547,714	256,252	-
Intangible assets (amortizable)	13,365,376	49,934,486	1,386,095	10,161,710	5,393,517	16,519,781	6,768,147	36,042,149	-
Less: Accumulated amortization	1,787,687	3,597,019	176,184	1,269,848	905,927	1,157,069	677,837	6,395,998	-
Other assets	3,591,477	1,791,646	463,199	6,515,570	1,285,929	25,783,646	1,525,486	7,618,112	-
Total liabilities	**148,986,305**	**130,160,587**	**18,533,687**	**97,553,174**	**37,765,600**	**358,517,072**	**41,432,071**	**114,609,977**	***18,613**
Accounts payable	35,013,132	17,346,220	3,055,180	13,021,225	6,956,208	47,768,592	6,390,565	14,033,735	-
Mortgages, notes, and bonds payable in less than one year	2,674,052	4,560,205	414,631	2,016,732	1,653,929	16,634,938	1,947,569	6,044,874	-
Other current liabilities	13,688,172	14,933,123	1,282,903	14,077,405	5,385,620	38,558,061	4,254,789	11,461,746	-
Loans from shareholders	1,877,215	719,805	416,423	1,654,020	880,876	346,209	1,075,467	499,113	*2,365
Mortgages, notes, and bonds payable in one year or more	33,968,742	24,180,057	4,241,251	17,884,233	13,853,982	84,516,856	11,656,160	23,359,557	*17,119
Other liabilities	19,639,422	6,141,753	2,874,167	8,731,604	4,053,508	31,173,728	3,624,938	21,554,841	-
Capital stock	12,039,137	2,204,393	1,299,802	4,649,019	706,975	1,371,742	1,620,880	3,875,922	-
Additional paid-in capital	17,802,159	42,096,611	454,679	24,117,141	8,136,232	43,119,903	11,195,501	74,467,169	-
Retained earnings, appropriated	*1,465	*37,467	*23,604	*11,823	*24,366	*158,821	*42,744	*13,011	-
Retained earnings, unappropriated [30]	26,463,995	30,876,243	4,870,561	30,193,759	-935,458	110,668,296	5,437,597	-19,475,583	*-871
Less: Cost of treasury stock	14,181,186	12,935,291	399,514	18,803,788	2,950,638	15,800,075	5,814,139	21,224,409	-
Total receipts	**381,535,775**	**238,457,006**	**92,270,296**	**162,837,191**	**62,046,541**	**641,432,188**	**65,514,899**	**140,396,673**	***21,924**
Business receipts	374,577,743	232,854,192	91,355,600	158,745,239	60,416,412	620,407,504	63,571,067	135,352,128	*19,772
Interest	519,713	54,263	45,291	573,338	314,303	1,288,619	230,826	1,033,823	-
Interest on Government obligations: State and local	31,908	*712	*1,346	13,259	*4,795	8,556	1,316	720	-
Rents	569,082	137,453	117,062	109,504	43,237	958,203	42,740	125,134	-
Royalties	1,773,566	93,988	*16,959	572,029	91,810	2,064,973	226,057	1,679,633	-
Net short-term capital gain reduced by net long-term capital loss	*2,284	*997	*1,335	*1,003	*1,035	131	*2,601	*4,673	-
Net long-term capital gain reduced by net short-term capital loss	185,328	67,328	53,391	81,713	*2,346	18,688	24,607	330,637	-
Net gain, noncapital assets	64,511	25,853	30,851	12,743	27,262	*34,623	30,763	235,743	-
Dividends received from domestic corporations	8,834	9,987	6,215	135,267	*484	9,251	1,985	42,983	-
Dividends received from foreign corporations	*6,320	*78	670	518,835	19,854	881,905	*155,272	873,286	-
Other receipts	3,796,486	5,212,155	641,576	2,074,260	1,125,003	15,759,736	1,227,665	717,913	*2,152
Total deductions	**375,167,298**	**230,546,549**	**92,104,617**	**153,706,550**	**61,680,030**	**615,910,775**	**64,129,140**	**138,514,639**	***21,825**
Cost of goods sold	275,657,469	168,102,537	80,596,119	82,957,395	36,653,642	454,867,700	38,831,288	95,814,131	*10,305
Compensation of officers	1,332,206	1,316,715	326,392	1,853,354	615,564	646,869	895,234	1,319,858	*4,820
Salaries and wages	37,104,891	24,312,469	3,306,626	22,947,750	7,618,554	68,605,613	8,046,501	10,657,325	-
Repairs	3,651,512	781,652	445,399	1,239,622	640,208	4,104,051	544,844	406,911	-
Bad debts	131,116	520,339	38,834	592,953	154,591	1,520,639	81,397	856,470	-
Rent paid on business property	7,497,805	7,244,213	1,346,725	13,055,284	4,096,560	6,427,114	3,457,243	1,055,647	*4,820
Taxes paid	5,791,030	2,729,096	816,271	3,605,585	1,308,016	11,227,770	1,371,836	1,329,486	*221
Interest paid	2,963,548	1,623,799	417,937	1,397,848	1,444,541	5,602,655	955,504	2,732,322	-
Charitable contributions	387,270	30,450	10,483	119,996	19,512	1,003,062	36,711	56,135	-
Amortization	495,414	777,500	77,434	434,856	164,666	293,579	174,519	735,244	-
Depreciation	8,435,469	2,978,316	1,206,936	4,704,275	1,426,882	14,758,609	1,322,095	2,382,210	-
Depletion	-	1	13	-	-	4	-	-	-
Advertising	2,499,459	1,725,502	135,393	3,418,585	1,625,628	8,517,245	1,355,032	3,068,729	-
Pension, profit-sharing, stock, annuity	1,729,671	665,208	61,841	434,539	91,879	3,687,411	68,544	291,758	-
Employee benefit programs	4,968,563	1,378,356	253,520	2,157,213	503,406	5,796,663	789,123	923,276	-
Domestic production activities deduction	77,329	70,381	1,015	*49,588	7,053	80,924	*13,151	14,397	-
Net loss, noncapital assets	241,835	62,465	197,140	506,558	131,782	607,002	112,991	144,373	-
Other deductions	22,202,711	16,227,549	2,866,542	14,231,150	5,177,547	28,163,865	6,073,127	16,726,365	*1,658
Total receipts less total deductions	6,368,477	7,910,458	165,679	9,130,641	366,510	25,521,413	1,385,759	1,882,034	*99
Constructive taxable income from related foreign corporations	8,228	2,919	-	414,215	74,692	1,290,676	136,185	954,135	-
Net income (less deficit)	**6,344,798**	**7,912,664**	**164,333**	**9,531,597**	**436,407**	**26,803,533**	**1,520,628**	**2,835,449**	***99**
Income subject to tax	**7,668,019**	**8,779,238**	**478,458**	**10,713,608**	**1,070,383**	**26,183,742**	**1,856,567**	**2,978,936**	***311**
Total income tax before credits [5]	2,643,764	3,051,238	154,267	3,725,602	370,389	9,163,004	626,770	1,034,862	*47
Income tax	2,644,448	3,049,634	153,383	3,725,025	368,209	9,162,763	626,307	1,021,487	*47
Alternative minimum tax	*1,111	1,378	889	4,458	*2,180	*18	*861	12,934	-
Foreign tax credit	*13,500	*9,672	467	389,812	52,649	*795,166	*121,547	545,496	-
General business credit	65,304	13,932	9,840	40,916	10,600	259,106	10,669	10,440	-
Prior year minimum tax credit	*398	31	76	*34,035	*90	*1,733	*505	*3,732	-
Total income tax after credits [2]	**2,564,561**	**3,027,604**	**143,884**	**3,260,839**	**307,050**	**8,106,999**	**494,049**	**474,601**	***47**

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	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	**66,002**	**2,729**	**32,484**	**13,039**	**89**	**16,075**	**1,587**
Total assets	**631,184,525**	**354,695,888**	**61,292,853**	**12,204,283**	**39,366,574**	**141,236,818**	**22,388,109**
Cash	45,558,382	29,438,530	3,799,224	602,587	968,823	9,945,093	804,125
Notes and accounts receivable	64,333,538	16,115,197	11,277,225	1,027,384	2,523,827	31,337,831	2,052,073
Less: Allowance for bad debts	1,588,121	483,639	190,663	29,789	338,389	483,517	62,124
Inventories	7,486,813	4,193,741	549,297	95,004	637,757	1,621,378	389,636
Investments in Government obligations	7,786,965	7,754,835	*859	26	-	12,107	*19,138
Tax-exempt securities	*829,547	175,183	*21,513	-	*11,654	621,198	-
Other current assets	32,368,688	14,830,662	8,549,393	656,489	1,885,003	5,959,076	488,065
Loans to shareholders	6,899,572	44,897	6,052,477	250,748	551	466,897	84,001
Mortgage and real estate loans	171,986	9,861	*96,224	*19,282	-	*20,885	*25,734
Other investments	54,543,053	18,825,689	4,446,778	1,150,612	4,476,271	18,287,576	7,356,126
Depreciable assets	505,712,332	307,669,290	48,785,220	8,275,768	50,369,529	80,057,386	10,555,138
Less: Accumulated depreciation	198,015,791	87,123,760	29,978,717	4,579,795	28,181,571	43,102,040	5,049,908
Depletable assets	*43,796	1,221	*2,508	740	*39,327	-	-
Less: Accumulated depletion	*1,332	1	*413	688	*230	-	-
Land	8,393,000	3,861,315	1,951,183	305,545	119,171	1,587,765	568,021
Intangible assets (amortizable)	68,512,882	30,891,463	5,124,209	4,573,477	5,166,467	17,902,106	4,855,160
Less: Accumulated amortization	8,006,056	2,665,556	1,141,006	818,078	174,688	2,360,029	846,699
Other assets	36,155,274	11,156,960	1,947,542	674,971	1,863,072	19,363,105	1,149,624
Total liabilities	**631,184,525**	**354,695,888**	**61,292,853**	**12,204,283**	**39,366,574**	**141,236,818**	**22,388,109**
Accounts payable	53,776,812	16,484,594	5,833,046	528,982	1,439,990	28,418,267	1,071,932
Mortgages, notes, and bonds payable in less than one year	23,746,218	15,672,622	3,986,810	415,829	830,095	2,267,577	573,286
Other current liabilities	74,231,012	42,933,843	14,804,392	1,483,505	2,374,198	11,127,362	1,507,713
Loans from shareholders	10,953,023	1,297,407	2,938,539	3,393,262	*51,555	2,543,082	729,178
Mortgages, notes, and bonds payable in one year or more	176,699,801	101,368,702	12,181,151	2,875,152	20,408,526	32,642,340	7,223,930
Other liabilities	140,410,525	102,197,157	6,279,459	1,227,415	4,738,313	23,274,424	2,693,759
Capital stock	26,611,408	17,072,600	1,315,906	294,477	3,617,113	3,764,749	546,563
Additional paid-in capital	136,316,714	77,119,867	8,972,848	4,004,105	10,513,350	25,958,337	9,748,208
Retained earnings, appropriated	93,730	*38,221	*11,829	520	687	*37,054	*5,418
Retained earnings, unappropriated [30]	1,426,855	-11,890,939	8,154,590	-1,919,869	-3,914,811	12,665,424	-1,667,540
Less: Cost of treasury stock	13,081,574	7,598,186	3,185,716	99,094	*692,441	1,461,798	44,338
Total receipts	**535,923,398**	**215,247,265**	**100,098,249**	**13,333,694**	**16,006,109**	**177,168,571**	**14,069,511**
Business receipts	516,676,368	208,659,213	96,726,027	12,863,873	13,729,669	171,250,611	13,446,975
Interest	2,164,874	589,398	458,436	145,492	81,504	810,576	79,469
Interest on Government obligations: State and local	24,064	4,675	5,418	*1,033	-	12,777	*161
Rents	1,646,704	965,474	344,821	15,197	48,739	252,903	19,569
Royalties	2,029,005	57,295	*12,330	1,535	*321	1,927,500	30,023
Net short-term capital gain reduced by net long-term capital loss	50,897	1,298	*341	908	967	*8,970	*38,413
Net long-term capital gain reduced by net short-term capital loss	985,097	188,779	79,656	42,285	*502,620	124,623	47,134
Net gain, noncapital assets	2,275,455	584,090	603,070	55,085	*891,564	112,634	29,012
Dividends received from domestic corporations	104,902	23,977	2,300	*812	53,817	22,507	*1,489
Dividends received from foreign corporations	664,882	167,711	*17,177	3,446	21,825	422,525	*32,198
Other receipts	9,301,149	4,005,353	1,848,672	204,029	675,084	2,222,944	345,067
Total deductions	**523,057,531**	**208,155,287**	**99,774,485**	**13,197,418**	**14,678,509**	**173,822,389**	**13,429,443**
Cost of goods sold	160,726,795	53,825,898	31,673,069	3,640,612	6,587,791	60,784,617	4,214,808
Compensation of officers	4,241,573	1,018,505	1,414,065	238,187	54,301	1,396,040	120,474
Salaries and wages	94,306,946	35,420,050	19,388,123	3,673,522	672,430	32,633,752	2,519,069
Repairs	19,855,608	11,172,625	2,808,397	304,056	211,350	5,036,418	322,762
Bad debts	985,390	165,650	188,542	21,816	48,270	539,177	21,935
Rent paid on business property	25,476,487	14,171,070	4,528,864	494,028	82,270	5,251,087	949,168
Taxes paid	15,931,157	5,622,424	3,913,566	638,677	420,269	4,873,287	462,934
Interest paid	14,268,420	7,493,711	1,805,649	477,191	1,676,560	2,257,720	557,588
Charitable contributions	181,066	61,567	22,043	3,461	7,992	79,677	6,327
Amortization	2,267,237	682,111	238,587	116,948	299,915	755,766	173,910
Depreciation	29,703,616	15,502,630	4,572,672	736,249	1,604,920	6,555,268	731,877
Depletion	73,051	*9,427	*2,622	-	*60,837	1	164
Advertising	2,117,856	1,161,606	230,570	58,419	242	622,705	44,313
Pension, profit-sharing, stock, annuity	8,793,282	3,152,175	446,299	42,022	56,910	5,022,646	73,230
Employee benefit programs	18,963,080	7,409,044	3,050,254	373,071	118,617	7,666,044	346,050
Domestic production activities deduction	12,212	1,682	*1,565	-	*144	539	8,281
Net loss, noncapital assets	894,080	350,904	52,822	7,399	*18,411	455,109	9,436
Other deductions	124,259,675	50,934,207	25,436,777	2,371,760	2,757,279	39,892,535	2,867,117
Total receipts less total deductions	12,865,866	7,091,978	323,763	136,275	1,327,600	3,346,181	640,068
Constructive taxable income from related foreign corporations	322,358	107,671	15,149	5,833	10,340	169,910	13,454
Net income (less deficit)	**13,164,160**	**7,194,974**	**333,494**	**141,076**	**1,337,940**	**3,503,315**	**653,361**
Income subject to tax	**15,551,343**	**6,640,365**	**1,667,077**	**202,101**	**1,010,412**	**5,245,071**	**786,316**
Total income tax before credits [5]	5,352,771	2,324,391	526,244	64,947	355,993	1,811,071	270,125
Income tax	5,333,757	2,319,889	526,143	63,151	352,417	1,808,481	263,676
Alternative minimum tax	19,146	3,562	1,504	1,780	3,576	2,273	6,452
Foreign tax credit	293,468	61,707	*487	3,173	-	207,683	*20,417
General business credit	143,684	65,410	6,586	*2,719	332	67,118	1,517
Prior year minimum tax credit	15,155	*5,462	*1,918	*226	-	*1,145	6,405
Total income tax after credits [2]	**4,900,407**	**2,191,754**	**517,252**	**58,828**	**355,661**	**1,535,125**	**241,786**

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	**45,069**	**10,488**	**12,948**	**1,869**	**7,472**	**2,939**	**9,354**
Total assets	**2,476,899,422**	**465,425,768**	**251,516,809**	**264,142,872**	**1,321,630,732**	**58,176,713**	**116,006,529**
Cash	108,160,192	33,911,178	15,673,736	7,242,667	32,670,422	5,519,715	13,142,474
Notes and accounts receivable	261,646,474	54,413,253	32,801,422	15,718,336	140,732,303	4,240,844	13,740,316
Less: Allowance for bad debts	10,926,226	3,093,874	2,480,705	671,698	4,152,358	163,632	363,958
Inventories	23,805,175	6,128,797	10,997,940	1,225,798	4,821,060	108,353	523,227
Investments in Government obligations	580,846	403,705	*1,549	24,324	150,160	-	*1,107
Tax-exempt securities	600,747	291,648	-	108,634	142,858	*57,608	-
Other current assets	101,082,644	32,188,426	6,361,671	12,376,484	27,245,799	1,556,996	21,353,268
Loans to shareholders	3,376,916	1,999,300	697,364	219,891	396,518	38,826	25,017
Mortgage and real estate loans	201,433	*37,682	*16,987	*115,440	*25,364	-	*5,959
Other investments	688,618,945	75,814,325	89,917,972	77,954,300	421,427,964	4,987,441	18,516,942
Depreciable assets	890,643,841	65,326,198	29,413,011	66,831,509	681,998,573	23,309,401	23,765,149
Less: Accumulated depreciation	528,373,838	40,499,297	16,979,388	37,824,322	408,583,899	12,217,403	12,269,528
Depletable assets	*41,586	*19,336	*90	600	4,312	17,247	-
Less: Accumulated depletion	*29,330	*8,071	*[1]	600	3,411	17,247	-
Land	12,847,158	2,792,730	1,595,254	2,274,180	5,208,520	600,840	375,634
Intangible assets (amortizable)	831,720,496	193,137,028	80,763,902	139,569,854	342,454,263	29,947,343	45,848,106
Less: Accumulated amortization	161,287,321	43,131,590	8,496,851	40,176,671	56,219,323	4,855,140	8,407,745
Other assets	254,189,684	85,694,993	11,232,855	19,154,147	133,311,607	5,045,522	-249,440
Total liabilities	**2,476,899,422**	**465,425,768**	**251,516,809**	**264,142,872**	**1,321,630,732**	**58,176,713**	**116,006,529**
Accounts payable	161,346,493	21,018,271	37,695,251	3,549,311	90,280,754	1,958,782	6,844,124
Mortgages, notes, and bonds payable in less than one year	122,662,360	10,393,563	1,976,178	11,574,922	91,791,530	1,130,198	5,795,969
Other current liabilities	280,776,548	129,183,504	18,832,255	30,931,686	81,182,381	5,586,985	15,059,738
Loans from shareholders	37,306,270	5,702,340	2,678,705	218,105	27,639,096	249,021	819,003
Mortgages, notes, and bonds payable in one year or more	623,418,725	96,883,933	70,955,943	79,804,638	337,571,399	21,871,138	16,331,674
Other liabilities	394,497,983	41,404,550	20,971,362	59,447,130	261,497,260	5,146,269	6,031,414
Capital stock	118,188,823	36,160,942	5,904,929	9,117,643	44,649,802	3,859,684	18,495,824
Additional paid-in capital	1,203,433,709	265,921,818	188,896,012	123,094,167	491,835,938	41,603,948	92,081,825
Retained earnings, appropriated	1,027,609	*103,464	43,714	*48,314	751,932	*80,185	-
Retained earnings, unappropriated [30]	-219,111,632	12,785,984	-60,890,522	-48,024,266	-62,584,347	-19,032,122	-41,366,359
Less: Cost of treasury stock	246,647,464	154,132,602	35,547,017	5,618,778	42,985,012	4,277,375	4,086,682
Total receipts	**981,421,028**	**236,792,353**	**100,804,996**	**102,262,108**	**453,737,603**	**27,388,150**	**60,435,819**
Business receipts	848,642,980	193,892,931	90,036,412	89,249,344	394,240,357	26,482,943	54,740,992
Interest	16,197,247	1,400,835	553,241	1,986,848	11,768,954	63,483	423,886
Interest on Government obligations: State and local	108,447	27,651	*773	2,005	73,629	*1,767	2,622
Rents	10,024,906	483,030	329,131	374,407	8,704,820	37,309	96,209
Royalties	24,818,677	9,554,037	3,682,888	5,125,039	4,669,456	*315,632	1,471,625
Net short-term capital gain reduced by net long-term capital loss	265,815	124,643	4,326	*9,333	77,782	*7,629	42,102
Net long-term capital gain reduced by net short-term capital loss	7,015,502	1,861,961	152,973	376,280	4,274,576	56,657	293,054
Net gain, noncapital assets	1,124,282	265,317	70,010	36,509	615,603	10,930	125,913
Dividends received from domestic corporations	8,041,595	655,810	149,386	2,969	7,230,214	*2,904	*312
Dividends received from foreign corporations	5,592,136	2,654,109	1,248,024	621,904	842,383	48,637	177,078
Other receipts	59,589,442	25,872,028	4,577,831	4,477,469	21,239,830	360,259	3,062,025
Total deductions	**924,914,623**	**216,276,480**	**94,285,388**	**97,589,134**	**432,740,110**	**28,058,485**	**55,965,027**
Cost of goods sold	191,247,157	55,515,097	20,168,622	10,236,299	86,315,687	6,068,027	12,943,426
Compensation of officers	9,918,690	3,223,389	1,847,705	1,459,642	1,747,533	596,939	1,043,482
Salaries and wages	155,111,682	56,957,829	9,955,816	13,256,309	54,670,751	6,879,021	13,391,956
Repairs	10,977,003	1,489,679	587,212	533,262	7,616,747	397,470	352,632
Bad debts	8,573,683	3,147,398	314,022	276,154	4,490,461	131,930	213,717
Rent paid on business property	23,948,355	3,628,334	5,088,601	2,104,586	11,013,925	1,093,244	1,019,664
Taxes paid	24,439,440	5,911,572	3,121,519	1,935,998	11,072,470	722,075	1,675,806
Interest paid	56,043,455	8,663,307	5,284,463	7,243,558	31,315,997	1,674,498	1,861,632
Charitable contributions	754,836	300,431	86,314	65,909	140,478	7,298	154,404
Amortization	38,302,170	6,641,707	12,690,448	9,377,524	7,780,459	719,387	1,092,645
Depreciation	75,949,667	7,176,812	5,829,045	4,574,413	52,981,175	2,566,251	2,821,970
Depletion	12,141	-	-	144	11,933	63	-
Advertising	24,991,410	7,032,658	5,628,806	3,031,263	7,407,888	414,513	1,476,281
Pension, profit-sharing, stock, annuity	6,554,694	1,522,273	493,296	1,179,315	2,873,733	105,149	380,928
Employee benefit programs	25,023,636	6,540,015	1,262,476	3,006,839	12,535,388	563,322	1,115,595
Domestic production activities deduction	3,764,102	2,144,509	*744,204	413,833	*376,468	54,085	31,003
Net loss, noncapital assets	3,978,858	1,426,331	288,214	372,834	1,664,742	65,351	161,386
Other deductions	265,323,647	44,955,138	20,894,626	38,521,252	138,724,274	5,999,860	16,228,497
Total receipts less total deductions	56,506,405	20,515,874	6,519,608	4,672,974	20,997,492	-670,335	4,470,792
Constructive taxable income from related foreign corporations	7,502,943	5,054,591	642,388	581,838	607,072	48,589	568,464
Net income (less deficit)	**63,900,901**	**25,542,813**	**7,161,223**	**5,252,807**	**21,530,936**	**-623,513**	**5,036,635**
Income subject to tax	**77,126,774**	**28,819,269**	**8,877,845**	**7,586,781**	**22,604,409**	**1,865,496**	**7,372,975**
Total income tax before credits [5]	26,999,725	10,092,348	3,096,926	2,669,601	7,913,273	653,061	2,574,517
Income tax	26,949,452	10,083,272	3,094,643	2,652,883	7,895,088	651,232	2,572,334
Alternative minimum tax	30,801	6,843	1,573	*3,390	15,731	1,829	1,435
Foreign tax credit	7,057,705	4,321,244	1,096,603	774,692	587,966	*61,577	*215,623
General business credit	953,356	548,223	*21,206	9,157	170,248	16,456	188,066
Prior year minimum tax credit	43,251	13,547	-	*2,617	16,568	*325	10,194
Total income tax after credits [2]	**18,945,384**	**5,209,335**	**1,979,117**	**1,883,105**	**7,138,490**	**574,703**	**2,160,634**

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	**61,958**	**15,980**	**14,555**	**26,953**	**4,470**	**172,837**	**159,373**	**12,969**	**495**
Total assets	**14,778,319,469**	**8,149,604,419**	**6,223,155,431**	**177,571,211**	**227,988,407**	**450,592,591**	**266,158,334**	**160,994,189**	**23,440,068**
Cash	841,049,753	327,851,648	474,797,533	15,067,775	23,332,796	31,184,269	20,381,676	9,051,230	1,751,362
Notes and accounts receivable	2,034,868,638	754,839,851	1,208,690,664	29,567,785	41,770,338	44,504,084	18,328,997	25,010,909	1,164,179
Less: Allowance for bad debts	23,798,271	21,806,924	1,702,961	279,201	*9,185	2,111,751	1,318,392	742,562	50,797
Inventories	845,868	578,357	110,883	156,628	-	3,139,666	629,985	2,440,680	69,000
Investments in Government obligations	262,829,327	73,188,873	181,073,389	6,041,747	2,525,318	371,833	222,283	*109,571	39,978
Tax-exempt securities	39,620,642	31,172,683	6,610,271	1,639,969	*197,720	1,067,127	582,982	*161,417	322,728
Other current assets	2,088,268,187	157,977,044	1,898,147,353	12,429,152	19,714,638	29,668,165	21,682,641	5,697,508	2,288,016
Loans to shareholders	35,039,511	25,985,147	689,244	652,971	7,712,150	4,234,786	3,890,910	334,819	*9,057
Mortgage and real estate loans	5,565,555,479	5,557,651,501	6,674,555	527,486	701,938	3,423,335	3,029,518	*393,817	-
Other investments	2,512,082,784	880,357,724	1,456,465,638	56,908,416	118,351,005	85,245,340	61,292,156	16,535,910	7,417,274
Depreciable assets	144,540,780	86,867,602	45,141,107	11,427,894	1,104,176	262,567,701	125,945,852	135,048,549	1,573,301
Less: Accumulated depreciation	65,885,501	33,012,346	25,383,454	7,286,031	203,670	101,408,227	45,101,433	55,534,218	772,576
Depletable assets	396,930	*35,163	*188,674	*130,295	*42,799	239,246	187,628	*49,110	*2,508
Less: Accumulated depletion	178,890	*2,535	*82,070	*94,285	-	50,257	48,763	*1,057	*437
Land	5,403,377	3,395,388	1,438,351	410,473	*159,164	31,707,341	30,071,935	1,411,106	224,300
Intangible assets (amortizable)	308,308,064	117,589,371	144,651,633	45,916,060	150,999	43,351,757	20,024,624	14,841,598	8,485,534
Less: Accumulated amortization	36,308,543	18,612,789	11,089,848	6,561,707	44,199	6,582,599	3,526,898	2,199,436	856,265
Other assets	1,065,681,332	205,548,662	836,734,469	10,915,781	12,482,419	20,040,775	9,882,631	8,385,240	1,772,904
Total liabilities	**14,778,319,469**	**8,149,604,419**	**6,223,155,431**	**177,571,211**	**227,988,407**	**450,592,591**	**266,158,334**	**160,994,189**	**23,440,068**
Accounts payable	1,165,000,320	119,830,057	1,021,447,608	22,651,289	1,071,367	17,729,589	10,809,147	6,693,288	227,155
Mortgages, notes, and bonds payable in less than one year	1,100,846,601	646,394,140	328,925,028	9,370,320	116,157,113	33,287,654	11,173,454	19,936,094	2,178,106
Other current liabilities	3,373,858,585	1,154,792,016	2,178,308,992	30,276,209	10,481,368	31,616,078	13,151,760	16,595,020	1,869,298
Loans from shareholders	44,513,928	17,063,357	25,539,671	664,592	1,246,307	23,615,579	18,454,037	5,068,310	*93,232
Mortgages, notes, and bonds payable in one year or more	6,513,885,022	5,701,596,098	752,080,224	28,718,054	31,490,646	179,627,255	108,489,363	66,650,575	4,487,317
Other liabilities	1,468,933,608	256,286,161	1,189,884,862	13,841,759	8,920,825	42,485,951	22,700,933	17,154,921	2,630,097
Capital stock	421,461,613	234,746,830	162,511,637	4,034,812	20,168,334	32,135,144	22,467,994	4,011,752	5,655,399
Additional paid-in capital	862,677,727	239,896,408	524,348,111	56,165,753	42,267,454	125,485,717	84,804,271	34,026,550	6,654,896
Retained earnings, appropriated	2,941,781	2,246,383	373,691	195,070	*126,637	935,588	897,712	*37,877	-
Retained earnings, unappropriated [30]	-77,953,666	-192,006,159	99,075,403	18,877,529	-3,900,439	-18,185,876	-21,311,585	1,754,837	1,370,872
Less: Cost of treasury stock	97,846,050	31,240,873	59,339,796	7,224,175	*41,206	18,140,088	5,478,752	10,935,033	1,726,303
Total receipts	**756,599,474**	**390,645,471**	**277,784,029**	**80,638,070**	**7,531,904**	**159,487,551**	**69,502,951**	**84,154,547**	**5,830,052**
Business receipts	334,458,954	111,928,269	146,771,230	75,297,453	462,002	128,720,438	52,261,199	73,629,618	2,829,621
Interest	326,086,984	243,548,366	77,387,705	1,177,530	3,973,383	3,679,866	2,269,954	1,344,019	65,893
Interest on Government obligations: State and local	2,853,377	2,368,508	327,127	87,911	69,831	67,584	39,136	22,676	*5,773
Rents	1,917,247	858,537	681,692	162,782	214,236	2,501,119	2,213,734	282,113	*5,273
Royalties	974,850	741,651	161,247	48,173	23,778	3,942,993	1,035,890	229,295	2,677,808
Net short-term capital gain reduced by net long-term capital loss	829,244	240,612	470,287	51,216	67,130	116,117	109,305	6,777	35
Net long-term capital gain reduced by net short-term capital loss	4,737,421	388,367	3,053,299	228,909	1,066,847	3,331,617	2,932,272	378,113	*21,232
Net gain, noncapital assets	9,240,926	8,014,036	1,075,944	56,403	94,544	4,306,628	296,562	3,992,881	17,186
Dividends received from domestic corporations	1,071,318	142,098	842,021	38,190	49,009	356,833	350,022	6,795	*17
Dividends received from foreign corporations	4,529,592	1,091,533	3,121,104	312,001	*4,954	78,864	57,943	3,198	*17,724
Other receipts	69,899,559	21,323,493	43,892,374	3,177,502	1,506,190	12,385,490	7,936,936	4,259,064	189,490
Total deductions	**764,303,706**	**428,194,539**	**252,805,195**	**76,450,867**	**6,853,105**	**163,426,977**	**71,655,802**	**87,436,686**	**4,334,488**
Cost of goods sold	21,900,472	2,453,498	12,844,981	6,582,958	*19,035	18,302,490	1,738,926	16,081,139	482,424
Compensation of officers	16,636,557	3,280,218	9,546,645	3,791,506	18,188	4,446,995	3,010,351	1,194,045	242,599
Salaries and wages	111,626,300	28,840,040	63,168,390	19,454,468	163,402	26,850,316	14,631,255	11,191,968	1,027,093
Repairs	3,045,450	1,577,007	1,001,373	461,180	5,890	4,797,732	2,226,526	2,540,533	30,673
Bad debts	72,853,229	70,685,321	1,743,008	307,257	117,643	1,863,265	1,282,458	542,787	38,020
Rent paid on business property	9,780,196	3,169,732	4,583,390	1,998,304	28,770	9,632,788	4,520,247	4,961,727	150,814
Taxes paid	12,528,095	4,245,702	6,019,053	2,198,315	65,026	7,308,624	4,677,220	2,501,816	129,589
Interest paid	217,399,806	156,453,310	55,709,746	2,500,658	2,736,092	13,090,346	7,195,655	5,468,144	426,547
Charitable contributions	838,881	247,935	525,816	63,519	1,611	96,677	81,690	9,461	5,527
Amortization	9,368,965	4,302,398	3,738,619	1,301,650	26,298	1,800,774	832,333	705,978	262,462
Depreciation	21,715,226	16,722,137	3,845,426	1,102,912	44,751	30,937,848	4,294,507	26,462,006	181,335
Depletion	73,647	769	44,539	*[1]	28,339	39,558	37,846	*856	*856
Advertising	8,416,106	6,064,159	1,616,309	731,919	3,718	2,091,357	817,260	1,198,295	75,801
Pension, profit-sharing, stock, annuity	4,760,594	1,627,357	2,142,382	979,353	11,502	695,041	242,542	427,736	24,763
Employee benefit programs	8,792,267	3,517,865	3,145,114	1,926,933	202,354	2,893,765	1,480,645	1,329,103	84,017
Domestic production activities deduction	153,271	114,382	30,142	7,137	*1,610	27,253	1,517	*3,105	22,630
Net loss, noncapital assets	14,405,941	10,793,631	3,398,689	72,738	140,883	1,694,386	1,374,863	312,885	6,638
Other deductions	230,008,704	114,099,078	79,701,573	32,970,059	3,237,994	36,857,763	23,209,963	12,505,101	1,142,699
Total receipts less total deductions	-7,704,232	-37,549,067	24,978,834	4,187,203	678,799	-3,939,426	-2,152,851	-3,282,138	1,495,563
Constructive taxable income from related foreign corporations	11,436,782	1,650,210	9,344,034	442,519	*18	93,838	39,200	44,946	9,692
Net income (less deficit)	**879,173**	**-38,267,365**	**33,995,742**	**4,541,812**	**608,985**	**-3,913,173**	**-2,152,787**	**-3,259,868**	**1,499,483**
Income subject to tax	**65,519,336**	**24,063,982**	**33,713,593**	**5,531,100**	**2,210,662**	**7,607,484**	**4,752,025**	**1,313,143**	**1,542,316**
Total income tax before credits [5]	22,919,872	8,457,071	11,789,390	1,879,755	793,655	2,484,520	1,499,770	446,161	538,589
Income tax	22,767,845	8,371,660	11,757,883	1,876,358	761,944	2,445,676	1,466,611	440,676	538,388
Alternative minimum tax	148,186	83,590	30,022	3,758	30,816	29,785	24,890	4,695	201
Foreign tax credit	3,604,875	700,374	2,782,216	120,330	1,955	173,557	69,286	12,689	91,583
General business credit	389,951	173,237	173,719	41,427	*1,568	49,663	9,583	11,898	28,182
Prior year minimum tax credit	51,884	23,316	24,266	*4,131	171	44,524	3,233	34,915	6,377
Total income tax after credits [2]	**18,783,390**	**7,550,937**	**8,730,852**	**1,713,867**	**787,735**	**2,216,776**	**1,417,668**	**386,660**	**412,448**

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	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	**208,274**	**23,231**	**71,705**	**67,348**	**4,357**	**17,671**
Total assets	**745,578,253**	**14,712,262,113**	**258,793,233**	**179,792,842**	**79,000,391**	**47,269,775**
Cash	87,156,925	1,312,701,526	15,461,659	12,418,406	3,043,254	6,479,326
Notes and accounts receivable	135,841,482	5,655,520,970	35,164,014	28,145,896	7,018,119	4,966,842
Less: Allowance for bad debts	2,853,764	185,975,116	1,084,155	839,849	244,306	983,812
Inventories	11,094,347	366,851	1,928,523	1,355,898	572,626	420,160
Investments in Government obligations	416,874	862,130,258	153,733	143,195	10,539	*3,344
Tax-exempt securities	168,381	160,165,870	283,725	271,319	*12,406	112,448
Other current assets	68,808,255	922,607,340	14,505,019	11,728,922	2,776,097	4,334,829
Loans to shareholders	2,690,914	1,866,170	1,212,843	1,125,343	87,499	147,838
Mortgage and real estate loans	701,576	1,422,758,462	45,557	45,557	-	*45,650
Other investments	141,107,528	3,859,745,434	47,022,772	41,326,726	5,696,046	7,283,171
Depreciable assets	113,798,864	186,153,440	93,261,659	43,089,431	50,172,228	13,679,853
Less: Accumulated depreciation	68,369,170	95,536,995	48,701,974	24,023,437	24,678,537	7,247,252
Depletable assets	105,894	285,228	2,936,038	2,341	2,933,697	-
Less: Accumulated depletion	*25,483	101,535	1,100,109	778	1,099,331	-
Land	2,093,691	18,676,346	3,326,544	1,282,545	2,043,999	454,101
Intangible assets (amortizable)	232,544,392	382,640,881	98,161,944	68,728,825	29,433,119	15,543,311
Less: Accumulated amortization	53,391,043	27,449,510	18,047,046	15,184,766	2,862,279	1,836,345
Other assets	73,688,590	235,706,495	14,262,485	10,177,267	4,085,217	3,866,311
Total liabilities	**745,578,253**	**14,712,262,113**	**258,793,233**	**179,792,842**	**79,000,391**	**47,269,775**
Accounts payable	85,750,590	1,282,529,963	13,492,545	10,036,434	3,456,111	2,645,477
Mortgages, notes, and bonds payable in less than one year	38,750,133	945,140,222	9,141,505	6,842,900	2,298,605	2,766,223
Other current liabilities	128,647,161	7,593,332,935	31,333,538	25,458,459	5,875,079	6,359,804
Loans from shareholders	14,752,985	122,079,738	5,657,772	5,220,221	437,550	420,396
Mortgages, notes, and bonds payable in one year or more	122,512,386	1,593,121,138	85,143,870	59,625,883	25,517,987	9,260,731
Other liabilities	102,978,768	523,328,487	29,147,195	15,288,983	13,858,211	5,496,279
Capital stock	94,918,600	184,027,344	12,767,391	11,253,142	1,514,249	1,808,749
Additional paid-in capital	401,638,968	2,148,616,945	97,168,806	60,863,403	36,305,402	16,726,703
Retained earnings, appropriated	269,912	6,705,998	263,694	233,850	*29,844	*11,825
Retained earnings, unappropriated [30]	-209,069,273	366,735,115	-6,649,724	-2,844,330	-3,805,393	7,983,660
Less: Cost of treasury stock	35,571,978	53,355,772	18,673,359	12,186,104	6,487,255	6,210,073
Total receipts	**628,661,954**	**788,262,885**	**273,404,632**	**219,848,423**	**53,556,209**	**42,610,239**
Business receipts	599,223,828	174,381,432	262,936,577	211,142,873	51,793,704	41,811,127
Interest	3,453,009	423,193,739	1,201,567	723,711	477,857	115,068
Interest on Government obligations: State and local	70,810	8,636,212	26,209	25,350	*859	6,084
Rents	638,760	16,700,274	213,067	136,547	76,520	35,082
Royalties	4,280,843	403,158	712,299	682,595	29,704	124,368
Net short-term capital gain reduced by net long-term capital loss	82,638	1,595,352	35,094	26,217	8,877	*181
Net long-term capital gain reduced by net short-term capital loss	2,917,751	9,533,561	935,428	688,093	247,334	22,533
Net gain, noncapital assets	847,039	11,194,625	316,285	74,403	241,882	13,292
Dividends received from domestic corporations	355,570	3,590,364	110,037	103,428	6,609	2,689
Dividends received from foreign corporations	1,312,606	8,349,011	782,806	766,383	*16,423	50,710
Other receipts	15,479,100	130,685,158	6,135,262	5,478,823	656,439	429,104
Total deductions	**624,296,882**	**746,401,090**	**266,274,098**	**215,815,029**	**50,459,068**	**38,293,223**
Cost of goods sold	186,296,862	3,285,075	107,227,290	88,275,214	18,952,076	3,922,058
Compensation of officers	31,362,941	7,571,644	4,559,188	3,903,112	656,076	1,070,695
Salaries and wages	162,706,752	127,140,710	59,962,225	51,216,175	8,746,050	13,049,122
Repairs	3,528,943	7,259,228	2,520,213	1,103,200	1,417,013	428,164
Bad debts	1,748,613	150,415,261	690,276	544,386	145,890	1,165,854
Rent paid on business property	20,076,267	14,130,881	5,622,800	4,381,136	1,241,664	2,094,402
Taxes paid	20,486,569	14,955,738	10,401,271	8,787,149	1,614,122	1,344,167
Interest paid	13,257,309	124,740,585	7,021,824	4,835,705	2,186,119	773,100
Charitable contributions	332,166	1,412,375	96,980	74,169	22,811	45,209
Amortization	8,143,768	9,968,665	3,930,383	2,946,770	983,613	529,985
Depreciation	12,556,136	29,949,367	6,754,094	3,317,901	3,436,194	1,587,834
Depletion	48,003	131,868	410,353	107	410,245	-
Advertising	6,622,630	9,114,284	2,565,105	2,394,418	170,686	3,021,332
Pension, profit-sharing, stock, annuity	7,037,494	8,308,295	1,190,970	1,036,581	154,389	171,594
Employee benefit programs	16,783,878	13,088,410	6,343,207	5,446,699	896,508	1,176,219
Domestic production activities deduction	540,483	97,036	30,705	18,145	12,560	*40,312
Net loss, noncapital assets	2,386,445	13,849,187	272,230	246,125	26,105	109,201
Other deductions	130,381,623	210,982,480	46,674,984	37,288,036	9,386,948	7,763,976
Total receipts less total deductions	4,365,072	41,861,796	7,130,534	4,033,394	3,097,140	4,317,015
Constructive taxable income from related foreign corporations	2,095,251	16,865,744	858,450	839,610	18,841	26,813
Net income (less deficit)	**6,389,513**	**50,091,328**	**7,962,775**	**4,847,653**	**3,115,122**	**4,337,744**
Income subject to tax	**27,234,984**	**68,276,040**	**9,872,519**	**6,776,500**	**3,096,019**	**4,920,490**
Total income tax before credits [5]	9,369,380	24,073,934	3,370,459	2,289,410	1,081,049	1,703,655
Income tax	9,308,009	23,944,945	3,357,704	2,283,244	1,074,461	1,703,354
Alternative minimum tax	58,758	105,466	13,707	7,119	6,588	*612
Foreign tax credit	1,412,961	6,066,164	565,745	553,220	12,525	24,086
General business credit	508,741	3,412,731	126,308	88,543	37,765	4,420
Prior year minimum tax credit	39,036	45,293	4,207	3,692	*516	*896
Total income tax after credits [2]	**7,406,086**	**14,370,391**	**2,674,199**	**1,643,956**	**1,030,243**	**1,674,246**

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, 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	**116,222**	**93,337**	**16,994**	**5,891**	**30,996**	**16,537**	**14,460**
Total assets	**276,374,268**	**92,175,640**	**60,294,724**	**123,903,905**	**70,895,485**	**25,742,322**	**45,153,162**
Cash	18,815,146	8,864,485	4,620,396	5,330,266	5,550,268	2,348,509	3,201,759
Notes and accounts receivable	42,645,712	12,906,914	10,752,609	18,986,189	3,783,200	1,833,660	1,949,540
Less: Allowance for bad debts	13,913,000	3,255,841	2,956,532	7,700,627	250,751	100,421	150,330
Inventories	1,523,257	766,635	583,667	172,955	732,726	172,628	560,099
Investments in Government obligations	132,163	*66,832	*65,331	-	*58,516	15,253	*43,264
Tax-exempt securities	*670,797	*666,267	*4,395	135	*89,361	*83,296	*6,065
Other current assets	13,914,280	5,365,781	3,416,674	5,131,825	5,323,428	3,741,693	1,581,736
Loans to shareholders	13,275,445	12,861,798	298,752	114,895	410,514	244,104	166,409
Mortgage and real estate loans	113,442	*55,347	*7,734	*50,361	*57,461	*55,300	*2,161
Other investments	46,678,598	11,903,869	5,247,257	29,527,472	8,124,569	4,248,785	3,875,784
Depreciable assets	120,122,320	35,815,075	18,523,143	65,784,102	47,017,379	11,000,080	36,017,299
Less: Accumulated depreciation	60,570,927	24,826,388	10,649,139	25,095,400	21,217,616	5,187,782	16,029,834
Depletable assets	-	-	-	-	*5,558	4	*5,554
Less: Accumulated depletion	-	-	-	-	*1,542	-	*1,542
Land	5,385,550	492,671	570,729	4,322,150	5,143,912	1,003,511	4,140,401
Intangible assets (amortizable)	82,514,387	29,726,488	28,701,571	24,086,328	13,318,349	5,068,337	8,250,011
Less: Accumulated amortization	9,192,448	3,030,453	2,878,321	3,283,674	1,789,186	703,565	1,085,621
Other assets	14,259,545	3,796,160	3,986,458	6,476,927	4,539,339	1,918,930	2,620,409
Total liabilities	**276,374,268**	**92,175,640**	**60,294,724**	**123,903,905**	**70,895,485**	**25,742,322**	**45,153,162**
Accounts payable	12,639,310	5,478,339	2,355,434	4,805,537	2,956,160	1,614,600	1,341,560
Mortgages, notes, and bonds payable in less than one year	10,553,864	5,697,161	2,506,118	2,350,585	4,722,067	2,857,261	1,864,805
Other current liabilities	29,978,837	13,400,306	6,276,206	10,302,325	8,637,273	3,127,094	5,510,179
Loans from shareholders	15,762,647	14,005,547	1,508,025	249,075	2,201,871	848,763	1,353,107
Mortgages, notes, and bonds payable in one year or more	122,941,010	24,889,217	21,754,871	76,296,923	26,251,928	6,760,011	19,491,917
Other liabilities	33,115,096	13,542,538	6,004,831	13,567,727	8,889,932	4,017,545	4,872,387
Capital stock	7,798,499	3,254,147	2,640,910	1,903,442	3,902,800	727,248	3,175,551
Additional paid-in capital	104,170,311	24,774,193	23,842,592	55,553,526	24,677,771	6,339,170	18,338,602
Retained earnings, appropriated	83,323	*49,226	*10,371	*23,726	154,665	*26,007	*128,658
Retained earnings, unappropriated [30]	-52,600,149	-10,641,570	-2,811,284	-39,147,295	-8,179,517	-419,977	-7,759,540
Less: Cost of treasury stock	8,068,480	2,273,463	3,793,351	2,001,666	3,319,465	155,400	3,164,065
Total receipts	**408,652,898**	**230,099,222**	**70,701,281**	**107,852,395**	**47,979,815**	**19,658,962**	**28,320,854**
Business receipts	384,071,397	220,614,290	68,374,878	95,082,229	42,994,959	18,014,951	24,980,007
Interest	1,736,309	287,041	141,815	1,307,454	559,504	158,549	400,955
Interest on Government obligations: State and local	41,053	16,755	*2,360	21,937	5,755	*3,448	2,307
Rents	789,124	224,996	33,016	531,112	239,695	80,035	159,660
Royalties	98,695	*13,836	84,859	-	251,129	109,736	141,394
Net short-term capital gain reduced by net long-term capital loss	11,630	3,922	3,178	*4,530	24,488	*693	*23,795
Net long-term capital gain reduced by net short-term capital loss	1,624,939	348,017	60,854	1,216,068	245,772	42,168	203,604
Net gain, noncapital assets	492,185	341,330	47,711	103,144	60,565	17,102	43,463
Dividends received from domestic corporations	15,944	8,880	*1,369	5,695	31,741	28,777	2,963
Dividends received from foreign corporations	60,539	*3,007	57,494	*39	90,189	1,645	88,544
Other receipts	19,711,081	8,237,148	1,893,746	9,580,187	3,476,019	1,201,857	2,274,162
Total deductions	**402,058,918**	**228,514,527**	**68,387,093**	**105,157,298**	**49,018,540**	**19,801,973**	**29,216,567**
Cost of goods sold	33,219,370	19,183,060	10,645,971	3,390,340	8,475,244	5,039,903	3,435,341
Compensation of officers	39,452,568	36,396,970	2,045,431	1,010,167	1,674,493	1,112,659	561,835
Salaries and wages	138,765,613	73,349,374	22,748,845	42,667,394	9,213,642	2,804,022	6,409,620
Repairs	3,856,356	1,530,014	652,295	1,674,048	1,012,188	146,904	865,283
Bad debts	8,487,689	2,841,180	2,545,323	3,101,186	286,014	75,555	210,459
Rent paid on business property	14,984,125	8,955,778	2,393,722	3,634,625	2,902,973	747,673	2,155,300
Taxes paid	14,683,357	6,941,926	2,693,625	5,047,807	3,866,565	1,172,887	2,693,678
Interest paid	10,126,948	2,176,559	1,802,693	6,147,695	2,267,153	556,658	1,710,495
Charitable contributions	206,116	136,376	25,100	44,640	28,161	17,847	10,314
Amortization	2,574,340	1,021,728	814,815	737,798	733,463	347,642	385,821
Depreciation	8,763,792	3,102,164	1,998,196	3,663,433	3,485,337	792,383	2,692,954
Depletion	-	-	-	-	*279	25	*254
Advertising	1,762,772	1,103,807	336,064	322,901	1,278,416	578,788	699,628
Pension, profit-sharing, stock, annuity	7,823,149	6,993,837	253,055	576,257	311,855	259,584	52,271
Employee benefit programs	14,611,341	6,604,257	2,750,836	5,256,248	768,139	293,486	474,653
Domestic production activities deduction	*14,153	10,024	2,621	*1,508	*7,051	7,041	*11
Net loss, noncapital assets	573,055	210,580	155,232	207,243	363,108	50,805	312,302
Other deductions	102,154,175	57,956,895	16,523,272	27,674,009	12,344,458	5,798,111	6,546,348
Total receipts less total deductions	6,593,980	1,584,695	2,314,188	2,695,096	-1,038,725	-143,012	-895,713
Constructive taxable income from related foreign corporations	5,869	*1,024	2,717	2,127	83,005	53,518	29,487
Net income (less deficit)	**6,558,796**	**1,568,964**	**2,314,545**	**2,675,287**	**-961,475**	**-92,941**	**-868,533**
Income subject to tax	**9,362,483**	**3,205,523**	**3,501,099**	**2,655,861**	**1,061,187**	**476,834**	**584,353**
Total income tax before credits [5]	3,227,415	1,090,984	1,209,777	926,654	359,197	155,788	203,409
Income tax	3,217,794	1,088,176	1,207,694	921,924	349,242	154,923	194,320
Alternative minimum tax	10,493	4,091	1,672	4,729	9,678	*606	9,072
Foreign tax credit	13,626	138	12,470	*1,018	9,662	4,944	*4,718
General business credit	85,643	10,627	15,364	59,652	3,433	*863	2,571
Prior year minimum tax credit	14,885	2,763	*2,671	*9,451	*2,564	342	*2,222
Total income tax after credits [2]	**3,113,241**	**1,077,436**	**1,179,272**	**856,532**	**343,538**	**149,639**	**193,899**

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	**75,941**	**6,959**	**68,982**	**119,869**	**40,748**	**36,677**	**42,444**	***1,071**
Total assets	**385,405,403**	**209,557,383**	**175,848,020**	**82,033,858**	**26,174,381**	**34,492,290**	**21,367,187**	**-**
Cash	19,976,641	10,641,853	9,334,788	12,031,062	2,160,482	2,143,167	7,727,413	-
Notes and accounts receivable	16,861,361	7,179,414	9,681,948	8,039,420	4,442,558	2,261,293	1,335,569	-
Less: Allowance for bad debts	1,393,447	1,142,472	250,975	554,286	74,691	78,729	400,865	-
Inventories	6,511,291	3,269,798	3,241,493	3,874,275	2,283,176	1,558,858	32,242	-
Investments in Government obligations	*27,722	27,046	*677	175,826	*596	-	175,230	-
Tax-exempt securities	*59,932	-	*59,932	*28,926	*568	*8,027	*20,331	-
Other current assets	10,746,828	5,540,694	5,206,134	7,825,981	1,363,823	1,009,278	5,452,880	-
Loans to shareholders	3,005,640	2,265,908	739,732	719,195	505,949	211,736	*1,510	-
Mortgage and real estate loans	405,499	309,931	95,567	206,045	*167,917	*27,691	*10,437	-
Other investments	84,945,312	46,326,081	38,619,230	9,148,697	5,092,071	2,849,288	1,207,338	-
Depreciable assets	170,827,837	87,112,640	83,715,197	31,517,834	10,427,793	15,874,509	5,215,532	-
Less: Accumulated depreciation	72,062,884	30,135,586	41,927,298	18,881,808	6,843,087	9,361,796	2,676,924	-
Depletable assets	*13,361	12,424	*937	*32,228	*2,577	*29,651	-	-
Less: Accumulated depletion	*8,893	7,956	*937	*12,107	31	*12,076	-	-
Land	30,913,748	24,379,435	6,534,313	4,431,184	560,075	3,033,311	837,798	-
Intangible assets (amortizable)	65,625,099	26,706,170	38,918,929	15,561,879	5,710,641	9,651,323	199,915	-
Less: Accumulated amortization	8,749,268	2,684,359	6,064,909	2,459,235	886,439	1,517,869	54,926	-
Other assets	57,699,623	29,756,360	27,943,263	10,348,741	1,260,403	6,804,629	2,283,710	-
Total liabilities	**385,405,403**	**209,557,383**	**175,848,020**	**82,033,858**	**26,174,381**	**34,492,290**	**21,367,187**	**-**
Accounts payable	11,584,457	3,449,800	8,134,657	5,219,237	2,881,163	1,527,541	810,532	-
Mortgages, notes, and bonds payable in less than one year	12,800,396	9,142,149	3,658,247	2,554,785	1,347,093	825,421	382,271	-
Other current liabilities	28,979,860	12,251,200	16,728,660	11,527,252	2,684,118	2,555,876	6,287,257	-
Loans from shareholders	12,528,342	7,522,358	5,005,984	2,253,009	1,221,327	1,018,607	*13,075	-
Mortgages, notes, and bonds payable in one year or more	145,949,740	91,115,134	54,834,606	20,380,405	9,438,069	9,663,488	1,278,849	-
Other liabilities	87,580,918	44,838,302	42,742,617	14,656,725	2,181,765	9,904,494	2,570,467	-
Capital stock	10,834,752	3,447,048	7,387,705	4,856,560	2,201,797	2,172,120	482,643	-
Additional paid-in capital	103,940,017	61,559,774	42,380,243	11,267,870	4,400,643	5,252,556	1,614,672	-
Retained earnings, appropriated	2,482,435	1,588	2,480,847	4,723,432	*44,212	*44,070	4,635,151	-
Retained earnings, unappropriated [30]	19,110,560	-16,020,971	35,131,532	8,646,878	294,380	5,027,372	3,325,126	-
Less: Cost of treasury stock	50,386,075	7,748,999	42,637,076	4,052,296	520,185	3,499,254	*32,856	-
Total receipts	**258,721,522**	**75,483,764**	**183,237,757**	**80,522,490**	**39,314,856**	**28,342,497**	**12,865,137**	***7,066**
Business receipts	228,355,098	59,517,637	168,837,461	74,521,320	38,220,695	27,408,947	8,891,678	*7,065
Interest	2,025,045	1,705,598	319,447	338,360	120,978	107,821	109,560	*[1]
Interest on Government obligations: State and local	5,047	3,634	1,413	55,938	*1,199	19,638	35,101	-
Rents	1,907,055	1,259,926	647,130	125,287	33,141	56,357	35,789	-
Royalties	6,465,684	2,380,656	4,085,028	377,160	252,259	122,966	*1,936	-
Net short-term capital gain reduced by net long-term capital loss	22,349	598	21,750	4,775	*3,623	*365	*787	-
Net long-term capital gain reduced by net short-term capital loss	613,460	342,653	270,807	199,585	32,409	109,555	57,621	-
Net gain, noncapital assets	244,458	93,443	151,015	75,882	26,327	48,969	586	-
Dividends received from domestic corporations	17,495	9,119	8,376	38,433	10,094	22,325	6,014	-
Dividends received from foreign corporations	2,694,156	1,588,915	1,105,241	48,264	*6,207	*41,735	*321	-
Other receipts	16,371,674	8,581,585	7,790,089	4,737,485	607,923	403,820	3,725,743	-
Total deductions	**255,493,042**	**80,163,530**	**175,329,512**	**79,598,240**	**39,127,164**	**27,753,152**	**12,717,924**	***8,953**
Cost of goods sold	80,523,438	9,204,265	71,319,173	31,833,643	22,678,949	7,687,247	1,467,447	*4,268
Compensation of officers	3,529,011	574,162	2,954,849	2,957,780	1,572,832	1,231,532	153,416	-
Salaries and wages	52,462,116	18,736,119	33,725,997	11,144,008	4,297,518	5,682,667	1,163,823	-
Repairs	4,405,966	1,463,999	2,941,967	2,143,907	332,843	488,997	1,322,068	-
Bad debts	887,539	641,706	245,833	312,462	83,050	142,888	86,523	-
Rent paid on business property	18,837,064	6,369,808	12,467,256	4,023,907	1,497,350	2,377,955	148,601	-
Taxes paid	12,386,798	4,894,394	7,492,403	2,526,963	1,095,414	1,186,497	245,052	*37
Interest paid	11,427,877	7,181,537	4,246,340	1,639,412	760,725	781,422	97,266	-
Charitable contributions	257,087	24,577	232,510	46,024	13,399	21,053	11,572	-
Amortization	1,993,552	719,316	1,274,236	921,459	245,455	655,997	20,007	-
Depreciation	10,577,364	4,239,116	6,338,248	2,233,000	783,716	1,232,234	217,050	-
Depletion	578	578	-	*400	-	*97	*302	-
Advertising	5,622,400	2,044,146	3,578,254	1,071,481	423,995	522,086	125,400	*287
Pension, profit-sharing, stock, annuity	820,808	345,893	474,914	300,796	115,093	171,951	13,751	-
Employee benefit programs	5,179,540	2,182,892	2,996,648	1,428,700	664,833	628,825	135,042	-
Domestic production activities deduction	78,615	7,321	71,294	10,648	6,856	3,792	-	-
Net loss, noncapital assets	1,293,352	572,279	721,073	98,847	34,672	42,279	21,895	-
Other deductions	45,209,937	20,961,421	24,248,516	16,904,805	4,520,464	4,895,633	7,488,708	*4,360
Total receipts less total deductions	3,228,480	-4,679,765	7,908,245	924,250	187,692	589,346	147,213	*-1,887
Constructive taxable income from related foreign corporations	2,626,998	1,763,829	863,169	72,547	4,718	67,829	-	-
Net income (less deficit)	**5,850,431**	**-2,919,571**	**8,770,002**	**940,859**	**191,211**	**637,536**	**112,112**	***-1,887**
Income subject to tax	**14,325,339**	**3,609,753**	**10,715,586**	**1,786,718**	**603,934**	**980,850**	**201,934**	**-**
Total income tax before credits [5]	4,922,211	1,261,634	3,660,576	534,797	172,171	315,323	47,303	-
Income tax	4,901,953	1,254,680	3,647,273	531,742	169,765	314,762	47,215	-
Alternative minimum tax	17,039	2,081	14,958	3,066	2,406	572	*88	-
Foreign tax credit	2,242,857	1,042,211	1,200,646	39,121	*10,788	28,327	*6	-
General business credit	408,562	14,525	394,037	13,566	4,197	9,134	*235	-
Prior year minimum tax credit	*1,170	*452	*717	*276	*56	*189	*31	-
Total income tax after credits [2]	**2,269,530**	**204,354**	**2,065,176**	**481,834**	**157,130**	**277,672**	**47,032**	**-**

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."

2010 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	**792,176**	**32,021**	**27,552**	**1,172**	**3,297**	**5,968**	**2,095**	**76,284**	**19,309**
Total assets	**33,404,018,416**	**48,201,952**	**41,181,201**	**3,577,102**	**3,443,650**	**495,181,732**	**840,236,119**	**144,756,167**	**44,146,653**
Cash	1,750,260,003	4,530,371	3,694,323	374,780	461,268	24,232,003	16,841,936	23,068,779	8,299,804
Notes and accounts receivable	8,907,501,657	4,504,674	3,648,691	190,398	665,586	64,482,988	51,392,976	38,392,630	13,334,978
Less: Allowance for bad debts	214,559,661	62,650	56,725	*893	5,031	1,741,939	2,878,077	413,349	108,119
Inventories	897,645,769	5,269,662	4,597,318	104,500	567,844	16,016,784	17,828,580	6,292,931	2,621,070
Investments in Government obligations	658,559,143	*3,935	*3,885	50	-	3,278,948	*1,320,031	108,722	*56,847
Tax-exempt securities	155,906,422	*29,196	*22,825	*6,372	-	47,017	18,544	219,080	*86,244
Other current assets	3,140,963,887	2,565,594	2,023,885	356,186	185,523	17,218,801	43,464,916	13,361,052	5,100,341
Loans to shareholders	144,491,051	1,554,672	1,468,168	7,212	79,292	1,876,589	*21,572	1,537,450	371,086
Mortgage and real estate loans	1,273,966,647	395,118	366,361	*21,927	*6,829	17,520	*2,817,699	759,489	497,169
Other investments	8,633,735,987	5,920,794	4,039,327	1,387,375	494,092	118,791,006	58,863,435	20,280,393	6,041,243
Depreciable assets	5,464,533,302	36,198,639	32,628,736	1,057,228	2,512,675	208,376,421	693,679,137	59,361,628	7,965,197
Less: Accumulated depreciation	2,764,735,033	26,332,047	23,672,613	819,717	1,839,716	92,271,279	221,215,629	38,174,447	5,074,032
Depletable assets	328,928,154	770,722	76,289	694,433	-	162,567,197	1,683,569	785,655	*7,149
Less: Accumulated depletion	149,010,374	262,707	31,541	*231,166	-	79,775,237	979,294	270,778	*109
Land	226,948,945	8,681,584	8,293,537	228,711	159,337	4,464,016	1,912,208	4,898,138	938,658
Intangible assets (amortizable)	3,231,932,415	1,970,008	1,831,146	*45,786	93,077	25,037,268	38,998,277	12,615,495	2,806,772
Less: Accumulated amortization	524,269,575	245,565	193,348	*37,080	15,137	7,468,402	4,523,687	1,723,685	274,512
Other assets	2,241,219,677	2,709,950	2,440,937	191,001	78,012	30,032,033	140,989,924	3,656,984	1,476,868
Total liabilities	**33,404,018,416**	**48,201,952**	**41,181,201**	**3,577,102**	**3,443,650**	**495,181,732**	**840,236,119**	**144,756,167**	**44,146,653**
Accounts payable	3,836,190,839	4,452,997	3,914,281	128,160	410,556	38,472,530	26,941,262	22,185,384	10,202,143
Mortgages, notes, and bonds payable in less than one year	1,816,181,233	3,891,858	3,435,841	109,972	346,045	9,099,193	46,853,854	6,112,285	2,320,392
Other current liabilities	9,179,039,033	2,387,768	1,920,683	64,746	402,340	26,504,947	56,085,795	22,430,267	8,929,610
Loans from shareholders	362,753,537	3,194,466	1,593,886	*1,507,821	92,759	1,858,610	39,716	3,163,611	1,102,413
Mortgages, notes, and bonds payable in one year or more	5,956,929,995	11,467,904	10,517,103	398,830	551,971	88,179,876	280,755,859	15,168,404	3,466,919
Other liabilities	3,649,888,635	2,156,028	1,958,288	69,748	127,992	73,350,841	207,706,858	9,081,537	1,591,205
Capital stock	930,587,235	3,719,232	3,299,845	247,572	171,815	17,618,543	52,590,674	3,813,242	905,508
Additional paid-in capital	5,860,267,619	6,391,524	5,756,806	290,084	344,634	140,373,624	112,357,584	26,843,996	6,430,975
Retained earnings, appropriated	28,738,248	244,343	165,461	*76,821	*2,061	272,707	875,451	222,509	*18,637
Retained earnings, unappropriated [30]	3,428,550,576	11,335,531	9,598,379	712,364	1,024,788	118,009,673	64,894,284	42,342,801	12,806,894
Less: Cost of treasury stock	1,645,108,534	1,039,699	979,372	*29,016	31,311	18,558,810	8,865,217	6,607,869	3,628,042
Total receipts	**13,847,383,496**	**57,839,108**	**48,149,576**	**2,874,070**	**6,815,462**	**261,740,880**	**354,118,413**	**246,761,114**	**81,627,638**
Business receipts	12,319,269,661	48,441,511	39,432,065	2,537,345	6,472,101	227,462,605	327,952,524	240,591,748	80,027,101
Interest	573,214,601	233,110	173,042	46,285	13,782	2,569,560	2,510,838	514,900	210,121
Interest on Government obligations: State and local	8,587,235	6,603	4,534	*1,274	*794	12,833	33,573	42,862	23,996
Rents	54,794,076	820,133	773,771	28,368	17,993	1,361,401	1,606,248	596,404	178,312
Royalties	153,687,041	110,236	86,702	*21,099	*2,435	1,416,006	18,530	124,638	*18,694
Net short-term capital gain reduced by net long-term capital loss	3,549,093	9,579	9,194	*385	-	28,853	30,211	43,134	11,466
Net long-term capital gain reduced by net short-term capital loss	64,190,199	600,555	440,125	117,837	42,593	6,415,299	4,454,801	445,400	145,276
Net gain, noncapital assets	42,042,020	325,823	249,900	48,688	27,234	2,941,755	3,148,387	546,852	75,343
Dividends received from domestic corporations	18,614,239	32,546	28,144	*1,788	2,613	1,242,671	50,578	27,567	13,343
Dividends received from foreign corporations	120,864,490	6,930	6,373	*217	*341	8,217,732	1,128,628	74,011	7,103
Other receipts	488,570,841	7,252,083	6,945,725	70,783	235,575	10,072,165	13,184,095	3,753,599	916,883
Total deductions	**12,912,003,178**	**54,488,137**	**45,337,649**	**2,647,362**	**6,503,126**	**220,440,192**	**340,102,075**	**237,908,986**	**79,461,116**
Cost of goods sold	7,705,887,486	28,628,877	22,800,908	1,923,163	3,904,805	124,757,288	191,491,661	181,896,701	68,187,757
Compensation of officers	138,577,491	1,088,648	878,859	44,715	165,075	1,599,237	924,749	7,383,139	1,696,886
Salaries and wages	1,342,095,933	3,095,994	2,090,336	122,145	883,513	10,715,856	14,769,991	12,752,792	3,188,837
Repairs	92,239,801	1,159,823	995,304	28,100	136,419	1,119,352	8,269,147	848,463	147,898
Bad debts	160,401,447	35,116	27,923	783	6,409	155,509	1,916,226	381,653	75,099
Rent paid on business property	201,617,282	2,961,502	2,808,594	53,237	99,671	4,047,997	1,962,304	4,244,886	681,640
Taxes paid	263,784,809	1,148,012	928,496	66,732	152,784	5,990,669	12,830,063	4,738,668	807,890
Interest paid	451,317,540	934,867	837,147	52,382	45,338	7,595,633	17,116,127	1,386,768	383,452
Charitable contributions	15,243,167	45,852	39,379	2,756	3,717	284,829	300,374	160,674	44,079
Amortization	108,651,977	108,836	100,971	*2,144	5,721	2,951,895	3,976,542	502,431	94,693
Depreciation	400,386,336	3,201,495	2,875,402	76,895	249,198	17,220,348	34,653,658	4,720,905	619,878
Depletion	15,155,086	21,884	13,282	*8,268	*334	9,813,275	148,819	93,519	*792
Advertising	155,773,615	173,457	154,506	2,443	16,507	152,304	427,802	773,860	182,310
Pension, profit-sharing, stock, annuity	102,722,428	123,921	102,166	3,325	18,431	1,668,595	7,289,304	759,859	210,793
Employee benefit programs	192,335,265	539,168	418,254	52,019	68,894	3,056,127	4,491,462	3,578,892	578,621
Domestic production activities deduction	24,314,849	147,463	138,533	*2,287	6,643	903,962	432,956	381,626	106,549
Net loss, noncapital assets	21,029,655	32,803	25,039	-	*7,765	202,085	809,019	31,681	12,997
Other deductions	1,520,469,011	11,040,419	10,102,548	205,968	731,902	28,205,232	38,291,871	13,272,467	2,440,945
Total receipts less total deductions	935,380,318	3,350,971	2,811,927	226,707	312,336	41,300,687	14,016,337	8,852,129	2,166,522
Constructive taxable income from related foreign corporations	149,193,982	*52,395	*52,395	-	-	4,744,921	516,601	207,039	20,036
Net income	**1,075,987,066**	**3,396,762**	**2,859,788**	**225,433**	**311,542**	**46,032,775**	**14,499,366**	**9,016,306**	**2,162,562**
Income subject to tax	**941,983,728**	**2,334,799**	**1,955,778**	**168,250**	**210,771**	**36,797,720**	**11,218,703**	**6,980,470**	**1,605,519**
Total income tax before credits [5]	328,481,222	675,779	553,050	57,438	65,291	13,369,582	3,956,653	2,248,619	534,794
Income tax	326,805,748	669,607	548,533	56,343	64,732	12,854,449	3,715,689	2,214,285	520,588
Alternative minimum tax	1,619,042	5,325	4,521	*228	*576	514,686	240,722	16,145	5,142
Foreign tax credit	115,083,082	7,346	7,257	*86	3	7,875,064	290,494	125,122	5,184
General business credit	14,444,447	15,023	13,978	384	661	104,520	442,522	31,608	6,077
Prior year minimum tax credit	1,296,405	3,146	*1,829	*206	*1,111	121,458	21,535	22,811	3,162
Total income tax after credits [2]	**197,388,100**	**650,264**	**529,986**	**56,762**	**63,517**	**5,268,540**	**3,202,102**	**2,069,078**	**520,370**

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	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	**6,534**	**50,441**	**47,219**	**3,125**	**721**	**673**	**1,216**	**59**
Total assets	**54,866,507**	**45,743,007**	**9,234,783,357**	**848,514,936**	**241,760,428**	**10,875,634**	**21,756,452**	**4,577,731**
Cash	5,360,319	9,408,655	296,234,956	9,813,244	11,699,022	556,479	982,710	176,988
Notes and accounts receivable	9,313,935	15,743,717	2,131,162,757	368,841,211	11,122,660	2,144,610	3,308,498	2,544,673
Less: Allowance for bad debts	152,698	152,532	26,476,074	481,657	94,105	39,241	132,160	19,193
Inventories	1,656,106	2,015,756	404,246,706	37,009,773	10,896,204	1,900,844	3,794,414	503,140
Investments in Government obligations	*45,478	*6,398	5,626,303	1,205,358	*40	-	-	-
Tax-exempt securities	*83,910	*48,926	6,629,780	220,321	-	*580,195	-	-
Other current assets	4,217,787	4,042,924	416,458,902	20,138,202	7,430,610	574,569	909,316	413,863
Loans to shareholders	410,584	755,780	89,407,829	6,365,326	*29,346	*1,455	*21,272	*545
Mortgage and real estate loans	173,026	89,294	1,867,607	*1,121	*32,045	-	*2,949	-
Other investments	12,071,026	2,168,123	3,149,116,184	187,161,587	62,504,726	2,263,574	3,283,795	*440,072
Depreciable assets	27,320,062	24,076,369	1,916,858,484	140,041,617	42,327,839	7,258,144	4,988,557	734,766
Less: Accumulated depreciation	15,564,136	17,536,279	1,101,866,280	75,291,956	18,814,381	5,454,778	3,262,276	526,261
Depletable assets	767,711	*10,795	129,208,613	-	3,021	76	-	-
Less: Accumulated depletion	269,413	*1,256	65,947,387	-	2,432	-	-	-
Land	3,518,568	440,913	62,564,653	3,652,660	1,496,571	67,252	73,494	*4,449
Intangible assets (amortizable)	5,267,914	4,540,809	1,278,199,398	118,849,782	102,834,994	958,258	6,024,643	*181,637
Less: Accumulated amortization	665,317	783,856	221,913,695	8,357,032	3,752,421	271,597	1,382,023	*41,636
Other assets	1,311,644	868,473	763,404,621	39,345,379	14,046,690	335,794	3,143,263	164,688
Total liabilities	**54,866,507**	**45,743,007**	**9,234,783,357**	**848,514,936**	**241,760,428**	**10,875,634**	**21,756,452**	**4,577,731**
Accounts payable	5,128,647	6,854,594	1,141,450,221	373,298,903	5,473,924	1,255,520	2,610,074	2,669,016
Mortgages, notes, and bonds payable in less than one year	1,454,742	2,337,151	643,792,631	29,397,860	9,937,519	921,563	688,768	*116,181
Other current liabilities	5,256,572	8,244,085	943,774,450	31,037,340	19,421,052	694,754	1,515,189	235,379
Loans from shareholders	710,563	1,350,635	113,661,689	9,614,015	*31,323	213,059	91,116	*2,712
Mortgages, notes, and bonds payable in one year or more	6,849,125	4,852,361	2,036,708,875	140,922,879	93,704,430	2,576,374	6,597,476	27,205
Other liabilities	5,782,577	1,707,755	1,002,177,864	57,672,688	45,574,520	601,280	5,063,639	267,264
Capital stock	1,415,670	1,492,063	331,755,813	27,543,554	2,392,174	1,233,319	749,237	124,122
Additional paid-in capital	13,236,366	7,176,655	2,254,893,791	132,936,364	56,951,493	1,387,295	4,239,656	*463,747
Retained earnings, appropriated	*77,025	126,848	6,792,710	*33,261	-	1,427	-	112
Retained earnings, unappropriated [30]	16,179,144	13,356,763	1,716,963,771	96,730,122	62,584,725	2,306,916	2,040,643	1,882,849
Less: Cost of treasury stock	1,223,924	1,755,903	957,188,459	50,672,050	54,310,732	315,873	1,839,346	*1,210,857
Total receipts	**61,245,496**	**103,887,981**	**5,285,961,142**	**428,506,572**	**131,773,637**	**13,465,560**	**25,558,212**	**3,019,419**
Business receipts	58,580,149	101,984,498	4,828,773,265	407,229,682	120,835,191	13,213,977	24,556,250	2,817,144
Interest	213,646	91,133	78,147,358	3,404,316	463,170	11,848	23,606	2,032
Interest on Government obligations: State and local	13,640	5,226	405,283	9,158	*302	*12,761	351	9
Rents	200,360	217,732	20,914,889	534,974	951,104	9,070	11,077	*95
Royalties	101,462	*4,482	101,163,814	2,126,657	2,363,799	35,997	641,241	146,400
Net short-term capital gain reduced by net long-term capital loss	8,033	23,635	634,506	44,763	66	*15	*716	*180
Net long-term capital gain reduced by net short-term capital loss	223,032	77,092	19,493,282	3,728,970	88,058	6,797	*606	1,587
Net gain, noncapital assets	249,467	222,041	15,363,659	367,759	581,238	11,643	6,742	258
Dividends received from domestic corporations	6,595	7,630	2,187,462	47,776	203,585	*1,229	*1,370	934
Dividends received from foreign corporations	56,168	10,740	83,570,183	2,204,005	2,618,509	36,350	202,382	23,149
Other receipts	1,592,944	1,243,771	135,307,440	8,808,513	3,668,614	125,873	113,871	*27,631
Total deductions	**58,336,911**	**100,110,958**	**4,910,967,428**	**406,600,119**	**116,490,300**	**12,885,814**	**24,385,272**	**2,822,745**
Cost of goods sold	46,199,215	67,509,730	3,499,058,409	294,191,520	53,923,828	9,546,270	14,432,843	1,839,011
Compensation of officers	1,014,372	4,671,881	23,339,256	1,870,242	547,673	201,213	306,570	45,422
Salaries and wages	2,037,929	7,526,027	302,754,436	17,366,300	9,520,261	690,810	2,235,023	334,807
Repairs	232,999	467,566	19,621,098	1,980,934	602,565	84,580	128,664	11,185
Bad debts	73,784	232,771	13,229,818	115,545	25,461	29,877	26,165	6,775
Rent paid on business property	1,111,176	2,452,070	34,798,693	2,883,946	778,163	153,553	695,781	55,512
Taxes paid	1,198,043	2,732,736	86,716,352	4,263,004	19,104,897	186,812	399,937	53,007
Interest paid	518,888	484,428	151,053,974	11,777,923	6,699,343	199,390	514,324	16,577
Charitable contributions	46,519	70,076	7,278,104	516,192	381,901	8,643	33,309	*4,245
Amortization	216,223	191,515	37,606,466	2,102,752	1,474,545	55,997	182,244	15,776
Depreciation	2,035,170	2,065,857	130,480,519	10,456,369	3,372,454	308,371	405,761	48,576
Depletion	85,728	*6,998	3,944,780	*26,604	-	-	-	-
Advertising	114,474	477,076	62,898,619	15,264,339	4,056,732	47,108	764,058	104,073
Pension, profit-sharing, stock, annuity	154,507	394,559	46,669,907	2,971,409	1,522,540	82,166	315,168	*36,483
Employee benefit programs	631,275	2,368,996	66,873,619	5,121,598	1,887,734	226,171	281,074	28,483
Domestic production activities deduction	151,451	123,626	16,161,517	1,526,623	1,035,233	27,424	6,276	*1,932
Net loss, noncapital assets	5,536	13,148	4,411,037	268,794	30,045	3,340	21,976	*3,327
Other deductions	2,509,624	8,321,898	404,070,823	33,896,023	11,526,927	1,034,087	3,636,100	217,553
Total receipts less total deductions	2,908,585	3,777,022	374,993,714	21,906,452	15,283,336	579,746	1,172,940	196,675
Constructive taxable income from related foreign corporations	183,189	*3,814	94,741,844	5,156,880	1,969,656	*33,116	213,054	25,692
Net income	**3,078,133**	**3,775,611**	**469,330,275**	**27,054,175**	**17,252,690**	**600,102**	**1,385,643**	**222,358**
Income subject to tax	**2,606,766**	**2,768,185**	**430,868,501**	**25,654,095**	**16,938,218**	**435,244**	**1,301,187**	**214,381**
Total income tax before credits [5]	896,936	816,889	150,854,941	8,971,722	5,924,630	150,204	451,574	74,500
Income tax	887,096	806,601	150,529,554	8,958,928	5,924,175	148,592	450,969	74,387
Alternative minimum tax	4,847	6,156	293,508	10,833	*455	1,612	*792	*113
Foreign tax credit	105,506	14,432	79,741,343	2,523,751	1,544,984	*11,798	147,881	14,477
General business credit	14,904	10,626	6,279,283	169,137	28,612	4,195	5,179	1,068
Prior year minimum tax credit	8,936	10,714	602,627	11,433	*5,036	1,592	*368	-
Total income tax after credits [2]	**767,590**	**781,117**	**64,234,377**	**6,263,688**	**4,345,997**	**132,619**	**298,145**	**58,967**

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	**1,427**	**579**	**2,816**	**218**	**2,205**	**2,311**	**1,555**	**779**
Total assets	**19,910,692**	**205,538,148**	**32,656,728**	**2,210,413,117**	**1,784,116,455**	**76,396,852**	**75,545,958**	**188,392,145**
Cash	1,060,676	4,708,303	1,669,441	18,512,553	45,787,574	4,005,247	5,329,789	6,401,058
Notes and accounts receivable	2,527,038	19,363,939	5,551,691	850,652,215	206,021,108	13,674,385	6,395,619	53,000,242
Less: Allowance for bad debts	33,690	291,263	197,195	6,784,176	4,601,905	294,179	155,492	310,265
Inventories	2,018,691	11,085,283	2,054,534	26,146,002	80,929,165	9,697,481	4,292,204	14,105,632
Investments in Government obligations	100,000	1	-	10,271	*323,118	-	32,148	*14,131
Tax-exempt securities	8,411	45,485	19,720	832,709	345,023	-	11,719	103,562
Other current assets	1,432,582	4,115,855	873,075	39,074,170	122,486,196	3,411,060	1,686,890	9,328,199
Loans to shareholders	46,391	*4,722,391	47,889	*33,328,536	31,090,868	146,286	4,490,805	48,849
Mortgage and real estate loans	*28,423	-	210	*40,571	*57,264	*7,241	*4,438	*1,175
Other investments	3,638,924	77,943,251	4,042,866	832,382,337	722,217,947	14,243,092	21,598,938	48,777,713
Depreciable assets	15,021,808	99,277,522	20,547,951	364,488,381	356,549,139	41,528,240	34,520,655	53,035,439
Less: Accumulated depreciation	10,152,148	59,976,543	13,942,240	185,150,374	208,117,524	26,429,194	19,174,975	29,815,209
Depletable assets	203,405	482,620	-	124,902,640	1,288,228	703	1,863,313	74,008
Less: Accumulated depletion	*31,981	55,997	-	64,490,490	832,625	624	253,111	24,238
Land	461,843	1,588,302	312,339	29,033,063	7,548,692	567,899	1,329,403	1,174,451
Intangible assets (amortizable)	1,637,979	27,952,334	13,671,630	90,662,771	307,065,525	13,041,276	8,044,919	20,995,954
Less: Accumulated amortization	263,276	4,333,051	3,008,271	43,242,286	57,742,686	2,067,000	1,622,207	2,612,824
Other assets	2,205,616	18,909,716	1,013,089	100,014,224	173,701,348	4,864,940	7,150,904	14,094,268
Total liabilities	**19,910,692**	**205,538,148**	**32,656,728**	**2,210,413,117**	**1,784,116,455**	**76,396,852**	**75,545,958**	**188,392,145**
Accounts payable	987,382	14,260,027	2,895,991	241,436,792	123,395,195	10,380,578	3,824,242	27,314,285
Mortgages, notes, and bonds payable in less than one year	552,627	19,184,686	1,303,941	62,964,037	163,886,283	2,934,754	1,231,562	25,895,700
Other current liabilities	1,798,972	8,819,059	2,674,849	435,324,999	122,445,065	7,038,027	5,036,484	6,488,746
Loans from shareholders	246,604	354,047	152,320	25,826,229	33,962,689	2,451,561	4,409,603	1,465,632
Mortgages, notes, and bonds payable in one year or more	8,367,065	58,795,780	10,736,896	382,656,143	424,848,413	21,193,673	12,026,159	31,582,992
Other liabilities	2,628,135	22,293,177	4,720,537	157,096,096	196,518,908	10,139,710	7,325,348	16,970,568
Capital stock	520,411	5,020,707	1,418,847	35,300,972	70,608,574	4,206,575	1,982,176	9,999,945
Additional paid-in capital	3,124,369	51,219,182	6,827,719	566,809,154	422,933,012	18,645,972	27,252,989	48,848,398
Retained earnings, appropriated	30,550	*42,803	*39,789	447,583	53,043	*45,092	*4,376,455	*33,796
Retained earnings, unappropriated [30]	2,165,680	43,567,507	4,439,588	511,848,021	453,716,090	2,374,417	9,765,511	27,489,282
Less: Cost of treasury stock	511,102	18,018,827	2,553,749	209,296,908	228,250,816	3,013,506	1,684,571	7,697,200
Total receipts	**21,354,310**	**127,636,819**	**32,067,654**	**1,473,395,291**	**770,937,813**	**83,934,017**	**37,520,846**	**121,078,767**
Business receipts	20,728,492	121,200,684	31,221,078	1,377,574,048	673,680,963	82,195,708	34,277,955	116,691,692
Interest	125,754	1,024,848	80,914	9,749,258	6,935,995	267,017	116,950	1,467,797
Interest on Government obligations: State and local	*1,003	1,351	146	20,230	16,122	*1,268	1,076	4,318
Rents	22,208	48,796	16,955	1,145,812	444,195	31,449	19,973	66,349
Royalties	19,020	2,125,579	*63,637	1,074,777	34,597,527	224,830	1,076,024	103,277
Net short-term capital gain reduced by net long-term capital loss	*624	*3,329	*266	181,130	136,759	*10,999	*419	*5,783
Net long-term capital gain reduced by net short-term capital loss	266,339	276,533	42,988	5,564,724	4,427,169	151,128	154,605	297,052
Net gain, noncapital assets	63,226	529,003	38,307	4,119,638	1,045,906	163,175	79,567	462,108
Dividends received from domestic corporations	6,931	13,316	1,031	400,661	632,067	13,835	239,055	18,774
Dividends received from foreign corporations	*1,517	1,068,459	49,455	41,225,445	14,508,508	242,199	894,851	405,254
Other receipts	119,196	1,344,921	552,879	32,339,568	34,512,603	632,409	660,373	1,556,365
Total deductions	**20,925,883**	**120,684,410**	**30,544,000**	**1,373,042,830**	**697,383,962**	**80,624,620**	**35,462,487**	**116,390,661**
Cost of goods sold	15,636,203	84,278,969	18,879,156	1,215,554,674	402,226,595	58,916,606	23,176,777	97,204,997
Compensation of officers	204,470	547,456	622,006	727,440	3,094,693	919,994	518,377	552,088
Salaries and wages	1,299,061	8,681,638	3,360,976	22,323,995	65,206,616	4,246,687	2,101,159	3,259,780
Repairs	97,074	889,107	153,837	1,745,760	4,880,273	366,965	336,000	468,816
Bad debts	25,540	435,416	93,281	164,063	471,288	147,482	64,448	63,683
Rent paid on business property	280,603	1,150,762	616,357	3,671,404	5,371,798	1,183,460	485,447	577,642
Taxes paid	293,847	1,428,002	706,830	23,018,247	9,095,644	1,129,036	630,314	930,291
Interest paid	743,010	4,028,807	795,396	16,880,948	26,771,256	1,632,434	779,009	3,032,613
Charitable contributions	10,415	77,291	19,885	891,298	3,816,178	22,507	58,787	45,457
Amortization	102,917	947,061	306,891	3,844,203	8,104,131	426,818	323,989	451,628
Depreciation	674,756	5,534,867	1,139,329	14,779,570	21,561,411	2,788,739	1,702,302	3,114,463
Depletion	*13,169	25,921	*2	3,451,271	231,951	11	78,798	77,270
Advertising	86,664	817,692	315,933	984,163	19,450,461	674,773	189,806	87,580
Pension, profit-sharing, stock, annuity	60,418	1,734,432	196,428	5,143,219	9,150,546	938,933	467,365	478,352
Employee benefit programs	271,421	2,315,304	556,872	4,219,935	13,002,533	1,878,425	684,313	1,212,453
Domestic production activities deduction	22,896	504,975	83,736	1,224,221	3,448,822	179,137	98,848	311,344
Net loss, noncapital assets	5,875	257,133	25,195	40,443	1,649,657	81,050	35,493	27,591
Other deductions	1,097,544	7,029,579	2,671,890	54,377,978	99,850,110	5,091,564	3,731,253	4,494,615
Total receipts less total deductions	428,427	6,952,408	1,523,654	100,352,462	73,553,851	3,309,397	2,058,360	4,688,107
Constructive taxable income from related foreign corporations	6,012	1,815,689	*69,736	33,619,493	17,954,632	156,619	933,260	641,457
Net income	**433,436**	**8,766,747**	**1,593,245**	**133,951,725**	**91,492,360**	**3,464,748**	**2,990,544**	**5,325,246**
Income subject to tax	**311,496**	**7,775,343**	**1,370,388**	**133,254,601**	**85,488,919**	**2,481,864**	**1,544,148**	**4,610,464**
Total income tax before credits [5]	104,511	2,728,637	470,695	46,679,508	29,936,860	871,187	544,865	1,621,048
Income tax	104,083	2,716,527	469,817	46,635,415	29,900,875	851,898	531,152	1,606,290
Alternative minimum tax	427	11,081	*878	*33,827	44,194	18,793	14,835	14,679
Foreign tax credit	*2,279	968,865	34,603	40,511,360	14,026,503	128,051	147,519	338,832
General business credit	7,625	389,949	6,872	850,064	1,696,120	48,188	8,481	21,374
Prior year minimum tax credit	*379	12,384	*1,931	*334,515	73,930	22,234	*2,553	13,699
Total income tax after credits [2]	**94,228**	**1,357,439**	**427,289**	**4,983,569**	**14,140,364**	**672,974**	**386,311**	**1,247,143**

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							
	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	**10,822**	**5,559**	**3,440**	**1,927**	**2,334**	**2,316**	**3,135**	**158,295**
Total assets	**351,433,757**	**421,611,706**	**900,490,239**	**885,579,507**	**710,640,738**	**16,586,222**	**227,985,912**	**2,822,376,813**
Cash	9,762,569	18,694,161	65,518,567	33,534,559	45,205,727	803,872	12,012,418	186,698,742
Notes and accounts receivable	22,954,206	108,243,185	129,369,575	190,024,101	104,906,928	2,491,868	28,025,003	371,473,469
Less: Allowance for bad debts	450,983	1,434,805	2,077,566	5,533,805	2,399,302	125,370	1,019,722	8,221,802
Inventories	17,469,438	36,698,189	34,827,199	16,180,375	71,417,971	1,889,852	21,330,317	403,950,868
Investments in Government obligations	*89,434	*138,184	*142,887	3,418,721	*128,999	10,567	12,445	16,672,773
Tax-exempt securities	*81,415	*296,176	1,056,848	2,964,399	*55,706	-	8,090	5,909,968
Other current assets	6,950,174	23,520,984	76,195,773	14,057,952	66,253,853	1,588,121	16,017,460	143,841,452
Loans to shareholders	299,421	1,146,333	6,612,703	463,046	381,470	*57,184	107,715	6,035,224
Mortgage and real estate loans	175,102	*40,570	*64,091	1,403,279	*9,000	75	52	1,895,469
Other investments	134,085,380	107,412,510	302,463,019	439,886,980	145,381,376	2,743,600	36,644,495	703,292,122
Depreciable assets	61,922,962	92,408,231	188,464,547	117,540,533	212,361,149	8,720,451	55,120,551	872,890,117
Less: Accumulated depreciation	42,335,044	54,154,772	122,175,683	71,004,615	118,024,122	6,213,065	31,851,120	421,645,530
Depletable assets	81,715	*235,771	-	5,058	1,624	45	66,386	30,529,106
Less: Accumulated depletion	26,104	*173,920	-	5,058	1,624	-	49,183	548,568
Land	1,231,501	1,767,872	4,208,078	2,835,596	3,536,838	230,767	1,443,583	75,410,427
Intangible assets (amortizable)	33,849,569	67,256,271	157,514,960	106,567,753	109,534,271	4,039,597	87,515,276	325,712,050
Less: Accumulated amortization	5,096,973	9,214,662	28,298,606	11,677,440	20,670,878	784,845	17,473,980	39,834,421
Other assets	110,389,976	28,731,427	86,603,847	44,918,075	92,561,749	1,133,502	20,076,123	148,315,347
Total liabilities	**351,433,757**	**421,611,706**	**900,490,239**	**885,579,507**	**710,640,738**	**16,586,222**	**227,985,912**	**2,822,376,813**
Accounts payable	16,105,786	70,137,363	98,961,305	35,413,844	94,922,741	2,108,857	13,998,397	399,840,146
Mortgages, notes, and bonds payable in less than one year	4,748,105	28,541,506	26,625,598	226,551,458	34,448,385	740,987	3,121,108	144,776,776
Other current liabilities	14,294,847	28,143,376	91,132,452	48,599,185	93,300,430	2,062,442	23,711,804	333,845,452
Loans from shareholders	3,845,184	4,322,979	22,142,048	418,002	3,038,684	235,673	838,208	20,473,280
Mortgages, notes, and bonds payable in one year or more	121,333,161	97,015,200	115,416,158	330,831,612	99,460,297	4,857,715	73,759,247	462,358,150
Other liabilities	63,463,998	48,416,778	97,039,868	65,223,132	158,031,516	1,124,862	42,005,838	206,028,976
Capital stock	34,713,988	20,423,189	55,406,275	3,726,125	47,204,899	636,557	8,544,167	76,925,727
Additional paid-in capital	69,884,410	92,925,782	452,525,129	105,736,457	131,367,412	3,064,231	57,751,019	610,084,373
Retained earnings, appropriated	200,942	120,556	264,642	*1,076,554	20,964	*52	*5,090	3,909,833
Retained earnings, unappropriated [30]	33,345,483	76,504,914	135,747,417	110,673,117	104,616,596	3,762,642	31,402,252	730,960,632
Less: Cost of treasury stock	10,502,149	44,939,939	194,770,654	42,669,979	55,771,187	2,007,796	27,151,218	166,826,534
Total receipts	**142,535,484**	**271,185,810**	**563,070,863**	**259,311,185**	**595,281,092**	**20,341,665**	**163,986,126**	**4,111,240,953**
Business receipts	136,821,081	254,879,192	496,776,702	174,371,480	568,534,726	19,969,176	151,198,043	4,005,919,722
Interest	985,333	3,599,489	4,042,513	40,292,218	4,101,143	20,092	1,433,064	13,937,221
Interest on Government obligations: State and local	23,946	46,305	120,324	113,628	7,328	*618	25,040	316,664
Rents	69,531	1,474,577	1,669,109	9,857,717	3,611,240	14,154	916,504	4,752,273
Royalties	1,362,726	2,413,953	44,421,721	2,255,601	2,218,533	35,901	3,856,615	13,896,287
Net short-term capital gain reduced by net long-term capital loss	40,037	5,754	152,264	*353	3,694	*2,111	*45,243	291,782
Net long-term capital gain reduced by net short-term capital loss	244,161	446,059	934,001	314,266	1,791,777	*18,983	737,484	3,988,848
Net gain, noncapital assets	742,812	509,043	498,141	2,395,117	2,934,932	18,118	796,926	2,471,806
Dividends received from domestic corporations	12,329	35,141	329,524	100,237	102,258	659	26,750	3,436,779
Dividends received from foreign corporations	371,583	3,078,454	8,361,823	2,544,456	4,153,463	157,210	1,423,110	5,913,096
Other receipts	1,861,945	4,697,842	5,764,740	27,066,112	7,821,995	104,643	3,527,347	56,316,475
Total deductions	**134,422,046**	**253,733,514**	**495,331,493**	**252,936,233**	**566,789,808**	**19,613,580**	**149,897,651**	**3,955,969,522**
Cost of goods sold	94,230,567	166,238,979	301,857,568	115,901,778	435,034,490	12,604,134	83,383,444	3,059,891,098
Compensation of officers	2,629,319	2,376,888	3,767,568	1,067,342	1,523,802	266,665	1,550,028	23,995,701
Salaries and wages	8,868,069	24,695,562	63,495,078	18,976,246	20,487,648	1,830,922	23,773,800	310,284,866
Repairs	499,790	1,086,788	2,149,196	1,350,556	1,777,337	83,975	927,695	17,647,323
Bad debts	186,949	606,886	841,494	5,223,920	4,356,849	41,552	303,145	7,913,247
Rent paid on business property	1,760,302	2,994,791	3,661,774	1,975,760	3,843,567	402,715	2,255,358	58,731,195
Taxes paid	2,388,892	3,558,959	8,363,998	1,778,945	6,421,745	408,485	2,555,461	51,142,803
Interest paid	3,798,223	6,226,766	8,713,181	43,751,441	9,208,376	323,482	5,161,474	34,049,352
Charitable contributions	79,756	265,069	399,706	189,690	272,226	18,786	166,764	2,935,840
Amortization	1,791,379	1,993,570	4,954,483	5,979,462	2,768,846	141,286	1,638,488	8,713,272
Depreciation	3,611,642	8,866,804	16,313,046	9,076,934	20,407,923	400,346	5,916,857	69,816,294
Depletion	*14,409	*23,746	-	854	-	82	690	444,058
Advertising	814,875	1,110,014	6,201,105	2,521,505	6,868,830	653,565	1,885,342	41,245,565
Pension, profit-sharing, stock, annuity	1,566,095	3,153,989	4,430,337	1,835,320	10,697,929	133,947	1,754,829	13,539,675
Employee benefit programs	2,581,426	5,143,570	8,619,441	3,335,791	10,741,344	451,407	4,314,325	31,595,115
Domestic production activities deduction	517,585	970,778	3,408,839	589,964	1,457,424	53,472	691,989	1,512,306
Net loss, noncapital assets	77,583	384,594	551,595	117,092	614,494	24,194	191,569	2,488,506
Other deductions	9,005,187	24,035,762	57,603,083	39,263,633	30,306,978	1,774,564	13,426,393	220,023,307
Total receipts less total deductions	8,113,438	17,452,295	67,739,370	6,374,952	28,491,285	728,085	14,088,474	155,271,431
Constructive taxable income from related foreign corporations	1,214,596	4,400,191	11,955,380	8,581,980	3,618,795	90,651	2,284,955	10,127,164
Net income	**9,304,087**	**21,806,181**	**79,574,426**	**14,843,304**	**32,102,751**	**818,119**	**16,348,389**	**165,081,930**
Income subject to tax	**8,209,054**	**20,183,407**	**68,794,417**	**13,733,407**	**23,367,665**	**739,559**	**14,460,646**	**151,646,163**
Total income tax before credits [5]	2,828,938	7,037,876	24,081,143	4,798,970	8,266,649	255,106	5,056,320	52,425,257
Income tax	2,823,062	7,030,944	24,052,938	4,792,028	8,163,841	254,702	5,038,930	52,349,842
Alternative minimum tax	4,759	8,336	21,003	6,750	83,563	*342	16,236	114,850
Foreign tax credit	664,000	2,773,418	9,146,333	3,390,994	1,979,270	96,137	1,290,289	5,729,869
General business credit	108,618	328,126	1,573,263	148,683	656,232	7,870	219,625	1,516,929
Prior year minimum tax credit	49,229	40,017	18,435	5,013	3,394	-	6,486	261,685
Total income tax after credits [2]	**2,006,501**	**3,898,377**	**13,347,708**	**1,254,429**	**5,627,660**	**151,098**	**3,539,872**	**44,916,055**

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	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	**77,364**	**48,905**	**26,537**	**1,922**	**80,664**	**12,686**	**4,980**	**4,336**	**6,643**
Total assets	**1,751,776,546**	**480,319,296**	**1,269,361,657**	**2,095,593**	**1,070,600,267**	**72,846,974**	**22,950,422**	**32,675,429**	**112,259,954**
Cash	118,952,095	39,024,374	79,587,863	339,858	67,746,647	4,681,747	2,308,706	1,904,143	1,983,915
Notes and accounts receivable	269,267,217	137,754,841	131,261,093	*251,283	102,206,253	8,153,413	4,626,353	7,904,681	3,954,526
Less: Allowance for bad debts	5,616,417	3,036,013	2,576,786	3,618	2,605,385	94,901	56,588	118,946	31,405
Inventories	192,050,967	92,697,488	99,294,970	*58,508	211,899,901	30,851,057	5,921,655	7,202,937	21,229,358
Investments in Government obligations	16,591,296	2,235,863	14,355,434	-	*81,477	*9,433	-	-	-
Tax-exempt securities	3,467,164	156,744	3,310,420	-	2,442,804	*893	*74,007	*200,645	-
Other current assets	89,752,978	31,827,731	57,668,210	257,037	54,088,474	2,055,767	1,910,795	1,691,465	12,066,220
Loans to shareholders	4,052,124	2,229,460	1,821,333	*1,331	1,983,100	510,818	80,822	63,769	136,503
Mortgage and real estate loans	1,703,364	113,115	1,590,249	-	192,105	13,388	*14,146	*6,120	2,717
Other investments	569,393,628	46,533,076	522,457,030	*403,522	133,898,494	6,630,971	548,587	6,031,236	11,616,309
Depreciable assets	366,843,105	112,477,757	253,657,525	707,823	506,047,012	21,390,660	11,207,889	10,234,247	52,050,331
Less: Accumulated depreciation	179,674,467	63,189,724	116,078,170	406,573	241,971,063	11,078,874	6,228,625	6,136,592	24,786,380
Depletable assets	30,517,821	230,677	30,287,144	-	*11,285	*8,831	-	-	-
Less: Accumulated depletion	546,125	61,344	484,781	-	*2,443	*294	-	-	-
Land	18,452,449	4,484,746	13,692,698	275,005	56,957,978	3,503,401	934,969	277,557	10,608,019
Intangible assets (amortizable)	204,347,037	62,050,122	142,064,676	232,239	121,365,012	6,367,316	1,206,509	2,872,380	1,294,957
Less: Accumulated amortization	27,670,161	7,678,668	19,950,691	40,802	12,164,260	380,886	169,437	181,277	128,360
Other assets	79,892,473	22,469,052	57,403,441	*19,980	68,422,874	224,233	570,634	723,064	22,263,243
Total liabilities	**1,751,776,546**	**480,319,296**	**1,269,361,657**	**2,095,593**	**1,070,600,267**	**72,846,974**	**22,950,422**	**32,675,429**	**112,259,954**
Accounts payable	240,385,782	86,663,239	153,639,870	*82,673	159,454,364	8,295,018	4,625,689	10,521,849	9,498,395
Mortgages, notes, and bonds payable in less than one year	92,640,669	41,695,219	50,791,380	*154,070	52,136,108	17,313,127	831,280	1,004,237	1,725,292
Other current liabilities	211,212,770	64,627,589	146,283,079	302,102	122,632,681	5,018,477	3,910,459	5,124,716	19,286,011
Loans from shareholders	14,614,964	9,240,658	5,279,442	*94,864	5,858,316	1,659,950	220,039	137,858	523,713
Mortgages, notes, and bonds payable in one year or more	229,057,810	61,776,217	167,040,151	*241,442	233,300,340	12,454,633	2,431,764	2,772,506	43,939,306
Other liabilities	115,591,226	36,274,369	79,254,720	*62,137	90,437,749	2,725,675	1,760,541	1,187,354	3,881,710
Capital stock	51,364,158	23,114,858	28,201,192	48,108	25,561,570	1,589,736	418,605	2,959,789	1,069,652
Additional paid-in capital	407,277,223	111,622,379	295,097,986	*556,858	202,807,150	6,831,634	3,202,309	3,888,164	7,508,412
Retained earnings, appropriated	3,346,777	326,268	3,020,510	-	563,056	137,411	*27,412	*4,341	*110,024
Retained earnings, unappropriated [30]	454,432,697	56,897,350	396,600,216	935,132	276,527,935	20,546,448	9,945,044	6,676,471	28,458,627
Less: Cost of treasury stock	68,147,530	11,918,849	55,846,890	*381,792	98,679,004	3,725,137	4,422,721	1,601,856	3,741,185
Total receipts	**2,172,707,557**	**839,291,074**	**1,331,041,065**	**2,375,418**	**1,938,511,472**	**180,011,915**	**32,360,916**	**66,677,756**	**132,002,031**
Business receipts	2,119,930,714	824,958,991	1,292,639,688	2,332,034	1,885,969,236	175,533,692	32,004,461	65,295,058	128,591,180
Interest	8,993,000	2,505,583	6,483,770	3,646	4,944,222	783,750	158,431	160,259	108,189
Interest on Government obligations: State and local	149,005	30,040	118,965	[1]	167,660	1,451	*2,144	*95,300	*9,234
Rents	2,267,596	896,959	1,366,170	4,467	2,484,677	298,442	20,535	15,403	382,305
Royalties	7,305,935	782,037	6,517,739	6,160	6,590,352	*10,190	2,323	*49,790	*241,520
Net short-term capital gain reduced by net long-term capital loss	268,754	58,213	210,541	-	23,028	*11,026	10	[1]	*560
Net long-term capital gain reduced by net short-term capital loss	2,991,991	429,568	2,562,233	*190	996,857	304,343	*1,089	22,008	9,086
Net gain, noncapital assets	2,079,603	1,694,518	372,003	*13,082	392,203	138,548	4,570	*3,425	21,721
Dividends received from domestic corporations	3,181,905	210,040	2,969,286	2,579	254,874	5,164	1,039	*982	38,403
Dividends received from foreign corporations	3,454,654	956,593	2,498,061	-	2,458,442	*598	-	384	*1,675
Other receipts	22,084,400	6,768,531	15,302,610	*13,259	34,229,923	2,924,710	166,314	1,035,148	2,598,159
Total deductions	**2,095,678,776**	**812,223,081**	**1,281,395,501**	**2,060,195**	**1,860,269,133**	**175,219,602**	**30,321,021**	**63,974,348**	**123,987,592**
Cost of goods sold	1,718,945,074	664,388,058	1,054,542,795	14,221	1,340,935,719	140,414,992	17,499,718	46,968,566	84,599,331
Compensation of officers	15,022,930	8,173,528	6,614,528	234,874	8,967,950	1,593,957	474,306	433,585	709,233
Salaries and wages	114,278,642	54,191,670	59,398,607	688,365	196,006,223	13,396,020	3,825,742	5,702,804	16,870,998
Repairs	6,260,776	2,118,784	4,131,257	10,735	11,386,547	668,958	276,441	277,061	755,989
Bad debts	3,420,224	2,025,434	1,384,588	*10,202	4,493,022	423,910	72,505	91,617	527,548
Rent paid on business property	16,296,688	7,439,594	8,783,028	74,066	42,429,687	3,018,658	1,717,024	1,834,875	2,631,507
Taxes paid	19,669,274	7,603,249	11,954,630	111,396	31,473,392	2,426,842	859,319	1,019,713	3,088,011
Interest paid	18,012,649	5,796,470	12,170,930	45,248	16,036,703	1,322,504	211,047	374,006	1,207,065
Charitable contributions	1,040,567	267,416	772,170	*981	1,895,273	31,127	107,735	23,511	72,212
Amortization	5,997,796	1,790,050	4,193,728	14,018	2,715,477	415,447	53,324	129,000	42,368
Depreciation	31,152,507	13,142,136	17,967,944	42,427	38,663,787	1,584,645	658,849	842,064	3,019,878
Depletion	443,773	20,128	423,645	-	*285	*241	-	-	*26
Advertising	16,087,854	6,265,020	9,803,361	*19,473	25,157,712	1,629,717	1,308,154	1,336,285	1,924,268
Pension, profit-sharing, stock, annuity	6,384,823	2,109,939	4,223,072	*51,811	7,154,853	172,458	33,730	97,324	336,139
Employee benefit programs	13,690,521	5,537,622	8,094,761	58,139	17,904,593	1,170,481	339,172	498,130	1,897,455
Domestic production activities deduction	1,174,501	403,685	770,816	-	337,805	9,266	*3,204	*8,958	2,537
Net loss, noncapital assets	940,252	380,968	559,051	232	1,548,255	82,138	47,222	106,856	75,937
Other deductions	106,859,927	30,569,330	75,606,592	684,006	113,161,850	6,858,239	2,833,530	4,229,990	6,227,092
Total receipts less total deductions	77,028,780	27,067,993	49,645,564	315,223	78,242,340	4,792,312	2,039,895	2,703,409	8,014,439
Constructive taxable income from related foreign corporations	7,042,728	2,280,498	4,762,230	-	3,084,435	679	4,216	244,981	6,109
Net income	**83,922,504**	**29,318,451**	**54,288,829**	**315,223**	**81,159,115**	**4,791,540**	**2,041,968**	**2,853,089**	**8,011,314**
Income subject to tax	**75,191,089**	**25,477,526**	**49,405,454**	**308,110**	**76,454,764**	**4,305,519**	**1,814,124**	**2,704,599**	**7,901,569**
Total income tax before credits [5]	25,980,037	8,694,620	17,186,161	99,256	26,445,174	1,383,511	619,624	936,615	2,736,208
Income tax	25,924,038	8,670,451	17,154,365	99,222	26,425,758	1,383,171	619,305	936,131	2,735,980
Alternative minimum tax	85,789	50,790	34,999	-	29,061	4,621	*319	*441	*228
Foreign tax credit	3,690,478	890,433	2,800,045	-	2,039,391	*2,666	3,964	*36,508	*67,943
General business credit	1,028,109	288,550	738,694	866	488,820	16,910	9,092	14,705	27,366
Prior year minimum tax credit	218,362	43,916	174,436	11	43,323	2,593	-	*88	*42
Total income tax after credits [2]	**21,042,962**	**7,471,596**	**13,472,986**	**98,380**	**23,873,047**	**1,361,342**	**606,568**	**885,315**	**2,640,856**

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	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	**12,079**	**6,324**	**4,896**	**8,957**	**2,776**	**1,417**	**10,991**	**4,577**	***268**
Total assets	**118,725,913**	**110,572,163**	**11,139,345**	**81,874,846**	**25,814,719**	**355,013,406**	**25,757,935**	**100,969,161**	**-**
Cash	8,388,239	3,707,129	973,436	12,393,795	2,719,849	14,700,225	2,408,363	11,577,101	-
Notes and accounts receivable	9,231,189	20,411,040	961,169	6,688,119	3,304,122	14,039,340	3,841,262	19,091,037	-
Less: Allowance for bad debts	39,417	392,493	8,377	258,735	123,729	825,631	70,731	584,430	-
Inventories	15,879,298	20,569,457	1,413,605	19,973,216	7,833,078	68,727,901	5,481,400	6,816,938	-
Investments in Government obligations	34,102	*1,806	-	-	*36,009	-	-	127	-
Tax-exempt securities	2,028,140	20	-	137,646	-	-	-	*1,453	-
Other current assets	4,668,072	4,333,117	443,380	4,677,112	917,942	11,854,518	1,494,556	7,975,530	-
Loans to shareholders	134,592	72,047	328,829	106,738	115,837	*145,428	193,133	94,585	-
Mortgage and real estate loans	*36,383	*6,197	*65,510	*5,529	*15,341	-	*26,774	-	-
Other investments	17,370,021	3,485,402	697,253	6,512,876	1,257,463	60,570,870	1,090,810	18,086,696	-
Depreciable assets	95,224,293	25,755,077	8,964,082	46,720,753	14,152,542	193,073,894	11,471,158	15,802,085	-
Less: Accumulated depreciation	50,292,146	11,290,445	4,975,337	27,681,132	7,843,857	75,566,998	6,942,588	9,148,090	-
Depletable assets	*2,353	-	-	-	-	-	*17	*84	-
Less: Accumulated depletion	*2,089	-	-	-	-	-	-	*59	-
Land	7,840,565	2,827,534	1,386,778	925,037	862,354	27,217,573	399,090	175,101	-
Intangible assets (amortizable)	6,831,737	42,060,826	713,927	6,871,222	1,708,079	16,471,853	5,848,218	29,117,987	-
Less: Accumulated amortization	931,046	2,020,788	95,690	945,584	357,696	1,145,693	407,027	5,400,776	-
Other assets	2,321,628	1,046,237	270,778	5,748,254	1,217,385	25,750,127	923,500	7,363,792	-
Total liabilities	**118,725,913**	**110,572,163**	**11,139,345**	**81,874,846**	**25,814,719**	**355,013,406**	**25,757,935**	**100,969,161**	**-**
Accounts payable	31,762,874	15,012,706	1,984,536	10,842,130	4,276,962	47,358,721	3,226,240	12,049,245	-
Mortgages, notes, and bonds payable in less than one year	1,802,818	4,062,161	267,907	1,342,684	701,867	16,392,179	1,227,605	5,464,949	-
Other current liabilities	11,263,256	13,023,331	824,368	12,008,760	3,319,902	36,579,714	2,213,653	10,060,035	-
Loans from shareholders	923,229	247,763	246,405	802,609	258,431	*225,175	407,012	206,133	-
Mortgages, notes, and bonds payable in one year or more	21,611,984	14,651,782	1,476,330	13,874,131	12,462,126	83,671,802	7,106,907	16,847,069	-
Other liabilities	15,030,466	4,009,705	1,963,961	5,869,078	1,771,841	30,942,806	829,353	20,465,260	-
Capital stock	10,758,572	538,488	561,323	3,179,663	389,145	1,255,362	545,874	2,295,360	-
Additional paid-in capital	12,763,356	33,502,392	25,975	17,589,075	3,207,762	40,377,719	7,607,866	66,302,487	-
Retained earnings, appropriated	*1,054	*30,671	*11,709	*11,516	*24,366	158,783	*35,880	*9,890	-
Retained earnings, unappropriated [30]	26,880,089	38,028,835	4,098,003	31,458,105	158,748	113,844,973	8,092,681	-11,660,089	-
Less: Cost of treasury stock	14,071,785	12,535,671	321,172	15,102,904	756,432	15,793,828	5,535,137	21,071,179	-
Total receipts	**296,486,881**	**194,520,624**	**59,466,764**	**138,793,186**	**41,931,508**	**636,139,706**	**44,098,410**	**116,021,775**	***21,924**
Business receipts	290,768,050	189,829,599	58,789,053	135,338,244	40,992,008	615,247,785	42,477,804	111,102,301	*19,772
Interest	496,502	42,769	38,382	493,399	307,082	1,273,921	66,078	1,015,460	-
Interest on Government obligations: State and local	31,879	*181	*1,323	11,271	*4,750	8,555	*1,043	530	-
Rents	401,060	95,906	80,126	73,326	28,265	956,924	25,870	106,515	-
Royalties	1,756,838	78,333	*7,710	407,223	*85,272	2,064,973	207,190	1,678,989	-
Net short-term capital gain reduced by net long-term capital loss	*2,255	*996	*1,155	*976	*1,035	131	*2,594	*2,288	-
Net long-term capital gain reduced by net short-term capital loss	165,055	53,854	32,649	*78,946	*442	18,521	23,830	287,033	-
Net gain, noncapital assets	52,775	17,853	25,402	11,209	8,316	*33,188	24,316	50,879	-
Dividends received from domestic corporations	6,671	8,842	5,534	134,379	*450	9,235	1,676	42,498	-
Dividends received from foreign corporations	*6,303	*78	254	518,835	19,854	881,903	*155,272	873,286	-
Other receipts	2,799,492	4,392,212	485,175	1,725,377	484,034	15,644,570	1,112,737	861,996	*2,152
Total deductions	**288,593,473**	**185,593,747**	**58,918,340**	**127,755,232**	**40,805,776**	**610,431,965**	**42,042,622**	**112,625,415**	***21,613**
Cost of goods sold	214,019,882	135,977,765	52,131,666	70,064,828	24,262,094	451,513,214	24,688,857	78,794,806	*10,305
Compensation of officers	776,462	966,034	195,795	1,395,147	375,968	578,132	560,248	909,083	*4,820
Salaries and wages	28,573,547	19,415,325	1,965,515	19,098,999	5,166,481	67,866,398	5,808,059	8,316,336	-
Repairs	2,328,122	593,250	275,617	971,485	486,290	4,040,909	387,928	324,497	-
Bad debts	99,395	282,525	21,504	511,969	127,694	1,506,138	64,267	763,949	-
Rent paid on business property	4,925,270	5,827,781	677,903	10,342,203	2,313,283	6,134,386	2,209,468	797,328	*4,820
Taxes paid	4,548,790	2,039,155	453,169	3,025,659	923,360	11,100,379	957,883	1,031,111	*137
Interest paid	1,851,638	792,738	210,428	1,043,202	1,066,021	5,516,783	618,391	1,822,879	-
Charitable contributions	386,806	29,600	10,366	119,650	19,271	1,003,054	36,107	55,833	-
Amortization	300,903	453,378	32,208	326,137	61,669	283,564	93,642	523,837	-
Depreciation	6,539,825	2,496,263	819,152	4,053,459	1,050,679	14,637,069	983,152	1,978,752	-
Depletion	-	1	13	-	-	4	-	-	-
Advertising	1,703,124	1,228,755	93,056	2,733,865	1,288,778	8,496,843	817,402	2,597,463	-
Pension, profit-sharing, stock, annuity	1,498,842	566,024	44,098	382,444	69,734	3,664,651	39,155	250,255	-
Employee benefit programs	3,984,883	885,682	152,693	1,601,389	288,517	5,779,665	568,697	737,828	-
Domestic production activities deduction	77,329	70,381	1,015	*49,588	7,053	80,924	*13,151	14,397	-
Net loss, noncapital assets	131,812	36,415	8,573	324,567	67,167	578,173	52,167	37,229	-
Other deductions	16,846,841	13,932,674	1,825,569	11,710,641	3,231,716	27,651,679	4,144,048	13,669,831	*1,530
Total receipts less total deductions	7,893,408	8,926,877	548,424	11,037,954	1,125,732	25,707,741	2,055,789	3,396,360	*311
Constructive taxable income from related foreign corporations	6,508	2,615	-	379,692	72,609	1,290,676	122,308	954,042	-
Net income	**7,868,038**	**8,929,311**	**547,101**	**11,406,375**	**1,193,591**	**26,989,862**	**2,177,054**	**4,349,872**	***311**
Income subject to tax	**7,668,019**	**8,779,238**	**478,458**	**10,713,608**	**1,070,383**	**26,183,742**	**1,856,567**	**2,978,936**	***311**
Total income tax before credits [5]	2,643,764	3,051,238	154,267	3,725,335	370,389	9,162,785	626,577	1,034,862	*47
Income tax	2,644,448	3,049,634	153,383	3,724,941	368,209	9,162,763	626,307	1,021,487	*47
Alternative minimum tax	*1,111	1,378	889	4,273	*2,180	*18	*667	12,934	-
Foreign tax credit	*13,500	*9,672	467	389,812	52,649	*795,166	*121,547	545,496	-
General business credit	65,304	13,932	9,840	40,856	10,600	259,106	10,669	10,440	-
Prior year minimum tax credit	*398	31	76	*34,035	*90	*1,733	*505	*3,732	-
Total income tax after credits [2]	**2,564,561**	**3,027,604**	**143,884**	**3,260,632**	**307,050**	**8,106,779**	**493,855**	**474,601**	***47**

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	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	**33,206**	**624**	**17,183**	**7,073**	**69**	**7,257**	**999**
Total assets	**461,598,927**	**278,720,182**	**27,569,890**	**8,644,824**	**29,815,557**	**103,788,810**	**13,059,663**
Cash	37,670,443	25,378,723	2,390,161	371,030	565,910	8,316,925	647,694
Notes and accounts receivable	50,750,278	12,877,985	6,853,935	698,909	1,871,275	26,977,849	1,470,325
Less: Allowance for bad debts	793,471	280,099	101,176	19,851	9,531	334,294	48,520
Inventories	4,552,615	2,441,991	346,264	68,808	348,045	1,071,839	275,667
Investments in Government obligations	*3,630,965	3,617,999	*859	-	-	12,107	-
Tax-exempt securities	*815,832	175,183	*21,408	-	-	619,241	-
Other current assets	19,111,091	10,979,405	1,661,569	329,904	1,705,712	4,034,040	400,462
Loans to shareholders	1,912,810	*4,009	1,477,186	207,956	551	142,381	80,726
Mortgage and real estate loans	113,062	9,861	*56,279	*303	-	*20,885	*25,734
Other investments	31,986,494	13,548,970	1,191,448	1,081,580	4,085,020	9,813,618	2,265,857
Depreciable assets	396,095,849	235,395,462	28,146,862	5,185,314	46,615,646	72,742,534	8,010,030
Less: Accumulated depreciation	153,286,173	61,884,136	17,443,149	2,850,373	27,559,898	39,496,415	4,052,201
Depletable assets	*42,013	-	*1,946	740	*39,327	-	-
Less: Accumulated depletion	*1,134	-	*216	688	*230	-	-
Land	6,528,489	3,295,830	996,706	272,370	65,581	1,400,778	497,223
Intangible assets (amortizable)	46,740,112	28,827,224	1,608,903	3,275,723	561,849	8,828,725	3,637,688
Less: Accumulated amortization	4,778,242	1,903,913	199,818	411,794	161,903	1,385,735	715,079
Other assets	20,507,894	6,235,689	560,721	434,894	1,688,202	11,024,333	564,056
Total liabilities	**461,598,927**	**278,720,182**	**27,569,890**	**8,644,824**	**29,815,557**	**103,788,810**	**13,059,663**
Accounts payable	43,994,768	12,692,637	3,048,603	329,605	1,303,650	25,887,381	732,891
Mortgages, notes, and bonds payable in less than one year	15,774,895	11,130,286	2,051,265	225,884	699,026	1,271,160	397,274
Other current liabilities	46,785,729	33,645,870	2,484,587	1,104,744	1,831,582	6,650,234	1,068,712
Loans from shareholders	5,465,075	*101,341	1,504,582	3,210,749	*51,555	502,136	94,712
Mortgages, notes, and bonds payable in one year or more	121,096,742	71,894,216	4,720,068	1,025,640	14,587,919	24,034,037	4,834,862
Other liabilities	103,031,533	83,506,402	3,147,428	750,961	3,939,565	10,255,141	1,432,036
Capital stock	11,163,341	4,260,312	454,047	243,367	3,473,704	2,236,457	495,454
Additional paid-in capital	62,683,091	40,671,065	3,055,238	2,913,337	7,024,348	6,680,256	2,338,848
Retained earnings, appropriated	65,373	16,143	*8,965	520	687	*35,648	*3,410
Retained earnings, unappropriated [30]	61,823,397	26,534,509	9,609,128	-1,075,323	-2,425,972	27,489,446	1,691,608
Less: Cost of treasury stock	10,285,017	5,732,599	2,514,020	84,659	*670,509	1,253,085	30,145
Total receipts	**402,670,463**	**166,764,857**	**56,694,266**	**9,570,048**	**13,336,653**	**145,341,049**	**10,963,590**
Business receipts	387,500,926	161,344,395	54,319,788	9,173,497	11,088,889	141,106,302	10,468,055
Interest	1,382,348	458,079	56,355	142,644	76,201	624,047	25,022
Interest on Government obligations: State and local	14,721	945	1,621	*6	-	*11,990	159
Rents	1,224,736	804,612	178,234	*13,931	35,984	174,107	17,868
Royalties	1,990,954	*55,053	*82	1,535	*239	*1,904,021	30,023
Net short-term capital gain reduced by net long-term capital loss	50,061	1,017	*341	355	967	8,970	*38,413
Net long-term capital gain reduced by net short-term capital loss	888,526	141,073	55,061	*39,310	*502,349	103,705	47,027
Net gain, noncapital assets	1,812,722	368,932	401,908	31,263	*890,977	94,879	24,763
Dividends received from domestic corporations	102,101	23,425	928	*629	53,817	22,418	*883
Dividends received from foreign corporations	618,511	149,486	*149	3,446	21,825	412,817	*30,788
Other receipts	7,084,859	3,417,838	1,679,800	163,432	665,406	877,793	280,589
Total deductions	**382,848,692**	**157,292,468**	**54,633,213**	**9,188,610**	**11,783,474**	**139,917,899**	**10,033,027**
Cost of goods sold	114,361,063	41,926,686	16,342,570	2,167,004	5,188,275	45,603,906	3,132,623
Compensation of officers	3,036,148	736,525	978,260	190,462	50,593	986,637	93,671
Salaries and wages	69,501,558	25,613,301	10,169,718	3,003,422	551,078	28,042,168	2,121,871
Repairs	15,108,360	8,190,198	1,676,811	241,093	144,011	4,609,003	247,245
Bad debts	635,498	91,812	99,362	13,270	48,269	367,043	15,742
Rent paid on business property	18,044,379	9,713,543	3,177,647	336,986	72,440	4,031,467	712,295
Taxes paid	11,780,621	4,234,915	2,204,335	457,120	357,325	4,158,232	368,694
Interest paid	9,167,367	5,662,454	436,593	336,983	1,113,057	1,267,346	350,934
Charitable contributions	176,577	59,593	20,153	3,424	7,992	79,089	6,326
Amortization	1,246,516	448,928	47,883	78,902	266,819	299,878	104,106
Depreciation	22,327,293	11,596,574	2,646,526	411,345	1,320,164	5,833,236	519,448
Depletion	71,197	9,339	*857	-	*60,837	1	164
Advertising	1,501,076	732,525	129,008	40,784	34	561,860	36,864
Pension, profit-sharing, stock, annuity	7,792,027	2,629,766	89,129	24,454	56,910	4,927,548	64,219
Employee benefit programs	14,572,840	5,870,085	1,380,078	242,168	91,531	6,691,734	297,245
Domestic production activities deduction	12,212	1,682	*1,565	-	*144	539	8,281
Net loss, noncapital assets	394,977	281,576	*395	*3,900	*17,330	83,142	8,633
Other deductions	93,118,982	39,492,966	15,232,323	1,637,292	2,436,663	32,375,072	1,944,665
Total receipts less total deductions	19,821,771	9,472,389	2,061,052	381,437	1,553,179	5,423,150	930,563
Constructive taxable income from related foreign corporations	276,042	83,203	*186	5,833	10,340	163,685	12,795
Net income	**20,083,092**	**9,554,647**	**2,059,618**	**387,265**	**1,563,519**	**5,574,845**	**943,199**
Income subject to tax	**15,551,343**	**6,640,365**	**1,667,077**	**202,101**	**1,010,412**	**5,245,071**	**786,316**
Total income tax before credits [5]	5,352,478	2,324,169	526,235	64,947	355,993	1,811,010	270,125
Income tax	5,333,757	2,319,889	526,143	63,151	352,417	1,808,481	263,676
Alternative minimum tax	19,137	3,554	1,504	1,780	3,576	2,272	6,452
Foreign tax credit	293,468	61,707	*487	3,173	-	207,683	*20,417
General business credit	143,684	65,410	6,586	*2,719	332	67,118	1,517
Prior year minimum tax credit	15,155	*5,462	*1,918	*226	-	*1,145	6,405
Total income tax after credits [2]	**4,900,114**	**2,191,532**	**517,243**	**58,828**	**355,661**	**1,535,064**	**241,786**

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	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	**17,962**	**4,687**	**5,738**	**587**	**2,604**	**619**	**3,728**
Total assets	**1,781,685,173**	**363,755,887**	**211,148,139**	**199,526,783**	**894,367,192**	**28,658,535**	**84,228,637**
Cash	78,175,063	25,075,883	14,123,723	2,452,485	23,496,244	2,979,456	10,047,272
Notes and accounts receivable	202,386,367	37,803,894	29,636,850	12,662,947	111,169,043	2,397,106	8,716,528
Less: Allowance for bad debts	7,141,138	1,862,079	2,166,399	555,538	2,222,390	79,586	255,146
Inventories	19,948,916	4,562,091	10,548,554	1,171,028	3,262,907	84,458	319,878
Investments in Government obligations	559,237	396,675	1	24,324	138,182	-	55
Tax-exempt securities	468,295	*277,261	-	108,634	47,429	*34,970	-
Other current assets	74,931,742	25,439,554	4,221,011	11,188,497	14,386,074	588,697	19,107,909
Loans to shareholders	1,610,886	595,600	626,944	*97,673	273,941	*1,564	*15,163
Mortgage and real estate loans	195,768	*36,237	*16,987	*113,636	*23,925	-	*4,984
Other investments	519,835,412	66,086,959	73,912,855	72,185,605	298,047,756	2,393,097	7,209,139
Depreciable assets	603,836,012	52,575,574	21,331,102	51,600,686	453,618,386	4,886,855	19,823,409
Less: Accumulated depreciation	362,509,063	32,408,673	12,020,845	30,676,042	274,983,188	2,613,957	9,806,359
Depletable assets	4,912	-	-	600	4,312	-	-
Less: Accumulated depletion	4,011	-	-	600	3,411	-	-
Land	8,895,468	2,265,410	1,198,802	1,641,091	3,378,583	90,126	321,457
Intangible assets (amortizable)	632,435,229	135,048,490	69,029,834	97,393,984	274,529,854	19,619,952	36,813,115
Less: Accumulated amortization	123,110,181	29,423,114	6,403,823	35,328,694	43,322,037	2,762,144	5,870,369
Other assets	131,166,261	77,286,127	7,092,542	15,446,469	32,521,582	1,037,940	-2,218,399
Total liabilities	**1,781,685,173**	**363,755,887**	**211,148,139**	**199,526,783**	**894,367,192**	**28,658,535**	**84,228,637**
Accounts payable	118,140,182	13,952,060	31,609,885	2,868,364	65,248,923	898,305	3,562,647
Mortgages, notes, and bonds payable in less than one year	87,062,941	6,578,032	1,068,811	1,012,282	73,500,799	604,881	4,298,134
Other current liabilities	203,816,878	108,149,520	13,988,535	24,358,627	42,959,265	2,439,716	11,921,216
Loans from shareholders	32,565,774	3,507,715	2,056,791	*51,739	26,716,738	*58,026	*174,765
Mortgages, notes, and bonds payable in one year or more	417,070,327	52,315,298	64,953,840	42,292,441	235,544,137	10,638,805	11,325,806
Other liabilities	249,474,263	32,668,089	15,592,058	44,500,959	150,916,771	1,705,202	4,091,184
Capital stock	70,721,176	21,945,756	658,004	7,679,895	26,952,090	816,101	12,669,330
Additional paid-in capital	820,101,503	203,953,319	175,831,941	91,633,901	310,314,101	14,713,099	23,655,142
Retained earnings, appropriated	841,206	*98,930	-	*48,314	693,962	-	-
Retained earnings, unappropriated [30]	18,712,395	73,056,546	-59,380,355	-10,004,087	-1,726,373	851,212	15,915,453
Less: Cost of treasury stock	236,821,471	152,469,377	*35,231,371	4,915,653	36,753,219	4,066,812	3,385,039
Total receipts	**755,581,955**	**191,100,015**	**84,894,987**	**83,477,417**	**334,481,175**	**14,588,887**	**47,039,473**
Business receipts	646,367,178	152,299,291	77,437,497	71,567,825	288,792,042	13,916,230	42,354,293
Interest	10,776,288	1,054,741	341,335	1,851,842	7,172,847	14,687	340,835
Interest on Government obligations: State and local	68,220	25,567	*773	2,005	38,070	*344	1,462
Rents	7,783,638	429,398	303,795	311,592	6,625,570	31,938	*81,345
Royalties	21,010,642	8,799,472	1,657,164	4,874,648	4,558,426	*261,464	859,468
Net short-term capital gain reduced by net long-term capital loss	242,894	115,516	4,326	9,325	75,521	*2	*38,205
Net long-term capital gain reduced by net short-term capital loss	6,552,396	1,828,813	*97,780	204,255	4,085,290	*48,230	288,027
Net gain, noncapital assets	405,620	83,048	*36,571	6,402	230,417	10,619	38,563
Dividends received from domestic corporations	7,843,621	652,187	13,995	2,960	7,171,457	*2,732	*290
Dividends received from foreign corporations	5,292,675	2,515,932	*1,226,139	595,420	772,571	27,850	*154,764
Other receipts	49,238,784	23,296,051	3,775,611	4,051,144	14,958,964	274,791	2,882,222
Total deductions	**668,578,490**	**163,248,404**	**76,301,356**	**75,820,309**	**301,192,820**	**12,528,144**	**39,487,457**
Cost of goods sold	145,992,780	44,231,662	15,272,590	8,400,512	66,332,251	2,614,468	9,141,297
Compensation of officers	6,298,796	2,084,734	1,303,638	1,126,685	1,014,219	221,506	548,016
Salaries and wages	112,420,145	44,588,240	8,597,193	9,477,900	36,782,127	3,318,714	9,655,972
Repairs	7,213,998	1,168,678	406,749	387,252	4,744,288	253,028	254,002
Bad debts	4,604,142	615,649	247,380	145,132	3,411,231	69,097	115,653
Rent paid on business property	14,672,650	2,620,983	3,067,396	1,269,175	6,648,407	408,847	657,841
Taxes paid	17,910,998	4,747,706	2,711,152	1,239,327	7,731,084	262,449	1,219,281
Interest paid	35,941,471	4,619,748	3,679,050	4,068,726	21,704,036	536,519	1,333,393
Charitable contributions	751,520	300,074	85,205	64,980	140,025	7,241	153,996
Amortization	28,921,151	3,215,287	11,700,206	7,039,940	5,965,766	328,958	670,994
Depreciation	52,266,830	5,946,520	5,032,450	3,305,812	35,003,890	696,945	2,281,213
Depletion	2,087	-	-	65	2,022	-	-
Advertising	19,594,223	5,775,364	5,388,596	2,699,078	4,583,313	243,731	904,141
Pension, profit-sharing, stock, annuity	4,686,707	1,273,817	359,587	1,117,527	1,568,243	53,212	314,320
Employee benefit programs	17,519,795	5,185,308	1,072,558	2,703,205	7,523,982	276,391	758,351
Domestic production activities deduction	3,764,102	2,144,509	*744,204	413,833	*376,468	54,085	31,003
Net loss, noncapital assets	2,609,783	827,347	251,850	146,931	1,233,100	10,351	140,204
Other deductions	193,407,311	33,902,778	16,381,553	32,214,229	96,428,367	3,172,604	11,307,780
Total receipts less total deductions	87,003,465	27,851,612	8,593,631	7,657,108	33,288,356	2,060,743	7,552,017
Constructive taxable income from related foreign corporations	7,030,414	4,846,573	591,479	572,229	429,134	36,171	554,827
Net income	**93,965,660**	**32,672,619**	**9,184,337**	**8,227,332**	**33,679,420**	**2,096,570**	**8,105,382**
Income subject to tax	**77,126,774**	**28,819,269**	**8,877,845**	**7,586,781**	**22,604,409**	**1,865,496**	**7,372,975**
Total income tax before credits [5]	26,997,196	10,090,715	3,096,657	2,669,601	7,912,645	653,061	2,574,517
Income tax	26,949,452	10,083,272	3,094,643	2,652,883	7,895,088	651,232	2,572,334
Alternative minimum tax	30,675	6,835	1,573	*3,390	15,613	1,829	1,435
Foreign tax credit	7,057,705	4,321,244	1,096,603	774,692	587,966	*61,577	*215,623
General business credit	953,356	548,223	*21,206	9,157	170,248	16,456	188,066
Prior year minimum tax credit	43,251	13,547	-	*2,617	16,568	*325	10,194
Total income tax after credits [2]	**18,942,855**	**5,207,702**	**1,978,848**	**1,883,105**	**7,137,863**	**574,703**	**2,160,634**

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."

2010 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	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	**32,238**	**8,258**	**6,958**	**15,624**	**1,398**	**73,162**	**67,936**	**5,026**	**200**
Total assets	**7,137,851,316**	**1,850,806,334**	**5,024,143,034**	**115,148,114**	**147,753,835**	**183,210,763**	**119,738,539**	**44,077,797**	**19,394,427**
Cash	545,876,974	127,074,419	389,811,820	11,134,088	17,856,646	17,918,416	13,043,023	3,314,273	1,561,119
Notes and accounts receivable	1,445,905,799	431,439,701	959,909,168	20,436,156	34,120,773	17,344,536	10,082,270	6,375,285	886,981
Less: Allowance for bad debts	16,020,499	14,733,246	1,104,981	173,086	*9,185	1,101,057	955,961	114,284	30,812
Inventories	448,145	196,956	105,335	145,855	-	923,045	82,016	779,930	61,098
Investments in Government obligations	210,016,312	54,504,687	149,883,250	5,561,955	66,419	316,002	167,278	*108,746	39,978
Tax-exempt securities	22,973,705	17,327,139	4,193,010	1,453,556	-	867,088	390,091	*161,417	315,581
Other current assets	1,452,886,149	72,597,484	1,358,712,583	8,354,508	13,221,574	16,075,571	11,512,893	2,631,473	1,931,205
Loans to shareholders	18,251,212	9,822,972	505,491	291,794	7,630,955	2,476,354	2,299,672	167,624	*9,057
Mortgage and real estate loans	499,011,068	493,944,304	4,177,797	522,401	*366,566	2,064,476	1,726,365	*338,111	-
Other investments	1,768,916,055	455,627,388	1,221,007,592	24,623,695	67,657,380	38,837,408	26,280,219	5,635,010	6,922,180
Depreciable assets	76,058,814	28,624,618	38,929,975	7,672,180	832,041	92,699,869	54,155,525	37,174,144	1,370,199
Less: Accumulated depreciation	41,919,263	14,749,185	22,215,056	4,829,357	125,664	42,712,740	22,861,602	19,207,396	643,742
Depletable assets	85,935	*1,260	*35,246	*49,429	-	162,895	160,338	49	*2,508
Less: Accumulated depletion	*24,113	*894	*2,465	*20,754	-	47,250	46,764	49	*437
Land	3,674,741	2,130,082	1,267,534	157,067	*120,058	13,420,250	12,813,155	384,197	222,898
Intangible assets (amortizable)	236,335,952	80,294,103	118,972,842	36,975,012	93,995	16,936,856	7,607,947	3,548,074	5,780,835
Less: Accumulated amortization	23,573,294	10,087,381	8,434,408	5,025,843	25,662	2,750,079	1,545,666	626,073	578,339
Other assets	938,947,626	116,791,925	808,388,304	7,819,458	5,947,940	9,779,122	4,827,740	3,407,265	1,544,117
Total liabilities	**7,137,851,316**	**1,850,806,334**	**5,024,143,034**	**115,148,114**	**147,753,835**	**183,210,763**	**119,738,539**	**44,077,797**	**19,394,427**
Accounts payable	901,467,675	63,310,535	824,863,888	12,675,367	617,886	6,589,246	4,954,739	1,478,030	156,478
Mortgages, notes, and bonds payable in less than one year	454,761,754	141,828,358	219,220,775	8,573,254	85,139,368	13,422,160	4,961,304	6,329,906	2,130,949
Other current liabilities	2,463,484,692	836,396,739	1,600,513,394	25,383,302	1,191,257	11,939,617	5,898,199	4,801,030	1,240,388
Loans from shareholders	24,600,484	2,533,032	21,238,987	259,359	569,107	6,468,214	4,989,476	1,385,506	*93,232
Mortgages, notes, and bonds payable in one year or more	1,054,516,409	399,976,432	613,980,592	19,807,444	20,751,941	59,040,566	41,738,412	13,629,147	3,673,007
Other liabilities	1,266,509,246	157,691,370	1,095,397,006	9,507,902	3,912,969	16,629,330	9,878,612	4,362,984	2,387,734
Capital stock	177,247,107	23,734,464	133,694,871	2,260,127	17,557,645	14,236,678	8,061,346	609,558	5,565,775
Additional paid-in capital	606,936,842	157,804,105	406,975,993	24,276,954	17,879,789	38,419,385	28,834,942	5,781,851	3,802,592
Retained earnings, appropriated	2,564,345	2,013,611	320,142	*103,956	*126,637	534,417	523,639	10,778	-
Retained earnings, unappropriated [30]	260,504,180	81,808,107	159,848,682	18,810,252	37,140	23,119,099	13,936,249	7,308,793	1,874,057
Less: Cost of treasury stock	74,741,418	16,290,418	51,911,295	6,509,802	*29,902	7,187,949	4,038,379	1,619,786	1,529,784
Total receipts	**461,311,185**	**160,385,794**	**232,140,022**	**63,379,610**	**5,405,759**	**72,398,046**	**42,072,236**	**25,394,697**	**4,931,112**
Business receipts	251,381,522	74,481,118	117,716,670	58,973,211	210,524	54,740,880	29,984,607	22,616,698	2,139,576
Interest	140,842,300	71,557,033	65,709,260	986,829	2,589,178	1,996,544	1,493,852	466,205	36,487
Interest on Government obligations: State and local	1,416,173	1,028,667	246,732	73,363	*67,410	35,312	28,681	*929	*5,702
Rents	1,310,265	582,253	531,037	130,490	*66,485	1,346,880	1,212,692	128,918	*5,270
Royalties	907,051	740,725	114,731	46,614	*4,981	3,098,389	520,477	*10,672	2,567,239
Net short-term capital gain reduced by net long-term capital loss	554,493	194,626	254,767	45,030	60,071	98,551	97,269	*1,246	35
Net long-term capital gain reduced by net short-term capital loss	3,909,392	248,380	2,484,638	191,309	985,064	2,879,876	2,528,771	339,789	*11,316
Net gain, noncapital assets	2,390,982	1,325,264	971,570	43,261	50,886	1,370,831	233,601	1,120,160	*17,071
Dividends received from domestic corporations	694,112	86,806	536,581	25,112	45,613	305,760	301,764	3,978	*17
Dividends received from foreign corporations	4,025,853	639,189	3,102,877	283,243	*543	47,974	34,555	2,048	*11,372
Other receipts	53,879,043	9,501,733	40,471,157	2,581,149	1,325,004	6,477,050	5,635,967	704,055	137,028
Total deductions	**391,330,694**	**134,100,265**	**196,797,420**	**57,717,214**	**2,715,795**	**62,369,553**	**35,692,892**	**23,382,365**	**3,294,297**
Cost of goods sold	17,467,260	333,147	11,169,442	5,945,735	*18,935	6,355,167	528,914	5,458,188	368,064
Compensation of officers	10,340,233	2,247,819	5,245,383	2,838,182	8,849	2,735,514	1,980,514	592,278	162,722
Salaries and wages	86,828,345	19,604,535	53,444,915	13,727,167	51,727	14,285,702	10,621,463	2,861,159	803,079
Repairs	2,131,378	1,074,445	747,501	305,821	3,610	2,039,451	1,046,827	964,696	27,928
Bad debts	20,633,174	19,176,212	1,315,768	135,999	*5,194	684,965	550,194	124,347	10,423
Rent paid on business property	6,995,315	2,094,507	3,513,716	1,374,172	12,921	3,156,515	1,324,076	1,705,886	126,552
Taxes paid	9,686,343	3,150,393	4,902,188	1,583,305	50,457	3,321,744	2,557,880	652,767	111,097
Interest paid	76,174,826	26,017,136	47,068,027	1,700,747	1,388,916	4,249,161	2,760,476	1,140,209	348,475
Charitable contributions	837,361	247,824	525,181	62,757	1,599	94,348	79,581	9,247	5,521
Amortization	5,461,981	2,253,021	2,316,761	880,724	11,475	640,535	256,522	210,581	173,431
Depreciation	6,843,781	2,786,486	3,214,069	819,411	23,816	7,708,555	1,830,674	5,740,357	137,524
Depletion	55,820	58	40,263	*[1]	*15,498	37,275	36,400	*19	*856
Advertising	7,207,872	5,260,300	1,487,596	456,675	3,302	890,574	410,920	414,974	64,680
Pension, profit-sharing, stock, annuity	3,598,766	1,182,823	1,755,657	657,650	2,636	260,655	160,069	78,895	21,690
Employee benefit programs	6,061,257	2,241,296	2,372,883	1,441,588	*5,491	1,458,987	1,061,643	324,312	73,032
Domestic production activities deduction	152,992	114,382	29,863	7,137	*1,610	27,239	1,504	*3,105	22,630
Net loss, noncapital assets	2,302,642	480,534	1,774,216	39,066	8,827	205,552	150,562	50,256	*4,735
Other deductions	128,551,347	45,835,347	55,873,991	25,741,077	1,100,932	14,217,614	10,334,671	3,051,087	831,856
Total receipts less total deductions	69,980,491	26,285,529	35,342,602	5,662,397	2,689,964	10,028,492	6,379,345	2,012,333	1,636,815
Constructive taxable income from related foreign corporations	10,635,976	1,012,103	9,265,905	357,951	*18	58,950	*26,780	*24,224	7,946
Net income	**79,200,294**	**26,268,964**	**44,361,774**	**5,946,984**	**2,622,572**	**10,052,130**	**6,377,443**	**2,035,627**	**1,639,059**
Income subject to tax	**65,481,563**	**24,026,208**	**33,713,593**	**5,531,100**	**2,210,662**	**7,607,484**	**4,752,025**	**1,313,143**	**1,542,316**
Total income tax before credits [5]	22,861,916	8,432,877	11,755,697	1,879,688	793,654	2,483,616	1,499,260	445,767	538,589
Income tax	22,712,787	8,349,784	11,724,701	1,876,358	761,944	2,445,542	1,466,478	440,676	538,388
Alternative minimum tax	146,190	82,050	29,634	3,691	30,815	29,401	24,889	4,311	201
Foreign tax credit	3,579,232	689,185	2,767,762	120,330	1,955	173,557	69,286	12,689	91,583
General business credit	380,872	172,265	165,613	41,427	*1,568	49,663	9,583	11,898	28,182
Prior year minimum tax credit	51,884	23,316	24,266	*4,131	171	44,524	3,233	34,915	6,377
Total income tax after credits [2]	**18,760,156**	**7,538,903**	**8,719,719**	**1,713,800**	**787,734**	**2,215,871**	**1,417,158**	**386,266**	**412,448**

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: Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	**92,484**	**9,369**	**36,225**	**33,604**	**2,622**	**8,095**
Total assets	**552,637,365**	**8,942,847,557**	**193,371,518**	**130,004,745**	**63,366,773**	**34,723,769**
Cash	58,371,701	407,118,499	11,482,848	9,351,379	2,131,469	5,464,146
Notes and accounts receivable	101,350,231	4,348,062,834	24,939,522	18,988,608	5,950,914	3,972,716
Less: Allowance for bad debts	2,147,151	134,699,747	831,606	630,631	200,974	919,580
Inventories	7,688,415	124,778	1,252,229	735,652	516,577	244,138
Investments in Government obligations	50,276	416,574,664	120,837	120,837	-	*3,344
Tax-exempt securities	96,962	117,398,576	*156,003	152,163	*3,840	112,448
Other current assets	52,237,238	850,373,245	9,237,992	7,873,061	1,364,931	3,998,685
Loans to shareholders	1,939,036	477,656	876,117	829,603	46,514	110,634
Mortgage and real estate loans	600,772	763,628,226	41,889	41,889	-	*44,866
Other investments	111,547,526	1,961,548,107	34,599,879	31,432,475	3,167,404	3,088,271
Depreciable assets	75,070,205	121,062,312	73,809,201	30,276,442	43,532,759	11,707,028
Less: Accumulated depreciation	45,584,568	62,463,239	38,323,542	16,021,883	22,301,660	6,202,920
Depletable assets	*44,890	182,554	2,812,258	2,340	2,809,918	-
Less: Accumulated depletion	18,815	38,969	1,069,683	777	1,068,906	-
Land	1,273,719	11,880,947	2,397,643	677,169	1,720,474	406,986
Intangible assets (amortizable)	175,356,881	228,560,991	75,024,178	50,004,836	25,019,341	11,851,315
Less: Accumulated amortization	43,579,962	20,147,887	13,602,592	11,406,719	2,195,873	1,351,987
Other assets	58,340,009	-66,795,991	10,448,345	7,578,300	2,870,045	2,193,680
Total liabilities	**552,637,365**	**8,942,847,557**	**193,371,518**	**130,004,745**	**63,366,773**	**34,723,769**
Accounts payable	72,055,070	1,028,400,136	9,577,976	6,628,577	2,949,399	2,316,634
Mortgages, notes, and bonds payable in less than one year	17,882,818	352,561,255	5,866,913	4,163,536	1,703,377	2,347,704
Other current liabilities	99,305,972	4,890,328,723	21,797,163	17,346,687	4,450,476	5,146,349
Loans from shareholders	6,322,242	117,053,413	2,580,906	2,305,470	275,437	273,038
Mortgages, notes, and bonds payable in one year or more	76,500,000	1,065,270,949	63,585,586	43,483,877	20,101,709	5,269,438
Other liabilities	78,847,958	322,252,303	22,562,686	11,946,375	10,616,311	3,974,826
Capital stock	37,272,744	113,362,738	6,460,351	5,984,021	476,329	758,618
Additional paid-in capital	212,965,637	748,483,501	70,634,664	40,149,771	30,484,893	8,864,163
Retained earnings, appropriated	227,775	6,027,312	142,428	134,190	*8,238	*9,981
Retained earnings, unappropriated [30]	-17,168,967	344,436,858	8,075,903	9,357,439	-1,281,537	11,950,857
Less: Cost of treasury stock	31,573,884	45,329,633	17,913,057	11,495,198	6,417,859	6,187,838
Total receipts	**484,140,821**	**573,188,063**	**207,283,434**	**160,787,143**	**46,496,291**	**36,311,463**
Business receipts	460,460,025	118,037,006	198,702,026	153,817,825	44,884,200	35,696,523
Interest	2,561,738	313,781,923	1,001,494	551,476	450,018	56,002
Interest on Government obligations: State and local	58,061	6,070,086	13,307	12,920	*387	5,918
Rents	528,499	10,844,777	138,239	63,820	74,419	30,793
Royalties	3,497,054	164,766	679,366	650,191	29,175	93,113
Net short-term capital gain reduced by net long-term capital loss	77,434	1,399,684	34,556	25,679	8,877	*181
Net long-term capital gain reduced by net short-term capital loss	2,546,236	8,697,645	887,253	641,144	246,109	22,533
Net gain, noncapital assets	764,140	9,539,612	268,269	68,055	200,214	13,248
Dividends received from domestic corporations	347,101	2,172,574	100,194	94,026	*6,168	*2,681
Dividends received from foreign corporations	1,215,595	7,147,942	758,175	742,774	*15,402	50,704
Other receipts	12,084,939	95,332,048	4,700,555	4,119,233	581,322	339,766
Total deductions	**449,593,109**	**500,959,136**	**196,441,038**	**153,522,207**	**42,918,831**	**31,198,925**
Cost of goods sold	142,247,138	1,428,375	79,059,255	63,086,869	15,972,386	2,950,581
Compensation of officers	20,021,565	6,166,301	3,057,937	2,521,515	536,422	794,744
Salaries and wages	120,922,742	86,000,448	44,978,583	37,129,116	7,849,467	10,793,310
Repairs	2,585,751	5,148,266	1,911,489	700,402	1,211,087	357,418
Bad debts	1,045,747	100,224,002	409,238	281,106	128,132	1,090,929
Rent paid on business property	13,920,562	8,819,373	3,821,162	2,826,733	994,429	1,737,968
Taxes paid	15,508,394	12,126,481	7,787,660	6,417,681	1,369,979	1,098,934
Interest paid	8,069,317	85,220,352	5,098,772	3,339,499	1,759,274	464,889
Charitable contributions	321,158	1,405,371	91,744	68,934	22,810	38,267
Amortization	4,514,699	6,803,733	2,844,917	2,055,682	789,234	375,225
Depreciation	8,275,816	20,699,443	5,190,603	2,264,677	2,925,926	1,377,056
Depletion	*44,999	67,203	408,952	103	408,849	-
Advertising	3,595,396	7,099,305	1,721,502	1,590,987	130,515	2,768,178
Pension, profit-sharing, stock, annuity	5,321,363	4,693,755	889,180	747,827	141,353	136,624
Employee benefit programs	11,821,087	10,476,486	4,756,682	4,001,411	755,271	993,491
Domestic production activities deduction	540,483	96,975	30,234	18,145	12,089	*40,312
Net loss, noncapital assets	1,580,924	5,034,385	135,539	133,480	2,058	86,982
Other deductions	89,255,967	139,448,882	34,247,590	26,338,041	7,909,549	6,094,015
Total receipts less total deductions	34,547,713	72,228,926	10,842,396	7,264,937	3,577,460	5,112,538
Constructive taxable income from related foreign corporations	1,779,741	15,520,544	817,828	799,621	18,207	22,936
Net income	**36,269,393**	**81,679,385**	**11,646,918**	**8,051,638**	**3,595,280**	**5,129,556**
Income subject to tax	**27,234,984**	**67,806,487**	**9,872,519**	**6,776,500**	**3,096,019**	**4,920,490**
Total income tax before credits [5]	9,368,697	23,770,427	3,370,069	2,289,389	1,080,680	1,703,655
Income tax	9,307,993	23,661,041	3,357,692	2,283,231	1,074,461	1,703,354
Alternative minimum tax	58,436	96,599	13,338	7,119	*6,219	*612
Foreign tax credit	1,412,961	5,901,821	565,745	553,220	12,525	24,086
General business credit	508,740	3,377,148	126,296	88,531	37,765	4,420
Prior year minimum tax credit	39,036	45,293	4,207	3,692	*516	*896
Total income tax after credits [2]	**7,405,403**	**14,267,537**	**2,673,821**	**1,643,947**	**1,029,874**	**1,674,246**

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 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	**60,538**	**50,612**	**7,814**	**2,113**	**15,922**	**8,957**	**6,965**
Total assets	**219,313,464**	**65,126,378**	**42,822,501**	**111,364,585**	**29,245,665**	**11,209,088**	**18,036,577**
Cash	13,731,631	6,067,922	3,047,362	4,616,347	2,608,122	1,216,965	1,391,156
Notes and accounts receivable	32,505,331	7,827,964	7,468,570	17,208,797	1,450,460	563,284	887,176
Less: Allowance for bad debts	9,897,893	1,324,157	1,811,943	6,761,793	98,225	17,580	80,645
Inventories	1,054,291	612,081	317,368	124,842	308,648	99,210	209,438
Investments in Government obligations	*48,449	33,325	*15,124	-	56,802	15,253	41,549
Tax-exempt securities	*24,192	19,686	*4,370	135	*60,890	*60,890	-
Other current assets	10,597,660	3,680,543	2,128,269	4,788,848	1,536,319	830,775	705,544
Loans to shareholders	12,876,141	12,523,587	273,600	78,954	248,021	*125,622	122,399
Mortgage and real estate loans	*44,112	*28,365	*7,725	8,021	*22,598	*22,598	-
Other investments	40,738,382	8,682,827	3,902,566	28,152,989	2,032,938	1,434,464	598,473
Depreciable assets	90,716,319	22,826,769	11,535,790	56,353,759	20,206,799	5,749,307	14,457,492
Less: Accumulated depreciation	45,164,971	15,480,657	6,846,162	22,838,151	9,199,825	2,461,877	6,737,948
Depletable assets	-	-	-	-	*5,558	4	*5,554
Less: Accumulated depletion	-	-	-	-	*1,542	-	*1,542
Land	4,311,572	311,353	468,458	3,531,761	2,330,894	631,620	1,699,274
Intangible assets (amortizable)	67,381,905	21,236,797	23,122,037	23,023,071	6,076,088	2,475,518	3,600,569
Less: Accumulated amortization	7,726,105	2,295,926	2,329,004	3,101,175	663,166	220,426	442,741
Other assets	8,072,450	375,900	1,518,371	6,178,178	2,264,288	683,461	1,580,827
Total liabilities	**219,313,464**	**65,126,378**	**42,822,501**	**111,364,585**	**29,245,665**	**11,209,088**	**18,036,577**
Accounts payable	9,441,595	3,692,792	1,354,839	4,393,964	854,579	408,943	445,636
Mortgages, notes, and bonds payable in less than one year	6,528,503	2,679,005	1,807,615	2,041,883	1,062,880	383,910	678,970
Other current liabilities	22,210,557	8,017,046	4,560,332	9,633,179	2,823,660	1,294,360	1,529,299
Loans from shareholders	13,707,011	12,972,697	582,061	152,252	674,362	294,550	379,811
Mortgages, notes, and bonds payable in one year or more	100,433,695	17,594,196	13,944,640	68,894,859	9,549,753	2,097,240	7,452,513
Other liabilities	21,141,117	4,213,118	4,745,514	12,182,485	4,124,191	2,329,956	1,794,235
Capital stock	3,669,469	1,658,608	846,412	1,164,449	1,033,679	206,357	827,322
Additional paid-in capital	73,862,439	13,379,665	10,455,033	50,027,742	6,415,916	2,188,468	4,227,448
Retained earnings, appropriated	*38,986	*10,435	*4,825	*23,726	*39,137	*22,658	16,480
Retained earnings, unappropriated [30]	-24,083,193	2,894,383	8,238,054	-35,215,630	2,899,148	2,106,462	792,686
Less: Cost of treasury stock	7,636,715	1,985,567	3,716,825	1,934,324	231,641	123,816	107,824
Total receipts	**289,480,156**	**139,413,909**	**51,484,149**	**98,582,098**	**21,248,342**	**8,958,817**	**12,289,525**
Business receipts	269,940,624	133,975,556	49,799,614	86,165,453	18,542,545	7,966,685	10,575,860
Interest	1,584,551	192,449	116,748	1,275,354	163,721	52,858	110,863
Interest on Government obligations: State and local	29,155	4,934	*2,296	21,925	4,419	*3,448	*971
Rents	626,564	117,105	19,789	489,669	119,316	52,135	67,181
Royalties	*48,441	*406	*48,035	-	107,453	*84,318	*23,135
Net short-term capital gain reduced by net long-term capital loss	10,946	3,857	2,586	4,502	*23,655	*479	23,176
Net long-term capital gain reduced by net short-term capital loss	1,464,319	244,155	25,210	1,194,955	200,829	25,267	175,562
Net gain, noncapital assets	440,667	320,621	17,552	102,494	46,542	*10,736	35,806
Dividends received from domestic corporations	11,953	5,019	*1,329	5,605	13,784	11,059	*2,725
Dividends received from foreign corporations	56,656	190	56,455	12	*20,874	299	*20,575
Other receipts	15,266,281	4,549,617	1,394,534	9,322,130	2,005,204	751,534	1,253,670
Total deductions	**278,059,253**	**135,036,364**	**47,661,349**	**95,361,540**	**19,591,764**	**8,287,506**	**11,304,258**
Cost of goods sold	25,876,379	15,147,474	8,251,637	2,477,267	2,502,387	1,381,565	1,120,822
Compensation of officers	22,850,059	20,691,331	1,453,428	705,301	938,633	606,447	332,187
Salaries and wages	97,797,898	42,662,924	15,919,425	39,215,548	4,015,283	1,496,210	2,519,073
Repairs	2,846,161	919,962	378,573	1,547,626	357,534	89,690	267,845
Bad debts	6,734,420	2,017,252	1,879,148	2,838,020	43,148	6,526	36,623
Rent paid on business property	10,115,026	5,541,634	1,577,657	2,995,736	983,195	308,138	675,057
Taxes paid	10,702,768	4,217,241	1,952,766	4,532,762	2,267,433	690,364	1,577,069
Interest paid	8,138,097	1,380,006	1,018,970	5,739,122	670,926	205,118	465,808
Charitable contributions	198,817	129,435	24,854	44,528	27,119	17,068	10,051
Amortization	1,916,354	761,815	492,477	662,062	230,875	108,845	122,030
Depreciation	6,526,674	1,960,097	1,254,361	3,312,216	1,266,083	378,021	888,061
Depletion	-	-	-	-	*257	25	*233
Advertising	1,164,946	659,093	213,031	292,822	486,271	215,922	270,348
Pension, profit-sharing, stock, annuity	4,334,811	3,566,809	209,542	558,459	195,058	171,176	23,882
Employee benefit programs	10,166,024	3,664,698	1,602,051	4,899,276	328,240	134,349	193,891
Domestic production activities deduction	*14,153	10,024	2,621	*1,508	*7,051	7,041	*11
Net loss, noncapital assets	226,995	47,484	37,989	141,523	54,040	20,045	33,995
Other deductions	68,449,670	31,659,087	11,392,819	25,397,764	5,218,231	2,450,959	2,767,272
Total receipts less total deductions	11,420,903	4,377,544	3,822,800	3,220,558	1,656,578	671,312	985,267
Constructive taxable income from related foreign corporations	*4,684	*241	2,316	2,127	5,666	-	5,666
Net income	**11,396,432**	**4,372,852**	**3,822,820**	**3,200,760**	**1,657,825**	**667,864**	**989,961**
Income subject to tax	**9,362,483**	**3,205,523**	**3,501,099**	**2,655,861**	**1,061,187**	**476,834**	**584,353**
Total income tax before credits [5]	3,227,025	1,090,594	1,209,777	926,654	359,168	155,788	203,381
Income tax	3,217,794	1,088,176	1,207,694	921,924	349,213	154,923	194,291
Alternative minimum tax	10,478	4,076	1,672	4,729	9,678	*606	9,072
Foreign tax credit	13,626	138	12,470	*1,018	9,662	4,944	*4,718
General business credit	85,643	10,627	15,364	59,652	3,433	*863	2,571
Prior year minimum tax credit	14,885	2,763	*2,671	*9,451	*2,564	342	*2,222
Total income tax after credits [2]	**3,112,851**	**1,077,046**	**1,179,272**	**856,532**	**343,509**	**149,639**	**193,870**

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	**30,632**	**1,880**	**28,752**	**60,460**	**20,972**	**16,736**	**22,751**	**-**
Total assets	**234,851,550**	**90,396,929**	**144,454,621**	**47,145,208**	**13,228,480**	**18,019,876**	**15,896,852**	**-**
Cash	11,944,324	4,570,602	7,373,722	8,291,050	1,340,527	1,487,516	5,463,007	-
Notes and accounts receivable	11,746,815	4,252,576	7,494,239	5,677,271	3,354,221	1,492,308	830,743	-
Less: Allowance for bad debts	826,222	656,426	169,795	289,182	49,792	53,015	186,374	-
Inventories	4,463,755	1,885,938	2,577,817	3,031,263	1,641,795	1,367,754	21,714	-
Investments in Government obligations	27,596	27,046	550	*143,946	*596	-	*143,350	-
Tax-exempt securities	*58,515	-	*58,515	*20,331	-	-	*20,331	-
Other current assets	6,683,492	2,448,895	4,234,597	6,383,987	656,661	597,545	5,129,780	-
Loans to shareholders	2,793,807	*2,206,209	587,599	485,041	363,301	120,254	*1,486	-
Mortgage and real estate loans	397,148	*301,981	95,167	*49,760	*15,635	*27,691	*6,434	-
Other investments	60,954,899	25,736,989	35,217,909	3,386,685	887,694	1,770,479	728,511	-
Depreciable assets	98,561,337	34,611,321	63,950,016	17,345,131	6,149,761	9,031,030	2,164,340	-
Less: Accumulated depreciation	45,090,737	13,225,684	31,865,054	10,772,779	4,203,227	5,491,383	1,078,170	-
Depletable assets	*13,361	12,424	*937	*28,916	-	*28,916	-	-
Less: Accumulated depletion	*8,893	7,956	*937	*11,993	-	*11,993	-	-
Land	12,269,087	7,246,484	5,022,603	1,628,122	316,904	842,013	469,205	-
Intangible assets (amortizable)	44,300,941	15,880,885	28,420,056	8,399,472	2,799,715	5,539,896	59,861	-
Less: Accumulated amortization	6,052,666	1,483,867	4,568,799	1,223,957	412,505	792,043	19,409	-
Other assets	32,614,992	6,589,512	26,025,480	4,572,143	367,195	2,062,906	2,142,043	-
Total liabilities	**234,851,550**	**90,396,929**	**144,454,621**	**47,145,208**	**13,228,480**	**18,019,876**	**15,896,852**	**-**
Accounts payable	6,365,585	1,259,886	5,105,699	3,644,853	2,210,463	870,301	564,090	-
Mortgages, notes, and bonds payable in less than one year	3,317,174	665,233	2,651,941	1,065,639	546,427	473,530	45,682	-
Other current liabilities	17,898,171	4,928,516	12,969,654	8,472,843	1,201,612	1,575,375	5,695,857	-
Loans from shareholders	9,530,560	6,560,505	2,970,056	1,121,086	588,283	519,882	*12,921	-
Mortgages, notes, and bonds payable in one year or more	81,014,289	40,496,188	40,518,101	8,943,173	3,557,587	4,894,871	490,715	-
Other liabilities	55,036,556	15,518,281	39,518,275	5,802,521	632,199	2,932,483	2,237,838	-
Capital stock	5,551,572	959,676	4,591,897	2,686,532	1,579,204	844,236	263,092	-
Additional paid-in capital	55,781,114	25,776,092	30,005,022	4,174,471	1,620,121	1,943,212	611,138	-
Retained earnings, appropriated	2,377,939	-	2,377,939	3,551,795	*20,801	*44,070	3,486,924	-
Retained earnings, unappropriated [30]	42,202,083	-3,693,211	45,895,294	11,572,125	1,689,934	7,360,738	2,521,453	-
Less: Cost of treasury stock	44,223,495	2,074,236	42,149,259	3,889,830	418,152	3,438,822	*32,856	-
Total receipts	**173,015,531**	**31,988,540**	**141,026,991**	**53,092,429**	**26,469,767**	**18,753,818**	**7,868,844**	**-**
Business receipts	149,170,078	20,896,929	128,273,148	49,588,954	26,011,958	18,176,651	5,400,345	-
Interest	981,477	755,441	226,036	173,228	28,249	61,954	83,025	-
Interest on Government obligations: State and local	2,893	*1,562	1,332	51,153	*909	18,372	31,872	-
Rents	719,903	271,589	448,314	69,119	25,400	16,638	27,081	-
Royalties	5,134,553	1,706,851	3,427,701	225,749	101,612	*122,201	*1,935	-
Net short-term capital gain reduced by net long-term capital loss	17,993	358	17,635	578	*279	*59	*240	-
Net long-term capital gain reduced by net short-term capital loss	565,689	317,075	248,614	177,322	29,030	92,338	55,954	-
Net gain, noncapital assets	145,101	7,920	137,181	46,005	14,246	31,289	*470	-
Dividends received from domestic corporations	13,913	6,967	6,945	28,845	9,051	15,525	*4,269	-
Dividends received from foreign corporations	2,679,417	1,584,851	1,094,566	39,534	*5,515	33,698	*321	-
Other receipts	13,584,514	6,438,997	7,145,517	2,691,942	243,518	185,093	2,263,331	-
Total deductions	**160,445,263**	**29,853,895**	**130,591,368**	**50,710,920**	**25,610,056**	**17,568,947**	**7,531,917**	**-**
Cost of goods sold	59,314,523	4,290,011	55,024,512	22,608,545	15,812,346	5,684,148	1,112,050	-
Compensation of officers	2,207,120	297,106	1,910,014	1,799,709	1,034,241	641,981	123,486	-
Salaries and wages	33,414,055	8,481,431	24,932,623	6,763,929	2,585,997	3,567,931	610,001	-
Repairs	2,646,336	508,169	2,138,168	1,228,454	204,376	296,275	727,803	-
Bad debts	460,789	334,613	126,176	203,823	52,829	102,484	48,511	-
Rent paid on business property	10,343,801	1,377,744	8,966,057	2,260,760	897,784	1,253,315	109,661	-
Taxes paid	7,447,134	1,739,278	5,707,856	1,579,731	659,566	786,222	133,943	-
Interest paid	5,337,674	2,296,424	3,041,250	647,967	254,160	366,203	27,604	-
Charitable contributions	252,711	21,587	231,124	42,498	11,539	20,162	10,797	-
Amortization	1,222,328	343,806	878,521	614,220	138,154	468,223	7,843	-
Depreciation	6,521,971	1,586,598	4,935,373	1,289,013	446,370	748,658	93,985	-
Depletion	570	570	-	*391	-	*89	*302	-
Advertising	3,421,140	756,067	2,665,073	651,525	280,621	341,724	29,180	-
Pension, profit-sharing, stock, annuity	548,359	174,583	373,777	213,862	92,110	113,369	8,384	-
Employee benefit programs	3,098,363	671,561	2,426,803	947,630	428,601	448,911	70,118	-
Domestic production activities deduction	78,615	7,321	71,294	10,648	6,856	3,792	-	-
Net loss, noncapital assets	390,291	104,325	285,966	32,414	12,726	13,443	6,245	-
Other deductions	23,739,483	6,862,701	16,876,781	9,815,801	2,691,780	2,712,017	4,412,004	-
Total receipts less total deductions	12,570,267	2,134,644	10,435,623	2,381,509	859,711	1,184,872	336,926	-
Constructive taxable income from related foreign corporations	2,591,073	1,742,033	849,039	60,165	4,715	55,450	-	-
Net income	**15,158,447**	**3,875,116**	**11,283,331**	**2,390,521**	**863,517**	**1,221,950**	**305,054**	**-**
Income subject to tax	**14,325,339**	**3,609,753**	**10,715,586**	**1,786,718**	**603,934**	**980,850**	**201,934**	**-**
Total income tax before credits [5]	4,921,355	1,261,600	3,659,755	534,789	172,171	315,315	47,303	-
Income tax	4,901,953	1,254,680	3,647,273	531,742	169,765	314,762	47,215	-
Alternative minimum tax	16,205	2,068	14,137	3,058	2,406	*564	*88	-
Foreign tax credit	2,242,857	1,042,211	1,200,646	39,121	*10,788	28,327	*6	-
General business credit	407,740	14,525	393,216	13,566	4,197	9,134	*235	-
Prior year minimum tax credit	*1,170	*452	*717	*276	*56	*189	*31	-
Total income tax after credits [2]	**2,269,495**	**204,320**	**2,065,176**	**481,826**	**157,130**	**277,664**	**47,032**	**-**

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]											
			2010						2011					
	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	5,813,725	-	37,963	44,858	119,684	59,773	27,411	5,207,752	33,871	26,519	75,255	34,011	33,714	112,915
Total receipts	5,259,266	26,198,522,973	203,975,523	337,050,144	1,058,217,779	505,464,779	177,541,862	19,934,694,807	1,227,087,342	252,993,802	1,048,103,186	221,952,022	333,329,736	898,111,990
Net income (less deficit)	**5,537,462**	**1,356,495,792**	**17,063,256**	**28,143,723**	**69,264,590**	**58,897,246**	**11,165,174**	**938,340,600**	**59,184,504**	**14,817,063**	**68,711,079**	**11,707,103**	**28,403,705**	**50,797,748**
Total income tax before credits [7]	485,575	358,414,397	3,271,820	4,108,746	15,828,470	7,291,112	2,236,312	268,792,942	18,194,862	1,940,132	9,467,880	2,723,012	7,412,777	17,146,333
Alternative minimum tax	8,588	3,223,751	12,599	6,398	44,152	10,504	6,306	2,922,968	6,066	21,132	53,626	6,551	16,557	116,892
Returns With and Without Net Income Other Than Forms 1120S, 1120-REIT, and 1120-RIC														
Number of returns	1,671,149	-	36,087	38,984	95,627	46,999	21,965	1,132,677	31,801	25,017	70,904	30,845	32,051	108,190
Total receipts	1,567,315	20,052,330,493	175,906,924	300,691,019	819,243,930	367,206,778	133,922,817	14,526,151,522	1,162,193,602	227,608,370	970,028,769	199,587,423	316,805,288	852,984,051
Net income (less deficit)	**1,607,676**	**800,837,632**	**7,778,396**	**11,582,110**	**38,606,016**	**20,689,030**	**2,595,151**	**577,011,144**	**48,130,808**	**3,171,636**	**20,813,463**	**5,859,252**	**21,045,134**	**43,555,494**
Statutory special deductions, total	434,145	188,175,629	1,060,977	3,063,264	5,062,921	5,730,065	1,200,972	153,407,391	1,566,067	560,006	9,420,229	661,785	1,587,369	4,854,583
Net operating loss deduction	387,287	161,767,490	1,041,775	3,013,360	4,741,822	2,601,408	1,065,302	131,517,691	1,497,318	539,034	8,852,455	628,831	1,514,535	4,753,961
Total special deductions	57,589	26,408,139	19,203	49,904	321,099	3,128,657	135,670	21,889,700	68,750	20,971	567,774	32,954	72,835	100,622
Income subject to tax	**503,988**	**1,021,453,151**	**9,468,603**	**11,887,888**	**45,595,183**	**20,616,719**	**6,443,509**	**764,071,824**	**52,097,281**	**5,708,393**	**27,206,248**	**7,893,560**	**21,270,120**	**49,193,825**
Total income tax before credits [8]	481,936	358,119,055	3,269,062	4,108,347	15,824,846	7,282,070	2,233,500	268,519,925	18,193,291	1,939,817	9,467,433	2,722,868	7,412,308	17,145,587
Income tax	483,854	354,687,864	3,261,525	4,101,128	15,766,365	7,259,552	2,221,119	265,441,799	18,189,693	1,921,319	9,398,056	2,715,827	7,394,888	17,016,592
Alternative minimum tax	8,573	3,222,732	12,599	6,398	44,152	10,504	6,306	2,921,950	6,066	21,132	53,626	6,551	16,557	116,892
Foreign tax credit	7,058	118,076,558	325,888	268,595	2,387,500	2,184,904	480,339	98,906,385	1,965,550	84,455	1,218,093	632,001	3,479,993	6,142,855
General business credit	35,563	15,448,635	242,645	127,464	561,395	416,219	55,775	12,101,921	402,060	39,531	484,240	117,896	278,382	621,106
Prior year minimum tax credit	3,723	1,540,658	12,281	5,452	21,021	30,365	12,599	1,242,190	8,718	8,096	56,478	4,561	118,481	20,414
Total income tax after credits [2]	**467,953**	**222,673,325**	**2,688,249**	**3,706,836**	**12,853,475**	**4,652,866**	**1,684,800**	**155,890,849**	**15,816,962**	**1,807,489**	**7,713,504**	**1,966,182**	**3,531,928**	**10,360,186**
Returns With Net Income, Other Than Forms 1120S, 1120-REIT, and 1120-RIC														
Number of returns	802,991	-	16,529	20,498	48,649	23,960	9,625	535,724	13,888	13,438	35,938	14,376	14,839	55,529
Total receipts	802,975	15,580,565,245	133,910,137	265,392,569	672,334,799	292,165,439	107,025,210	11,010,343,974	1,063,616,499	168,155,645	716,261,848	150,880,103	288,924,494	711,554,528
Net income	**802,991**	**1,179,632,970**	**10,510,680**	**14,938,150**	**50,624,436**	**26,332,035**	**7,590,687**	**890,449,352**	**53,656,494**	**6,267,710**	**33,827,456**	**8,554,154**	**22,854,284**	**54,027,532**
Statutory special deductions, total	414,079	167,707,265	1,060,045	3,058,710	5,040,519	5,717,044	1,196,252	135,801,480	1,561,942	559,534	6,627,215	660,763	1,584,656	4,839,105
Net operating loss deduction	387,269	143,783,374	1,041,775	3,013,360	4,741,822	2,601,408	1,065,302	116,258,364	1,497,318	539,034	6,127,664	628,831	1,514,535	4,753,961
Total special deductions	37,528	23,923,891	18,270	45,351	298,697	3,115,636	130,950	19,543,116	64,624	20,500	499,550	31,932	70,122	85,144
Income subject to tax	**503,976**	**1,020,700,672**	**9,468,603**	**11,887,888**	**45,595,183**	**20,616,719**	**6,443,509**	**763,319,345**	**52,097,281**	**5,708,393**	**27,206,248**	**7,893,560**	**21,270,120**	**49,193,825**
Total income tax before credits [8]	481,016	356,920,143	3,268,835	4,108,143	15,812,721	7,162,700	2,232,971	267,466,172	18,191,014	1,939,717	9,463,256	2,719,846	7,410,391	17,144,376
Income tax	483,790	354,283,688	3,261,442	4,101,128	15,766,201	7,140,443	2,221,119	265,160,549	18,189,693	1,921,319	9,394,569	2,715,827	7,394,888	17,016,511
Alternative minimum tax	8,249	2,468,317	12,599	6,393	32,221	10,407	5,942	2,185,710	6,066	21,132	53,624	3,602	14,778	115,844
Foreign tax credit	7,050	117,877,288	325,888	268,595	2,387,500	2,184,904	480,339	98,710,376	1,965,550	84,455	1,214,832	632,001	3,479,993	6,142,855
General business credit	35,514	15,390,509	242,584	127,464	561,149	381,313	55,775	12,079,146	402,060	39,531	484,240	117,896	278,375	620,975
Prior year minimum tax credit	3,722	1,540,623	12,281	5,452	20,986	30,365	12,599	1,242,190	8,718	8,096	56,478	4,561	118,481	20,414
Total income tax after credits [2]	**467,050**	**221,732,636**	**2,688,082**	**3,706,632**	**12,841,631**	**4,568,974**	**1,684,271**	**155,056,100**	**15,814,685**	**1,807,389**	**7,712,587**	**1,963,160**	**3,530,018**	**10,359,106**
Overpayments less refund [14]	250,500	246,245,555	3,128,810	3,882,452	12,806,129	4,330,321	1,510,548	175,223,608	15,843,463	1,759,572	9,005,286	2,183,246	4,007,242	12,564,877
Tax deposited with Form 7004	62,244	21,637,724	561,681	192,371	2,073,296	416,701	432,872	13,173,624	1,938,534	308,047	1,185,941	370,732	318,150	665,774
Credit for tax paid on undistributed capital gains	*100	*106	-	-	-	-	-	*106	-	-	-	-	-	-
Credit for Federal tax on fuels	11,059	217,957	1,306	1,112	7,072	5,872	913	163,995	8,404	1,146	6,793	2,367	8,060	10,917
Accelerated research and minimum tax credit	108	17,473	129	77	*1,261	-	160	14,222	55	247	969	86	-	*268
Penalty for underpayment of estimated tax	161,539	71,475	962	1,372	3,491	1,618	679	49,952	1,687	988	4,503	1,147	1,098	3,979
Amount Owed at time of filing [22]	297,211	3,756,308	51,885	60,095	236,762	234,831	56,761	2,509,370	51,901	50,666	155,574	63,051	62,755	222,656
Overpayment of tax [22]	189,561	52,141,475	1,057,082	441,986	2,478,071	786,755	317,689	37,391,898	2,023,197	311,278	2,686,808	655,591	867,720	3,123,400
Credit to 2011 estimated tax	161,755	44,652,875	992,381	387,264	2,296,877	663,608	190,149	31,389,321	1,887,930	271,553	2,394,203	595,925	679,156	2,904,509
Tax refunded	47,568	7,488,600	64,702	54,722	181,194	123,148	127,540	6,002,577	135,267	39,726	292,605	59,666	188,564	218,891

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	**38,009**	**357**	**953**	**276**	**1,675**	**6,837**
Total assets	**54,249,220,692**	**22,346,039**	**823,069,049**	**1,504,470,849**	**185,723,702**	**10,517,974,660**
Cash	2,936,758,138	967,735	29,470,097	31,776,600	23,834,260	343,706,765
Notes and accounts receivable	11,137,706,874	3,290,303	116,008,401	93,301,002	31,970,186	2,383,511,296
Less: Allowance for bad debts	290,724,051	72,684	1,923,287	3,681,892	591,726	33,274,851
Inventories	962,733,831	3,117,100	20,517,992	27,311,158	25,136,337	469,023,555
Investments in Government obligations	1,439,621,268	50	3,296,124	2,953,619	87,252	5,871,195
Tax-exempt securities	916,890,475	13,820	*28,210	20,164	*67,224	6,425,670
Other current assets	4,255,908,165	1,213,750	21,515,827	80,385,270	13,905,476	485,629,751
Loans to shareholders	144,337,214	34,766	1,601,613	*36,007	216,355	92,762,112
Mortgage and real estate loans	4,320,668,153	*28,887	*24,852	2,816,444	1,357,127	1,682,282
Other investments	15,449,396,981	2,546,979	168,685,099	111,955,746	34,094,509	3,460,746,555
Depreciable assets	7,121,042,668	11,831,913	278,248,857	1,263,578,908	41,402,217	2,265,362,416
Less: Accumulated depreciation	3,349,526,363	6,414,210	115,017,668	401,232,700	19,820,595	1,249,832,215
Depletable assets	600,487,506	468,928	386,303,501	6,212,769	1,049,278	145,301,276
Less: Accumulated depletion	265,564,234	*166,804	181,517,745	1,930,346	313,223	69,136,275
Land	269,124,192	2,076,942	7,488,778	3,737,611	6,363,340	73,465,907
Intangible assets (amortizable)	4,311,251,423	2,386,484	56,402,712	64,463,970	18,468,186	1,559,754,931
Less: Accumulated amortization	689,806,969	195,074	16,077,586	7,045,823	2,985,991	281,109,916
Other assets	4,978,915,423	1,217,153	48,013,274	229,812,340	11,483,491	858,084,206
Total liabilities	**54,249,220,692**	**22,346,039**	**823,069,049**	**1,504,470,849**	**185,723,702**	**10,517,974,660**
Accounts payable	4,648,034,561	3,409,513	90,513,871	58,187,598	21,840,446	1,276,557,200
Mortgages, notes, and bonds payable in less than one year	2,874,886,047	951,869	15,436,532	82,975,191	5,250,084	724,259,919
Other current liabilities	15,975,832,884	1,435,444	43,307,252	92,556,863	27,490,959	1,054,076,459
Loans from shareholders	403,085,338	173,410	5,119,932	2,934,831	1,413,537	142,119,715
Mortgages, notes, and bonds payable in one year or more	10,308,658,589	6,142,553	179,437,382	507,296,157	49,648,570	2,438,226,211
Other liabilities	7,530,352,212	1,539,372	115,291,409	380,251,942	13,448,583	1,237,289,548
Capital stock	1,408,578,148	1,014,495	32,781,602	86,673,753	6,458,144	403,751,786
Additional paid-in capital	9,675,232,812	6,610,949	243,433,554	215,154,432	53,354,488	2,762,286,068
Retained earnings, appropriated	156,199,910	*90,377	468,325	1,788,858	*73,596	7,271,048
Retained earnings, unappropriated [30]	3,100,856,358	1,205,479	119,758,618	92,318,674	14,751,695	1,466,289,500
Less: Cost of treasury stock	1,832,496,167	227,420	22,479,428	15,667,450	8,006,399	994,152,794
Total receipts	**16,951,664,769**	**22,325,792**	**350,862,263**	**579,027,291**	**161,818,760**	**6,261,477,333**
Business receipts	14,640,300,079	21,437,848	307,712,511	545,253,351	155,392,530	5,755,903,262
Interest	1,040,269,721	49,391	3,367,472	4,403,263	846,216	89,503,029
Interest on Government obligations: State and local	25,974,055	2,378	6,467	50,947	17,126	401,153
Rents	77,892,455	121,804	1,882,524	2,190,014	766,430	24,764,937
Royalties	172,203,002	40,175	1,331,526	34,681	133,086	112,087,992
Net short-term capital gain reduced by net long-term capital loss	6,917,648	*2,914	165,884	74,511	36,757	641,042
Net long-term capital gain reduced by net short-term capital loss	72,707,768	130,090	6,984,463	5,054,950	305,805	20,049,998
Net gain, noncapital assets	56,449,251	46,668	5,226,756	4,384,286	348,626	18,259,887
Dividends received from domestic corporations	26,343,972	5,637	1,234,379	80,064	15,421	2,265,996
Dividends received from foreign corporations	142,686,766	7,265	8,254,412	1,147,511	63,506	87,109,647
Other receipts	689,920,052	481,621	14,695,869	16,353,715	3,893,256	150,490,390
Total deductions	**16,283,070,397**	**21,835,067**	**327,073,456**	**577,727,237**	**164,820,485**	**5,957,886,894**
Cost of goods sold	9,360,917,664	16,920,390	171,797,778	301,410,361	131,039,115	4,298,782,008
Compensation of officers	79,588,781	174,398	1,887,344	1,705,671	2,006,959	20,023,979
Salaries and wages	1,570,217,639	692,206	15,054,852	24,856,660	7,698,520	344,197,469
Repairs	113,137,753	89,314	1,452,648	16,432,197	411,619	23,287,940
Bad debts	254,895,748	14,874	241,632	2,742,684	289,490	15,847,245
Rent paid on business property	229,827,603	275,260	5,181,965	3,989,239	2,225,343	40,891,984
Taxes paid	305,488,902	371,530	8,207,773	22,342,299	2,366,335	91,706,778
Interest paid	755,016,346	461,940	14,516,453	32,989,134	2,875,711	187,516,722
Charitable contributions	15,262,158	10,264	274,241	311,749	70,051	7,158,947
Amortization	170,985,157	182,752	6,590,056	5,950,085	885,525	51,509,897
Depreciation	566,896,747	897,449	27,491,669	68,678,705	3,197,320	166,266,970
Depletion	19,925,946	44,952	13,149,329	395,822	96,702	4,579,121
Advertising	182,314,535	114,203	214,450	640,454	437,897	72,195,262
Pension, profit-sharing, etc., plans	127,101,256	74,992	2,032,348	10,963,592	448,566	56,099,848
Employee benefit programs	234,776,462	175,349	4,490,676	7,670,473	1,756,101	80,661,057
Domestic production activities deduction	23,010,924	48,248	911,517	427,490	239,849	15,326,387
Net loss, noncapital assets	48,430,834	31,115	1,316,254	1,988,627	189,320	9,126,461
Other deductions	2,225,275,944	1,255,830	52,262,471	74,231,996	8,586,061	472,708,818
Total receipts less total deductions	668,594,372	490,725	23,788,808	1,300,055	-3,001,726	303,590,439
Constructive taxable income from related foreign corporations	159,070,441	*55,585	4,887,232	531,190	228,406	98,339,213
Net income (less deficit)	**801,690,759**	**543,932**	**28,669,573**	**1,780,298**	**-2,790,446**	**401,528,500**
Income subject to tax	**936,763,392**	**617,727**	**35,072,941**	**11,001,189**	**3,736,701**	**417,808,489**
Total income tax before credits [7]	330,449,832	215,755	12,990,104	3,890,592	1,329,051	146,607,743
Income tax	327,435,479	213,240	12,271,563	3,642,931	1,297,912	146,161,980
Alternative minimum tax	2,885,235	2,515	718,005	246,971	13,013	388,769
Foreign tax credit	116,367,040	*7,144	7,747,498	290,181	123,487	79,598,927
General business credit	14,811,039	9,645	103,226	446,372	17,893	6,010,414
Prior year minimum tax credit	1,397,480	*1,066	110,163	20,032	11,369	577,636
Total income tax after credits [2]	**197,577,610**	**197,899**	**5,029,217**	**3,134,007**	**1,176,302**	**60,423,317**

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	**6,420**	**4,082**	**2,338**	**1,175**	**1,903**	**3,767**	**2,875**	**3,478**
Total assets	**2,955,183,011**	**1,846,247,348**	**1,108,935,664**	**588,721,215**	**2,419,003,061**	**18,866,555,192**	**270,732,466**	**614,196,626**
Cash	173,524,276	107,967,272	65,557,003	40,451,204	97,356,950	775,816,381	15,925,506	52,968,083
Notes and accounts receivable	373,734,615	269,986,154	103,748,461	55,966,674	250,546,000	1,951,743,436	33,420,211	108,787,361
Less: Allowance for bad debts	10,142,948	6,867,670	3,275,278	1,473,399	10,625,477	23,850,411	1,588,125	2,296,937
Inventories	366,193,619	162,698,613	203,495,006	6,536,442	22,691,286	1,309,318	2,564,315	7,178,043
Investments in Government obligations	16,220,850	16,158,923	*61,927	7,720,836	545,861	541,169,033	111,116	113,949
Tax-exempt securities	5,875,674	*3,453,401	*2,422,274	796,381	493,405	742,469,463	613,509	93,279
Other current assets	153,757,096	96,695,853	57,061,243	29,416,827	96,402,758	2,355,770,846	17,768,170	50,928,712
Loans to shareholders	3,972,276	3,404,130	568,146	5,930,335	2,914,494	19,178,007	776,707	935,521
Mortgage and real estate loans	1,784,748	1,706,809	77,939	*75,630	186,216	2,888,556,415	1,076,254	*567,825
Other investments	733,842,048	595,305,804	138,536,244	52,477,145	678,794,078	6,118,706,340	48,642,159	125,834,695
Depreciable assets	907,836,395	384,605,234	523,231,160	463,649,031	869,281,413	244,355,905	150,023,218	73,490,251
Less: Accumulated depreciation	424,173,606	175,075,733	249,097,873	172,205,150	515,075,164	91,506,553	56,439,401	42,156,136
Depletable assets	54,788,048	54,732,338	*55,710	*41,288	35,428	3,046,243	*133,565	2,182
Less: Accumulated depletion	9,228,538	9,191,957	*36,582	*919	24,469	2,052,967	*46,376	481
Land	76,656,594	18,665,685	57,990,908	6,990,255	12,523,804	6,302,985	10,869,952	1,459,021
Intangible assets (amortizable)	410,982,165	260,312,436	150,669,730	65,727,685	820,093,308	397,867,066	39,533,289	217,797,929
Less: Accumulated amortization	52,197,865	35,742,888	16,454,977	7,503,913	157,473,097	46,762,319	5,239,587	48,938,664
Other assets	171,757,564	97,432,943	74,324,621	34,124,864	250,336,264	2,984,436,005	12,587,984	67,431,991
Total liabilities	**2,955,183,011**	**1,846,247,348**	**1,108,935,664**	**588,721,215**	**2,419,003,061**	**18,866,555,192**	**270,732,466**	**614,196,626**
Accounts payable	379,281,839	215,480,616	163,801,224	47,336,155	152,516,524	1,219,757,492	11,814,430	71,736,886
Mortgages, notes, and bonds payable in less than one year	153,383,659	107,159,023	46,224,636	20,085,124	119,488,286	732,578,456	24,913,910	27,874,915
Other current liabilities	356,798,003	225,860,377	130,937,626	69,968,032	269,969,650	6,275,371,581	22,560,606	98,821,483
Loans from shareholders	17,491,645	15,586,426	1,905,219	8,173,009	34,053,780	42,143,656	5,379,779	5,342,378
Mortgages, notes, and bonds payable in one year or more	557,948,170	287,726,235	270,221,934	163,928,599	611,076,992	3,639,282,529	112,273,801	101,670,207
Other liabilities	245,973,588	142,024,894	103,948,694	136,930,053	390,833,474	4,211,780,299	29,867,515	91,900,464
Capital stock	86,048,727	60,088,927	25,959,800	24,468,881	96,070,435	447,050,380	14,362,955	40,572,631
Additional paid-in capital	725,530,117	491,954,266	233,575,850	128,538,830	1,153,975,995	1,646,209,722	73,427,541	288,569,042
Retained earnings, appropriated	3,087,686	2,910,213	177,473	38,730	653,289	133,509,067	*42,178	189,754
Retained earnings, unappropriated [30]	598,467,590	363,225,832	235,241,758	1,361,864	-164,336,690	696,986,422	-8,125,957	-80,667,873
Less: Cost of treasury stock	168,828,012	65,769,461	103,058,551	12,108,063	245,298,673	178,114,411	15,784,293	31,813,261
Total receipts	**3,820,750,423**	**1,920,878,836**	**1,899,871,587**	**439,976,984**	**924,125,212**	**2,425,396,024**	**105,942,076**	**394,317,984**
Business receipts	3,712,917,584	1,865,348,089	1,847,569,494	422,458,177	793,889,042	1,659,114,598	86,769,174	376,114,764
Interest	14,899,223	9,996,272	4,902,951	2,096,568	16,038,629	476,796,124	2,668,478	2,978,983
Interest on Government obligations: State and local	308,332	143,539	164,793	20,428	100,062	16,319,874	37,339	55,690
Rents	5,123,222	2,590,569	2,532,653	1,474,764	9,978,149	10,575,265	1,007,088	484,797
Royalties	16,058,318	9,212,148	6,846,169	2,026,895	24,689,967	941,152	3,352,330	3,238,250
Net short-term capital gain reduced by net long-term capital loss	220,620	211,560	9,060	50,025	251,004	3,970,415	35,941	55,024
Net long-term capital gain reduced by net short-term capital loss	3,442,047	2,692,698	749,350	843,474	6,663,988	15,565,237	1,610,043	1,695,155
Net gain, noncapital assets	2,599,440	2,134,570	464,869	1,928,036	1,065,304	6,757,377	3,506,898	546,660
Dividends received from domestic corporations	3,376,266	3,144,276	231,990	100,317	7,983,600	8,452,684	46,942	322,892
Dividends received from foreign corporations	5,975,766	3,513,419	2,462,347	662,575	5,545,764	21,674,391	49,279	1,260,900
Other receipts	55,829,607	21,891,696	33,937,910	8,315,725	57,919,703	205,228,907	6,858,563	7,564,869
Total deductions	**3,702,744,982**	**1,867,936,301**	**1,834,808,681**	**427,064,515**	**863,479,905**	**2,345,830,798**	**108,979,522**	**381,602,054**
Cost of goods sold	2,802,678,168	1,498,242,945	1,304,435,223	116,926,623	170,400,231	1,029,737,850	13,773,799	127,644,371
Compensation of officers	10,759,698	6,698,013	4,061,685	1,859,953	6,368,499	14,009,293	1,331,530	6,134,738
Salaries and wages	306,302,352	106,271,941	200,030,411	80,827,134	143,590,176	228,226,379	19,139,996	97,942,679
Repairs	18,398,594	6,023,040	12,375,554	17,448,570	10,524,816	3,641,084	2,807,566	2,361,607
Bad debts	8,037,298	3,658,202	4,379,096	803,950	8,305,983	55,408,053	1,433,710	1,209,522
Rent paid on business property	58,158,377	13,470,934	44,687,444	21,065,850	21,875,561	17,567,975	7,019,992	10,117,834
Taxes paid	47,216,373	16,594,895	30,621,478	12,928,258	22,653,200	36,599,904	3,646,989	12,606,392
Interest paid	41,223,493	21,810,179	19,413,314	12,816,587	55,006,199	235,177,702	8,487,553	11,299,064
Charitable contributions	2,729,207	910,024	1,819,183	157,396	725,509	1,641,310	63,206	196,471
Amortization	16,203,137	12,331,758	3,871,378	2,004,344	37,316,132	22,679,981	1,565,420	6,684,546
Depreciation	76,411,030	36,219,938	40,191,092	25,841,610	73,831,188	35,460,368	24,617,663	8,476,420
Depletion	1,035,845	1,033,986	*1,859	70,053	2,230	79,026	12,441	44,496
Advertising	42,454,934	16,984,137	25,470,797	1,798,066	23,680,873	15,868,734	1,338,967	2,891,356
Pension, profit-sharing, etc., plans	13,110,435	5,891,229	7,219,205	8,605,864	6,295,531	13,570,678	477,315	3,891,751
Employee benefit programs	32,231,509	13,313,097	18,918,412	17,523,425	23,931,242	20,032,330	1,899,950	10,867,679
Domestic production activities deduction	1,431,676	1,101,079	330,597	9,387	3,734,915	173,724	25,466	454,996
Net loss, noncapital assets	4,548,409	1,642,748	2,905,661	848,162	3,827,744	8,879,156	897,543	1,863,698
Other deductions	219,814,447	105,738,156	114,076,291	105,529,284	251,409,875	607,077,251	20,440,416	76,914,436
Total receipts less total deductions	118,005,440	52,942,535	65,062,906	12,912,469	60,645,308	79,565,226	-3,037,446	12,715,931
Constructive taxable income from related foreign corporations	10,225,222	7,120,832	3,104,390	321,238	7,445,844	15,992,964	88,958	2,059,290
Net income (less deficit)	**127,922,331**	**59,919,828**	**68,002,503**	**13,213,278**	**67,991,090**	**79,238,316**	**-2,985,827**	**14,719,530**
Income subject to tax	**136,367,061**	**63,810,220**	**72,556,841**	**13,689,532**	**74,826,369**	**122,729,745**	**3,692,464**	**19,568,385**
Total income tax before credits [7]	47,718,223	22,314,229	25,403,994	4,797,919	26,229,269	44,134,976	1,304,848	6,876,275
Income tax	47,645,060	22,263,493	25,381,568	4,783,461	26,183,844	42,909,653	1,282,782	6,829,424
Alternative minimum tax	90,995	69,048	21,947	13,474	26,579	1,211,647	14,250	44,160
Foreign tax credit	5,670,813	3,644,901	2,025,912	290,232	6,961,605	6,149,145	131,913	1,340,192
General business credit	1,452,738	986,628	466,110	133,766	940,427	1,302,547	19,655	398,975
Prior year minimum tax credit	244,920	208,004	36,916	14,288	41,337	262,279	35,540	34,690
Total income tax after credits [2]	**40,349,626**	**17,474,571**	**22,875,055**	**4,359,576**	**18,285,900**	**36,304,290**	**1,117,740**	**5,099,255**

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, 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	**3,632**	**1,411**	**203**	**1,253**	**337**	**835**	**622**
Total assets	**14,515,648,646**	**230,611,729**	**41,796,927**	**239,700,622**	**52,965,986**	**357,645,341**	**42,875,573**
Cash	1,301,621,155	10,758,744	5,154,984	11,878,088	3,236,939	16,472,256	1,838,115
Notes and accounts receivable	5,646,717,281	26,503,381	3,942,869	36,619,189	2,491,658	15,511,913	3,641,098
Less: Allowance for bad debts	185,209,234	985,209	902,485	12,409,190	189,237	1,368,050	138,910
Inventories	177,354	1,250,124	307,004	1,266,448	412,216	5,710,244	2,031,277
Investments in Government obligations	861,289,661	153,541	35	*46,780	15,303	26,064	-
Tax-exempt securities	159,586,375	279,885	62,218	*6,685	-	*58,514	-
Other current assets	906,961,414	12,311,674	3,851,185	11,045,922	4,048,882	9,288,966	1,705,639
Loans to shareholders	1,208,014	289,323	*3,923	11,888,958	*126,211	2,421,295	41,295
Mortgage and real estate loans	1,422,225,851	2,166	1,028	*57,821	*51,311	91,294	*82,001
Other investments	3,721,811,823	44,520,834	6,880,051	42,940,364	6,587,070	83,156,850	7,174,635
Depreciable assets	185,251,564	79,485,027	11,371,906	89,068,846	31,619,926	143,467,278	11,717,598
Less: Accumulated depreciation	95,292,777	38,719,401	6,000,107	38,757,777	12,654,277	57,737,478	6,491,149
Depletable assets	150,314	2,936,037	-	-	5,491	12,424	*734
Less: Accumulated depletion	*36,470	1,100,108	-	-	1,475	7,956	*83
Land	18,202,396	2,791,245	321,093	4,785,953	3,383,055	28,964,693	2,740,567
Intangible assets (amortizable)	381,870,861	94,097,466	14,894,217	79,476,228	11,651,129	62,756,159	13,027,637
Less: Accumulated amortization	27,336,898	16,263,778	1,652,369	8,331,765	1,395,639	7,579,064	1,717,621
Other assets	216,449,961	12,300,778	3,561,375	10,118,072	3,577,424	56,399,937	7,222,738
Total liabilities	**14,515,648,646**	**230,611,729**	**41,796,927**	**239,700,622**	**52,965,986**	**357,645,341**	**42,875,573**
Accounts payable	1,279,161,251	10,523,294	2,267,801	9,622,167	1,648,559	9,962,017	1,897,519
Mortgages, notes, and bonds payable in less than one year	934,316,097	7,299,282	2,555,536	6,722,761	3,925,069	11,601,707	1,267,652
Other current liabilities	7,575,739,750	25,951,714	4,951,125	20,728,441	5,746,839	26,387,718	3,970,965
Loans from shareholders	112,508,690	3,304,813	31,380	12,720,863	771,487	9,209,806	192,626
Mortgages, notes, and bonds payable in one year or more	1,568,697,161	80,121,837	8,543,275	113,882,644	21,091,976	134,977,088	14,413,438
Other liabilities	514,634,254	27,441,500	5,165,129	23,572,179	7,407,132	86,016,269	11,009,503
Capital stock	142,122,770	9,761,211	1,350,160	5,667,596	1,491,214	7,171,698	1,759,709
Additional paid-in capital	2,054,407,974	89,002,299	14,728,355	93,664,294	20,016,545	98,242,678	8,079,929
Retained earnings, appropriated	6,442,363	153,676	8,283	13,875	19,829	2,309,658	*39,318
Retained earnings, unappropriated [30]	379,770,354	-4,803,233	8,322,907	-39,466,772	-6,008,678	21,508,511	3,523,949
Less: Cost of treasury stock	52,152,019	18,144,664	6,127,024	7,427,425	3,143,987	49,741,809	3,279,033
Total receipts	**775,167,751**	**199,578,084**	**32,796,390**	**199,026,897**	**30,204,384**	**201,605,277**	**27,265,843**
Business receipts	174,228,350	190,462,014	32,192,070	181,193,440	27,040,341	172,509,896	25,711,129
Interest	421,151,718	1,106,504	99,865	1,621,415	511,113	1,943,557	188,172
Interest on Government obligations: State and local	8,601,746	13,810	5,473	26,205	*1,827	4,648	553
Rents	16,591,007	189,163	26,711	606,644	209,812	1,839,592	60,533
Royalties	292,514	701,872	120,704	97,035	243,860	6,439,506	373,139
Net short-term capital gain reduced by net long-term capital loss	1,348,228	16,017	98	7,028	*23,397	18,500	*242
Net long-term capital gain reduced by net short-term capital loss	7,486,517	830,298	*193	1,333,337	151,027	512,030	49,114
Net gain, noncapital assets	11,132,950	245,866	*1,435	153,278	25,427	192,001	28,358
Dividends received from domestic corporations	2,314,962	77,741	*54	7,193	22,374	13,117	24,334
Dividends received from foreign corporations	7,220,864	777,664	47,721	60,319	89,824	2,692,156	47,202
Other receipts	124,798,895	5,157,135	302,067	13,921,004	1,885,383	15,440,274	783,068
Total deductions	**735,731,764**	**192,638,168**	**28,732,059**	**192,102,903**	**30,803,743**	**197,431,448**	**26,585,396**
Cost of goods sold	3,206,670	78,341,147	2,605,800	20,701,794	5,794,143	58,787,871	10,369,545
Compensation of officers	7,462,272	1,382,669	311,345	2,147,772	366,651	1,382,036	273,973
Salaries and wages	126,999,596	42,458,784	10,371,513	67,677,709	5,909,199	43,502,889	4,769,525
Repairs	7,253,191	2,002,672	343,428	2,407,070	546,614	3,309,734	419,090
Bad debts	150,308,263	508,520	1,022,733	7,524,871	240,949	830,857	125,114
Rent paid on business property	14,108,629	3,630,370	1,483,776	6,385,435	1,731,824	12,734,848	1,383,339
Taxes paid	14,662,878	7,814,235	960,326	7,757,250	2,809,370	9,858,038	980,974
Interest paid	122,271,281	6,553,464	705,821	9,280,963	1,869,665	10,804,740	1,159,854
Charitable contributions	1,394,724	71,293	31,460	154,639	17,325	239,853	14,514
Amortization	9,758,934	3,664,303	492,554	2,363,515	575,382	1,795,302	763,294
Depreciation	29,871,959	5,556,590	1,335,029	6,435,691	2,636,007	8,883,892	1,007,188
Depletion	4,663	410,350	-	-	46	578	*292
Advertising	9,078,305	2,002,524	2,742,363	774,015	958,370	4,652,540	471,222
Pension, profit-sharing, etc., plans	8,299,369	845,770	110,406	1,273,253	99,336	740,591	161,611
Employee benefit programs	13,067,554	5,004,897	959,512	8,620,151	469,272	4,754,063	661,223
Domestic production activities deduction	57,631	29,432	*40,312	13,228	*19	77,481	*9,166
Net loss, noncapital assets	12,812,407	213,813	92,751	474,601	229,288	1,059,771	31,714
Other deductions	205,113,441	32,147,335	5,122,930	48,110,949	6,550,282	34,016,364	3,983,758
Total receipts less total deductions	39,435,987	6,939,916	4,064,331	6,923,994	-599,359	4,173,829	680,447
Constructive taxable income from related foreign corporations	15,250,044	832,354	25,415	*5,849	83,005	2,626,086	72,547
Net income (less deficit)	**46,084,285**	**7,758,460**	**4,084,273**	**6,903,638**	**-518,181**	**6,795,266**	**752,441**
Income subject to tax	**61,572,591**	**8,614,798**	**4,388,371**	**7,922,086**	**694,028**	**13,525,540**	**935,375**
Total income tax before credits [7]	21,713,960	3,019,588	1,534,455	2,775,358	250,589	4,735,201	325,925
Income tax	21,626,717	3,007,020	1,533,851	2,766,812	241,270	4,714,222	323,739
Alternative minimum tax	66,616	12,352	*604	8,172	9,301	15,627	2,186
Foreign tax credit	5,178,248	555,123	22,594	*13,563	9,196	2,238,919	38,257
General business credit	3,400,723	116,232	3,163	71,357	1,904	373,034	8,968
Prior year minimum tax credit	24,093	2,419	750	13,192	*2,564	*1,009	*134
Total income tax after credits [2]	**12,931,762**	**2,345,815**	**1,507,948**	**2,677,227**	**236,924**	**2,122,239**	**278,566**

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]	485,575	22,891	3,837	924	43,048	30,167
Income tax	486,291	22,995	3,707	772	43,739	29,305
Alternative minimum tax	8,588	208	236	163	617	1,675
Total income tax after--						
Foreign tax, American somoa economic development, qualified electric vehicle, general business, work opportunity, employer social security and medicare taxes, prior year minimum tax, qualified zone academy bond, and clean renewable energy bond credits	**471,591**	**22,496**	**3,817**	**921**	**41,849**	**28,761**
Returns with and without net income						
Number of returns	5,813,725	136,968	39,826	6,654	718,378	251,069
Dividends received from domestic corporations, total	30,841,311	38,081	1,249,689	82,836	36,887	2,312,408
Less-than-20%-owned subject to 70% deduction	16,194,836	34,631	36,782	47,110	30,882	490,719
20%-or-more-owned subject to 80% deduction	4,539,691	3,393	59,172	35,559	4,450	1,460,813
Debt-financed stock of domestic corporations	230,000	*14	*3	-	-	*815
Certain preferred stock of less-than-20%-owned public utilities subject to 42% deduction	7,771	-	-	-	*11	-
Certain preferred stock of 20%-or-more-owned public utilities subject to 48% deduction	*1,130	-	-	-	-	-
Amount received from IC-DISC or former DISC	74,071	-	-	-	44	15,621
Amount received by a small business investment company qualifying for 100% deduction	19,777	*44	-	-	*1,490	*15,073
Dividends received from foreign corporations, total	144,571,375	7,842	8,272,754	1,147,511	77,234	87,361,347
Less-than-20%-owned subject to 70% deduction	39,534	*390	235	2,032	*62	6,407
20%-or-more-owned subject to 80% deduction	3,478,722	*11	165	135	*13,428	3,453,529
Intragroup dividends qualifying for 100% deduction	456,511	-	-	-	-	*324,327
Other foreign dividends	140,473,574	7,367	8,272,354	1,145,344	63,745	83,476,859
Certain FSC and intragroup dividends qualifying for 100% deduction	123,033	*76	-	-	-	100,224
Constructive taxable income from related foreign corporations, total	161,649,459	56,901	4,889,194	531,195	231,389	98,753,883
Includable income of controlled foreign corporations	75,647,921	*55,503	672,499	242,511	171,380	45,236,343
Foreign dividend income resulting from foreign taxes deemed paid	86,001,538	*1,398	4,216,696	288,684	60,009	53,517,539
Net income (less deficit)	**1,356,495,792**	**4,442,376**	**35,239,378**	**981,647**	**17,229,199**	**447,190,736**
Statutory special deductions, total [24]	488,329,452	1,068,126	9,243,212	3,622,638	2,078,621	44,534,295
Net operating loss deduction	162,163,928	1,040,776	8,016,192	3,543,457	2,041,557	39,487,253
Dividends received deduction	26,285,286	27,350	1,227,020	63,121	36,883	5,047,135
Deduction for dividends paid on certain public utility stock	18,757	-	-	16,060	180	-
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	299,757,385	-	-	-	-	-
Section 857(b)(2)(E) deduction (Form 1120-REIT)	-	-	-	-	-	-
Income subject to tax	**1,022,175,060**	**2,394,293**	**37,655,644**	**11,219,169**	**7,087,845**	**431,871,759**
Total income tax before credits [7]	358,414,397	696,237	13,823,194	3,964,823	2,303,557	151,367,349
Income tax	354,921,619	689,960	13,160,714	3,715,767	2,251,905	150,882,614
Alternative minimum tax	3,223,751	5,427	745,272	247,875	26,463	425,240
Branch tax (Form 1120-F)	164,157	*3	*1,085	*491	*304	*564
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)	126	-	-	-	-	-
Capital gains tax (Form 1120-RIC)	508	-	-	-	-	-
Excess net passive income tax (Form 1120S)	38,567	-	280	-	*284	8,870
Reciprocal tax (Form 1120-PC)	-	-	-	-	-	-
Adjustment to total tax	-37,944	*-20	*-84,182	*306	1,609	11,590
Income tax adjustment	-	-	-	-	-	-
Foreign tax credit	118,076,558	7,359	7,875,064	290,494	125,122	79,744,637
General business credit	15,448,643	15,353	104,667	447,345	33,119	6,293,638
Prior year minimum tax credit	1,540,658	3,146	121,458	21,535	22,811	603,362
Total income tax after--						
Foreign tax, qualified electric vehicle, general business, prior year minimum tax, and credit to holders of tax credit bonds	**222,968,658**	**670,379**	**5,722,005**	**3,205,449**	**2,122,504**	**64,728,401**
Overpayments less refunds [14]	251,824,821	623,374	6,172,574	5,541,389	2,164,409	74,619,605
Tax deposited with Form 7004	22,099,359	67,845	830,545	186,434	438,408	6,779,804
Credit from regulated investment companies	7,217	*3	-	4	-	5
Credit for Federal tax on fuels	426,973	22,067	5,941	3,087	31,952	98,524
Tax from Section II (Form 1120-F)	3,130,832	6,378	*204,136	*78	13,706	325,161
U.S. tax paid or withheld at source on effectively connected income (Form 1120-F)	1,777,922	*4,625	*198,364	*163	*493	477,209
Estimated tax penalty	72,430	1,745	1,234	91	5,073	13,129
Adjustment to tax payment	79,235	*179	*652	*12	-5,553	898
Credit by reciprocal	442,685	-	-	-	-	-
Other credits and payments (Form 1120-PC)	2,224	-	-	-	-	-
Amount Owed at time of filing	3,917,374	129,140	95,488	6,520	244,753	576,249
Overpayment of tax	57,776,919	205,607	1,606,112	2,532,423	784,958	17,834,592
Credit to 2011 estimated tax	47,585,503	140,041	957,379	1,161,186	455,242	15,593,125
Tax refund	10,191,416	65,565	648,733	1,371,237	329,717	2,241,467

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	Professional, scientific, and technical services
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns with income tax								
Number of returns with--								
Total income tax before credits [7]	99,486	50,499	48,720	18,834	9,078	29,600	46,870	56,098
Income tax	99,110	49,951	48,891	19,163	8,816	29,467	46,287	56,283
Alternative minimum tax	1,789	1,014	775	240	286	863	487	813
Total income tax after--								
Foreign tax, American somoa economic development, qualified electric vehicle, general business, work opportunity, employer social security and medicare taxes, prior year minimum tax, qualified zone academy bond, and clean renewable energy bond credits	**97,715**	**49,670**	**47,777**	**18,696**	**8,864**	**29,369**	**46,718**	**53,737**
Returns with and without net income								
Number of returns	961,024	373,165	587,071	197,818	122,747	242,108	642,718	879,564
Dividends received from domestic corporations, total	3,480,130	3,212,788	267,342	104,902	8,041,595	10,967,768	356,929	355,570
Less-than-20%-owned subject to 70% deduction	2,448,286	2,367,586	80,700	14,125	474,575	9,801,294	298,533	29,369
20%-or-more-owned subject to 80% deduction	868,758	799,070	69,689	90,294	664,267	587,343	50,120	235,276
Debt-financed stock of domestic corporations	*242	*242	-	482	2,087	104,337	*215	37,145
Certain preferred stock of less-than-20%-owned public utilities subject to 42% deduction	-	-	-	-	-	7,359	*167	*213
Certain preferred stock of 20%-or-more-owned public utilities subject to 48% deduction	-	-	-	-	-	-	*1,130	-
Amount received from IC-DISC or former DISC	*41,285	*41,243	*42	-	-	-	*52	3
Amount received by a small business investment company qualifying for 100% deduction	*25	-	*25	-	-	*204	*661	-
Dividends received from foreign corporations, total	6,039,680	3,574,071	2,465,609	664,882	5,592,136	21,937,974	78,872	1,312,606
Less-than-20%-owned subject to 70% deduction	486	268	*218	*1,255	*2,149	14,602	2,324	301
20%-or-more-owned subject to 80% deduction	*1,825	*1,610	*215	257	*1,156	5,062	*2,169	*933
Intragroup dividends qualifying for 100% deduction	38,949	38,949	-	80,000	9,340	560	-	1,678
Other foreign dividends	5,998,420	3,533,244	2,465,176	583,370	5,562,423	21,917,740	74,380	1,309,678
Certain FSC and intragroup dividends qualifying for 100% deduction	-	-	-	-	*17,068	*9	-	15
Constructive taxable income from related foreign corporations, total	10,314,083	7,174,928	3,139,155	322,358	7,502,943	16,318,997	93,838	2,095,251
Includable income of controlled foreign corporations	5,948,560	4,653,810	1,294,750	105,597	3,615,341	8,328,686	80,402	1,109,856
Foreign dividend income resulting from foreign taxes deemed paid	4,365,523	2,521,118	1,844,405	216,761	3,887,602	7,990,311	13,435	985,396
Net income (less deficit)	**188,966,897**	**101,838,056**	**87,128,743**	**19,629,759**	**68,082,140**	**353,416,293**	**30,578,757**	**50,937,913**
Statutory special deductions, total [24]	13,591,788	8,811,776	4,780,012	4,271,631	22,459,944	312,293,863	41,542,348	9,215,422
Net operating loss deduction	11,023,506	6,472,221	4,551,284	4,108,086	14,666,982	43,733,720	4,043,129	8,950,342
Dividends received deduction	2,567,727	2,339,000	228,728	163,545	7,791,000	5,939,823	258,044	265,080
Deduction for dividends paid on certain public utility stock	555	555	-	-	1,962	-	-	-
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	-	-	-	-	-	262,516,210	37,241,175	-
Section 857(b)(2)(E) deduction (Form 1120-REIT)	-	-	-	-	-	-	-	-
Income subject to tax	**151,885,742**	**75,422,081**	**76,463,350**	**15,722,514**	**77,254,906**	**139,206,693**	**8,167,819**	**27,878,805**
Total income tax before credits [7]	52,543,629	26,085,245	26,458,337	5,418,071	27,045,998	49,867,210	2,707,648	9,628,222
Income tax	52,432,218	26,003,884	26,428,287	5,392,981	26,993,929	48,449,534	2,634,959	9,539,759
Alternative minimum tax	123,074	93,248	29,827	19,316	30,828	1,338,886	33,961	61,978
Branch tax (Form 1120-F)	4,261	4,218	*44	5,905	*782	35,124	12,937	21,974
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)	-	-	-	-	-	10	116	-
Capital gains tax (Form 1120-RIC)	-	-	-	-	-	508	-	-
Excess net passive income tax (Form 1120S)	24,903	15,298	9,605	-	*987	134	*459	*2,518
Reciprocal tax (Form 1120-PC)	-	-	-	-	-	-	-	-
Adjustment to total tax	-43,404	-32,875	-10,528	*-1,390	*3,496	35,690	21,312	-2,081
Income tax adjustment	-	-	-	-	-	-	-	-
Foreign tax credit	5,730,024	3,690,633	2,039,391	293,468	7,059,289	6,398,671	178,185	1,412,968
General business credit	1,517,207	1,028,261	488,946	143,684	953,356	1,320,992	50,366	508,802
Prior year minimum tax credit	261,685	218,362	43,323	15,155	43,324	294,901	44,730	39,036
Total income tax after--								
Foreign tax, qualified electric vehicle, general business, prior year minimum tax, and credit to holders of tax credit bonds	**45,033,995**	**21,147,863**	**23,886,085**	**4,965,707**	**18,990,000**	**41,652,906**	**2,434,367**	**7,664,861**
Overpayments less refunds [14]	48,384,688	24,067,044	24,317,643	5,497,260	23,662,957	44,676,656	2,072,623	8,622,092
Tax deposited with Form 7004	5,063,439	2,415,405	2,648,034	244,928	1,177,968	4,015,207	628,234	913,324
Credit from regulated investment companies	-	-	-	*54	-	2,629	*54	*4,440
Credit for Federal tax on fuels	45,931	25,073	20,858	152,965	1,767	8,570	24,164	2,317
Tax from Section II (Form 1120-F)	55,707	55,000	707	58,721	32,381	1,343,212	152,438	195,162
U.S. tax paid or withheld at source on effectively connected income (Form 1120-F)	11,223	11,167	*57	*21,175	*4,457	111,986	159,948	*1,093
Estimated tax penalty	12,990	8,628	4,362	2,025	1,410	12,354	4,493	7,013
Adjustment to tax payment	3,707	3,151	555	*46	*79	82,557	641	1,640
Credit by reciprocal	-	-	-	-	-	442,685	-	-
Other credits and payments (Form 1120-PC)	-	-	-	-	-	2,224	-	-
Amount Owed at time of filing	788,037	549,982	238,009	99,293	49,392	390,365	317,759	296,015
Overpayment of tax	9,373,390	6,026,870	3,346,521	1,054,105	5,977,829	7,919,082	778,851	2,192,259
Credit to 2011 estimated tax	8,413,256	5,375,966	3,037,290	760,026	5,573,307	5,827,496	550,821	1,821,596
Tax refund	960,134	650,904	309,231	294,079	404,522	2,091,586	228,030	370,663

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						
	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 with income tax							
Number of returns with--							
Total income tax before credits [7]	7,831	21,245	4,185	30,083	8,091	18,767	34,541
Income tax	7,257	22,413	4,415	30,361	7,969	19,460	34,772
Alternative minimum tax	584	125	*11	292	66	87	45
Total income tax after--							
Foreign tax, American somoa economic development, qualified electric vehicle, general business, work opportunity, employer social security and medicare taxes, prior year minimum tax, qualified zone academy bond, and clean renewable energy bond credits	**7,260**	**20,617**	**4,180**	**28,311**	**7,994**	**16,431**	**33,857**
Returns with and without net income							
Number of returns	50,330	274,160	59,620	433,398	121,488	297,140	377,648
Dividends received from domestic corporations, total	3,598,177	110,037	2,689	15,944	31,741	17,495	38,433
Less-than-20%-owned subject to 70% deduction	2,379,838	39,046	2,689	12,368	15,199	15,162	24,228
20%-or-more-owned subject to 80% deduction	398,254	50,699	-	*2,912	*16,243	*411	*11,727
Debt-financed stock of domestic corporations	*83,071	*37	-	-	299	1,254	-
Certain preferred stock of less-than-20%-owned public utilities subject to 42% deduction	*22	-	-	-	-	-	-
Certain preferred stock of 20%-or-more-owned public utilities subject to 48% deduction	-	-	-	-	-	-	-
Amount received from IC-DISC or former DISC	*14,670	-	-	-	-	-	*2,396
Amount received by a small business investment company qualifying for 100% deduction	*2,025	*254	-	-	-	-	-
Dividends received from foreign corporations, total	8,351,873	782,806	50,710	60,539	90,189	2,694,156	48,264
Less-than-20%-owned subject to 70% deduction	7,758	*782	-	*59	82	*373	*238
20%-or-more-owned subject to 80% deduction	*53	-	-	-	-	-	-
Intragroup dividends qualifying for 100% deduction	1,656	-	-	-	-	-	-
Other foreign dividends	8,336,765	782,024	50,710	60,480	90,107	2,693,783	48,025
Certain FSC and intragroup dividends qualifying for 100% deduction	*5,641	-	-	-	-	-	-
Constructive taxable income from related foreign corporations, total	16,865,744	858,450	26,813	5,869	83,005	2,626,998	72,547
Includable income of controlled foreign corporations	9,201,108	337,290	8,815	*2,851	40,802	449,065	41,312
Foreign dividend income resulting from foreign taxes deemed paid	7,664,636	521,160	17,998	3,018	42,203	2,177,933	31,235
Net income (less deficit)	**57,193,112**	**19,363,718**	**6,618,785**	**37,095,537**	**1,921,498**	**11,213,879**	**6,396,054**
Statutory special deductions, total [24]	15,909,650	2,239,792	209,537	3,979,939	610,589	847,277	610,780
Net operating loss deduction	13,175,237	2,151,209	207,655	3,968,245	587,436	834,957	584,189
Dividends received deduction	2,734,335	88,583	1,883	11,694	23,153	12,320	26,591
Deduction for dividends paid on certain public utility stock	-	-	-	-	-	-	-
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	-	-	-	-	-	-	-
Section 857(b)(2)(E) deduction (Form 1120-REIT)	-	-	-	-	-	-	-
Income subject to tax	**70,369,314**	**9,954,538**	**4,929,842**	**9,363,719**	**1,070,354**	**14,352,581**	**1,789,524**
Total income tax before credits [7]	24,883,417	3,399,094	1,708,460	3,227,765	362,210	4,931,819	535,695
Income tax	24,670,125	3,386,311	1,706,480	3,218,129	352,191	4,911,402	532,640
Alternative minimum tax	110,750	13,707	*612	10,493	9,678	17,126	3,066
Branch tax (Form 1120-F)	78,869	*28	*1,679	*15	*64	*72	-
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)	133	-	-	-	-	-	-
Reciprocal tax (Form 1120-PC)	-	-	-	-	-	-	-
Adjustment to total tax	18,100	*-961	*-311	*-872	*18	*3,166	*-11
Income tax adjustment	-	-	-	-	-	-	-
Foreign tax credit	6,066,178	565,745	24,086	13,626	9,662	2,242,857	39,121
General business credit	3,418,091	126,308	4,420	85,643	3,433	408,655	13,566
Prior year minimum tax credit	45,515	4,207	*896	14,885	*2,564	*1,170	*276
Total income tax after--							
Foreign tax, qualified electric vehicle, general business, prior year minimum tax, and credit to holders of tax credit bonds	**15,174,278**	**2,702,834**	**1,679,051**	**3,113,591**	**346,551**	**2,279,045**	**482,731**
Overpayments less refunds [14]	17,834,141	3,022,726	1,833,224	3,624,504	391,417	2,574,067	507,116
Tax deposited with Form 7004	831,404	208,408	50,890	394,578	51,105	178,559	38,278
Credit from regulated investment companies	*28	-	-	-	-	-	-
Credit for Federal tax on fuels	1,017	21,977	*71	2,376	2,573	612	1,062
Tax from Section II (Form 1120-F)	699,410	*27,949	*3,126	*128	*2,949	*9,421	*769
U.S. tax paid or withheld at source on effectively connected income (Form 1120-F)	770,166	*15,531	*8	*325	*988	*167	-
Estimated tax penalty	3,144	1,828	259	3,377	445	832	988
Adjustment to tax payment	-8,204	*2,192	[1]	*238	*1	*93	*60
Credit by reciprocal	-	-	-	-	-	-	-
Other credits and payments (Form 1120-PC)	-	-	-	-	-	-	-
Amount Owed at time of filing	418,482	120,000	28,079	194,836	23,376	56,457	83,135
Overpayment of tax	4,694,218	688,889	232,963	1,102,815	122,662	529,949	146,216
Credit to 2011 estimated tax	4,046,687	561,508	217,836	893,951	86,653	413,620	111,773
Tax refund	647,531	127,381	15,126	208,864	36,009	116,329	34,444

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	**1,671,149**	**52,878**	**13,050**	**4,108**	**164,635**	**92,354**
Net income	1,179,632,970	3,418,352	46,842,836	14,500,392	9,090,867	470,378,958
Income subject to tax	**1,021,453,151**	**2,355,311**	**37,606,138**	**11,219,169**	**7,019,189**	**431,830,601**
Total income tax before credits [8]:						
Total	358,119,055	682,605	13,805,482	3,964,823	2,275,120	151,344,902
Income tax	354,687,864	676,327	13,143,343	3,715,767	2,227,346	150,869,090
Credits:						
Foreign tax credit	118,076,558	7,359	7,875,064	290,494	125,122	79,744,637
US special fuels tax	285,131	7,050	4,370	2,982	14,077	80,604
Credit for tax paid on undistributed capital gains	4,624	*3	-	4	-	5
Refundable credits	33,794	-	*10,738	378	*97	10,138
General business credit	15,448,635	15,353	104,667	447,345	33,119	6,293,638
Empowerment zone employment credit [35]	288,342	14,634	574	1,985	3,806	73,305
Prior year minimum tax credit	1,540,658	3,146	121,458	21,535	22,811	603,362
Credit to holders of tax credit bonds	381,880	-	-	-	-	-
General business credit items:						
Current year regular investment credit	437,144	-	-	92,917	7,146	316,358
Allowable alcohol and cellulosic biofuel fuels credit	2,356,801	4,488	*3,243	*3,599	*10	2,337,187
Current year research activities credit	8,510,734	8,476	42,318	45,659	11,675	5,554,490
Current year low-income housing credit	7,204,855	*925	-	26,915	80	168,881
Current year disabled access credit	1,210	-	-	[1]	-	-
Current year renewable electricity production credit	461,927	-	-	141,222	248	720
Current year Indian employment credit	36,125	11	-	*43	*579	6,565
Current year orphan drug credit	647,799	-	-	-	-	305,998
Current year new markets credit	1,067,578	-	-	52,445	[1]	57,581
Current year credit for contributions for small employer pension plan startup costs	52	-	-	-	*32	1
Current year credit for employer provided child care facilities and services	15,407	-	31	397	37	4,487
Current year credit for qualified railroad track maintenance	249,622	-	1,299	2,499	-	80,725
Current year new hire retention credit	17,449	20	*50	-	137	2,333
Tentative general business credit [27]	60,454,695	42,339	234,188	2,390,033	198,495	26,560,851
Current year biodiesel and renewable diesel fuels credit	9,552	*1,745	*705	-	-	7,057
Current year low sulfur diesel fuel production credit	8,982	-	-	-	-	8,982
Current year distilled spirits credit	3,494	-	-	-	-	*1,182
Current year nonconventional source fuel credit	*20,828	-	-	551	-	20,247
Current year energy efficient home credit	22,644	-	-	[1]	16,595	*2,194
Current year alternative motor vehicle credit	74,713	4	476	1,091	*5	26,951
Current year alternative fuel vehicle refueling property credit	12,267	-	496	1,793	-	1,053
Passive activity credits	*16,230	-	-	-	*1	-
Passive activity credits allowed in 2010	19,135	-	-	-	*1	*384
Carryforward of general business credit from prior years	43,152,147	31,537	153,218	1,974,255	163,797	19,598,265
Allowable work opportunity credit	1,242,668	14,386	4,383	66	16,186	79,921
Allowable credit for employer Social Security and Medicare taxes on tips	1,020,781	295	1	1	882	2,270
Allowable small employer health insurance premiums credit	95,857	1,135	*42	*406	8,660	13,102
Eligible small business credit	222,054	1,050	1	264	2,159	77,496
Total income tax after credits [2]	**222,673,325**	**656,747**	**5,704,294**	**3,205,449**	**2,094,067**	**64,705,955**

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, 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	**313,513**	**138,041**	**174,683**	**66,146**	**45,336**	**72,032**	**178,282**	**209,282**
Net income	165,331,372	84,142,182	81,188,880	20,306,276	94,071,649	176,436,115	10,619,911	36,999,000
Income subject to tax	**151,814,394**	**75,357,678**	**76,456,405**	**15,720,489**	**77,225,524**	**139,053,796**	**8,068,236**	**27,793,538**
Total income tax before credits [8]:								
Total	52,493,202	26,046,448	26,446,708	5,417,397	27,034,544	49,837,137	2,655,423	9,586,584
Income tax	52,407,030	25,980,720	26,426,263	5,392,307	26,983,463	48,421,544	2,600,202	9,500,638
Credits:								
Foreign tax credit	5,730,024	3,690,633	2,039,391	293,468	7,059,289	6,398,671	178,185	1,412,968
US special fuels tax	30,968	15,266	15,701	114,108	1,748	8,436	8,805	715
Credit for tax paid on undistributed capital gains	-	-	-	*54	-	90	-	*4,440
Refundable credits	5,010	3,491	1,519	4,619	1,394	27	54	945
General business credit	1,517,207	1,028,261	488,946	143,684	953,356	1,320,992	50,357	508,802
Empowerment zone employment credit [35]	65,741	13,826	51,916	4,508	5,673	3,737	5,339	6,980
Prior year minimum tax credit	261,685	218,362	43,323	15,155	43,324	294,901	44,730	39,036
Credit to holders of tax credit bonds	-	-	-	-	-	202,729	-	-
General business credit items:								
Current year regular investment credit	*2,666	*2,666	-	-	2,186	*30	3,003	10,800
Allowable alcohol and cellulosic biofuel fuels credit	*351	*351	-	*594	*18	*1,007	6	*1,250
Current year research activities credit	653,580	556,924	96,656	14,757	1,013,552	203,688	18,577	797,473
Current year low-income housing credit	109,784	92,459	17,325	*48,150	192,872	2,539,453	4,179	*1
Current year disabled access credit	*4	-	*4	-	-	[1]	*53	-
Current year renewable electricity production credit	4,534	4,534	-	-	-	161,562	-	-
Current year Indian employment credit	14,483	1,104	13,379	*952	1,635	1,488	*1,022	*1,863
Current year orphan drug credit	152,313	152,313	-	-	-	-	-	188,529
Current year new markets credit	6,452	1,551	4,901	-	25,359	127,778	517	-
Current year credit for contributions for small employer pension plan startup costs	*6	*6	-	-	[1]	2	[1]	*10
Current year credit for employer provided child care facilities and services	1,989	649	1,339	157	1,575	3,424	-	572
Current year credit for qualified railroad track maintenance	922	922	-	163,347	-	831	-	-
Current year new hire retention credit	3,164	1,671	1,493	*2,042	383	*27	*9	1,630
Tentative general business credit [27]	2,761,470	2,275,864	485,606	273,744	3,299,015	10,966,174	205,721	5,880,623
Current year biodiesel and renewable diesel fuels credit	*2	*2	[1]	*8	*18	15	-	-
Current year low sulfur diesel fuel production credit	-	-	-	-	-	-	-	-
Current year distilled spirits credit	2,311	2,311	-	-	-	-	-	-
Current year nonconventional source fuel credit	-	-	-	-	-	-	29	*1
Current year energy efficient home credit	2,280	2,280	-	-	88	655	*691	-
Current year alternative motor vehicle credit	9,122	*8,417	*704	3,134	15,397	131	*1,512	-
Current year alternative fuel vehicle refueling property credit	4,023	*142	3,881	23	70	-	108	100
Passive activity credits	-	-	-	-	15,973	68	*187	-
Passive activity credits allowed in 2010	10	-	10	-	15,973	8	-	2,733
Carryforward of general business credit from prior years	1,864,256	1,518,285	345,971	201,889	2,123,209	8,281,859	178,693	4,997,424
Allowable work opportunity credit	520,669	26,591	494,078	29,780	15,449	10,322	18,199	17,741
Allowable credit for employer Social Security and Medicare taxes on tips	9,806	2,347	7,458	*521	4,156	10,577	6,319	4,304
Allowable small employer health insurance premiums credit	28,985	10,148	18,837	3,198	1,132	4,056	1,084	7,940
Eligible small business credit	9,683	5,751	3,932	*922	20,185	1,226	886	87,619
Total income tax after credits [2]	**44,983,568**	**21,109,066**	**23,874,455**	**4,965,033**	**18,978,547**	**41,622,833**	**2,382,151**	**7,623,222**

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	**25,509**	**71,856**	**17,733**	**116,253**	**31,175**	**75,995**	**119,942**
Net income	84,112,582	11,729,935	5,138,931	11,398,211	1,666,992	15,197,630	2,392,962
Income subject to tax	**70,289,109**	**9,952,658**	**4,929,842**	**9,363,127**	**1,070,354**	**14,352,519**	**1,789,158**
Total income tax before credits [8]:							
Total	24,857,809	3,398,436	1,708,460	3,227,558	362,210	4,931,797	535,567
Income tax	24,644,668	3,385,654	1,706,480	3,217,922	352,191	4,911,380	532,512
Credits:							
Foreign tax credit	6,066,178	565,745	24,086	13,626	9,662	2,242,857	39,121
US special fuels tax	450	7,037	17	979	1,347	558	881
Credit for tax paid on undistributed capital gains	*28	-	-	-	-	-	-
Refundable credits	14	*27	3	107	199	34	12
General business credit	3,418,091	126,308	4,420	85,643	3,433	408,655	13,566
Empowerment zone employment credit [35]	9,168	25,695	1,083	18,171	853	42,655	4,434
Prior year minimum tax credit	45,515	4,207	*896	14,885	*2,564	*1,170	*276
Credit to holders of tax credit bonds	179,151	-	-	-	-	-	-
General business credit items:							
Current year regular investment credit	2,037	-	-	-	-	-	-
Allowable alcohol and cellulosic biofuel fuels credit	4,341	706	-	-	-	-	-
Current year research activities credit	82,301	32,844	2,756	24,172	*1,246	2,015	*1,153
Current year low-income housing credit	4,097,264	16,163	-	145	-	42	-
Current year disabled access credit	*23	-	-	*771	-	-	*358
Current year renewable electricity production credit	149,315	4,326	-	-	-	-	-
Current year Indian employment credit	1,766	1,277	29	1,690	-	1,937	*785
Current year orphan drug credit	105	-	-	855	-	-	-
Current year new markets credit	797,034	190	-	-	-	180	41
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	1,820	49	113	105	79	574	-
Current year credit for qualified railroad track maintenance	-	-	-	-	-	-	-
Current year new hire retention credit	33	*273	*387	891	*154	*5,083	832
Tentative general business credit [27]	6,536,030	204,177	19,074	243,304	42,088	569,371	27,999
Current year biodiesel and renewable diesel fuels credit	*1	-	-	-	-	-	-
Current year low sulfur diesel fuel production credit	-	-	-	-	-	-	-
Current year distilled spirits credit	-	-	-	-	-	1	-
Current year nonconventional source fuel credit	*[1]	-	-	-	-	-	-
Current year energy efficient home credit	140	1	-	-	-	-	-
Current year alternative motor vehicle credit	6,849	9,824	-	*216	-	2	-
Current year alternative fuel vehicle refueling property credit	4,372	*228	-	-	-	[1]	-
Passive activity credits	-	-	-	-	-	-	-
Passive activity credits allowed in 2010	24	-	-	-	-	-	-
Carryforward of general business credit from prior years	2,578,579	142,487	16,036	216,530	41,060	564,347	24,704
Allowable work opportunity credit	19,458	187,520	*987	80,104	14,372	197,010	16,113
Allowable credit for employer Social Security and Medicare taxes on tips	37,809	11,079	-	8	11,436	920,024	*1,297
Allowable small employer health insurance premiums credit	1,171	2,811	1	9,835	*906	*1,563	9,829
Eligible small business credit	3,890	4,951	*244	3,753	*452	6,370	903
Total income tax after credits [2]	**15,148,670**	**2,702,176**	**1,679,051**	**3,113,384**	**346,551**	**2,279,023**	**482,603**

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				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**1,671,149**	**1,021,453,151**	**358,119,055**	**354,687,864**	**118,076,558**	**15,448,635**	**1,540,658**	**222,673,325**
Returns with net income	802,991	1,020,700,672	356,920,143	354,283,688	117,877,288	15,390,509	1,540,623	221,732,636
Returns without net income	868,159	752,479	1,198,912	404,176	199,270	58,126	35	940,689
Returns with total income tax before credits	481,936	1,020,064,160	358,119,055	354,561,254	118,076,558	15,448,635	1,540,658	222,673,325
Returns with total income tax after credits	467,953	1,001,162,102	351,525,722	348,000,455	111,796,613	15,153,327	1,521,416	222,673,325
$1 under $6,000	315,234	3,732,216	649,804	641,375	89,590	32,880	2,966	524,369
$6,000 under $10,000	43,159	2,215,407	396,998	389,841	60,977	8,552	2,661	324,808
$10,000 under $15,000	21,104	1,387,799	280,242	269,846	11,952	8,503	1,001	258,785
$15,000 under $20,000	11,394	952,646	219,355	213,031	*9,342	8,115	1,850	200,049
$20,000 under $25,000	7,795	744,781	185,709	178,520	1,902	9,475	*1,435	172,897
$25,000 under $50,000	19,975	4,624,855	1,461,697	1,430,301	722,123	31,294	4,199	704,156
$50,000 under $75,000	8,949	1,915,011	632,349	605,369	49,408	33,214	3,076	546,420
$75,000 under $100,000	5,620	1,521,085	523,157	502,815	5,535	21,297	4,083	491,762
$100,000 under $250,000	14,803	8,099,958	2,878,605	2,780,876	417,298	84,404	24,891	2,349,582
$250,000 under $500,000	6,701	9,512,359	3,359,856	3,259,685	863,586	104,524	19,886	2,368,988
$500,000 under $1,000,000	4,781	11,363,322	3,968,805	3,873,436	400,875	152,247	31,697	3,381,671
$1,000,000 under $10,000,000	6,498	86,156,700	30,464,803	29,836,691	9,342,624	1,250,393	264,874	19,489,082
$10,000,000 under $50,000,000	1,304	112,106,836	39,838,852	39,224,719	8,476,941	2,380,756	290,744	28,661,418
$50,000,000 under $100,000,000	285	92,893,980	33,155,051	32,411,063	11,593,872	1,709,106	217,937	19,609,077
$100,000,000 or more	352	663,935,145	233,510,439	232,382,888	79,750,588	9,318,568	650,115	143,590,263

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									
							Wholesale and retail trade				
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns of active corporations:											
Number of returns	**5,813,725**	**136,968**	**39,826**	**6,654**	**718,378**	**251,069**	**961,024**	**373,165**	**587,071**	**197,818**	**122,747**
Returns with alternative minimum tax items:											
Number of returns	8,588	208	236	163	617	1,675	1,789	1,014	775	240	286
Total assets	5,128,145,390	9,518,756	230,829,309	277,866,670	20,427,512	766,568,340	114,852,709	67,855,746	46,996,962	23,185,268	96,968,784
Business receipts	1,685,230,788	11,274,136	83,086,563	96,417,511	20,613,497	674,549,047	234,675,721	122,786,461	111,889,260	22,174,431	60,049,868
Bad debts	11,436,630	1,550	19,189	419,329	47,680	628,228	412,978	276,723	136,254	24,460	922,408
Depreciation	56,624,437	380,572	7,933,261	11,131,718	430,435	15,081,721	3,743,220	1,709,028	2,034,192	1,012,062	8,076,427
Amortization	14,601,507	12,388	1,864,344	1,704,559	95,747	2,714,656	518,599	356,284	162,316	122,844	1,539,223
Depletion	6,645,086	*13	5,934,939	102,503	*7,036	340,805	*117,078	*117,078	-	-	-
Net income	68,272,823	272,494	15,962,049	2,692,191	698,892	16,130,799	3,820,632	2,285,747	1,534,886	711,937	1,979,248
Income tax	6,978,140	*1,483	3,199,853	*152,515	12,354	1,611,770	42,258	30,039	12,220	*2,125	*1,379
Alternative minimum tax	3,223,751	5,427	745,272	247,875	26,463	425,240	123,074	93,248	29,827	19,316	30,828
Total income tax after credits [2]	**5,386,941**	**6,111**	**1,377,195**	**243,791**	**37,925**	**642,611**	**159,006**	**121,412**	**37,594**	**18,985**	**31,372**
Alternative minimum tax items:											
Adjustment and preference items:											
Depreciation of property placed in service after 1986	-1,132,610	-731	32,087	-50,921	24,524	-573,025	-94,924	-5,398	-89,526	-25,112	-297,310
Amortization of certified pollution control facilities after 1986	615,079	-	-	615,086	-	-	-3	-3	-	-	-
Amortization of mining exploration and development costs paid or incurred after 1986	85,218	-	70,013	4,550	-	10,021	293	293	-	-	-
Amortization of circulation expenses	-	-	-	-	-	-	-	-	-	-	-
Adjusted gain or loss	-1,173,096	-9,641	-132,673	-149,118	-3,473	-551,076	-36,584	-23,081	-13,503	-1,988	-27,276
Long-term contracts	62,138	-	-	-	59,203	*-2,887	*5,822	*5,822	-	-	-
Merchant marine capital construction funds	1,695	-	-	-	-	-	-	-	-	1,695	-
Section 833(b) deduction	1,112,601	-	-	-	-	-	-	-	-	-	-
Tax shelter farm activities	-	-	-	-	-	-	-	-	-	-	-
Passive activities	56,360	9	-	-	18	*27	57,014	1,225	55,789	[1]	-
Certain loss limitations	*495	-	*7	-	*-47	-	-	-	-	-	-
Depletion	4,181,161	*11	3,629,899	45,146	*-23	384,766	*110,851	*110,851	-	-	[1]
Tax exempt interest from private activity bonds issued after 8/7/86	146,420	-	*27	488	34	-	6	6	-	-	-
Intangible drilling costs	3,802,374	-	3,351,431	377,474	-	376	-	-	-	-	-
Other adjustments	-445,240	-2,059	-137,223	-28,841	1,191	-234,902	-10,771	-2,394	-8,377	-1,174	-25,732
Adjusted current earnings adjustment after excess	10,064,000	19,961	732,405	125,315	47,008	2,469,380	218,209	176,664	41,545	1,278	-25,325
Alternative minimum taxable income before alternative tax net operating loss deduction	77,994,591	270,339	19,575,091	3,534,252	805,822	16,658,218	4,005,110	2,493,551	1,511,559	684,819	1,593,118
Alternative tax net operating loss deduction	32,482,847	228,944	2,248,592	1,527,125	602,028	9,116,011	3,111,256	1,832,819	1,278,436	569,195	1,422,837
Alternative minimum tax foreign tax credit	3,369,658	1	2,058,778	[1]	2,311	845,639	5,500	2,451	3,049	*292	559
Tentative minimum tax	5,683,818	6,910	1,405,783	400,390	34,870	654,224	161,634	122,425	39,209	21,442	32,205

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	**242,108**	**642,718**	**879,564**	**50,330**	**274,160**	**59,620**	**433,398**	**121,488**	**297,140**	**377,648**
Returns with alternative minimum tax items:										
Number of returns	863	487	813	584	125	*11	292	66	87	45
Total assets	2,967,137,126	47,612,651	74,106,289	423,795,647	32,535,217	*810,686	25,389,471	3,287,534	6,650,193	6,603,229
Business receipts	365,470,038	8,088,408	42,332,773	4,530,334	20,819,376	*569,486	28,335,627	1,565,683	6,416,463	4,261,827
Bad debts	3,778,257	508,979	108,764	3,512,595	89,779	*69,611	862,356	5,920	6,579	17,966
Depreciation	4,007,546	981,165	986,687	850,343	635,167	*11,995	885,160	109,729	244,353	122,875
Amortization	3,616,958	168,302	598,652	445,104	804,987	*7,661	220,083	14,498	68,839	84,063
Depletion	39,398	2	39,495	36,238	27,581	-	-	-	-	-
Net income	16,491,020	1,350,185	3,265,089	2,744,251	785,667	*33,821	588,400	206,528	380,835	158,785
Income tax	1,610,864	104,576	6,089	219,478	*2,200	-	*1,063	306	*1,074	*8,752
Alternative minimum tax	1,338,886	33,961	61,978	110,750	13,707	*612	10,493	9,678	17,126	3,066
Total income tax after credits [2]	**2,342,001**	**101,168**	**65,065**	**317,871**	**12,450**	***612**	**9,405**	**9,678**	**8,500**	**3,195**
Alternative minimum tax items:										
Adjustment and preference items:										
Depreciation of property placed in service after 1986	6,458	10,947	-940	-91,954	-23,259	*-654	-45,651	-3,017	-4,316	5,188
Amortization of certified pollution control facilities after 1986	-	-	-	-4	-	-	-	-	-	-
Amortization of mining exploration and development costs paid or incurred after 1986	-	-	-	340	-	-	-	-	-	-
Amortization of circulation expenses	-	-	-	-	-	-	-	-	-	-
Adjusted gain or loss	-48,880	-42,067	-11,621	-131,417	-9,049	-133	-13,691	*-2,473	-1,267	-668
Long-term contracts	-	-	-	-	-	-	-	-	-	-
Merchant marine capital construction funds	-	-	-	-	-	-	-	-	-	-
Section 833(b) deduction	1,112,601	-	-	-	-	-	-	-	-	-
Tax shelter farm activities	-	-	-	-	-	-	-	-	-	-
Passive activities	-3	-608	*-64	-34	-	-	[1]	-	-	-
Certain loss limitations	-	-	535	[1]	-	-	-	-	-	-
Depletion	2,614	*93	-	7,803	[1]	-	-	-	-	-
Tax exempt interest from private activity bonds issued after 8/7/86	145,333	1	*83	448	-	-	-	-	-	-
Intangible drilling costs	*40,507	-	-	*32,585	-	-	-	-	-	-
Other adjustments	-45,927	-9,710	-5,595	68,093	-5,529	*-201	-4,512	-611	-1,520	-218
Adjusted current earnings adjustment after excess	5,360,638	155,538	16,069	918,492	*6,001	-	5,175	*2,269	6,376	5,212
Alternative minimum taxable income before alternative tax net operating loss deduction	21,431,188	1,093,445	3,063,068	3,244,994	731,345	*32,832	526,899	201,461	378,624	163,966
Alternative tax net operating loss deduction	7,202,717	471,898	2,697,544	1,581,702	649,356	*29,406	464,426	149,406	285,632	124,772
Alternative minimum tax foreign tax credit	423,577	*24,180	2,272	1,452	*1,045	-	-	-	87	3,965
Tentative minimum tax	2,413,356	98,446	66,247	329,589	14,705	*612	11,556	9,984	18,200	3,666

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."

2010 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

(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	**73,210**	**695**	**650**	***8**	***37**	**997**	**139**	**1,415**	**154**
Total assets	**11,245,198,896**	**9,234,640**	**8,519,342**	***467,682**	***247,617**	**234,154,122**	**125,837,030**	**44,669,066**	**20,995,240**
Cash	480,682,297	569,991	488,093	*64,936	*16,962	9,507,026	5,314,047	4,908,457	2,607,679
Notes and accounts receivable	2,293,999,794	1,157,762	1,105,093	*34,106	*18,564	39,465,978	7,430,546	9,927,734	5,820,304
Less: Allowance for bad debts	45,105,389	43,480	43,479	1	-	1,481,679	629,020	134,326	65,997
Inventories	281,758,814	1,523,503	1,501,665	*10,202	*11,637	8,480,268	2,166,486	2,944,115	1,099,270
Investments in Government obligations	183,157,683	-	-	-	-	-	-	20,485	20,485
Tax-exempt securities	81,146,603	-	-	-	-	*10,010	-	37,079	37,079
Other current assets	1,578,478,578	426,574	378,104	*1,885	*46,585	8,857,731	11,613,509	5,434,705	2,233,083
Loans to shareholders	39,184,612	*35,830	*35,828	-	*2	143,851	*28,247	135,741	22,162
Mortgage and real estate loans	278,487,655	*18,850	*18,850	-	-	3,121	-	*36,721	3,517
Other investments	3,125,038,480	735,211	598,997	*83,606	*52,608	51,503,122	9,852,093	6,377,724	4,127,148
Depreciable assets	1,329,016,206	5,685,620	5,526,597	*61,772	*97,252	73,820,513	75,846,320	9,293,892	1,790,440
Less: Accumulated depreciation	609,258,318	2,686,208	2,604,027	*43,040	*39,140	31,610,460	19,868,314	3,669,523	876,363
Depletable assets	138,658,134	*310,446	3,261	*307,186	-	75,022,791	*3,611,668	*126,405	4,233
Less: Accumulated depletion	45,811,304	75,406	393	75,013	-	29,121,110	329,242	*32,735	-
Land	53,925,896	860,235	803,792	22,462	*33,981	1,537,250	389,432	1,980,003	564,021
Intangible assets (amortizable)	1,061,554,856	626,116	624,327	*1,524	*266	13,576,509	12,049,303	5,088,957	2,083,718
Less: Accumulated amortization	205,715,809	86,626	86,624	-	*2	3,373,381	1,249,151	305,508	105,792
Other assets	1,226,000,107	176,220	169,260	-1,941	*8,902	17,812,582	19,611,105	2,499,142	1,630,250
Total liabilities	**11,245,198,896**	**9,234,640**	**8,519,342**	***467,682**	***247,617**	**234,154,122**	**125,837,030**	**44,669,066**	**20,995,240**
Accounts payable	1,117,513,858	582,280	553,970	*25,215	*3,095	26,440,879	8,268,774	7,369,316	4,977,429
Mortgages, notes, and bonds payable in less than one year	664,084,247	234,852	216,329	*5,852	*12,670	11,608,700	17,860,633	1,660,713	533,791
Other current liabilities	3,612,162,045	634,766	580,298	*15,227	*39,242	13,397,048	7,859,677	8,819,406	4,221,456
Loans from shareholders	257,249,561	510,800	460,461	-	*50,340	7,637,031	*2,964,745	1,247,526	224,081
Mortgages, notes, and bonds payable in one year or more	1,445,044,769	2,448,754	2,161,878	*179,379	*107,497	40,715,774	27,403,562	10,357,574	3,946,333
Other liabilities	1,831,234,688	472,863	467,469	*2,885	*2,509	41,386,606	27,740,433	5,721,539	2,576,450
Net worth	2,317,909,728	4,350,325	4,078,936	*239,124	*32,265	92,968,084	33,739,205	9,492,991	4,515,701
Capital stock	411,905,446	962,688	827,584	*92,386	*42,718	20,493,887	5,596,013	3,741,141	2,149,149
Additional paid-in capital	2,258,789,140	5,208,687	4,986,900	*220,687	*1,100	71,123,438	33,609,123	17,595,107	11,571,193
Retained earnings, appropriated	14,726,640	*15,917	*15,917	-	-	*180,644	*9,154	40,721	-
Retained earnings, unappropriated [30]	-352,673,261	-1,828,806	-1,743,304	*-73,948	*-11,553	2,096,263	-5,475,085	-11,862,988	-9,202,976
Less: Cost of treasury stock	14,838,237	*8,160	*8,160	-	-	926,148	-	20,989	1,666
Total receipts	**4,056,172,310**	**9,479,359**	**8,837,674**	***453,480**	***188,205**	**96,575,717**	**61,261,211**	**42,012,982**	**25,757,525**
Business receipts	3,671,712,421	9,108,488	8,568,265	*440,791	*99,431	88,253,714	57,442,537	40,506,055	24,996,548
Interest	161,676,876	28,122	21,688	*5,739	*695	749,163	467,175	224,410	133,988
Interest on Government obligations: State and local	1,673,975	*168	*168	-	-	526	4,345	957	101
Rents	12,464,434	32,842	31,935	*907	-	219,744	112,579	196,666	29,470
Royalties	18,139,229	*1,018	*1,018	-	-	600,888	545	*12,967	12,659
Net short-term capital gain reduced by net long-term capital loss	2,013,384	*32	*32	-	-	*3,963	6,697	*169	18
Net long-term capital gain reduced by net short-term capital loss	21,389,799	64,229	58,887	*5,342	-	1,193,368	273,043	61,640	*36,983
Net gain, noncapital assets	14,499,682	22,926	20,316	*203	*2,407	360,314	*773,863	22,425	7,971
Dividends received from domestic corporations	4,758,064	*750	*750	-	-	1,148,801	25,402	493	442
Dividends received from foreign corporations	9,645,870	5,271	5,271	-	-	990,204	1,713	3,014	-
Other receipts	138,198,576	215,514	129,344	*498	*85,672	3,055,032	2,153,312	984,186	539,348
Total deductions	**3,966,077,229**	**9,334,662**	**8,698,816**	***446,754**	***189,091**	**88,763,433**	**64,622,223**	**43,333,310**	**26,927,999**
Cost of goods sold	2,655,896,657	7,304,589	6,834,402	*392,906	*77,280	46,857,164	40,117,670	34,739,759	22,913,364
Compensation of officers	18,338,720	24,659	24,353	-	*306	254,399	137,540	443,124	261,231
Salaries and wages	279,307,333	249,170	241,271	*3,643	*4,255	4,411,072	2,596,326	1,892,092	1,001,103
Repairs	17,541,658	33,200	28,499	*4,073	*627	449,735	1,113,921	79,315	21,076
Bad debts	33,847,420	6,496	5,990	*506	-	38,474	327,992	58,130	16,235
Rent paid on business property	43,340,111	98,736	97,607	*961	*169	2,148,771	304,652	532,464	205,619
Taxes paid	54,586,748	182,825	174,412	*6,830	*1,582	1,275,892	1,703,198	381,760	153,608
Interest paid	136,187,285	181,322	167,769	*12,753	*800	3,442,477	2,368,133	517,438	243,169
Charitable contributions	2,680,057	1,499	1,421	*78	-	184,739	22,500	6,729	*4,833
Amortization	40,329,338	26,036	25,952	57	*27	2,358,357	583,994	290,671	135,970
Depreciation	123,809,904	484,454	459,956	*5,183	*19,316	6,734,567	5,360,203	688,844	153,590
Depletion	7,398,934	4,629	157	4,473	-	5,374,473	106,072	*3,664	-
Advertising	41,686,699	19,875	19,813	*2	*60	80,840	109,121	51,080	9,539
Pension, profit-sharing, stock, annuity	20,947,736	10,387	10,348	40	-	418,385	838,793	126,257	100,349
Employee benefit programs	45,249,713	55,140	52,804	*1,817	*519	1,160,850	400,193	408,038	196,777
Domestic production activities deduction	3,787,056	15,633	14,720	*487	*426	378,541	4,545	42,319	17,674
Net loss, noncapital assets	10,624,900	37,782	37,776	-	*6	892,614	522,014	30,988	7,723
Other deductions	430,516,963	598,229	501,567	*12,943	*83,719	12,302,083	8,005,357	3,040,637	1,486,139
Total receipts less total deductions	90,095,081	144,697	138,858	*6,726	*-887	7,812,284	-3,361,012	-1,320,329	-1,170,474
Constructive taxable income from related foreign corporations, total	10,751,796	4,610	4,610	-	-	516,825	1,023	14,262	14,227
Includable income of controlled foreign corporations	5,218,232	3,343	3,343	-	-	108,013	253	10,908	10,873
Foreign dividend income resulting from foreign taxes deemed paid	5,533,565	1,267	1,267	-	-	408,812	770	3,354	3,354
Net income (less deficit)	**99,172,903**	**149,139**	**143,300**	***6,726**	***-887**	**8,328,583**	**-3,364,333**	**-1,307,023**	**-1,156,348**
Statutory special deductions, total	50,415,075	86,267	83,994	*2,274	-	4,259,340	268,478	341,459	166,000
Net operating loss deduction	41,610,501	85,742	83,468	*2,274	-	3,111,652	247,902	341,113	165,690
Income subject to tax	**127,236,576**	**268,112**	**247,779**	***10,760**	***9,573**	**11,290,585**	**449,587**	**761,707**	**282,320**
Total income tax before credits [32]	45,078,433	92,784	85,831	*3,699	*3,255	4,122,251	162,711	278,644	107,091
Income tax	44,404,420	91,503	84,550	*3,699	*3,255	3,949,449	156,430	264,669	98,628
Alternative minimum tax	626,767	*1,285	*1,285	-	-	172,801	*6,281	7,011	3,148
Foreign tax credit	9,640,371	7,014	7,014	-	-	2,199,051	-	14,497	101
General business credit	1,895,548	3,990	3,990	-	-	44,099	*12,155	4,369	1,382
Prior year minimum tax credit	352,689	1,265	1,265	-	-	69,764	-	*2,543	*619
Total income tax after credits [2]	**33,192,063**	**80,515**	**73,562**	***3,699**	***3,255**	**1,809,338**	**150,556**	**257,235**	**104,989**

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	**586**	**675**	**7,903**	**834**	**339**	**136**	**d**	**d**
Total assets	**16,792,299**	**6,881,527**	**2,634,339,522**	**82,783,937**	**98,729,307**	**5,763,052**	**d**	**d**
Cash	1,395,462	905,316	61,734,467	2,388,480	2,465,036	216,042	d	d
Notes and accounts receivable	2,133,976	1,973,454	687,295,734	8,392,263	3,217,972	1,053,323	d	d
Less: Allowance for bad debts	28,014	40,316	15,080,094	152,374	28,177	26,230	d	d
Inventories	1,425,644	419,200	151,446,517	8,209,757	2,800,987	1,080,309	d	d
Investments in Government obligations	-	-	81,621	-	*45	-	d	d
Tax-exempt securities	-	-	*79,831	-	-	*661	d	d
Other current assets	2,611,132	590,490	184,037,582	2,888,690	1,444,040	439,803	d	d
Loans to shareholders	*110,695	*2,883	7,279,260	466,415	*48,121	*709	d	d
Mortgage and real estate loans	*1,567	*31,637	88,481	236	-	-	d	d
Other investments	1,643,855	606,721	519,237,949	7,756,280	12,882,900	1,176,383	d	d
Depreciable assets	6,001,752	1,501,700	685,264,651	33,673,063	15,258,082	3,432,919	d	d
Less: Accumulated depreciation	2,136,449	656,712	354,127,156	16,638,741	5,217,870	2,108,480	d	d
Depletable assets	*122,171	-	33,104,530	-	-	-	d	d
Less: Accumulated depletion	*32,735	-	6,667,859	-	-	-	d	d
Land	1,310,371	105,610	15,145,369	898,989	689,118	42,400	d	d
Intangible assets (amortizable)	1,421,519	1,583,720	550,525,537	34,447,960	62,607,688	549,345	d	d
Less: Accumulated amortization	130,461	69,254	126,628,614	4,397,397	1,515,621	170,802	d	d
Other assets	941,812	-72,921	241,521,714	4,850,316	4,076,988	76,670	d	d
Total liabilities	**16,792,299**	**6,881,527**	**2,634,339,522**	**82,783,937**	**98,729,307**	**5,763,052**	**d**	**d**
Accounts payable	1,285,594	1,106,294	261,394,934	5,419,923	2,905,384	741,177	d	d
Mortgages, notes, and bonds payable in less than one year	885,805	241,117	187,127,879	11,672,313	265,675	797,357	d	d
Other current liabilities	3,106,245	1,491,705	556,861,908	6,775,541	2,904,997	349,674	d	d
Loans from shareholders	667,630	*355,815	85,886,413	12,154,533	*77,498	*236,957	d	d
Mortgages, notes, and bonds payable in one year or more	4,839,310	1,571,931	484,838,771	15,344,840	54,788,880	1,210,604	d	d
Other liabilities	2,444,888	700,201	333,545,219	7,999,598	16,861,023	371,273	d	d
Net worth	3,562,827	1,414,464	724,684,399	23,417,190	20,925,850	2,056,011	d	d
Capital stock	722,658	869,334	113,261,543	4,716,531	2,292,493	867,062	d	d
Additional paid-in capital	4,512,826	1,511,088	723,083,815	18,502,440	24,923,969	2,288,773	d	d
Retained earnings, appropriated	40,721	-	991,870	*116	-	-	d	d
Retained earnings, unappropriated [30]	-1,696,564	-963,449	-110,697,482	201,850	-6,290,611	-1,086,373	d	d
Less: Cost of treasury stock	16,815	2,509	1,955,347	*3,748	-	13,452	d	d
Total receipts	**10,347,619**	**5,907,838**	**1,841,444,465**	**91,996,390**	**34,736,086**	**7,075,857**	**d**	**d**
Business receipts	9,819,048	5,690,459	1,768,401,524	90,759,429	33,064,576	7,003,791	d	d
Interest	74,705	15,718	9,237,011	168,164	93,983	7,629	d	d
Interest on Government obligations: State and local	856	-	26,684	-	*132	*81	d	d
Rents	31,759	*135,438	4,717,902	17,433	10,546	*604	d	d
Royalties	*308	-	8,457,205	142,997	*295,513	1,123	d	d
Net short-term capital gain reduced by net long-term capital loss	*103	49	177,996	42,265	2	-	d	d
Net long-term capital gain reduced by net short-term capital loss	23,542	*1,115	7,121,586	107,537	8,577	*3,675	d	d
Net gain, noncapital assets	7,549	6,906	7,862,023	70,139	53,304	6,047	d	d
Dividends received from domestic corporations	51	-	382,924	1,972	139,936	[1]	d	d
Dividends received from foreign corporations	-	3,014	5,569,143	*19,528	320,693	8,576	d	d
Other receipts	389,699	55,139	29,490,468	666,927	748,824	44,331	d	d
Total deductions	**10,478,917**	**5,926,395**	**1,798,588,784**	**89,330,450**	**32,413,870**	**6,869,364**	**d**	**d**
Cost of goods sold	7,540,633	4,285,763	1,363,232,053	60,787,365	14,372,702	5,400,747	d	d
Compensation of officers	125,252	56,641	4,642,871	322,237	106,474	49,623	d	d
Salaries and wages	550,035	340,954	88,546,205	4,711,185	2,191,453	317,517	d	d
Repairs	46,508	11,732	6,743,249	356,077	289,837	46,979	d	d
Bad debts	30,871	11,025	2,331,678	32,397	9,295	10,811	d	d
Rent paid on business property	192,231	134,614	11,793,831	803,649	195,868	76,101	d	d
Taxes paid	145,971	82,181	20,831,846	1,020,465	3,949,334	80,127	d	d
Interest paid	176,105	98,164	38,030,766	1,692,842	3,352,403	80,283	d	d
Charitable contributions	1,662	234	1,674,015	41,658	12,110	1,915	d	d
Amortization	98,712	55,989	14,407,723	1,037,979	707,917	34,713	d	d
Depreciation	386,395	148,859	58,013,566	2,699,218	1,066,161	176,809	d	d
Depletion	*3,664	-	1,005,345	2	1,232	-	d	d
Advertising	18,052	23,489	21,815,747	2,291,205	1,489,153	30,304	d	d
Pension, profit-sharing, stock, annuity	13,511	12,396	11,527,078	583,414	211,286	20,005	d	d
Employee benefit programs	158,993	52,268	21,674,286	1,002,043	546,892	103,058	d	d
Domestic production activities deduction	21,132	*3,513	2,645,517	241,210	233,315	14,255	d	d
Net loss, noncapital assets	14,952	*8,313	3,371,647	379,093	21,799	4,762	d	d
Other deductions	954,238	600,261	126,301,358	11,328,412	3,656,638	421,355	d	d
Total receipts less total deductions	-131,298	-18,557	42,855,681	2,665,940	2,322,216	206,494	d	d
Constructive taxable income from related foreign corporations, total	35	-	4,259,835	*9,870	26,734	8,850	d	d
Includable income of controlled foreign corporations	35	-	1,037,077	97	18,907	5,725	d	d
Foreign dividend income resulting from foreign taxes deemed paid	-	-	3,222,758	*9,773	7,827	3,125	d	d
Net income (less deficit)	**-132,119**	**-18,557**	**47,088,832**	**2,675,810**	**2,348,818**	**215,263**	**d**	**d**
Statutory special deductions, total	78,118	97,341	13,872,481	776,361	141,662	45,159	d	d
Net operating loss deduction	78,082	97,341	13,449,673	774,784	*29,483	45,159	d	d
Income subject to tax	**307,212**	**172,175**	**51,899,584**	**2,679,890**	**2,272,463**	**242,169**	**d**	**d**
Total income tax before credits [32]	111,072	60,481	18,304,765	940,629	795,348	84,002	d	d
Income tax	106,908	59,133	18,123,959	934,821	795,179	83,731	d	d
Alternative minimum tax	*2,841	*1,022	175,335	5,807	169	*271	d	d
Foreign tax credit	14,339	57	4,914,303	12,836	12,487	5,010	d	d
General business credit	2,757	230	826,244	19,728	2,862	343	d	d
Prior year minimum tax credit	65	1,859	143,837	9,812	-	1,122	d	d
Total income tax after credits [2]	**93,912**	**58,334**	**12,424,307**	**898,063**	**780,000**	**77,528**	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	**155**	**97**	**54**	**61**	**479**	**420**	**131**	**214**
Total assets	**6,020,669**	**29,421,265**	**2,831,075**	**794,131,636**	**405,355,381**	**55,444,246**	**105,085,783**	**66,695,609**
Cash	317,456	868,786	303,645	2,150,692	6,129,674	1,642,200	4,292,094	1,996,918
Notes and accounts receivable	693,318	3,715,015	477,192	416,467,260	39,359,638	10,269,579	7,900,052	7,933,578
Less: Allowance for bad debts	18,296	70,813	38,849	6,275,382	1,252,678	208,973	336,326	181,692
Inventories	892,329	2,477,782	463,899	11,196,816	30,125,272	6,733,899	5,951,696	10,374,386
Investments in Government obligations	-	-	-	-	3,022	-	5,548	-
Tax-exempt securities	-	-	-	57,540	-	-	-	-
Other current assets	164,970	655,009	142,031	22,963,343	58,549,947	2,398,073	4,542,483	5,105,560
Loans to shareholders	19,393	18,179	*96,057	68	*310,257	*33,870	*571,168	15,796
Mortgage and real estate loans	-	-	-	39,884	*34,911	-	-	-
Other investments	396,954	4,977,840	116,276	157,497,278	64,958,381	15,187,348	14,437,397	6,783,430
Depreciable assets	5,105,800	14,915,403	1,636,185	119,604,243	115,166,863	27,299,312	50,358,658	31,401,360
Less: Accumulated depreciation	2,696,313	7,587,589	968,453	61,135,701	59,939,316	16,410,008	24,889,356	12,684,207
Depletable assets	-	-	-	22,223,749	129,395	-	9,762,337	817,806
Less: Accumulated depletion	-	-	-	5,024,548	42,582	-	1,370,758	85,623
Land	81,943	271,237	47,384	940,480	2,616,241	325,074	3,921,229	917,148
Intangible assets (amortizable)	777,192	8,079,233	402,026	72,613,414	127,455,373	5,915,544	28,526,411	12,616,011
Less: Accumulated amortization	195,268	394,264	75,052	38,292,309	21,836,538	1,163,892	3,809,585	1,975,484
Other assets	481,190	1,495,447	228,733	79,104,808	43,587,522	3,422,219	5,222,734	3,660,621
Total liabilities	**6,020,669**	**29,421,265**	**2,831,075**	**794,131,636**	**405,355,381**	**55,444,246**	**105,085,783**	**66,695,609**
Accounts payable	443,462	2,491,232	450,400	45,556,980	32,375,152	8,520,280	6,119,874	13,642,193
Mortgages, notes, and bonds payable in less than one year	531,367	3,930,682	136,402	54,830,479	43,568,835	2,901,303	3,779,680	4,198,754
Other current liabilities	397,376	1,356,482	275,434	401,736,131	38,974,516	4,192,776	7,877,681	4,425,955
Loans from shareholders	269,852	*278,211	*171,054	*858,807	29,779,935	1,400,366	963,312	2,499,572
Mortgages, notes, and bonds payable in one year or more	1,432,096	8,321,973	715,973	85,495,582	88,119,381	13,652,870	31,272,121	17,180,037
Other liabilities	730,657	4,218,981	208,379	57,559,986	61,990,259	7,230,603	13,438,632	12,708,872
Net worth	2,215,858	8,823,704	873,433	148,093,670	110,547,303	17,546,048	41,634,482	12,040,225
Capital stock	2,449,274	2,514,967	430,000	15,236,772	13,253,034	2,805,759	4,685,448	11,241,630
Additional paid-in capital	1,522,286	11,361,855	830,300	144,204,660	74,369,306	19,853,707	49,875,918	11,324,692
Retained earnings, appropriated	1,233	2,006	-	15,000	29,743	42,586	167,578	9,857
Retained earnings, unappropriated [30]	-1,755,983	-4,994,361	-386,849	-11,328,908	23,035,194	-5,154,926	-13,085,219	-10,527,956
Less: Cost of treasury stock	951	*60,763	18	33,854	139,973	*1,078	*9,242	7,998
Total receipts	**7,331,921**	**18,016,856**	**4,339,145**	**568,996,198**	**270,228,397**	**52,673,282**	**43,754,279**	**76,014,833**
Business receipts	7,270,541	17,660,324	3,992,338	555,102,696	249,769,764	51,382,328	41,680,641	74,396,173
Interest	15,840	88,587	1,363	1,098,865	759,589	266,227	364,981	378,382
Interest on Government obligations: State and local	-	*1,174	-	362	891	85	123	-
Rents	*2,406	24,503	*1,620	469,281	156,843	21,975	45,239	33,573
Royalties	3,362	10,356	-	111,890	5,235,849	112,013	103,119	55,392
Net short-term capital gain reduced by net long-term capital loss	*252	*34	-	28,256	75,410	-	[1]	3,321
Net long-term capital gain reduced by net short-term capital loss	*3	*28,173	*15,671	3,402,735	2,283,291	87,884	299,403	251,860
Net gain, noncapital assets	*663	34,548	359	*2,677,146	289,775	57,284	201,100	78,049
Dividends received from domestic corporations	-	311	*4	110,225	42,028	*5,898	18,200	81
Dividends received from foreign corporations	361	10,938	1,000	1,128,216	1,909,163	98,758	588,042	7,557
Other receipts	38,492	157,909	326,792	4,866,524	9,705,794	640,831	453,431	810,445
Total deductions	**7,462,146**	**17,603,453**	**4,368,239**	**561,635,750**	**252,021,194**	**51,652,923**	**45,689,799**	**76,491,661**
Cost of goods sold	5,900,547	13,589,759	2,938,844	503,258,414	153,326,115	37,168,816	29,665,715	65,156,994
Compensation of officers	34,053	83,510	31,954	164,962	903,906	198,358	151,937	139,402
Salaries and wages	262,115	712,513	365,771	7,039,297	21,167,672	2,790,884	2,688,570	1,676,822
Repairs	12,207	25,926	11,207	1,116,026	1,980,896	292,612	249,286	347,429
Bad debts	6,595	9,865	5,417	98,576	207,949	299,502	134,327	46,199
Rent paid on business property	75,985	176,958	65,275	1,366,798	2,164,602	751,277	922,857	381,680
Taxes paid	69,981	157,242	45,479	3,708,769	3,148,122	680,169	857,862	432,485
Interest paid	110,285	452,470	63,871	1,883,039	9,238,131	1,017,498	2,144,025	1,838,779
Charitable contributions	546	1,591	494	514,769	954,115	5,932	3,248	8,059
Amortization	21,404	128,838	47,559	3,693,689	2,843,482	225,894	504,458	174,800
Depreciation	365,606	705,664	198,222	6,875,167	8,576,712	2,028,236	3,060,473	1,889,592
Depletion	-	3	*2	531,772	54,796	-	215,699	199,654
Advertising	36,963	83,227	117,894	444,351	6,951,915	552,241	136,460	29,312
Pension, profit-sharing, stock, annuity	24,272	154,415	57,154	1,395,686	2,513,478	736,554	562,386	218,029
Employee benefit programs	74,978	239,298	74,446	1,906,262	3,862,009	1,143,571	952,184	758,610
Domestic production activities deduction	4,080	15,622	*5,366	103,820	990,681	77,138	67,218	85,572
Net loss, noncapital assets	3,741	25,923	38,674	15,200	907,782	42,075	18,548	468,509
Other deductions	458,788	1,040,631	300,612	27,519,154	32,228,833	3,642,169	3,354,545	2,639,734
Total receipts less total deductions	-130,224	413,403	-29,093	7,360,448	18,207,203	1,020,360	-1,935,519	-476,828
Constructive taxable income from related foreign corporations, total	248	4,259	-	1,688,045	1,090,638	78,601	45,225	3,469
Includable income of controlled foreign corporations	16	2,825	-	20,172	100,042	*25,946	25,749	2,094
Foreign dividend income resulting from foreign taxes deemed paid	232	1,434	-	1,667,873	990,595	52,655	19,476	1,375
Net income (less deficit)	**-129,976**	**416,488**	**-29,093**	**9,048,131**	**19,296,950**	**1,098,875**	**-1,890,418**	**-473,359**
Statutory special deductions, total	*18,830	353,543	*10,550	119,935	2,894,760	494,440	299,955	367,271
Net operating loss deduction	*18,830	353,543	*10,548	39,487	2,862,057	489,738	259,582	367,203
Income subject to tax	**64,739**	**246,377**	**75,533**	**10,300,086**	**18,608,975**	**994,419**	**726,788**	**1,157,873**
Total income tax before credits [32]	22,288	92,332	25,953	3,611,214	6,520,259	358,721	267,424	410,073
Income tax	22,077	85,395	25,953	3,604,602	6,508,105	344,845	253,112	403,432
Alternative minimum tax	*212	6,937	-	6,612	18,283	13,623	14,261	6,612
Foreign tax credit	-	2,212	-	3,029,404	1,199,363	39,558	23,036	23,431
General business credit	-	4,584	*1,017	81,104	365,406	18,550	4,498	2,564
Prior year minimum tax credit	-	-	133	6,338	23,866	20,809	2,505	*1,917
Total income tax after credits [2]	**22,288**	**85,536**	**24,803**	**494,368**	**4,931,473**	**279,805**	**237,385**	**382,161**

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	**723**	**1,146**	**1,105**	**328**	**569**	**157**	**643**	**21,327**
Total assets	**56,995,032**	**145,615,270**	**203,345,394**	**61,944,280**	**421,848,011**	**1,489,244**	**89,795,526**	**730,649,342**
Cash	2,183,791	6,072,199	7,839,034	1,049,508	19,332,135	*58,009	2,341,790	50,373,063
Notes and accounts receivable	9,810,836	27,593,417	28,385,268	14,999,643	96,584,996	344,291	9,810,935	179,485,977
Less: Allowance for bad debts	158,393	513,117	3,624,690	193,718	1,630,172	*21,504	336,289	4,247,147
Inventories	6,267,794	14,897,261	11,226,131	3,886,297	26,044,181	407,938	8,123,859	103,949,615
Investments in Government obligations	12,125	*40,153	-	-	20,729	-	-	869,891
Tax-exempt securities	-	*11,121	-	-	*10,509	-	-	*281,145
Other current assets	2,908,980	11,226,642	7,684,531	2,410,227	53,291,265	81,896	7,096,016	56,331,329
Loans to shareholders	*67,357	*78,925	5,230,792	159,715	*115,541	*[1]	*46,895	4,326,256
Mortgage and real estate loans	-	-	12,096	1,355	-	-	-	281,748
Other investments	12,547,463	35,638,896	64,780,005	21,937,616	84,061,876	*115,189	13,885,332	82,776,579
Depreciable assets	19,233,655	29,869,602	31,337,421	9,835,023	155,975,857	933,119	19,858,290	173,704,395
Less: Accumulated depreciation	11,358,901	14,570,823	21,557,686	6,130,852	78,122,933	622,945	11,267,144	79,347,144
Depletable assets	-	171,243	-	-	-	-	-	*24,382,228
Less: Accumulated depletion	-	144,348	-	-	-	-	-	*8,702,176
Land	390,726	615,121	924,638	235,540	1,624,964	*41,137	541,507	8,118,577
Intangible assets (amortizable)	12,204,925	29,394,015	85,948,795	14,806,282	14,973,991	*208,711	38,973,828	106,231,532
Less: Accumulated amortization	1,561,247	5,141,651	32,927,512	1,897,907	3,705,057	*97,465	7,456,593	15,862,003
Other assets	4,445,920	10,376,614	18,086,570	845,551	53,270,130	*40,867	8,177,101	47,695,480
Total liabilities	**56,995,032**	**145,615,270**	**203,345,394**	**61,944,280**	**421,848,011**	**1,489,244**	**89,795,526**	**730,649,342**
Accounts payable	9,299,716	21,144,035	15,119,069	17,218,941	73,230,488	191,242	6,354,381	129,534,258
Mortgages, notes, and bonds payable in less than one year	2,315,603	13,240,868	5,676,096	847,300	36,744,800	*87,839	1,531,769	81,866,061
Other current liabilities	4,448,117	15,098,941	19,880,015	4,493,508	31,966,753	297,445	11,355,043	89,199,735
Loans from shareholders	3,898,560	3,354,233	24,944,244	682,696	3,081,888	*38,578	1,184,781	21,541,926
Mortgages, notes, and bonds payable in one year or more	14,256,543	25,164,373	34,100,223	5,223,457	57,698,452	*658,925	30,025,698	114,648,451
Other liabilities	6,445,041	16,359,544	20,327,973	6,997,011	73,637,255	*5,582	26,410,345	79,352,420
Net worth	16,331,452	51,253,278	83,297,773	26,481,366	145,488,375	209,633	12,933,509	214,506,490
Capital stock	2,846,855	11,121,818	13,355,269	1,109,646	21,387,971	24,367	2,751,590	58,206,548
Additional paid-in capital	14,875,001	43,460,878	155,247,921	27,922,617	100,046,198	*246,011	21,901,772	164,652,779
Retained earnings, appropriated	41,376	606,877	4,271	66,312	4,696	-	-	205,447
Retained earnings, unappropriated [30]	-1,261,886	-3,381,659	-85,002,807	-2,535,076	24,065,129	-60,745	-11,167,440	-6,811,441
Less: Cost of treasury stock	169,893	554,637	306,882	*82,134	15,620	-	552,412	1,746,843
Total receipts	**43,407,846**	**98,142,629**	**107,859,551**	**33,345,707**	**314,882,220**	**2,407,365**	**65,002,171**	**1,089,889,008**
Business receipts	42,393,399	94,140,183	103,533,933	32,658,996	301,318,934	2,395,051	58,667,254	1,064,805,387
Interest	160,426	1,109,807	876,452	96,145	2,726,298	*765	1,022,567	3,341,626
Interest on Government obligations: State and local	1,141	*252	*2,264	*33	3,739	*21	16,385	5,978
Rents	18,481	233,070	83,054	15,157	2,730,934	332	852,733	1,137,308
Royalties	56,056	272,879	587,425	103,217	593,828	1,286	761,794	3,821,951
Net short-term capital gain reduced by net long-term capital loss	*13,746	*646	321	47	972	-	12,072	80,715
Net long-term capital gain reduced by net short-term capital loss	5,545	74,514	155,609	*102	54,526	-	339,535	775,816
Net gain, noncapital assets	27,806	401,899	15,780	1,466	3,187,903	*1,460	756,096	1,904,725
Dividends received from domestic corporations	*2,679	1,072	1,925	420	56,500	*80	1,544	765,702
Dividends received from foreign corporations	38,966	391,646	608,854	*112,708	136,845	-	187,276	599,952
Other receipts	689,602	1,516,661	1,993,933	357,418	4,071,740	*8,369	2,384,915	12,649,849
Total deductions	**42,360,696**	**96,432,043**	**107,513,105**	**32,717,981**	**309,444,201**	**2,434,349**	**60,886,870**	**1,075,705,546**
Cost of goods sold	30,355,700	67,331,328	68,596,723	22,485,796	243,015,432	1,722,820	37,260,674	872,673,324
Compensation of officers	303,170	499,682	582,078	175,734	496,249	21,028	370,467	3,605,763
Salaries and wages	2,766,970	8,443,004	12,208,902	2,724,537	7,914,989	204,163	10,283,084	51,260,445
Repairs	127,646	311,946	362,296	142,199	582,689	13,180	472,409	3,427,383
Bad debts	68,758	242,484	281,949	31,435	717,779	*6,419	118,990	2,342,157
Rent paid on business property	381,914	919,306	929,073	315,979	1,049,235	34,579	1,167,394	10,819,311
Taxes paid	557,836	1,257,857	1,414,989	574,885	1,988,754	44,190	827,403	8,968,082
Interest paid	1,305,620	2,972,182	4,363,402	807,838	4,239,065	*41,941	2,420,457	8,986,902
Charitable contributions	7,425	11,488	31,673	11,270	30,196	*1,452	35,691	288,117
Amortization	526,352	654,991	2,056,823	518,259	612,303	*7,363	607,734	7,679,702
Depreciation	1,360,618	3,155,358	2,365,773	623,487	20,780,497	56,562	2,008,518	20,968,079
Depletion	136	1,942	*20	-	87	-	-	712,148
Advertising	223,967	521,641	661,122	394,111	6,990,016	64,887	757,177	13,296,784
Pension, profit-sharing, stock, annuity	339,946	1,017,596	1,118,740	260,036	1,532,342	*712	777,149	2,299,091
Employee benefit programs	875,101	2,505,514	2,148,620	593,297	3,195,161	*23,486	1,648,401	6,964,738
Domestic production activities deduction	96,173	146,654	162,314	52,160	165,534	1,834	181,922	364,171
Net loss, noncapital assets	61,576	91,714	854,639	27,615	324,642	868	83,669	961,707
Other deductions	3,001,789	6,347,356	9,373,969	2,979,341	15,809,230	188,865	1,865,730	60,087,642
Total receipts less total deductions	1,047,150	1,710,586	346,446	627,727	5,438,019	-26,984	4,115,300	14,183,462
Constructive taxable income from related foreign corporations, total	76,006	267,676	497,823	182,891	106,973	-	172,528	499,752
Includable income of controlled foreign corporations	50,143	147,559	411,793	*93,092	35,964	-	96,953	236,646
Foreign dividend income resulting from foreign taxes deemed paid	25,863	120,116	86,030	*89,799	71,009	-	75,575	263,106
Net income (less deficit)	**1,122,014**	**1,978,011**	**842,005**	**810,585**	**5,541,253**	**-27,005**	**4,271,443**	**14,677,237**
Statutory special deductions, total	250,137	541,954	1,061,492	242,954	5,466,440	*7,626	772,743	4,662,932
Net operating loss deduction	247,546	541,015	962,135	242,659	5,419,262	*7,569	772,437	4,010,754
Income subject to tax	**1,360,031**	**3,038,475**	**2,742,741**	**941,622**	**2,406,907**	**22,338**	**3,998,026**	**21,374,448**
Total income tax before credits [32]	475,641	1,060,632	971,345	329,581	916,317	7,641	1,408,437	7,414,341
Income tax	472,764	1,056,739	956,598	327,260	838,926	7,606	1,395,967	7,351,611
Alternative minimum tax	1,980	1,448	7,360	2,292	77,180	35	12,174	62,415
Foreign tax credit	42,937	154,302	117,412	91,163	50,285	-	110,728	427,470
General business credit	22,623	36,213	71,544	23,530	109,511	2,000	59,937	395,041
Prior year minimum tax credit	31,775	35,201	*4,834	*1,291	*890	-	3,343	68,235
Total income tax after credits [2]	**377,714**	**836,978**	**780,199**	**213,746**	**755,631**	**5,641**	**1,234,432**	**6,523,351**

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	**16,996**	**12,310**	**4,531**	***155**	**4,331**	**344**	**414**	**514**	***49**
Total assets	**647,781,282**	**349,114,797**	**298,466,918**	***199,567**	**82,868,060**	**2,445,102**	**6,795,719**	**1,367,553**	***457,478**
Cash	43,299,312	21,009,842	22,241,077	*48,392	7,073,751	178,703	66,391	88,465	*35,788
Notes and accounts receivable	169,437,157	113,953,173	55,429,288	*54,696	10,048,820	204,947	2,764,287	377,846	*125,104
Less: Allowance for bad debts	4,023,279	3,386,625	636,655	-	223,868	*7,340	*21,940	*9,965	*1,037
Inventories	92,436,377	54,933,006	37,503,371	-	11,513,237	962,924	784,198	*271,991	*68,447
Investments in Government obligations	*869,763	*428,143	*441,620	-	127	-	-	-	-
Tax-exempt securities	*281,145	*777	*280,368	-	-	-	-	-	-
Other current assets	52,749,346	32,472,932	20,213,786	*62,628	3,581,983	104,661	107,881	102,440	*35,605
Loans to shareholders	4,057,309	2,920,053	1,137,256	-	268,947	*88	-	*27,491	-
Mortgage and real estate loans	242,161	106,975	*135,186	-	*39,588	*2	-	-	-
Other investments	76,885,161	25,312,531	51,554,151	*18,479	5,891,418	192,394	*164,100	*320,428	*155,487
Depreciable assets	130,690,777	86,815,763	43,858,295	*16,718	43,013,618	584,448	3,177,384	267,176	*81,390
Less: Accumulated depreciation	58,909,008	40,365,904	18,540,192	*2,912	20,438,137	244,096	1,275,103	192,898	*48,928
Depletable assets	*24,382,228	*8,743	*24,373,485	-	-	-	-	-	-
Less: Accumulated depletion	*8,702,176	*8,357	*8,693,819	-	-	-	-	-	-
Land	3,992,975	2,269,397	1,723,232	345	4,125,602	162,556	567,893	-	*5,373
Intangible assets (amortizable)	91,535,849	35,413,339	56,116,357	*6,154	14,695,683	287,951	*508,787	*86,673	-
Less: Accumulated amortization	14,226,659	7,224,208	6,996,309	*6,142	1,635,344	36,343	*108,720	*19,311	-
Other assets	42,782,844	24,455,215	18,326,420	*1,208	4,912,636	54,208	60,562	*47,219	*249
Total liabilities	**647,781,282**	**349,114,797**	**298,466,918**	***199,567**	**82,868,060**	**2,445,102**	**6,795,719**	**1,367,553**	***457,478**
Accounts payable	117,339,929	66,731,500	50,582,217	*26,212	12,194,329	236,971	2,065,052	516,714	*76,171
Mortgages, notes, and bonds payable in less than one year	78,550,171	44,654,722	33,883,907	11,541	3,315,891	514,908	*568,866	*234,475	*84,648
Other current liabilities	77,313,554	52,940,840	24,367,391	*5,323	11,886,181	236,290	1,903,282	921,521	*21,753
Loans from shareholders	19,882,149	12,077,303	7,804,791	*54	1,659,778	*54,522	*34,810	*73,803	*6,502
Mortgages, notes, and bonds payable in one year or more	98,849,884	39,564,010	59,155,982	*129,892	15,798,568	368,152	1,388,921	*39,884	*161,041
Other liabilities	65,324,857	40,290,198	24,995,843	*38,817	14,027,563	263,105	406,381	*117,022	*343
Net worth	190,520,739	92,856,224	97,676,787	*-12,272	23,985,752	771,153	428,406	-535,866	*107,021
Capital stock	48,612,115	23,619,584	24,983,862	*8,670	9,594,433	103,064	71,600	2,417,336	*33,778
Additional paid-in capital	142,684,677	75,472,572	67,047,421	*164,684	21,968,102	428,223	*653,286	*675,022	*34,880
Retained earnings, appropriated	203,616	*57,729	*145,887	-	*1,831	-	-	-	-
Retained earnings, unappropriated [30]	679,029	-6,150,175	7,014,829	*-185,626	-7,490,470	242,603	-296,480	-3,628,224	*38,362
Less: Cost of treasury stock	1,658,699	143,487	1,515,212	-	*88,145	2,737	-	-	-
Total receipts	**952,827,532**	**555,674,994**	**397,128,217**	***24,321**	**137,061,477**	**5,878,185**	**6,027,784**	**3,518,737**	***671,193**
Business receipts	931,054,289	542,836,644	388,197,903	*19,742	133,751,098	5,651,598	6,010,740	3,446,641	*668,200
Interest	3,074,232	2,367,106	705,620	*1,506	267,395	14,956	30,559	7,620	*1,095
Interest on Government obligations: State and local	5,745	3,760	1,984	-	233	-	-	-	-
Rents	871,358	559,363	311,819	176	265,950	4,943	*1,540	*758	-
Royalties	3,636,214	1,892,325	1,743,889	-	185,737	653	202	-	-
Net short-term capital gain reduced by net long-term capital loss	78,330	17,513	60,817	-	*2,385	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	464,832	219,002	245,830	-	310,983	*9,596	-	-	*34
Net gain, noncapital assets	1,853,727	1,446,262	407,465	-	50,997	*1,613	*58	[1]	*48
Dividends received from domestic corporations	647,189	95,122	549,489	2,577	*118,514	*258	-	-	-
Dividends received from foreign corporations	574,589	377,846	196,743	-	25,363	234	-	-	-
Other receipts	10,567,027	5,860,050	4,706,657	*320	2,082,822	194,334	-15,316	63,719	*1,816
Total deductions	**940,589,904**	**551,612,212**	**388,917,318**	***60,374**	**135,115,643**	**5,877,837**	**5,956,576**	**3,419,580**	***678,293**
Cost of goods sold	776,287,882	455,873,650	320,414,231	-	96,385,442	5,010,231	3,432,614	2,395,353	*581,979
Compensation of officers	3,181,228	1,856,380	1,316,158	*8,690	424,535	26,943	24,448	24,567	*4,575
Salaries and wages	39,463,954	24,930,134	14,527,462	*6,357	11,796,491	282,888	730,202	249,351	*24,029
Repairs	1,761,740	1,099,243	662,296	*202	1,665,643	8,943	44,126	12,393	*512
Bad debts	2,062,334	1,805,425	256,909	-	279,823	4,479	*44,570	*16,822	*1,578
Rent paid on business property	6,114,848	3,309,177	2,804,201	*1,470	4,704,463	70,826	270,432	28,406	*3,853
Taxes paid	7,029,031	3,849,091	3,178,507	*1,434	1,939,051	37,137	144,656	26,540	*4,209
Interest paid	7,375,366	3,823,655	3,551,663	*49	1,611,536	38,099	85,235	6,859	*3,921
Charitable contributions	176,156	46,505	129,641	10	111,962	1,315	*4,261	*54	*12
Amortization	7,275,307	4,250,342	3,007,226	*17,739	404,395	16,948	26,921	*4,790	*1
Depreciation	17,741,733	13,452,496	4,275,374	*13,863	3,226,346	32,678	151,422	35,568	*2,774
Depletion	712,148	4,547	707,600	-	-	-	-	-	-
Advertising	11,447,513	6,913,177	4,534,330	*6	1,849,272	49,033	250,244	182,346	*4,944
Pension, profit-sharing, stock, annuity	2,015,234	984,154	1,031,080	-	283,857	2,613	4,845	*4,923	*574
Employee benefit programs	5,760,724	3,599,749	2,159,234	*1,741	1,204,014	49,695	44,110	21,539	*1,685
Domestic production activities deduction	362,570	118,075	244,495	-	*1,602	-	227	-	-
Net loss, noncapital assets	783,611	315,808	467,801	2	178,096	*4,245	*10,988	*6,006	*1,733
Other deductions	51,038,527	25,380,604	25,649,111	*8,812	9,049,115	241,765	687,276	404,062	*41,912
Total receipts less total deductions	12,237,628	4,062,782	8,210,900	*-36,053	1,945,834	348	71,208	99,157	*-7,100
Constructive taxable income from related foreign corporations, total	491,950	324,575	167,375	-	7,803	-	-	-	-
Includable income of controlled foreign corporations	235,017	143,950	91,067	-	1,629	-	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid	256,933	180,625	76,308	-	6,173	-	-	-	-
Net income (less deficit)	**12,723,833**	**4,383,596**	**8,376,290**	***-36,053**	**1,953,404**	**348**	**71,208**	**99,157**	***-7,100**
Statutory special deductions, total	3,794,200	2,254,809	1,537,362	*2,029	868,732	*964	*1,679	*89,750	*128
Net operating loss deduction	3,258,598	2,196,248	1,062,125	*225	752,156	*759	*1,679	*89,750	*128
Income subject to tax	**18,691,004**	**7,317,917**	**11,370,802**	***2,284**	**2,683,444**	**39,317**	***190,524**	***101,989**	***2,882**
Total income tax before credits [32]	6,478,616	2,523,948	3,953,865	*803	935,726	13,376	*66,128	*34,880	*866
Income tax	6,418,026	2,485,490	3,931,767	*769	933,586	13,376	*66,128	*34,777	*866
Alternative minimum tax	60,536	38,438	22,098	-	1,879	-	-	*103	-
Foreign tax credit	403,132	201,711	201,421	-	24,339	*1,350	3	636	*21
General business credit	386,548	79,665	306,884	-	8,492	337	466	-	-
Prior year minimum tax credit	34,197	15,202	18,995	-	*34,038	-	-	-	-
Total income tax after credits [2]	**5,654,494**	**2,227,125**	**3,426,566**	***803**	**868,857**	**11,689**	***65,660**	***34,244**	***845**

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."

2010 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	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	**182**	**300**	***93**	**782**	***161**	***231**	**587**	**673**	-
Total assets	**35,952,658**	**952,292**	***3,521,865**	**19,445,401**	***853,750**	***464,996**	**2,627,769**	**7,983,476**	-
Cash	4,355,113	100,795	*200,543	1,213,442	*46,692	*89,757	234,072	463,990	-
Notes and accounts receivable	715,801	102,024	300,257	3,138,374	*74,677	*5,654	882,150	1,357,699	-
Less: Allowance for bad debts	*36,981	19,215	1,864	91,676	*2,422	*54	*19,312	12,061	-
Inventories	3,490,027	68,937	*401,146	3,722,046	*154,128	*83,710	571,274	934,411	-
Investments in Government obligations	-	-	-	-	-	-	-	127	-
Tax-exempt securities	-	-	-	-	-	-	-	-	-
Other current assets	1,392,107	101,750	*93,662	1,071,866	*14,055	*11,039	227,267	319,651	-
Loans to shareholders	-	*22,007	217,089	20	-	-	2,217	*35	-
Mortgage and real estate loans	-	-	-	219	-	39,366	-	-	-
Other investments	*1,309,801	127,883	63,835	2,383,390	*137,759	110,829	188,656	736,856	-
Depreciable assets	28,699,334	238,937	*1,831,719	6,742,935	*217,042	*132,510	492,660	548,084	-
Less: Accumulated depreciation	13,440,986	137,418	*739,910	3,581,300	*127,264	*58,749	263,711	327,773	-
Depletable assets	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-	-	-
Land	2,352,583	*1,808	*654,765	313,438	*323	44,450	10,733	*11,680	-
Intangible assets (amortizable)	7,563,488	*347,595	*471,961	2,985,457	*238,918	2,403	*299,126	1,903,325	-
Less: Accumulated amortization	*1,000,111	*54,586	*7,094	159,056	*5,754	231	*31,551	212,586	-
Other assets	552,482	51,775	35,757	1,706,247	*105,597	*4,313	34,188	2,260,039	-
Total liabilities	**35,952,658**	**952,292**	***3,521,865**	**19,445,401**	***853,750**	***464,996**	**2,627,769**	**7,983,476**	-
Accounts payable	2,921,631	116,565	*805,756	2,941,490	*188,271	*48,255	494,258	1,783,194	-
Mortgages, notes, and bonds payable in less than one year	694,190	*160,590	13,281	652,224	*21,427	44,924	*30,221	296,137	-
Other current liabilities	3,605,012	85,141	*323,013	3,247,418	*40,195	*170,228	686,550	645,779	-
Loans from shareholders	*42,184	125,179	-	746,663	*391,397	-	*173,596	*11,122	-
Mortgages, notes, and bonds payable in one year or more	8,477,286	*146,281	*107,724	3,477,678	*83,799	99,492	572,255	876,054	-
Other liabilities	7,550,531	*60,093	1,349,446	2,372,374	*-31,199	7,656	103,779	1,828,032	-
Net worth	12,661,824	258,443	*922,646	6,007,554	*159,859	*94,442	567,110	2,543,159	-
Capital stock	4,804,505	3,865	*414,397	1,380,014	*112,906	*95,010	122,713	35,246	-
Additional paid-in capital	8,863,830	560,965	*-337,273	5,011,014	*277,797	*361,972	1,552,447	3,885,938	-
Retained earnings, appropriated	-	-	-	935	-	-	-	*896	-
Retained earnings, unappropriated [30]	-1,006,510	-306,354	*845,522	-349,301	*-230,844	*-362,540	-1,057,783	-1,378,921	-
Less: Cost of treasury stock	-	32	-	*35,108	-	-	50,268	-	-
Total receipts	**72,640,923**	**1,069,053**	***16,065,661**	**17,660,524**	***922,410**	***787,489**	**1,762,576**	**10,056,942**	-
Business receipts	71,796,622	989,558	*15,905,488	16,824,260	*845,582	*772,818	1,295,763	9,543,827	-
Interest	63,992	*4,007	9,742	122,912	*2,882	*741	3,608	5,282	-
Interest on Government obligations: State and local	28	-	-	-	-	-	-	205	-
Rents	194,732	-	18,488	32,144	*5,737	*4,669	713	*2,226	-
Royalties	*2,413	16,722	7,494	131,439	52	-	*10,274	16,489	-
Net short-term capital gain reduced by net long-term capital loss	-	-	[1]	-	-	-	-	*2,385	-
Net long-term capital gain reduced by net short-term capital loss	15,829	31,603	2,910	4,339	1,904	105	*5,915	*238,749	-
Net gain, noncapital assets	372	*6,801	532	[1]	17,496	6	1,266	*22,805	-
Dividends received from domestic corporations	224	7,602	-	110,159	-	-	*271	-	-
Dividends received from foreign corporations	160	-	-	4,659	-	-	-	20,310	-
Other receipts	566,551	12,759	121,007	430,612	*48,757	*9,151	444,767	204,665	-
Total deductions	**71,977,959**	**1,069,831**	***15,981,009**	**17,071,249**	***960,551**	***778,186**	**1,692,183**	**9,652,387**	-
Cost of goods sold	52,487,780	521,800	*13,966,034	8,281,292	*522,521	*490,130	683,278	8,012,431	-
Compensation of officers	55,654	*18,618	*3,077	184,438	*13,299	*7,296	10,632	50,987	-
Salaries and wages	6,675,933	182,461	*564,740	2,321,835	*123,058	*85,899	224,477	331,619	-
Repairs	1,310,213	7,584	*83,498	170,677	*2,746	*3,150	10,123	11,677	-
Bad debts	17,389	*20,308	104	140,530	*2,071	7,648	*11,602	12,722	-
Rent paid on business property	1,909,580	66,617	*185,676	1,788,257	*104,554	*55,109	119,545	101,608	-
Taxes paid	1,022,719	20,587	*73,437	473,508	*17,226	*19,817	42,628	56,587	-
Interest paid	999,240	*3,766	123,269	222,327	*23,891	*940	44,017	59,971	-
Charitable contributions	95,630	*6	22	7,173	*1	72	*3,083	*333	-
Amortization	129,246	*6,332	*20,964	138,175	*29,704	207	*6,850	24,257	-
Depreciation	2,040,919	22,708	*243,477	573,444	*16,239	*10,990	30,462	65,665	-
Depletion	-	-	-	-	-	-	-	-	-
Advertising	513,346	25,045	25,598	476,514	*6,929	*16,595	44,707	253,970	-
Pension, profit-sharing, stock, annuity	*232,591	*1,080	2,368	24,847	-	*730	*5,558	3,730	-
Employee benefit programs	740,309	16,161	37,961	216,926	*10,240	*6,021	17,819	41,548	-
Domestic production activities deduction	-	-	813	*206	-	-	-	356	-
Net loss, noncapital assets	65,514	*4,022	5,958	70,257	*818	*1,007	*3,947	*3,600	-
Other deductions	3,681,896	152,737	*644,014	1,980,842	*87,254	*72,575	433,456	621,326	-
Total receipts less total deductions	662,964	-778	*84,652	589,275	*-38,142	*9,303	70,393	404,555	-
Constructive taxable income from related foreign corporations, total	440	348	-	2,059	-	-	-	4,956	-
Includable income of controlled foreign corporations	440	348	-	835	-	-	-	6	-
Foreign dividend income resulting from foreign taxes deemed paid	-	-	-	1,223	-	-	-	4,950	-
Net income (less deficit)	**663,376**	**-430**	***84,652**	**591,333**	***-38,142**	***9,303**	**70,393**	**409,306**	-
Statutory special deductions, total	43,335	*37,720	1,891	292,213	*9,369	-	*17,947	373,736	-
Net operating loss deduction	43,112	*31,723	1,891	182,252	*9,369	-	*17,757	373,736	-
Income subject to tax	***1,233,957**	***13,617**	***84,182**	**820,656**	-	**29,329**	***99,381**	**67,611**	-
Total income tax before credits [32]	*431,719	*5,195	*29,267	286,899	-	10,403	34,150	22,843	-
Income tax	*431,446	*4,628	*29,234	286,065	-	10,184	*34,095	22,788	-
Alternative minimum tax	274	*567	33	*820	-	-	55	28	-
Foreign tax credit	*10,391	-	428	11,457	-	-	-	*52	-
General business credit	2,079	-	4,719	639	-	167	-	86	-
Prior year minimum tax credit	-	-	-	*33,955	-	-	-	82	-
Total income tax after credits [2]	***419,249**	***5,195**	***24,120**	**240,847**	-	**10,236**	**34,150**	**22,622**	-

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	**1,870**	**175**	**93**	***300**	***6**	**955**	**342**
Total assets	**80,864,116**	**22,766,389**	**1,526,561**	***7,776,983**	***3,260,922**	**36,489,847**	**9,043,414**
Cash	3,058,760	979,683	55,165	*188,816	*21,927	1,635,991	177,179
Notes and accounts receivable	10,197,703	2,301,188	329,765	*494,733	*1,205,313	5,431,484	435,221
Less: Allowance for bad debts	257,656	60,501	*4,311	*14,596	582	168,287	9,378
Inventories	1,185,181	*168,425	*45,172	60,840	185,864	699,778	*25,102
Investments in Government obligations	*19,138	-	-	-	-	-	*19,138
Tax-exempt securities	1,957	-	-	-	-	1,957	-
Other current assets	3,267,460	797,642	133,395	*242,350	*46,352	1,929,932	117,788
Loans to shareholders	253,064	*12,124	-	-	-	*234,063	*6,876
Mortgage and real estate loans	10,702	9,815	-	-	-	887	-
Other investments	15,790,330	1,135,401	*77,594	*795,416	1,004,252	7,824,201	4,953,465
Depreciable assets	37,973,917	20,525,256	874,703	*3,839,625	*1,326,723	8,028,639	3,378,970
Less: Accumulated depreciation	13,154,602	4,831,048	393,052	*1,678,317	*670,098	4,068,472	1,513,614
Depletable assets	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-
Land	1,597,570	739,017	*33,005	*251,081	*995	285,165	288,307
Intangible assets (amortizable)	13,148,870	*462,676	*242,004	*3,984,029	72,695	8,027,747	359,718
Less: Accumulated amortization	1,662,931	*47,972	*34,210	*571,813	17,919	942,520	*48,497
Other assets	9,434,652	574,683	*167,330	*184,819	*85,400	7,569,282	853,138
Total liabilities	**80,864,116**	**22,766,389**	**1,526,561**	***7,776,983**	***3,260,922**	**36,489,847**	**9,043,414**
Accounts payable	4,924,117	841,681	206,989	*308,171	*32,516	3,178,184	356,576
Mortgages, notes, and bonds payable in less than one year	2,963,447	1,783,529	*37,423	*10,285	95,832	924,778	111,601
Other current liabilities	8,100,547	1,433,321	229,140	*1,025,566	*534,998	4,470,774	406,749
Loans from shareholders	5,534,637	*109,891	*104,455	*3,099,672	51,014	2,150,607	*18,998
Mortgages, notes, and bonds payable in one year or more	10,492,920	1,484,209	445,491	*1,035,220	*475,170	4,587,693	2,465,138
Other liabilities	24,344,129	10,315,057	*75,953	*892,027	*416,428	11,573,651	1,071,012
Net worth	24,504,318	6,798,702	427,110	*1,406,042	*1,654,963	9,604,160	4,613,341
Capital stock	3,649,801	1,010,374	154,383	*80,894	*459,103	1,639,606	305,441
Additional paid-in capital	28,523,809	2,958,266	*249,125	*3,254,621	*563,721	14,372,822	7,125,255
Retained earnings, appropriated	20,502	11,159	-	-	-	9,343	-
Retained earnings, unappropriated [30]	-7,565,375	2,818,904	25,782	*-1,929,473	*632,140	-6,304,362	-2,808,365
Less: Cost of treasury stock	124,418	-	*2,180	-	-	*113,249	*8,990
Total receipts	**68,277,186**	**14,450,172**	**3,510,646**	***6,132,755**	***5,110,101**	**35,849,483**	**3,224,029**
Business receipts	65,634,625	14,313,479	3,435,214	*5,809,824	*4,949,167	34,043,571	3,083,370
Interest	479,010	97,783	12,667	*141,099	*22,454	146,238	58,769
Interest on Government obligations: State and local	*44	27	-	-	-	17	*[1]
Rents	240,585	*93,496	*20,171	11,480	*3,171	103,022	9,245
Royalties	17,295	-	-	1,535	-	15,760	-
Net short-term capital gain reduced by net long-term capital loss	*332	-	-	331	-	*[1]	-
Net long-term capital gain reduced by net short-term capital loss	68,782	16,156	*6,389	6,770	11,670	*27,462	*335
Net gain, noncapital assets	103,832	*51,108	*9,562	*11,645	-	29,345	2,172
Dividends received from domestic corporations	4,136	2,184	-	149	607	815	380
Dividends received from foreign corporations	207,690	110,715	-	7	-	*95,769	1,200
Other receipts	1,520,855	-234,775	26,643	*149,915	*123,032	1,387,483	68,558
Total deductions	**68,275,440**	**14,162,087**	**3,479,642**	***6,038,673**	***4,938,460**	**36,428,276**	**3,228,302**
Cost of goods sold	30,221,202	5,726,660	2,059,358	*1,338,131	4,644,997	15,798,577	653,480
Compensation of officers	285,423	35,463	*9,321	*7,227	511	203,195	29,706
Salaries and wages	10,949,718	1,430,243	433,016	*2,149,676	*10,091	6,225,110	701,582
Repairs	1,126,505	471,957	*59,310	*105,658	*7,654	393,013	88,912
Bad debts	224,771	36,393	*2,140	*9,677	2,266	169,655	4,639
Rent paid on business property	2,643,324	750,922	171,808	*201,714	*11,143	1,295,772	211,965
Taxes paid	1,699,006	355,868	60,229	*326,826	*10,447	831,397	114,239
Interest paid	1,732,296	536,592	43,173	*286,887	44,893	660,422	160,329
Charitable contributions	8,372	*4,115	*713	-	32	3,173	339
Amortization	444,158	9,882	15,784	*92,505	7,073	286,314	32,599
Depreciation	2,383,895	964,822	130,452	*265,964	*95,182	718,123	209,351
Depletion	10	-	-	-	-	-	10
Advertising	100,814	19,681	1,983	*14,987	1	59,289	4,873
Pension, profit-sharing, stock, annuity	268,851	76,723	*2,504	22,899	1,234	122,874	42,617
Employee benefit programs	1,638,934	333,042	*23,667	*182,436	*2,257	962,313	135,219
Domestic production activities deduction	720	-	-	-	-	539	181
Net loss, noncapital assets	367,630	*5,957	470	590	*6,603	352,539	*1,471
Other deductions	14,179,811	3,403,767	465,714	*1,033,494	*94,076	8,345,970	836,789
Total receipts less total deductions	1,746	288,085	31,003	*94,082	*171,641	-578,793	-4,273
Constructive taxable income from related foreign corporations, total	62,458	54,385	-	-	-	*7,336	736
Includable income of controlled foreign corporations	6,302	4,537	-	-	-	1,765	-
Foreign dividend income resulting from foreign taxes deemed paid	*56,156	49,848	-	-	-	*5,572	736
Net income (less deficit)	**64,160**	**342,444**	**31,003**	***94,082**	***171,641**	**-571,474**	**-3,537**
Statutory special deductions, total	598,399	*89,764	*10,133	117,889	136,896	211,521	*32,197
Net operating loss deduction	514,896	*88,018	*10,133	117,777	136,410	130,666	*31,893
Income subject to tax	**919,472**	**311,803**	***67,836**	***6,727**	***34,746**	**373,916**	**124,444**
Total income tax before credits [32]	318,889	110,590	*23,147	*3,334	*14,691	126,716	40,412
Income tax	308,538	108,883	*23,147	*1,554	*12,034	125,543	37,378
Alternative minimum tax	9,726	1,082	-	1,780	2,657	1,173	3,034
Foreign tax credit	46,374	41,003	-	-	-	*4,704	666
General business credit	4,216	784	-	1,780	-	1,640	13
Prior year minimum tax credit	*524	-	-	-	-	*524	-
Total income tax after credits [2]	**267,718**	**68,746**	***23,147**	***1,554**	***14,691**	**119,847**	**39,732**

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	**2,637**	**821**	**600**	**34**	**328**	**77**	**777**
Total assets	**295,693,992**	**74,247,399**	**29,438,533**	**3,937,685**	**156,824,723**	**8,908,425**	**22,337,226**
Cash	7,944,750	3,845,208	585,396	111,831	2,547,284	191,042	663,988
Notes and accounts receivable	24,416,802	8,113,126	2,163,131	685,021	11,412,348	*419,754	1,623,422
Less: Allowance for bad debts	1,944,514	909,960	269,083	*6,192	597,441	*38,730	123,108
Inventories	3,079,310	1,376,555	478,793	1,225	1,102,025	53,543	*67,169
Investments in Government obligations	6,625	6,624	1	-	-	-	-
Tax-exempt securities	2,131	2,131	-	-	-	-	-
Other current assets	12,092,623	7,497,731	1,784,086	117,135	1,824,923	*378,895	489,852
Loans to shareholders	1,994,584	*1,689,526	*33,275	-	*266,257	-	5,526
Mortgage and real estate loans	-	-	-	-	-	-	-
Other investments	115,477,408	6,715,369	15,453,627	218,146	91,615,994	*481,013	993,259
Depreciable assets	52,410,278	4,895,285	2,006,599	*82,662	38,894,520	1,570,170	4,961,041
Less: Accumulated depreciation	29,292,886	3,355,203	1,410,877	*54,262	20,311,483	*704,586	3,456,475
Depletable assets	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-
Land	236,363	119,532	*28,121	26	67,087	21,424	172
Intangible assets (amortizable)	122,521,295	52,567,820	8,523,540	*1,004,426	35,052,989	*5,837,833	19,534,686
Less: Accumulated amortization	27,418,093	14,364,091	2,413,544	*218,700	6,662,984	*695,144	3,063,629
Other assets	14,167,315	6,047,746	2,475,468	*1,996,366	1,613,203	*1,393,210	641,323
Total liabilities	**295,693,992**	**74,247,399**	**29,438,533**	**3,937,685**	**156,824,723**	**8,908,425**	**22,337,226**
Accounts payable	23,331,632	6,458,175	4,544,496	128,134	11,171,893	*329,847	699,088
Mortgages, notes, and bonds payable in less than one year	8,496,003	3,301,452	721,378	*89,950	4,010,921	68,653	303,649
Other current liabilities	23,843,864	11,928,412	3,069,097	324,010	5,585,156	*632,337	2,304,852
Loans from shareholders	33,651,844	5,127,791	*720,769	*40	27,218,401	*83,818	*501,026
Mortgages, notes, and bonds payable in one year or more	63,963,447	27,108,330	2,968,469	671,105	21,968,814	*2,848,349	8,398,381
Other liabilities	23,087,295	4,337,855	4,160,181	*1,631,202	9,635,858	1,815,224	1,506,975
Net worth	119,319,906	15,985,385	13,254,144	1,093,245	77,233,680	3,130,197	8,623,255
Capital stock	29,714,788	4,913,809	4,069,034	462,523	19,332,165	*274,252	663,005
Additional paid-in capital	148,446,666	35,495,827	8,042,751	*4,185,536	91,496,335	*3,305,047	5,921,170
Retained earnings, appropriated	*53,283	1,481	43,714	-	-	*8,089	-
Retained earnings, unappropriated [30]	-56,138,683	-22,120,850	1,103,751	-3,504,564	-33,593,807	-62,293	2,039,080
Less: Cost of treasury stock	2,756,148	*2,304,881	*5,106	50,250	*1,014	394,897	-
Total receipts	**108,397,657**	**34,793,854**	**11,375,271**	**929,746**	**45,668,092**	**3,212,958**	**12,417,736**
Business receipts	94,270,635	29,991,060	8,545,256	*772,383	40,335,249	*2,955,121	11,671,567
Interest	1,935,089	315,253	66,446	87,645	1,431,355	*7,764	26,626
Interest on Government obligations: State and local	*1,939	79	*749	-	16	52	1,042
Rents	156,535	38,980	*8,902	186	*7,956	26,220	*74,291
Royalties	2,821,013	390,902	1,916,623	778	*390	160,250	352,070
Net short-term capital gain reduced by net long-term capital loss	*33,171	-	-	-	*450	-	32,721
Net long-term capital gain reduced by net short-term capital loss	1,410,194	1,318,896	-	34	*59,580	343	*31,341
Net gain, noncapital assets	209,534	172,763	2,616	-	17,284	1,066	*15,806
Dividends received from domestic corporations	131,309	12,018	*108,678	-	10,563	-	50
Dividends received from foreign corporations	170,883	50,769	9,320	-	*63,874	21,644	*25,277
Other receipts	7,257,355	2,503,135	716,681	*68,719	3,741,377	*40,499	186,944
Total deductions	**104,790,417**	**32,889,591**	**11,880,268**	**815,113**	**43,799,803**	**3,096,614**	**12,309,028**
Cost of goods sold	36,164,304	8,931,410	4,099,654	*157,149	17,298,658	*670,190	5,007,243
Compensation of officers	674,313	306,284	89,699	*7,119	126,703	*28,180	116,328
Salaries and wages	15,695,599	7,279,761	923,011	*85,280	4,469,737	*571,261	2,366,550
Repairs	786,399	152,922	20,595	*1,721	533,494	*39,227	38,440
Bad debts	3,068,510	2,228,353	15,795	*4,736	742,117	*25,640	51,869
Rent paid on business property	2,862,092	661,006	199,873	*8,745	1,675,595	*47,943	268,930
Taxes paid	1,905,028	714,773	155,128	34,395	718,643	65,690	216,398
Interest paid	8,041,807	2,406,669	484,856	*102,588	4,022,886	*331,838	692,970
Charitable contributions	70,594	59,300	839	4	2,062	2,732	5,657
Amortization	3,636,086	1,081,191	995,785	*109,328	1,070,473	*136,107	243,202
Depreciation	6,575,639	888,178	208,275	*44,981	4,606,411	286,381	541,412
Depletion	9,911	-	-	-	9,911	-	-
Advertising	1,901,905	745,511	158,502	*24,971	885,977	*16,620	70,323
Pension, profit-sharing, stock, annuity	437,553	220,141	63,199	1,253	96,928	3,618	52,415
Employee benefit programs	2,220,234	886,403	142,432	*3,209	844,653	*78,276	265,261
Domestic production activities deduction	146,070	116,501	1,755	-	1,764	13,971	12,079
Net loss, noncapital assets	272,522	150,704	*26,898	*98	74,586	*5,103	15,131
Other deductions	20,321,850	6,060,483	4,293,970	229,536	6,619,205	773,838	2,344,820
Total receipts less total deductions	3,607,240	1,904,262	-504,997	114,633	1,868,289	116,344	108,708
Constructive taxable income from related foreign corporations, total	168,219	94,790	47,638	86	*17,151	889	7,665
Includable income of controlled foreign corporations	131,553	71,593	46,457	86	12,528	889	-
Foreign dividend income resulting from foreign taxes deemed paid	36,666	23,196	1,181	-	*4,623	-	7,665
Net income (less deficit)	**3,773,520**	**1,998,973**	**-458,108**	**114,718**	**1,885,425**	**117,182**	**115,331**
Statutory special deductions, total	2,087,872	937,548	220,145	64,355	714,579	*27,626	123,618
Net operating loss deduction	1,981,602	926,676	*133,287	64,355	706,075	*27,626	123,583
Income subject to tax	**4,837,699**	**2,417,580**	**147,983**	***89,490**	**1,602,282**	**275,772**	**304,593**
Total income tax before credits [32]	1,699,931	849,239	47,804	*32,268	567,265	96,520	106,834
Income tax	1,684,301	844,123	47,421	*31,166	559,074	96,520	105,997
Alternative minimum tax	13,173	3,522	*378	1,102	8,082	-	89
Foreign tax credit	88,874	33,146	*3,741	*1,002	*50,984	-	-
General business credit	86,432	59,078	-	-	*3,987	1,275	22,092
Prior year minimum tax credit	17,518	*3,073	-	796	8,865	-	4,784
Total income tax after credits [2]	**1,507,107**	**753,942**	**44,062**	***30,470**	**503,429**	**95,245**	**79,958**

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	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	**3,074**	**169**	**1,457**	**332**	**1,116**	**14,660**	**14,181**	**460**	***19**
Total assets	**5,278,446,679**	**422,770,518**	**2,748,518,915**	**1,873,247,977**	**233,909,269**	**184,845,532**	**141,146,870**	**35,485,035**	***8,213,627**
Cash	250,926,105	39,493,188	174,441,825	34,459,076	2,532,016	8,130,073	7,255,456	848,199	*26,419
Notes and accounts receivable	867,201,657	137,624,249	665,174,101	51,918,271	12,485,035	19,677,431	6,721,943	12,814,950	140,538
Less: Allowance for bad debts	3,977,948	3,422,219	375,115	68,212	112,403	621,575	399,744	216,246	5,586
Inventories	124,956	80,734	44,010	212	-	772,563	338,573	414,120	19,869
Investments in Government obligations	126,185,908	2,913,197	34,813,726	78,939,719	9,519,266	57,655	15,968	41,687	-
Tax-exempt securities	73,528,966	80,777	1,205,851	72,095,588	146,749	*192,254	*192,254	-	-
Other current assets	1,152,801,753	29,904,922	1,033,079,921	85,472,806	4,344,104	5,960,559	4,473,265	805,863	681,431
Loans to shareholders	10,307,175	*4,709,042	*381,834	340,200	*4,876,099	1,059,751	1,031,514	*28,236	-
Mortgage and real estate loans	173,018,950	75,602,852	*3,563,773	85,617,819	*8,234,507	714,037	714,037	-	-
Other investments	1,720,065,784	88,317,359	583,192,218	861,616,779	186,939,428	53,399,630	41,999,191	5,167,419	6,233,020
Depreciable assets	45,235,986	28,488,773	10,252,240	5,766,616	*728,356	83,594,411	68,086,952	15,367,607	139,852
Less: Accumulated depreciation	14,176,522	6,741,427	4,782,925	2,545,355	*106,815	19,463,265	14,921,015	4,453,182	89,069
Depletable assets	*68,934	-	*17,520	8,615	*42,799	*10,859	*10,859	-	-
Less: Accumulated depletion	*426	-	*426	-	-	*2,165	*2,165	-	-
Land	810,131	110,709	463,192	129,422	106,809	16,498,830	16,385,849	112,981	-
Intangible assets (amortizable)	68,101,725	18,552,683	34,469,814	15,037,397	41,832	8,775,085	5,551,054	2,414,389	*809,641
Less: Accumulated amortization	5,446,559	855,882	2,862,832	1,712,414	15,432	2,016,770	1,581,490	298,318	*136,962
Other assets	813,670,105	7,911,563	215,440,187	586,171,437	4,146,918	8,106,170	5,274,369	2,437,328	394,473
Total liabilities	**5,278,446,679**	**422,770,518**	**2,748,518,915**	**1,873,247,977**	**233,909,269**	**184,845,532**	**141,146,870**	**35,485,035**	***8,213,627**
Accounts payable	560,256,146	48,894,956	476,898,749	30,262,833	4,199,608	6,162,405	4,474,398	1,658,042	*29,966
Mortgages, notes, and bonds payable in less than one year	306,265,598	27,286,426	240,002,809	26,232,208	12,744,155	10,720,859	4,028,603	4,830,765	1,861,492
Other current liabilities	2,149,017,720	163,929,078	1,254,616,383	728,098,740	2,373,519	7,924,315	5,000,966	2,690,237	*233,112
Loans from shareholders	27,498,394	*1,192,394	24,497,918	*901,660	906,422	13,374,890	9,557,434	3,817,456	-
Mortgages, notes, and bonds payable in one year or more	386,163,938	123,879,881	184,669,063	65,398,633	12,216,361	70,200,916	57,702,345	12,363,571	135,000
Other liabilities	1,133,768,388	15,543,465	436,866,644	676,715,904	4,642,375	12,110,341	7,767,668	3,661,082	681,591
Net worth	715,476,496	42,044,318	130,967,349	345,638,000	196,826,829	64,351,806	52,615,457	6,463,882	*5,272,467
Capital stock	77,468,555	15,299,748	25,770,059	32,493,924	3,904,824	23,368,327	17,604,664	1,233,516	*4,530,147
Additional paid-in capital	659,671,239	24,044,117	141,718,577	282,477,911	211,430,635	62,152,659	55,719,274	5,398,965	1,034,420
Retained earnings, appropriated	12,995,068	86,703	7,226	12,897,021	4,118	*13,100	*13,100	-	-
Retained earnings, unappropriated [30]	-33,329,386	2,613,750	-36,523,195	19,092,806	-18,512,748	-20,498,916	-20,040,406	-166,410	*-292,100
Less: Cost of treasury stock	1,328,981	-	5,318	1,323,663	-	683,365	*681,175	2,190	-
Total receipts	**406,996,812**	**23,360,060**	**103,611,929**	**272,772,433**	**7,252,390**	**25,968,063**	**15,575,355**	**9,764,241**	***628,468**
Business receipts	241,307,063	11,267,792	37,683,916	192,353,889	*1,466	16,901,726	8,029,607	8,271,173	600,947
Interest	98,478,212	11,153,073	45,832,422	38,231,652	3,261,065	1,499,198	826,946	672,057	194
Interest on Government obligations: State and local	1,223,096	209,562	102,481	911,052	1	25,040	4,091	20,949	-
Rents	1,413,498	125,249	367,962	853,507	66,779	2,899,620	2,804,106	95,515	-
Royalties	39,336	21	23,083	3,614	*12,618	68,026	57,439	2,071	8,516
Net short-term capital gain reduced by net long-term capital loss	1,546,661	18,838	250,534	647,867	629,421	21,277	21,277	-	-
Net long-term capital gain reduced by net short-term capital loss	4,876,466	51,388	828,083	3,799,988	197,008	1,246,596	1,224,895	21,701	-
Net gain, noncapital assets	1,277,690	342,413	867,624	57,770	*9,882	316,537	106,494	209,656	386
Dividends received from domestic corporations	1,292,220	9,662	347,647	928,495	*6,415	228,334	228,266	68	-
Dividends received from foreign corporations	331,265	113	116,617	214,410	*125	8,233	4,730	903	2,600
Other receipts	55,211,307	181,948	17,191,560	34,770,187	3,067,611	2,753,476	2,267,503	470,148	*15,824
Total deductions	**386,896,153**	**22,929,291**	**96,015,236**	**264,792,903**	**3,158,723**	**27,973,822**	**16,692,605**	**10,669,121**	***612,096**
Cost of goods sold	141,262,041	246,241	105,357	140,910,443	-	2,406,802	240,511	2,142,947	23,345
Compensation of officers	5,105,617	141,994	3,867,432	1,094,682	1,509	354,647	190,997	151,605	12,045
Salaries and wages	40,894,206	2,222,589	22,603,190	16,062,490	*5,937	3,367,068	1,931,804	1,245,198	190,066
Repairs	674,542	146,770	385,164	139,523	3,085	626,833	473,517	147,719	5,596
Bad debts	5,055,265	3,320,741	660,171	884,977	189,375	720,706	545,581	173,857	1,268
Rent paid on business property	3,358,180	336,955	1,453,570	1,566,787	*869	1,013,367	521,829	474,196	*17,342
Taxes paid	5,776,597	258,175	2,216,443	3,257,226	44,753	1,376,664	1,190,481	166,899	19,284
Interest paid	43,076,419	5,662,657	29,787,701	6,701,833	924,227	4,269,133	3,136,752	1,048,046	84,335
Charitable contributions	114,330	30,593	51,548	31,829	360	8,036	7,213	195	628
Amortization	5,630,619	303,358	1,248,366	4,066,552	12,343	370,517	272,894	62,497	*35,126
Depreciation	8,605,589	6,252,919	1,100,519	1,235,243	16,907	5,663,868	1,820,922	3,818,861	*24,086
Depletion	51,404	-	*36,208	-	*15,196	*263	*263	-	-
Advertising	1,096,619	218,845	118,041	758,714	1,019	110,846	73,895	33,146	3,804
Pension, profit-sharing, stock, annuity	2,783,526	61,692	530,772	2,190,923	140	58,623	28,180	28,669	1,774
Employee benefit programs	3,167,395	222,733	1,160,546	1,783,203	914	307,960	120,099	167,074	20,787
Domestic production activities deduction	5,953	-	*4,991	-	963	*763	*245	518	-
Net loss, noncapital assets	2,001,768	22,061	1,866,953	71,390	41,364	895,481	800,880	94,601	-
Other deductions	118,236,082	3,480,968	28,818,263	84,037,088	1,899,763	6,422,246	5,336,542	913,094	*172,610
Total receipts less total deductions	20,100,660	430,769	7,596,693	7,979,530	4,093,667	-2,005,759	-1,117,250	-904,880	*16,371
Constructive taxable income from related foreign corporations, total	481,167	69,276	108,463	303,428	-	7,579	4,709	2,684	185
Includable income of controlled foreign corporations	369,630	69,276	85,206	215,148	-	6,932	4,160	2,588	185
Foreign dividend income resulting from foreign taxes deemed paid	111,537	-	23,256	88,280	-	646	549	97	-
Net income (less deficit)	**19,358,731**	**290,483**	**7,602,675**	**7,371,906**	**4,093,667**	**-2,023,221**	**-1,116,632**	**-923,145**	***16,556**
Statutory special deductions, total	18,566,048	3,816,299	6,933,947	3,524,354	4,291,448	1,442,437	1,338,137	95,275	9,026
Net operating loss deduction	13,699,192	3,809,535	6,703,199	3,056,896	129,561	542,829	438,576	95,227	9,026
Income subject to tax	**14,677,377**	**981,770**	**4,987,849**	**8,345,097**	**362,660**	**1,328,036**	**1,108,962**	**198,023**	**21,051**
Total income tax before credits [32]	5,283,515	415,425	1,774,172	2,964,424	129,494	470,288	393,965	68,782	7,541
Income tax	5,145,482	345,771	1,758,109	2,918,266	123,336	450,527	375,671	67,508	7,348
Alternative minimum tax	117,141	69,654	15,352	26,214	*5,921	14,629	13,246	*1,190	193
Foreign tax credit	367,312	31,291	69,559	264,748	1,714	10,337	5,207	*5,130	-
General business credit	162,412	5,755	78,537	78,103	17	3,007	1,554	1,453	-
Prior year minimum tax credit	24,308	*1,519	21,294	1,495	-	9,322	1,149	*8,174	-
Total income tax after credits [2]	**4,729,997**	**376,860**	**1,604,783**	**2,620,592**	**127,763**	**447,622**	**386,055**	**54,026**	**7,541**

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	**9,563**	**3,391**	**1,833**	**1,823**	***10**	**307**
Total assets	**193,190,400**	**1,264,709,823**	**64,239,296**	**56,613,351**	***7,625,945**	**4,540,763**
Cash	14,223,013	57,348,306	2,281,458	2,239,308	*42,151	353,262
Notes and accounts receivable	31,212,688	400,138,464	7,225,074	6,448,284	*776,790	371,574
Less: Allowance for bad debts	728,212	14,860,133	164,734	133,676	*31,058	16,864
Inventories	3,975,383	*187,593	408,741	305,672	103,069	61,049
Investments in Government obligations	*43,437	55,823,285	49,041	49,041	-	-
Tax-exempt securities	39,407	6,923,024	49,233	49,233	-	-
Other current assets	16,308,811	115,219,714	3,161,624	2,929,704	*231,919	164,952
Loans to shareholders	515,845	915,797	*224,810	*224,810	-	-
Mortgage and real estate loans	*21,109	104,045,089	*472	*472	-	-
Other investments	53,805,427	455,955,519	16,847,174	16,258,577	588,597	1,253,036
Depreciable assets	23,153,975	16,842,092	16,085,306	13,146,317	*2,938,989	500,741
Less: Accumulated depreciation	12,364,269	8,777,590	7,459,315	6,264,754	*1,194,561	238,420
Depletable assets	*34,274	*119,434	1,854,140	-	1,854,140	-
Less: Accumulated depletion	*843	*24,042	847,343	-	847,343	-
Land	442,448	2,028,071	447,779	309,218	*138,562	*33,084
Intangible assets (amortizable)	54,174,188	49,933,481	26,141,145	23,320,649	*2,820,497	1,956,997
Less: Accumulated amortization	7,252,122	2,586,718	7,436,703	7,076,320	*360,384	292,781
Other assets	15,585,841	25,478,436	5,371,393	4,806,816	564,577	394,134
Total liabilities	**193,190,400**	**1,264,709,823**	**64,239,296**	**56,613,351**	***7,625,945**	**4,540,763**
Accounts payable	31,404,969	49,509,119	3,141,620	2,621,543	*520,078	149,989
Mortgages, notes, and bonds payable in less than one year	9,499,846	20,956,527	1,901,576	1,881,831	19,745	49,248
Other current liabilities	25,974,810	705,727,598	7,104,764	6,586,114	*518,650	616,804
Loans from shareholders	5,529,593	31,995,151	3,837,396	3,826,677	*10,720	23,443
Mortgages, notes, and bonds payable in one year or more	27,867,107	148,875,433	23,919,941	22,376,378	1,543,563	*114,201
Other liabilities	28,134,420	100,954,795	7,257,844	6,334,834	923,010	1,831,611
Net worth	64,779,655	206,691,200	17,076,154	12,985,974	*4,090,180	1,755,467
Capital stock	21,128,294	46,726,586	3,887,650	3,784,078	103,573	186,510
Additional paid-in capital	82,028,544	195,236,879	31,441,420	16,178,649	*15,262,771	1,507,508
Retained earnings, appropriated	79,134	109,142	*12,655	*12,655	-	-
Retained earnings, unappropriated [30]	-38,003,758	-35,215,623	-18,251,055	-6,979,015	*-11,272,040	67,809
Less: Cost of treasury stock	452,560	*165,785	*14,516	*10,392	4,123	6,361
Total receipts	**124,337,719**	**73,506,932**	**47,279,363**	**42,570,405**	***4,708,958**	**1,992,465**
Business receipts	116,435,769	10,502,226	44,802,361	40,260,630	*4,541,731	1,897,535
Interest	323,480	44,220,863	252,413	240,338	12,076	2,283
Interest on Government obligations: State and local	*409	383,085	1,485	1,485	-	106
Rents	113,601	1,000,735	31,224	31,154	70	*3,208
Royalties	1,210,071	41,048	101,855	101,624	231	*57,976
Net short-term capital gain reduced by net long-term capital loss	11,098	130,291	25	25	-	-
Net long-term capital gain reduced by net short-term capital loss	323,963	3,492,812	318,194	249,524	*68,669	-
Net gain, noncapital assets	346,052	1,190,406	69,290	2,849	66,441	*14
Dividends received from domestic corporations	264,758	478,153	*26,822	*26,822	-	-
Dividends received from foreign corporations	222,601	878,778	*92,366	*92,117	249	11,776
Other receipts	5,085,917	11,188,535	1,583,329	1,563,838	*19,491	19,568
Total deductions	**119,341,303**	**72,632,418**	**46,329,776**	**41,888,197**	***4,441,579**	**1,903,032**
Cost of goods sold	36,650,422	1,924,342	19,029,071	18,505,868	*523,203	579,026
Compensation of officers	1,720,549	228,149	331,675	306,040	25,635	49,300
Salaries and wages	29,946,714	8,744,747	9,828,495	8,630,673	*1,197,822	413,408
Repairs	856,527	671,980	454,422	218,502	*235,920	7,328
Bad debts	260,336	18,699,836	122,079	108,443	*13,636	9,386
Rent paid on business property	3,108,930	1,159,346	1,018,063	869,829	*148,235	98,768
Taxes paid	4,750,983	1,327,665	1,714,692	1,558,492	*156,200	53,443
Interest paid	2,637,789	18,733,939	1,899,378	1,822,429	*76,948	61,338
Charitable contributions	67,054	114,926	9,158	9,149	9	*1,042
Amortization	1,820,898	735,882	1,469,627	1,357,199	*112,428	75,652
Depreciation	2,620,475	2,311,389	1,071,713	804,355	*267,357	42,012
Depletion	870	69,950	59,616	-	59,616	-
Advertising	750,924	921,063	437,332	420,856	*16,476	49,984
Pension, profit-sharing, stock, annuity	1,277,992	509,560	186,633	152,188	34,444	*13,697
Employee benefit programs	2,907,675	1,271,954	1,007,603	901,572	*106,031	34,863
Domestic production activities deduction	87,309	72,777	1,419	1,419	-	-
Net loss, noncapital assets	271,877	624,400	73,377	71,980	*1,397	4,039
Other deductions	29,603,978	14,510,513	7,615,423	6,149,202	*1,466,222	409,746
Total receipts less total deductions	4,996,416	874,514	949,586	682,208	*267,378	89,433
Constructive taxable income from related foreign corporations, total	322,680	4,113,898	*65,237	*64,124	1,113	4,560
Includable income of controlled foreign corporations	212,784	3,007,527	32,021	30,908	1,113	87
Foreign dividend income resulting from foreign taxes deemed paid	109,896	1,106,371	*33,215	*33,215	-	4,472
Net income (less deficit)	**5,318,687**	**4,605,327**	**1,013,338**	**744,847**	***268,491**	**93,887**
Statutory special deductions, total	2,009,323	1,213,946	630,330	337,068	293,261	*20,773
Net operating loss deduction	1,788,921	856,926	608,968	315,707	293,261	*20,773
Income subject to tax	**6,875,430**	**8,715,369**	**915,669**	**912,331**	**3,338**	***111,444**
Total income tax before credits [32]	2,405,594	3,180,084	322,987	317,191	5,796	38,831
Income tax	2,384,493	3,161,481	315,882	314,747	1,135	*38,630
Alternative minimum tax	17,024	17,286	7,105	2,444	4,661	200
Foreign tax credit	246,073	1,032,510	38,747	38,747	-	*9,324
General business credit	131,297	165,326	23,555	22,717	838	[1]
Prior year minimum tax credit	7,252	6,412	*1,029	*1,029	-	144
Total income tax after credits [2]	**2,021,132**	**1,973,800**	**259,655**	**254,698**	**4,958**	***29,357**

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	**382**	***261**	**117**	**4**	**1,479**	**1,118**	**360**
Total assets	**33,464,004**	***24,012,877**	**7,466,682**	**1,984,445**	**11,169,900**	**2,068,787**	**9,101,114**
Cash	729,551	*99,559	413,831	216,162	653,813	193,917	459,897
Notes and accounts receivable	3,074,513	*2,048,357	813,208	212,947	477,615	122,668	354,947
Less: Allowance for bad debts	513,212	186,186	307,897	19,129	18,654	*10,150	8,504
Inventories	431,668	293,573	134,272	3,823	89,057	15,049	74,008
Investments in Government obligations	-	-	-	-	-	-	-
Tax-exempt securities	-	-	-	-	1,565	1,565	-
Other current assets	589,840	*217,170	360,450	12,219	419,937	248,863	171,074
Loans to shareholders	11,859,834	11,857,373	2,461	-	*32,514	*18,565	*13,949
Mortgage and real estate loans	-	-	-	-	*27,189	*27,189	-
Other investments	1,670,948	642,199	*994,901	33,848	2,638,489	306,927	2,331,562
Depreciable assets	6,320,752	*2,405,805	1,963,969	1,950,977	7,086,360	1,438,591	5,647,770
Less: Accumulated depreciation	2,843,061	*1,175,071	970,640	697,350	2,802,198	606,107	2,196,091
Depletable assets	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-
Land	436,605	11,603	304,764	120,239	726,860	*71,087	655,773
Intangible assets (amortizable)	12,367,702	*8,212,405	3,947,351	207,947	1,627,526	200,092	1,427,435
Less: Accumulated amortization	1,232,682	*751,544	441,987	39,150	139,814	23,569	116,245
Other assets	571,546	337,635	251,998	-18,088	349,640	64,101	285,539
Total liabilities	**33,464,004**	***24,012,877**	**7,466,682**	**1,984,445**	**11,169,900**	**2,068,787**	**9,101,114**
Accounts payable	763,675	*371,478	356,787	35,410	596,480	179,852	416,628
Mortgages, notes, and bonds payable in less than one year	1,104,799	*940,349	155,663	8,788	693,660	*347,227	346,432
Other current liabilities	1,813,248	*1,218,578	524,398	70,272	592,797	187,500	405,297
Loans from shareholders	*12,450,805	*11,987,713	*425,592	37,500	786,316	*239,508	*546,808
Mortgages, notes, and bonds payable in one year or more	9,060,489	4,005,956	3,697,260	1,357,273	4,468,283	579,453	3,888,830
Other liabilities	1,898,883	410,077	1,357,961	130,845	851,225	*313,233	537,992
Net worth	6,372,105	*5,078,727	949,022	344,356	3,181,141	222,014	2,959,127
Capital stock	235,723	103,537	132,186	1	524,180	70,899	453,281
Additional paid-in capital	4,230,932	*2,301,263	1,689,878	239,792	6,584,967	201,343	6,383,624
Retained earnings, appropriated	-	-	-	-	-	-	-
Retained earnings, unappropriated [30]	1,910,782	*2,678,547	-872,329	104,564	-1,079,261	-48,730	-1,030,530
Less: Cost of treasury stock	*5,333	4,620	*713	-	*2,848,746	1,498	*2,847,249
Total receipts	**13,589,768**	***7,704,893**	**3,979,195**	**1,905,680**	**5,345,306**	**1,839,362**	**3,505,944**
Business receipts	12,626,032	*7,162,885	3,929,764	1,533,383	4,800,237	1,450,846	3,349,391
Interest	30,510	*17,131	8,598	4,780	48,157	12,666	35,491
Interest on Government obligations: State and local	4	-	-	4	-	-	-
Rents	2,539	-	1,562	977	39,522	*7,982	*31,541
Royalties	38	-	38	-	82,649	7,864	74,785
Net short-term capital gain reduced by net long-term capital loss	876	-	876	-	*10	*10	-
Net long-term capital gain reduced by net short-term capital loss	23,771	9,060	2,359	12,352	*23,527	*724	*22,804
Net gain, noncapital assets	*4,704	1,723	*517	2,464	1,721	*208	*1,513
Dividends received from domestic corporations	535	443	89	4	*364	*349	15
Dividends received from foreign corporations	350	-	350	-	41,861	-	41,861
Other receipts	900,409	*513,651	35,041	351,717	307,259	358,715	-51,456
Total deductions	**12,780,036**	***6,937,017**	**4,003,744**	**1,839,275**	**5,870,279**	**1,898,654**	**3,971,625**
Cost of goods sold	4,223,598	*3,461,444	756,508	5,646	1,236,147	298,452	937,694
Compensation of officers	241,005	*207,538	33,467	-	55,565	33,631	21,934
Salaries and wages	2,505,803	*471,295	1,299,272	735,235	996,041	249,852	746,189
Repairs	76,112	7,158	42,297	26,657	60,947	7,999	52,949
Bad debts	278,801	172,139	82,399	24,264	6,369	*576	5,793
Rent paid on business property	634,892	*378,748	193,129	63,015	169,317	58,534	110,783
Taxes paid	559,936	*250,852	207,366	101,719	392,868	266,972	125,896
Interest paid	577,727	*283,400	223,925	70,402	305,151	35,885	269,266
Charitable contributions	89,222	88,795	141	285	4,938	*4,591	*347
Amortization	231,799	*144,764	80,059	6,976	92,674	15,809	76,865
Depreciation	465,008	*219,518	175,945	69,545	890,159	136,207	753,952
Depletion	-	-	-	-	-	-	-
Advertising	72,750	*31,717	31,053	9,981	226,977	76,800	150,177
Pension, profit-sharing, stock, annuity	29,206	*12,007	11,725	5,474	9,921	*4,152	5,770
Employee benefit programs	719,678	*473,769	108,437	137,472	70,243	41,536	28,707
Domestic production activities deduction	6,963	6,963	-	-	-	-	-
Net loss, noncapital assets	35,482	*10,228	25,047	207	68,740	*8,720	60,020
Other deductions	2,032,053	*716,682	732,973	582,398	1,284,224	658,938	625,285
Total receipts less total deductions	809,732	*767,876	-24,550	66,405	-524,973	-59,292	-465,681
Constructive taxable income from related foreign corporations, total	2,305	-	2,305	-	13,319	-	13,319
Includable income of controlled foreign corporations	-	-	-	-	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid	2,305	-	2,305	-	13,319	-	13,319
Net income (less deficit)	**812,033**	***767,876**	**-22,244**	**66,401**	**-511,653**	**-59,292**	**-452,362**
Statutory special deductions, total	*72,945	22,016	*48,868	2,062	*20,344	*16,587	*3,757
Net operating loss deduction	*72,527	21,662	*48,806	2,060	*20,052	*16,308	*3,745
Income subject to tax	***855,855**	**775,349**	***4,454**	**76,052**	**147,836**	**90,714**	***57,121**
Total income tax before credits [32]	*299,600	271,324	*1,640	26,635	49,744	30,337	*19,407
Income tax	*299,456	271,324	*1,514	26,618	49,587	30,179	*19,407
Alternative minimum tax	143	-	126	17	*158	*158	-
Foreign tax credit	24	24	-	-	93	-	93
General business credit	5,058	2,301	-	2,757	*596	*563	33
Prior year minimum tax credit	319	172	147	-	-	-	-
Total income tax after credits [2]	***294,178**	**268,807**	***1,494**	**23,878**	**49,055**	**29,774**	***19,281**

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."

2010 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	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	**708**	**213**	**494**	**830**	**635**	**195**	**-**	**-**
Total assets	**47,900,469**	**26,748,360**	**21,152,109**	**7,250,201**	**4,658,101**	**2,592,100**	**-**	**-**
Cash	2,204,657	1,234,266	970,391	421,497	282,080	139,417	-	-
Notes and accounts receivable	3,252,122	730,798	2,521,325	1,990,420	1,827,727	162,693	-	-
Less: Allowance for bad debts	366,284	280,326	85,958	19,857	13,632	*6,226	-	-
Inventories	389,026	34,106	354,920	543,783	490,280	*53,503	-	-
Investments in Government obligations	-	-	-	*596	*596	-	-	-
Tax-exempt securities	-	-	-	-	-	-	-	-
Other current assets	1,586,227	1,023,724	562,503	203,649	132,005	71,644	-	-
Loans to shareholders	*55,558	*45,373	*10,185	*16,495	*16,495	-	-	-
Mortgage and real estate loans	*221,185	*221,185	-	[1]	-	[1]	-	-
Other investments	16,254,205	13,759,553	2,494,653	1,397,850	651,435	*746,416	-	-
Depreciable assets	14,931,606	9,106,106	5,825,500	1,265,392	772,217	493,175	-	-
Less: Accumulated depreciation	6,739,249	3,569,563	3,169,687	638,134	389,323	248,811	-	-
Depletable assets	12,424	12,424	-	-	-	-	-	-
Less: Accumulated depletion	7,956	7,956	-	-	-	-	-	-
Land	2,557,444	2,038,099	519,345	79,844	23,614	56,230	-	-
Intangible assets (amortizable)	12,768,902	1,260,574	11,508,328	1,939,986	890,742	1,049,244	-	-
Less: Accumulated amortization	2,441,170	432,883	2,008,287	284,185	146,122	*138,063	-	-
Other assets	3,221,771	1,572,881	1,648,890	332,864	119,986	212,878	-	-
Total liabilities	**47,900,469**	**26,748,360**	**21,152,109**	**7,250,201**	**4,658,101**	**2,592,100**	**-**	**-**
Accounts payable	1,936,911	280,504	1,656,407	1,746,355	1,347,514	398,841	-	-
Mortgages, notes, and bonds payable in less than one year	795,315	615,955	179,360	278,530	*65,757	*212,773	-	-
Other current liabilities	3,963,894	1,013,395	2,950,499	709,145	354,762	354,383	-	-
Loans from shareholders	2,591,364	399,840	2,191,524	187,285	*166,542	*20,743	-	-
Mortgages, notes, and bonds payable in one year or more	16,573,458	11,816,053	4,757,405	2,931,751	1,558,958	1,372,793	-	-
Other liabilities	8,511,370	2,045,396	6,465,974	265,307	110,221	155,086	-	-
Net worth	13,528,158	10,577,217	2,950,941	1,131,828	1,054,347	77,481	-	-
Capital stock	2,154,703	1,726,003	428,700	598,507	159,821	438,686	-	-
Additional paid-in capital	22,818,221	11,588,008	11,230,213	873,347	674,573	198,774	-	-
Retained earnings, appropriated	-	-	-	-	-	-	-	-
Retained earnings, unappropriated [30]	-11,444,752	-2,736,793	-8,707,958	1,454,498	219,953	1,234,544	-	-
Less: Cost of treasury stock	14	-	14	1,794,523	-	1,794,523	-	-
Total receipts	**31,041,206**	**6,935,078**	**24,106,128**	**8,777,092**	**6,940,552**	**1,836,540**	**-**	**-**
Business receipts	25,520,985	4,578,530	20,942,455	8,495,523	6,818,257	1,677,266	-	-
Interest	336,713	290,749	45,964	23,442	7,366	16,076	-	-
Interest on Government obligations: State and local	111	108	3	-	-	-	-	-
Rents	143,340	33,663	109,677	2,986	*2,445	541	-	-
Royalties	731,291	505,290	226,001	74,058	302	73,756	-	-
Net short-term capital gain reduced by net long-term capital loss	72	67	4	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	113,328	41,578	*71,749	*2,486	*264	2,222	-	-
Net gain, noncapital assets	27,033	*1,279	*25,755	*6,594	*93	6,502	-	-
Dividends received from domestic corporations	7,361	*5,473	1,888	-	-	-	-	-
Dividends received from foreign corporations	*494,748	*813	493,935	16,022	429	15,593	-	-
Other receipts	3,666,224	1,477,527	2,188,696	155,981	111,395	44,585	-	-
Total deductions	**30,501,039**	**7,116,882**	**23,384,157**	**8,435,556**	**6,824,413**	**1,611,144**	**-**	**-**
Cost of goods sold	11,791,432	492,029	11,299,403	5,483,710	5,166,081	317,629	-	-
Compensation of officers	132,903	37,059	95,843	51,217	39,086	*12,131	-	-
Salaries and wages	6,274,860	1,450,171	4,824,688	735,365	402,615	332,750	-	-
Repairs	296,383	104,203	192,181	56,879	48,129	8,749	-	-
Bad debts	282,433	252,316	30,117	14,001	4,604	*9,397	-	-
Rent paid on business property	1,365,488	427,492	937,997	210,577	92,120	118,457	-	-
Taxes paid	1,554,309	620,571	933,738	131,955	71,618	60,337	-	-
Interest paid	1,150,514	544,037	606,477	174,756	45,290	129,466	-	-
Charitable contributions	13,680	1,706	11,974	1,105	252	*853	-	-
Amortization	328,982	74,381	254,601	145,960	49,476	96,484	-	-
Depreciation	821,496	346,975	474,521	108,947	72,134	36,814	-	-
Depletion	578	578	-	-	-	-	-	-
Advertising	384,780	245,443	139,337	259,257	127,514	131,743	-	-
Pension, profit-sharing, stock, annuity	120,803	30,528	90,275	31,381	24,437	*6,944	-	-
Employee benefit programs	1,086,018	176,690	909,328	153,909	123,004	30,906	-	-
Domestic production activities deduction	11,236	-	11,236	*3,117	*3,117	-	-	-
Net loss, noncapital assets	186,439	117,611	68,828	6,393	5,156	*1,237	-	-
Other deductions	4,698,703	2,195,092	2,503,611	867,027	549,779	317,248	-	-
Total receipts less total deductions	540,166	-181,804	721,971	341,536	116,139	225,397	-	-
Constructive taxable income from related foreign corporations, total	165,427	9,551	155,876	48,641	-	48,641	-	-
Includable income of controlled foreign corporations	28,299	9,551	18,748	26,857	-	26,857	-	-
Foreign dividend income resulting from foreign taxes deemed paid	137,128	-	137,128	21,784	-	21,784	-	-
Net income (less deficit)	**705,482**	**-172,362**	**877,844**	**390,177**	**116,139**	**274,038**	**-**	**-**
Statutory special deductions, total	218,774	40,547	*178,227	*42,926	*27,912	*15,015	-	-
Net operating loss deduction	214,050	37,145	*176,906	*42,926	*27,912	*15,015	-	-
Income subject to tax	**1,411,947**	**254,755**	**1,157,192**	**396,420**	**113,167**	***283,253**	**-**	**-**
Total income tax before credits [32]	495,805	88,447	407,358	137,670	39,021	*98,650	-	-
Income tax	492,219	88,337	403,882	136,202	37,589	*98,613	-	-
Alternative minimum tax	*3,586	*110	*3,476	*1,468	*1,431	37	-	-
Foreign tax credit	*205,487	*27,690	*177,797	32,879	8,885	23,994	-	-
General business credit	27,398	*1,963	25,435	356	356	-	-	-
Prior year minimum tax credit	*92	*92	-	125	-	125	-	-
Total income tax after credits [2]	**262,829**	**58,703**	**204,126**	**104,310**	**29,780**	***74,530**	**-**	**-**

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."

2010 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	**31,473**	**217**	**210**	**d**	**d**	**371**	**56**	**386**	**49**
Total assets	**7,619,183,861**	**6,962,277**	**6,562,061**	**d**	**d**	**157,215,650**	**54,838,191**	**21,658,446**	**11,485,780**
Cash	317,849,682	436,768	387,781	d	d	6,339,519	1,274,998	2,841,297	1,225,904
Notes and accounts receivable	1,792,253,209	850,804	798,262	d	d	33,022,698	4,538,199	6,161,858	3,747,572
Less: Allowance for bad debts	32,266,013	41,739	41,739	d	d	1,423,458	564,795	54,587	29,971
Inventories	206,511,209	1,446,499	1,425,508	d	d	6,147,777	504,623	639,332	*60,458
Investments in Government obligations	97,820,533	-	-	d	d	-	-	20,485	20,485
Tax-exempt securities	43,788,717	-	-	d	d	624	-	37,079	37,079
Other current assets	962,822,628	324,712	322,054	d	d	7,216,195	4,037,569	3,068,768	1,566,772
Loans to shareholders	33,417,577	*34,488	*34,488	d	d	141,382	*6,363	*92,368	21,984
Mortgage and real estate loans	153,151,968	*18,850	*18,850	d	d	3,121	-	-	-
Other investments	2,237,282,146	619,643	536,218	d	d	44,040,190	1,383,722	2,709,364	1,958,933
Depreciable assets	871,751,474	4,074,832	4,005,704	d	d	51,143,457	36,343,570	4,004,311	1,097,159
Less: Accumulated depreciation	438,441,646	2,105,761	2,070,522	d	d	23,773,103	12,727,746	2,136,286	598,160
Depletable assets	51,611,925	*201,674	3,261	d	d	28,685,806	524	108,748	4,233
Less: Accumulated depletion	14,900,542	52,372	393	d	d	8,843,972	506	31,938	-
Land	29,616,189	452,676	452,094	d	d	691,316	35,888	655,899	*398,182
Intangible assets (amortizable)	757,125,206	624,864	623,318	d	d	6,210,338	5,561,002	2,991,828	*1,622,466
Less: Accumulated amortization	142,823,847	86,105	86,105	d	d	1,837,053	561,238	195,141	*91,368
Other assets	692,613,444	162,443	153,282	d	d	9,450,811	15,006,018	745,062	444,050
Total liabilities	**7,619,183,861**	**6,962,277**	**6,562,061**	**d**	**d**	**157,215,650**	**54,838,191**	**21,658,446**	**11,485,780**
Accounts payable	878,652,058	486,496	458,259	d	d	19,590,050	1,698,667	3,604,266	2,329,353
Mortgages, notes, and bonds payable in less than one year	453,299,281	173,779	155,306	d	d	4,171,551	9,694,068	582,804	333,618
Other current liabilities	2,317,706,194	552,182	537,945	d	d	6,755,886	4,533,536	6,162,624	3,294,043
Loans from shareholders	185,683,657	*170,051	*160,525	d	d	1,548,308	20,060	*151,398	23,913
Mortgages, notes, and bonds payable in one year or more	972,796,001	2,176,844	2,019,788	d	d	16,610,608	12,967,836	2,619,747	*915,542
Other liabilities	1,108,746,338	387,474	382,080	d	d	29,159,892	15,189,167	1,593,608	750,289
Net worth	1,702,300,332	3,015,452	2,848,159	d	d	79,379,353	10,734,857	6,943,999	3,839,022
Capital stock	233,012,562	637,604	545,317	d	d	10,851,678	1,333,999	587,275	221,288
Additional paid-in capital	1,519,688,330	2,761,159	2,704,116	d	d	46,069,213	12,511,195	5,277,221	3,340,841
Retained earnings, appropriated	5,553,978	*15,917	*15,917	d	d	12,877	*9,154	40,721	-
Retained earnings, unappropriated [30]	-46,788,569	-391,069	-409,030	d	d	23,148,212	-3,119,490	1,056,212	278,559
Less: Cost of treasury stock	9,165,970	*8,160	*8,160	d	d	*702,627	-	17,430	1,666
Total receipts	**3,008,678,417**	**8,967,648**	**8,419,066**	**d**	**d**	**62,302,151**	**30,079,687**	**25,354,095**	**15,258,697**
Business receipts	2,731,367,863	8,748,255	8,210,986	d	d	55,009,873	28,541,704	24,279,573	14,762,253
Interest	114,608,935	25,993	20,231	d	d	537,119	370,527	88,653	54,021
Interest on Government obligations: State and local	848,565	*168	*168	d	d	526	4,340	856	-
Rents	8,609,977	27,282	26,879	d	d	108,145	*74,048	165,761	*20,193
Royalties	12,215,465	*1,018	*1,018	d	d	575,872	545	6,741	6,741
Net short-term capital gain reduced by net long-term capital loss	1,502,338	*32	*32	d	d	*3,417	[1]	53	2
Net long-term capital gain reduced by net short-term capital loss	17,439,754	*47,659	*43,001	d	d	1,156,640	*48,240	59,175	36,348
Net gain, noncapital assets	10,907,864	19,796	19,660	d	d	257,690	*48,887	16,278	7,479
Dividends received from domestic corporations	3,508,674	*384	*384	d	d	1,148,182	*13,421	493	442
Dividends received from foreign corporations	9,149,076	5,271	5,271	d	d	985,384	-	3	-
Other receipts	98,519,906	91,791	91,437	d	d	2,519,303	977,974	736,507	371,217
Total deductions	**2,843,445,766**	**8,617,968**	**8,091,992**	**d**	**d**	**47,268,585**	**29,368,239**	**24,251,160**	**14,811,429**
Cost of goods sold	1,955,080,475	7,138,924	6,670,525	d	d	23,730,337	17,830,049	19,868,316	12,777,134
Compensation of officers	11,165,380	20,728	20,422	d	d	165,051	*17,375	295,821	193,933
Salaries and wages	204,744,891	204,724	197,908	d	d	2,781,456	1,381,605	1,156,105	685,166
Repairs	12,853,315	23,037	18,621	d	d	348,682	998,305	47,992	16,890
Bad debts	23,080,189	4,415	3,909	d	d	7,649	274,808	10,231	4,841
Rent paid on business property	29,031,808	93,209	92,158	d	d	1,674,986	114,991	287,479	123,158
Taxes paid	42,318,254	167,147	160,408	d	d	977,762	1,186,938	253,873	103,355
Interest paid	92,730,366	170,752	159,756	d	d	1,519,326	1,303,131	188,473	91,289
Charitable contributions	2,668,440	1,499	1,421	d	d	182,485	22,486	6,704	*4,833
Amortization	22,155,315	13,020	12,936	d	d	1,115,092	164,948	167,577	*68,878
Depreciation	69,926,524	321,779	314,901	d	d	3,662,811	2,089,505	326,664	84,407
Depletion	4,967,069	4,629	157	d	d	4,069,603	1,635	3,648	-
Advertising	32,048,396	15,586	15,524	d	d	54,655	*103,492	18,796	6,291
Pension, profit-sharing, stock, annuity	15,914,834	7,809	7,809	d	d	369,387	809,002	98,931	84,477
Employee benefit programs	32,950,784	46,677	44,482	d	d	797,760	134,083	307,735	178,123
Domestic production activities deduction	3,756,135	15,555	14,642	d	d	348,843	4,545	42,296	17,674
Net loss, noncapital assets	3,396,094	3,921	3,920	d	d	32,935	*106,626	6,656	*4,744
Other deductions	284,657,498	364,555	352,494	d	d	5,429,765	2,824,716	1,163,864	366,235
Total receipts less total deductions	165,232,651	349,681	327,074	d	d	15,033,567	711,448	1,102,935	447,268
Constructive taxable income from related foreign corporations, total	9,871,919	4,610	4,610	d	d	516,403	-	1,087	1,051
Includable income of controlled foreign corporations	4,450,631	3,343	3,343	d	d	107,696	-	1,087	1,051
Foreign dividend income resulting from foreign taxes deemed paid	5,421,288	1,267	1,267	d	d	408,707	-	-	-
Net income	**174,256,005**	**354,123**	**331,516**	**d**	**d**	**15,549,444**	**707,108**	**1,103,166**	**448,319**
Statutory special deductions, total	46,853,786	86,011	83,737	d	d	4,258,906	258,944	341,459	166,000
Net operating loss deduction	38,828,810	85,742	83,468	d	d	3,111,652	247,902	341,113	165,690
Income subject to tax	**127,235,000**	**268,112**	**247,779**	**d**	**d**	**11,290,585**	**449,587**	**761,707**	**282,320**
Total income tax before credits [32]	44,904,649	92,784	85,831	d	d	4,115,923	160,969	276,597	107,012
Income tax	44,265,884	91,503	84,550	d	d	3,949,449	156,430	264,669	98,628
Alternative minimum tax	604,075	*1,285	*1,285	d	d	166,473	*4,539	5,499	3,148
Foreign tax credit	9,640,371	7,014	7,014	d	d	2,199,051	-	14,497	101
General business credit	1,850,887	3,990	3,990	d	d	44,099	*12,155	2,858	1,382
Prior year minimum tax credit	352,654	1,265	1,265	d	d	69,764	-	*2,543	*619
Total income tax after credits [2]	**33,063,547**	**80,515**	**73,562**	**d**	**d**	**1,803,009**	**148,814**	**256,699**	**104,910**

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 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	**96**	**242**	**3,983**	**450**	**280**	**105**	**d**	**d**
Total assets	**6,662,040**	**3,510,626**	**2,154,872,642**	**67,478,120**	**95,905,335**	**4,320,112**	**d**	**d**
Cash	905,005	710,388	45,835,248	1,603,408	2,412,757	169,865	d	d
Notes and accounts receivable	883,056	1,531,230	594,786,532	6,931,436	2,976,907	816,552	d	d
Less: Allowance for bad debts	*12,710	11,907	10,448,557	111,957	25,926	15,850	d	d
Inventories	223,295	*355,579	112,334,632	6,478,515	2,284,963	896,436	d	d
Investments in Government obligations	-	-	*81,617	-	*40	-	d	d
Tax-exempt securities	-	-	*28,721	-	-	*661	d	d
Other current assets	1,203,470	298,525	160,653,607	2,296,057	1,347,356	429,026	d	d
Loans to shareholders	*67,635	*2,749	6,109,943	*226,076	-	*709	d	d
Mortgage and real estate loans	-	-	*87,414	236	-	-	d	d
Other investments	496,143	254,288	445,588,525	4,593,601	12,751,062	810,332	d	d
Depreciable assets	2,422,123	485,029	488,682,055	24,518,990	13,911,610	2,177,461	d	d
Less: Accumulated depreciation	1,235,555	302,571	266,109,391	11,324,803	4,644,497	1,391,653	d	d
Depletable assets	104,514	-	20,360,170	-	-	-	d	d
Less: Accumulated depletion	31,938	-	5,036,572	-	-	-	d	d
Land	236,689	*21,028	8,726,956	640,480	440,367	20,281	d	d
Intangible assets (amortizable)	1,116,971	252,390	425,899,096	31,082,652	62,339,006	371,575	d	d
Less: Accumulated amortization	*82,245	21,527	88,378,989	3,887,746	1,473,113	71,785	d	d
Other assets	365,586	-64,574	215,671,636	4,431,174	3,584,805	106,502	d	d
Total liabilities	**6,662,040**	**3,510,626**	**2,154,872,642**	**67,478,120**	**95,905,335**	**4,320,112**	**d**	**d**
Accounts payable	576,843	698,070	207,549,786	4,120,710	2,750,399	535,397	d	d
Mortgages, notes, and bonds payable in less than one year	205,828	43,358	150,309,843	9,879,005	177,057	731,908	d	d
Other current liabilities	1,600,626	1,267,956	514,808,823	5,723,965	2,792,634	223,527	d	d
Loans from shareholders	*112,994	*14,491	67,052,954	8,980,524	*6,067	*132,385	d	d
Mortgages, notes, and bonds payable in one year or more	1,032,719	671,485	366,201,592	12,668,200	54,208,894	802,504	d	d
Other liabilities	825,463	17,856	263,461,436	6,834,897	16,484,876	134,821	d	d
Net worth	2,307,566	797,410	585,488,209	19,270,819	19,485,408	1,759,570	d	d
Capital stock	192,799	173,188	71,515,584	2,518,623	335,609	819,976	d	d
Additional paid-in capital	1,107,944	828,436	511,848,967	12,055,528	24,488,363	720,957	d	d
Retained earnings, appropriated	40,721	-	252,706	*116	-	-	d	d
Retained earnings, unappropriated [30]	981,867	-204,214	3,515,405	4,697,156	-5,338,564	232,089	d	d
Less: Cost of treasury stock	15,765	-	1,644,453	*603	-	13,452	d	d
Total receipts	**6,784,255**	**3,311,144**	**1,459,536,913**	**75,552,477**	**33,448,676**	**5,462,330**	**d**	**d**
Business receipts	6,408,960	3,108,360	1,398,172,652	74,709,455	31,800,982	5,406,916	d	d
Interest	24,247	10,386	7,199,722	119,900	85,642	5,917	d	d
Interest on Government obligations: State and local	856	-	25,577	-	*132	*81	d	d
Rents	*10,496	*135,072	4,331,622	15,572	*9,924	329	d	d
Royalties	-	-	6,639,633	25,892	*295,513	1,076	d	d
Net short-term capital gain reduced by net long-term capital loss	2	49	174,176	41,989	-	-	d	d
Net long-term capital gain reduced by net short-term capital loss	21,723	*1,104	6,636,744	99,035	*4,251	*3,663	d	d
Net gain, noncapital assets	*3,118	*5,681	6,775,670	69,232	51,953	*4,720	d	d
Dividends received from domestic corporations	51	-	306,786	1,968	139,936	-	d	d
Dividends received from foreign corporations	-	3	5,370,939	*11,806	320,693	8,576	d	d
Other receipts	314,802	50,488	23,903,392	457,628	739,652	31,052	d	d
Total deductions	**6,398,104**	**3,041,627**	**1,397,547,546**	**72,103,068**	**31,061,154**	**5,178,046**	**d**	**d**
Cost of goods sold	4,940,917	2,150,265	1,070,702,356	48,607,672	13,626,052	4,086,083	d	d
Compensation of officers	78,317	23,572	3,427,630	250,688	101,279	39,075	d	d
Salaries and wages	276,501	194,438	68,246,901	3,767,915	2,084,341	230,586	d	d
Repairs	22,783	8,319	5,533,764	267,119	279,046	41,084	d	d
Bad debts	*4,102	*1,289	1,261,534	20,048	9,038	8,485	d	d
Rent paid on business property	106,816	57,504	8,476,592	586,431	174,338	50,880	d	d
Taxes paid	103,298	47,220	17,536,408	850,154	3,908,764	61,206	d	d
Interest paid	72,881	24,302	26,775,847	1,271,889	3,253,908	62,151	d	d
Charitable contributions	1,637	*234	1,670,488	41,513	12,110	1,915	d	d
Amortization	86,148	12,550	10,115,941	716,542	683,392	18,236	d	d
Depreciation	183,905	58,351	36,303,322	2,046,753	974,809	115,989	d	d
Depletion	3,648	-	645,556	2	-	-	d	d
Advertising	9,999	2,506	18,469,417	1,973,165	1,409,233	16,045	d	d
Pension, profit-sharing, stock, annuity	8,319	6,135	9,500,513	409,502	210,408	14,156	d	d
Employee benefit programs	98,421	31,191	16,156,625	839,864	530,011	82,064	d	d
Domestic production activities deduction	21,109	*3,513	2,644,838	241,210	233,315	14,255	d	d
Net loss, noncapital assets	*1,870	43	1,450,174	67,305	*20,458	*1,167	d	d
Other deductions	377,433	420,197	98,629,640	10,145,295	3,550,652	334,669	d	d
Total receipts less total deductions	386,151	269,516	61,989,367	3,449,409	2,387,523	284,284	d	d
Constructive taxable income from related foreign corporations, total	35	-	3,719,185	*6,840	26,734	3,125	d	d
Includable income of controlled foreign corporations	35	-	538,957	97	18,907	-	d	d
Foreign dividend income resulting from foreign taxes deemed paid	-	-	3,180,229	*6,742	7,827	3,125	d	d
Net income	**385,330**	**269,516**	**65,682,976**	**3,456,249**	**2,414,125**	**287,328**	**d**	**d**
Statutory special deductions, total	78,118	97,341	13,786,408	776,359	141,662	45,159	d	d
Net operating loss deduction	78,082	97,341	13,449,673	774,784	*29,483	45,159	d	d
Income subject to tax	**307,212**	**172,175**	**51,899,584**	**2,679,890**	**2,272,463**	**242,169**	**d**	**d**
Total income tax before credits [32]	109,234	60,352	18,294,487	940,629	795,348	84,002	d	d
Income tax	106,908	59,133	18,123,794	934,821	795,179	83,731	d	d
Alternative minimum tax	*1,329	*1,022	174,528	5,807	169	*271	d	d
Foreign tax credit	14,339	57	4,914,303	12,836	12,487	5,010	d	d
General business credit	1,245	230	826,095	19,728	2,862	343	d	d
Prior year minimum tax credit	65	1,859	143,802	9,812	-	1,122	d	d
Total income tax after credits [2]	**93,584**	**58,205**	**12,414,213**	**898,063**	**780,000**	**77,528**	**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	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	**83**	**52**	**37**	**15**	**309**	**287**	**88**	**89**
Total assets	**1,256,067**	**26,066,250**	**1,684,407**	**748,998,958**	**354,715,197**	**40,113,923**	**27,300,878**	**36,462,594**
Cash	127,837	806,184	281,025	1,851,431	5,181,594	1,319,645	1,049,208	1,453,993
Notes and accounts receivable	261,054	3,000,602	284,508	411,678,653	35,075,941	8,229,943	2,274,025	4,660,548
Less: Allowance for bad debts	*2,916	65,140	25,556	6,212,396	1,004,118	175,090	102,129	105,389
Inventories	324,038	1,992,021	313,165	7,752,376	26,294,501	5,496,708	2,407,232	4,757,242
Investments in Government obligations	-	-	-	-	3,022	-	5,548	-
Tax-exempt securities	-	-	-	7,540	-	-	-	-
Other current assets	74,741	394,520	123,541	21,073,836	57,033,759	1,988,610	692,765	3,549,246
Loans to shareholders	-	18,179	*1,050	1	310,247	*33,870	*14,447	15,796
Mortgage and real estate loans	-	-	-	39,884	*33,843	-	-	-
Other investments	*8,721	4,773,094	*58,812	144,880,392	60,358,505	8,229,489	3,582,689	4,774,047
Depreciable assets	897,173	11,480,640	949,925	98,161,683	96,346,661	22,287,731	17,632,879	13,676,168
Less: Accumulated depreciation	620,496	5,494,256	586,943	53,154,092	52,744,339	14,026,780	9,394,352	6,854,432
Depletable assets	-	-	-	18,220,458	129,395	-	*1,771,643	67,431
Less: Accumulated depletion	-	-	-	4,592,993	42,582	-	235,558	21,091
Land	15,557	241,730	*38,462	637,129	2,211,190	245,073	852,866	285,547
Intangible assets (amortizable)	*191,867	7,844,712	*252,756	70,328,063	101,953,156	4,471,083	4,382,303	8,410,226
Less: Accumulated amortization	*43,974	300,812	*68,277	38,023,604	18,502,244	918,613	1,121,568	1,064,967
Other assets	*22,465	1,374,778	61,940	76,350,597	42,076,667	2,932,255	3,488,879	2,858,229
Total liabilities	**1,256,067**	**26,066,250**	**1,684,407**	**748,998,958**	**354,715,197**	**40,113,923**	**27,300,878**	**36,462,594**
Accounts payable	137,490	1,951,925	319,856	40,433,448	28,246,583	7,060,250	1,416,945	4,319,184
Mortgages, notes, and bonds payable in less than one year	*70,588	3,401,003	*120,601	53,696,083	40,780,914	1,689,583	630,451	3,415,766
Other current liabilities	123,925	1,126,292	132,313	398,346,015	34,800,285	3,508,397	3,406,462	1,900,258
Loans from shareholders	*36,850	*246,408	*30,196	50,505	27,641,983	908,229	*511,124	1,387,505
Mortgages, notes, and bonds payable in one year or more	*190,121	7,682,426	*287,449	74,094,988	81,305,591	11,536,019	6,842,750	7,418,252
Other liabilities	78,440	3,561,984	*175,112	48,568,153	55,873,808	6,764,539	4,393,936	6,241,535
Net worth	618,653	8,096,212	618,881	133,809,765	86,066,033	8,646,907	10,099,209	11,780,094
Capital stock	158,543	2,125,527	347,642	13,461,320	8,588,570	1,318,052	918,498	5,177,875
Additional paid-in capital	*131,626	8,829,267	281,227	132,495,317	48,312,067	11,671,786	10,439,708	4,363,214
Retained earnings, appropriated	-	2,006	-	-	29,049	42,586	9,964	316
Retained earnings, unappropriated [30]	329,435	-2,860,589	-9,969	-12,146,872	29,160,192	-4,384,444	-1,263,085	2,246,686
Less: Cost of treasury stock	951	-	18	-	*23,845	*1,073	*5,876	7,998
Total receipts	**2,123,065**	**13,602,385**	**3,270,263**	**484,338,561**	**242,356,396**	**44,486,851**	**17,015,917**	**42,094,470**
Business receipts	2,114,216	13,290,691	2,938,716	471,077,077	224,383,194	43,551,569	16,164,495	41,361,806
Interest	1,236	74,891	1,168	892,168	582,725	220,575	84,973	142,606
Interest on Government obligations: State and local	-	*1,174	-	5	891	85	53	-
Rents	*1	*24,363	*465	441,427	144,719	13,621	3,541	10,756
Royalties	-	10,234	-	73,597	4,549,118	81,654	9,892	41,287
Net short-term capital gain reduced by net long-term capital loss	*252	*34	-	28,081	75,410	-	-	-
Net long-term capital gain reduced by net short-term capital loss	*3	*27,430	*4,976	3,256,131	2,261,852	72,836	76,601	236,638
Net gain, noncapital assets	*158	29,956	4	2,666,811	287,738	51,649	38,821	76,224
Dividends received from domestic corporations	-	311	*4	92,425	37,867	*5,898	7,474	50
Dividends received from foreign corporations	-	5,522	1,000	1,110,937	1,900,790	98,757	529,116	7,519
Other receipts	7,200	137,780	323,930	4,699,903	8,132,094	390,209	100,950	217,583
Total deductions	**2,039,497**	**13,005,551**	**3,184,180**	**475,615,149**	**221,906,354**	**43,076,508**	**16,048,226**	**40,572,816**
Cost of goods sold	1,693,967	10,003,118	2,244,112	423,047,209	139,065,117	31,112,573	10,642,780	34,760,901
Compensation of officers	13,284	53,866	28,310	109,940	755,241	167,444	79,311	78,196
Salaries and wages	82,070	497,637	261,354	6,447,249	17,913,087	2,325,820	1,013,055	1,108,114
Repairs	4,827	16,402	3,189	1,001,647	1,632,630	261,986	179,954	297,648
Bad debts	2,253	6,295	*2,944	92,973	133,975	108,525	29,391	22,507
Rent paid on business property	26,939	148,654	50,232	1,160,027	1,788,181	641,166	219,890	135,981
Taxes paid	25,187	116,753	32,476	3,572,489	2,676,350	597,419	328,994	268,426
Interest paid	16,321	392,044	38,292	1,223,531	7,897,258	783,641	424,318	699,864
Charitable contributions	*483	1,581	494	514,769	951,642	5,862	3,205	8,055
Amortization	*4,494	107,780	24,909	3,463,466	2,240,289	155,020	102,217	24,317
Depreciation	56,231	521,616	102,702	4,636,576	6,232,647	1,517,628	1,038,993	791,095
Depletion	-	3	*2	457,239	54,528	-	63,208	68,628
Advertising	4,275	73,296	97,224	409,498	6,114,871	509,446	64,261	21,915
Pension, profit-sharing, stock, annuity	*5,070	116,267	*36,448	1,293,033	2,228,449	713,469	272,867	169,855
Employee benefit programs	15,511	184,454	46,066	1,748,217	3,232,805	1,024,328	415,562	339,940
Domestic production activities deduction	4,080	15,622	*5,366	103,820	990,681	77,138	67,218	85,572
Net loss, noncapital assets	*42	3,240	1,040	7,338	775,418	36,118	6,315	10,231
Other deductions	84,464	746,922	209,019	26,326,128	27,223,186	3,038,925	1,096,690	1,681,571
Total receipts less total deductions	83,569	596,834	86,083	8,723,412	20,450,042	1,410,343	967,691	1,521,653
Constructive taxable income from related foreign corporations, total	-	4,259	-	1,682,990	1,048,408	78,601	24,703	3,469
Includable income of controlled foreign corporations	-	2,825	-	19,790	58,824	*25,946	5,227	2,094
Foreign dividend income resulting from foreign taxes deemed paid	-	1,434	-	1,663,200	989,584	52,655	19,476	1,375
Net income	**83,569**	**599,919**	**86,083**	**10,406,397**	**21,497,559**	**1,488,859**	**992,342**	**1,525,122**
Statutory special deductions, total	*18,830	353,543	*10,550	106,311	2,891,437	494,440	265,554	367,249
Net operating loss deduction	*18,830	353,543	*10,548	39,487	2,862,057	489,738	259,582	367,203
Income subject to tax	**64,739**	**246,377**	**75,533**	**10,300,086**	**18,608,975**	**994,419**	**726,788**	**1,157,873**
Total income tax before credits [32]	22,288	92,332	25,953	3,611,214	6,520,259	358,721	267,424	409,275
Income tax	22,077	85,395	25,953	3,604,602	6,508,105	344,845	253,112	403,432
Alternative minimum tax	*212	6,937	-	6,612	18,283	13,623	14,261	5,813
Foreign tax credit	-	2,212	-	3,029,404	1,199,363	39,558	23,036	23,431
General business credit	-	4,584	*1,017	81,104	365,406	18,550	4,498	2,545
Prior year minimum tax credit	-	-	133	6,338	23,866	20,809	2,505	*1,917
Total income tax after credits [2]	**22,288**	**85,536**	**24,803**	**494,368**	**4,931,473**	**279,805**	**237,385**	**381,381**

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							
	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	**236**	**580**	**618**	**177**	**366**	***12**	**186**	**10,911**
Total assets	**42,266,070**	**84,626,018**	**154,604,154**	**57,768,297**	**326,956,578**	***1,079,628**	**82,779,247**	**473,663,958**
Cash	1,839,541	5,008,728	5,172,003	810,304	14,610,062	*21,865	2,046,235	39,083,536
Notes and accounts receivable	8,155,978	18,276,582	12,306,880	14,323,119	56,818,236	*261,087	8,360,098	125,036,342
Less: Allowance for bad debts	112,666	349,663	300,188	188,235	1,322,682	15,787	305,599	2,210,438
Inventories	4,905,456	10,474,045	7,578,501	3,373,302	19,474,934	*300,145	7,092,071	77,769,964
Investments in Government obligations	12,125	*40,153	-	-	20,729	-	-	*867,621
Tax-exempt securities	-	*11,121	-	-	*9,399	-	-	*278,430
Other current assets	2,102,814	7,661,282	3,320,317	2,234,730	49,376,218	*71,633	6,857,421	38,937,276
Loans to shareholders	*40,721	*64,205	5,182,501	159,715	5,016	-	*37,407	2,599,572
Mortgage and real estate loans	-	-	12,096	1,355	-	-	-	*18,694
Other investments	9,050,563	20,409,166	57,049,964	21,524,047	79,558,679	44,404	13,125,125	51,843,062
Depreciable assets	14,563,008	17,069,502	20,868,226	8,018,472	106,750,486	*627,153	18,504,256	111,100,080
Less: Accumulated depreciation	8,792,967	9,337,397	14,239,263	5,256,406	57,101,835	*398,048	10,608,357	54,420,971
Depletable assets	-	171,243	-	-	-	-	-	*241,069
Less: Accumulated depletion	-	144,348	-	-	-	-	-	*53,389
Land	281,319	468,220	611,956	144,076	1,052,571	*36,109	497,603	6,370,424
Intangible assets (amortizable)	8,437,986	15,781,280	48,183,969	13,697,965	11,661,532	*208,711	36,275,514	57,252,066
Less: Accumulated amortization	1,288,811	2,619,760	7,458,717	1,749,557	2,677,495	*97,465	6,995,521	9,620,392
Other assets	3,071,001	1,641,662	16,315,909	675,409	48,720,728	*19,821	7,892,995	28,571,011
Total liabilities	**42,266,070**	**84,626,018**	**154,604,154**	**57,768,297**	**326,956,578**	***1,079,628**	**82,779,247**	**473,663,958**
Accounts payable	8,252,961	12,450,385	8,576,737	16,830,846	64,502,603	*150,197	5,461,761	96,713,414
Mortgages, notes, and bonds payable in less than one year	1,826,361	7,865,189	1,096,187	745,719	22,858,670	*87,182	1,213,875	49,755,839
Other current liabilities	3,431,896	9,945,349	11,495,875	4,098,480	23,148,401	*202,459	10,368,528	55,370,227
Loans from shareholders	3,358,584	1,583,986	19,732,904	*193,602	1,630,965	*38,578	582,521	9,049,562
Mortgages, notes, and bonds payable in one year or more	8,233,936	13,967,117	19,845,945	3,813,969	33,741,498	*515,115	28,998,302	58,958,494
Other liabilities	3,708,077	6,206,466	10,815,364	6,650,990	61,474,400	-570	25,473,384	47,691,596
Net worth	13,454,254	32,607,526	83,041,141	25,434,692	119,600,042	*86,667	10,680,877	156,124,827
Capital stock	1,834,112	7,091,847	6,926,509	833,805	16,640,430	*16,739	2,377,519	37,935,945
Additional paid-in capital	11,772,995	21,129,551	95,029,142	26,028,983	86,298,955	101,500	17,548,681	81,020,109
Retained earnings, appropriated	41,376	52,174	4,271	66,312	4,537	-	-	168,040
Retained earnings, unappropriated [30]	-24,335	4,887,232	-18,615,848	-1,412,274	16,668,643	*-31,572	-8,775,446	37,927,777
Less: Cost of treasury stock	169,893	553,278	*302,933	*82,134	12,523	-	469,877	927,044
Total receipts	**32,714,349**	**63,036,575**	**70,198,156**	**30,053,817**	**237,025,957**	***1,918,835**	**60,206,231**	**794,245,931**
Business receipts	31,902,885	60,404,092	67,199,813	29,494,795	225,815,219	*1,910,935	54,018,408	777,735,410
Interest	106,968	678,310	673,465	53,614	2,457,302	*443	1,017,017	2,073,689
Interest on Government obligations: State and local	1,141	*252	*1,950	-	3,460	-	16,354	4,475
Rents	14,210	196,526	27,938	15,104	2,562,817	110	850,085	606,661
Royalties	52,546	192,243	329,695	79,730	179,140	1,286	714,887	1,801,086
Net short-term capital gain reduced by net long-term capital loss	*13,746	*646	321	-	972	-	12,072	66,450
Net long-term capital gain reduced by net short-term capital loss	2,715	73,213	142,532	22	45,908	-	328,939	641,337
Net gain, noncapital assets	24,577	104,093	9,930	1,326	2,620,342	*1,460	736,675	1,251,810
Dividends received from domestic corporations	*2,633	903	*1,193	420	14,113	-	1,543	739,835
Dividends received from foreign corporations	20,677	342,858	579,965	*112,708	132,968	-	187,031	544,719
Other receipts	572,251	1,043,441	1,231,355	296,097	3,193,715	*4,601	2,323,220	8,780,458
Total deductions	**31,177,458**	**59,635,320**	**66,522,279**	**29,052,132**	**229,288,915**	***1,888,927**	**55,587,165**	**768,637,148**
Cost of goods sold	23,069,005	42,653,239	42,880,499	20,295,730	187,131,703	*1,314,032	34,050,734	638,183,880
Compensation of officers	210,538	327,266	365,411	141,086	369,593	*12,153	319,409	2,655,362
Salaries and wages	1,874,809	4,869,360	7,954,442	2,347,664	5,562,619	*182,941	9,690,709	36,347,132
Repairs	80,128	220,900	261,403	117,521	403,898	*12,386	450,897	1,955,531
Bad debts	24,789	135,901	55,057	27,233	482,179	1,316	98,332	1,460,891
Rent paid on business property	235,853	529,588	571,742	257,291	798,997	*19,043	1,075,751	7,026,956
Taxes paid	414,016	814,050	956,677	523,913	1,599,532	*34,111	741,795	6,530,627
Interest paid	852,672	1,496,255	2,411,555	627,258	2,988,566	*40,975	2,293,601	5,127,737
Charitable contributions	7,360	11,488	31,332	11,270	30,042	1,449	35,551	285,582
Amortization	341,318	295,346	703,299	374,004	382,245	*6,778	469,245	1,728,046
Depreciation	924,686	1,526,279	1,600,917	465,130	11,826,266	*36,164	1,871,382	12,278,981
Depletion	5	1,942	-	-	-	-	-	111,070
Advertising	190,208	322,380	469,513	379,243	5,676,093	*58,496	647,716	9,034,601
Pension, profit-sharing, stock, annuity	309,126	554,731	964,013	253,174	1,189,980	*440	755,726	1,718,976
Employee benefit programs	552,531	1,476,215	1,278,241	530,339	2,279,759	*15,396	1,556,003	5,097,813
Domestic production activities deduction	96,173	145,974	162,314	52,160	165,534	1,834	181,922	363,730
Net loss, noncapital assets	35,151	33,260	159,962	25,224	195,588	221	71,298	373,266
Other deductions	1,959,090	4,221,146	5,695,903	2,623,894	8,206,318	*151,192	1,277,094	38,356,966
Total receipts less total deductions	1,536,891	3,401,255	3,675,877	1,001,685	7,737,042	*29,908	4,619,066	25,608,783
Constructive taxable income from related foreign corporations, total	74,387	179,177	129,770	182,891	105,775	-	168,057	411,573
Includable income of controlled foreign corporations	48,541	67,365	66,829	*93,092	35,964	-	93,455	173,887
Foreign dividend income resulting from foreign taxes deemed paid	25,847	111,811	62,941	*89,799	69,811	-	74,601	237,686
Net income	**1,610,137**	**3,580,181**	**3,803,697**	**1,184,576**	**7,839,357**	***29,908**	**4,770,769**	**26,015,880**
Statutory special deductions, total	250,105	541,705	1,060,956	242,954	5,432,612	*7,569	772,743	4,642,555
Net operating loss deduction	247,546	541,015	962,135	242,659	5,419,262	*7,569	772,437	4,010,754
Income subject to tax	**1,360,031**	**3,038,475**	**2,742,741**	**941,622**	**2,406,907**	**22,338**	**3,998,026**	**21,374,448**
Total income tax before credits [32]	475,469	1,058,560	964,110	329,581	916,317	7,641	1,408,437	7,413,777
Income tax	472,600	1,056,739	956,598	327,260	838,926	7,606	1,395,967	7,351,611
Alternative minimum tax	1,972	1,447	7,360	2,292	77,180	35	12,174	62,089
Foreign tax credit	42,937	154,302	117,412	91,163	50,285	-	110,728	427,470
General business credit	22,493	36,213	71,544	23,530	109,511	2,000	59,937	395,041
Prior year minimum tax credit	31,740	35,201	*4,834	*1,291	*890	-	3,343	68,235
Total income tax after credits [2]	**377,707**	**834,906**	**772,964**	**213,746**	**755,631**	**5,641**	**1,234,432**	**6,522,787**

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."

2010 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	**9,374**	**6,267**	**3,032**	***75**	**1,536**	**40**	***91**	**410**	***18**
Total assets	**413,093,926**	**211,834,059**	**201,160,641**	***99,226**	**60,570,032**	**2,012,389**	***6,272,511**	**1,177,734**	***340,111**
Cash	33,257,647	15,562,922	17,694,079	*646	5,825,889	138,670	*49,360	71,857	*24,705
Notes and accounts receivable	116,995,245	73,372,225	43,571,388	*51,632	8,041,097	183,571	*2,495,505	*359,272	*117,079
Less: Allowance for bad debts	2,062,002	1,575,524	486,478	-	148,436	*5,994	850	*9,412	*649
Inventories	69,581,278	39,848,043	29,733,235	-	8,188,686	714,256	*590,388	*256,036	*61,695
Investments in Government obligations	*867,494	428,143	*439,351	-	127	-	-	-	-
Tax-exempt securities	*278,430	*777	277,653	-	-	-	-	-	-
Other current assets	36,122,087	19,684,339	16,398,871	38,877	2,815,190	79,462	*100,274	*81,588	*7,003
Loans to shareholders	2,330,720	1,218,374	1,112,346	-	*268,852	*88	-	*27,491	-
Mortgage and real estate loans	*18,694	3,441	*15,253	-	-	-	-	-	-
Other investments	47,155,444	12,195,323	34,953,764	6,357	4,687,618	*165,083	*163,799	272,524	*107,904
Depreciable assets	79,472,319	52,725,381	26,745,633	1,306	31,627,761	511,042	*3,064,364	*239,425	*35,703
Less: Accumulated depreciation	39,287,217	25,766,288	13,519,970	959	15,133,754	193,792	*1,212,536	*179,610	*17,002
Depletable assets	*241,069	*8,290	232,779	-	-	-	-	-	-
Less: Accumulated depletion	*53,389	*7,944	45,445	-	-	-	-	-	-
Land	2,641,573	1,445,619	1,195,609	345	3,728,851	151,061	567,893	-	*3,424
Intangible assets (amortizable)	50,343,802	15,114,735	35,222,926	6,142	6,908,264	*234,141	*507,029	*28,445	-
Less: Accumulated amortization	8,655,990	2,933,280	5,716,568	6,142	964,402	*15,765	*108,001	*15,408	-
Other assets	23,846,722	10,509,486	13,336,213	1,023	4,724,289	*50,567	*55,286	*45,525	*250
Total liabilities	**413,093,926**	**211,834,059**	**201,160,641**	***99,226**	**60,570,032**	**2,012,389**	***6,272,511**	**1,177,734**	***340,111**
Accounts payable	87,137,575	46,435,401	40,690,124	12,050	9,575,839	178,930	*1,841,994	497,759	*51,124
Mortgages, notes, and bonds payable in less than one year	47,577,688	24,846,656	22,719,491	11,541	2,178,151	*424,339	*409,988	*123,136	*84,648
Other current liabilities	45,448,713	27,138,232	18,310,294	*188	9,921,514	213,679	*1,836,199	*876,688	*15,148
Loans from shareholders	8,719,974	5,434,134	3,285,840	-	329,588	*13,142	*24,310	*30,319	*6,502
Mortgages, notes, and bonds payable in one year or more	51,414,704	19,399,331	32,015,373	-	7,543,790	257,505	*1,155,599	-	*124,351
Other liabilities	36,978,483	21,002,658	15,975,825	-	10,713,113	*251,804	*359,480	*70,186	-
Net worth	135,816,790	67,577,648	68,163,695	*75,447	20,308,037	672,990	*644,942	-420,354	*58,339
Capital stock	29,811,843	15,812,335	13,991,686	*7,822	8,124,102	39,566	*8,107	*2,344,353	*17,708
Additional paid-in capital	65,944,710	33,379,759	32,428,010	*136,941	15,075,399	*313,349	180,925	*452,280	-
Retained earnings, appropriated	167,105	*57,729	109,376	-	935	-	-	-	-
Retained earnings, unappropriated [30]	40,803,408	18,455,615	22,417,108	*-69,316	-2,875,630	322,812	*455,910	-3,216,988	*40,630
Less: Cost of treasury stock	910,276	127,791	782,485	-	16,769	2,737	-	-	-
Total receipts	**687,599,070**	**399,173,639**	**288,416,148**	***9,283**	**106,646,860**	**5,024,658**	***5,401,651**	**3,335,466**	***527,722**
Business receipts	674,060,536	392,493,621	281,560,923	*5,992	103,674,875	4,811,516	*5,427,972	*3,270,506	*525,855
Interest	1,855,673	1,339,135	516,003	*535	218,017	14,505	*1,403	*6,656	*1,034
Interest on Government obligations: State and local	4,270	2,285	1,984	-	205	-	-	-	-
Rents	365,510	180,446	184,888	176	241,150	*4,627	711	*758	-
Royalties	1,644,068	174,398	1,469,670	-	157,017	653	202	-	-
Net short-term capital gain reduced by net long-term capital loss	66,450	17,512	*48,937	-	[1]	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	341,315	157,510	183,805	-	300,022	*9,596	-	-	-
Net gain, noncapital assets	1,219,311	1,121,579	97,732	-	32,499	*1,613	*58	-	-
Dividends received from domestic corporations	621,784	72,255	546,952	2,577	*118,051	250	-	-	-
Dividends received from foreign corporations	519,356	349,162	170,195	-	25,363	234	-	-	-
Other receipts	6,900,798	3,265,736	3,635,058	3	1,879,661	181,664	*-28,695	*57,546	*834
Total deductions	**665,534,378**	**389,861,665**	**275,667,743**	***4,970**	**103,102,770**	**4,984,382**	***5,209,448**	**3,143,728**	***524,711**
Cost of goods sold	562,841,338	334,083,653	228,757,685	-	75,342,543	4,332,997	*3,123,026	*2,305,175	*460,381
Compensation of officers	2,386,148	1,303,101	1,081,853	*1,194	269,213	*16,976	*16,563	*20,890	*4,186
Salaries and wages	27,835,888	16,552,154	11,283,445	290	8,511,243	215,446	*633,057	*181,360	*14,354
Repairs	1,173,605	655,117	518,454	34	781,926	5,609	*41,575	*11,953	*309
Bad debts	1,269,942	1,094,664	175,278	-	190,949	*3,649	2,317	*1,411	*1,544
Rent paid on business property	3,967,594	1,981,308	1,986,165	121	3,059,361	37,390	*158,593	18,399	*2,706
Taxes paid	5,046,784	2,697,859	2,348,558	*367	1,483,843	26,890	*130,235	20,875	*1,552
Interest paid	4,240,042	2,137,843	2,102,169	30	887,695	35,480	*76,354	*2,379	*2,292
Charitable contributions	173,781	44,365	129,406	10	111,802	1,315	*4,195	*40	*12
Amortization	1,433,443	456,175	976,859	409	294,603	13,807	26,903	*2,321	-
Depreciation	9,870,715	7,562,375	2,308,255	84	2,408,266	27,524	*132,664	*32,487	*1,461
Depletion	111,070	4,513	106,557	-	-	-	-	-	-
Advertising	7,559,650	3,842,243	3,717,408	-	1,474,951	38,895	*235,013	*176,499	*3,108
Pension, profit-sharing, stock, annuity	1,496,911	601,281	895,630	-	222,065	1,763	4,804	*1,984	*365
Employee benefit programs	4,155,342	2,355,807	1,799,485	51	942,471	37,967	*40,046	*17,897	*228
Domestic production activities deduction	362,128	118,075	244,054	-	*1,602	-	227	-	-
Net loss, noncapital assets	257,877	175,909	81,965	2	115,389	1,296	4,312	*1,686	*427
Other deductions	31,352,120	14,195,223	17,154,520	*2,377	7,004,847	187,378	*579,564	348,371	*31,787
Total receipts less total deductions	22,064,692	9,311,974	12,748,405	*4,313	3,544,090	40,276	*192,203	191,738	*3,011
Constructive taxable income from related foreign corporations, total	403,770	244,088	159,682	-	7,803	-	-	-	-
Includable income of controlled foreign corporations	172,257	87,246	85,012	-	1,629	-	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid	231,512	156,842	74,670	-	6,173	-	-	-	-
Net income	**22,464,192**	**9,553,776**	**12,906,102**	***4,313**	**3,551,688**	**40,276**	***192,203**	**191,738**	***3,011**
Statutory special deductions, total	3,774,235	2,236,870	1,535,336	*2,029	868,319	*959	*1,679	*89,750	*128
Net operating loss deduction	3,258,598	2,196,248	1,062,125	*225	752,156	*759	*1,679	*89,750	*128
Income subject to tax	**18,691,004**	**7,317,917**	**11,370,802**	***2,284**	**2,683,444**	**39,317**	***190,524**	***101,989**	***2,882**
Total income tax before credits [32]	6,478,271	2,523,914	3,953,554	*803	935,506	13,376	*66,128	*34,880	*866
Income tax	6,418,026	2,485,490	3,931,767	*769	933,586	13,376	*66,128	*34,777	*866
Alternative minimum tax	60,210	38,423	21,788	-	1,879	-	-	*103	-
Foreign tax credit	403,132	201,711	201,421	-	24,339	*1,350	3	636	*21
General business credit	386,548	79,665	306,884	-	8,492	337	466	-	-
Prior year minimum tax credit	34,197	15,202	18,995	-	*34,038	-	-	-	-
Total income tax after credits [2]	**5,654,149**	**2,227,091**	**3,426,255**	***803**	**868,638**	**11,689**	***65,660**	***34,244**	***845**

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."

2010 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								
	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	***100**	***14**	**d**	**110**	**d**	**d**	**287**	**343**	**-**
Total assets	***23,664,374**	***429,424**	**d**	**13,870,458**	**d**	**d**	**1,639,548**	**7,459,678**	**-**
Cash	*3,637,044	*44,855	d	1,035,175	d	d	156,344	402,930	-
Notes and accounts receivable	*483,694	*28,673	d	2,287,829	d	d	588,298	1,195,214	-
Less: Allowance for bad debts	*20,788	5,215	d	*73,927	d	d	*18,257	11,462	-
Inventories	*1,970,659	*18,309	d	2,766,708	d	d	428,909	909,531	-
Investments in Government obligations	-	-	d	-	d	d	-	127	-
Tax-exempt securities	-	-	d	-	d	d	-	-	-
Other current assets	*1,083,182	*74,275	d	876,949	d	d	206,265	217,998	-
Loans to shareholders	-	*21,932	d	-	d	d	2,217	*35	-
Mortgage and real estate loans	-	-	d	-	d	d	-	-	-
Other investments	784,883	68,240	d	*2,370,143	d	d	*82,872	*602,451	-
Depreciable assets	*19,824,353	*17,427	d	5,170,689	d	d	373,770	485,302	-
Less: Accumulated depreciation	*9,389,318	*8,364	d	2,857,653	d	d	195,108	288,091	-
Depletable assets	-	-	d	-	d	d	-	-	-
Less: Accumulated depletion	-	-	d	-	d	d	-	-	-
Land	2,005,691	-	d	299,283	d	d	8,941	*9,311	-
Intangible assets (amortizable)	*3,004,790	191,449	d	581,180	d	d	*2,192	1,893,131	-
Less: Accumulated amortization	*489,192	26,913	d	90,460	d	d	*1,769	*209,575	-
Other assets	*769,376	*4,756	d	1,504,542	d	d	*4,874	2,252,775	-
Total liabilities	***23,664,374**	***429,424**	**d**	**13,870,458**	**d**	**d**	**1,639,548**	**7,459,678**	**-**
Accounts payable	*2,030,882	*22,908	d	2,262,547	d	d	227,098	1,620,739	-
Mortgages, notes, and bonds payable in less than one year	377,318	*29,529	d	*436,653	d	d	*26,100	*257,245	-
Other current liabilities	*2,888,209	*8,874	d	2,672,757	d	d	570,820	501,543	-
Loans from shareholders	*42,184	-	d	187,248	d	d	*10,467	*9,950	-
Mortgages, notes, and bonds payable in one year or more	*3,267,128	*123,213	d	*1,298,905	d	d	*380,794	855,474	-
Other liabilities	*5,974,058	*15,129	d	860,035	d	d	*34,975	1,803,137	-
Net worth	*9,084,595	*229,772	d	6,152,313	d	d	389,293	2,411,591	-
Capital stock	*4,382,816	*2,468	d	731,264	d	d	65,974	7,583	-
Additional paid-in capital	*6,625,345	*256,949	d	3,361,311	d	d	679,105	3,497,514	-
Retained earnings, appropriated	-	-	d	935	d	d	-	-	-
Retained earnings, unappropriated [30]	*-1,923,566	*-29,646	d	2,059,187	d	d	-342,137	-1,093,506	-
Less: Cost of treasury stock	-	-	d	384	d	d	13,648	-	-
Total receipts	***51,379,271**	***350,517**	**d**	**13,745,070**	**d**	**d**	**1,162,300**	**9,339,957**	**-**
Business receipts	*50,686,795	*292,870	d	12,894,352	d	d	708,245	8,837,994	-
Interest	*58,642	*2,720	d	115,824	d	d	3,273	4,994	-
Interest on Government obligations: State and local	-	-	d	-	d	d	-	205	-
Rents	181,651	-	d	28,826	d	d	713	2,217	-
Royalties	-	1,224	d	127,920	d	d	*3,036	16,489	-
Net short-term capital gain reduced by net long-term capital loss	-	-	d	-	d	d	-	-	-
Net long-term capital gain reduced by net short-term capital loss	14,102	31,603	d	3,604	d	d	*5,915	*235,096	-
Net gain, noncapital assets	-	6,757	d	-	d	d	1,266	*22,805	-
Dividends received from domestic corporations	-	7,372	d	110,159	d	d	*271	-	-
Dividends received from foreign corporations	160	-	d	4,659	d	d	-	20,310	-
Other receipts	*437,920	*7,971	d	459,726	d	d	439,582	199,847	-
Total deductions	***50,102,642**	***299,712**	**d**	**12,634,260**	**d**	**d**	**1,045,049**	**8,903,361**	**-**
Cost of goods sold	*36,823,589	*148,402	d	6,140,106	d	d	427,605	7,551,586	-
Compensation of officers	*41,877	*12,153	d	96,840	d	d	*9,086	42,410	-
Salaries and wages	*4,657,721	*50,767	d	1,710,569	d	d	121,049	290,780	-
Repairs	*488,812	*1,048	d	130,760	d	d	5,699	11,136	-
Bad debts	11,467	11,047	d	135,466	d	d	*10,648	12,619	-
Rent paid on business property	*1,278,533	*7,071	d	1,191,961	d	d	47,497	91,321	-
Taxes paid	*760,359	*7,202	d	367,794	d	d	30,925	50,309	-
Interest paid	*479,791	1,422	d	102,516	d	d	12,664	55,235	-
Charitable contributions	95,630	1	d	7,151	d	d	*3,039	*324	-
Amortization	*93,772	2,154	d	118,315	d	d	1,110	16,263	-
Depreciation	*1,456,203	*2,645	d	442,508	d	d	19,238	44,232	-
Depletion	-	-	d	-	d	d	-	-	-
Advertising	*307,192	*8,152	d	403,890	d	d	22,896	239,170	-
Pension, profit-sharing, stock, annuity	179,508	78	d	*22,281	d	d	4,955	3,411	-
Employee benefit programs	583,333	*5,520	d	166,832	d	d	*8,769	38,799	-
Domestic production activities deduction	-	-	d	*206	d	d	-	356	-
Net loss, noncapital assets	58,761	*836	d	39,125	d	d	1,949	*157	-
Other deductions	*2,786,092	*41,214	d	1,557,939	d	d	317,920	455,254	-
Total receipts less total deductions	*1,276,629	*50,805	d	1,110,810	d	d	117,251	436,596	-
Constructive taxable income from related foreign corporations, total	440	348	d	2,059	d	d	-	4,956	-
Includable income of controlled foreign corporations	440	348	d	835	d	d	-	6	-
Foreign dividend income resulting from foreign taxes deemed paid	-	-	d	1,223	d	d	-	4,950	-
Net income	***1,277,069**	***51,153**	**d**	**1,112,869**	**d**	**d**	**117,251**	**441,347**	**-**
Statutory special deductions, total	43,112	*37,536	d	292,213	d	d	*17,947	373,736	-
Net operating loss deduction	43,112	*31,723	d	182,252	d	d	*17,757	373,736	-
Income subject to tax	***1,233,957**	***13,617**	**d**	**820,656**	**d**	**d**	***99,381**	**67,611**	**-**
Total income tax before credits [32]	*431,719	*5,195	d	286,899	d	d	34,150	22,843	-
Income tax	*431,446	*4,628	d	286,065	d	d	*34,095	22,788	-
Alternative minimum tax	274	*567	d	*820	d	d	55	28	-
Foreign tax credit	*10,391	-	d	11,457	d	d	-	*52	-
General business credit	2,079	-	d	639	d	d	-	86	-
Prior year minimum tax credit	-	-	d	*33,955	d	d	-	82	-
Total income tax after credits [2]	***419,249**	***5,195**	**d**	**240,847**	**d**	**d**	**34,150**	**22,622**	**-**

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	**1,296**	**31**	***44**	***295**	***6**	**603**	**316**
Total assets	**44,607,079**	**21,037,398**	***898,269**	***6,180,848**	***3,260,922**	**10,640,000**	**2,589,643**
Cash	2,228,851	909,401	*28,079	*122,300	*21,927	1,041,303	105,841
Notes and accounts receivable	6,647,114	2,133,677	*151,062	*378,340	*1,205,313	2,491,292	287,431
Less: Allowance for bad debts	113,286	*52,779	*2,154	*10,337	582	42,705	4,727
Inventories	634,285	51,951	33,465	52,202	185,864	292,455	*18,348
Investments in Government obligations	-	-	-	-	-	-	-
Tax-exempt securities	-	-	-	-	-	-	-
Other current assets	1,887,661	727,519	*90,201	*126,520	*46,352	801,192	95,878
Loans to shareholders	*19,344	-	-	-	-	*12,478	*6,866
Mortgage and real estate loans	10,702	9,815	-	-	-	887	-
Other investments	4,760,030	1,064,446	75,594	*768,934	1,004,252	1,704,043	142,763
Depreciable assets	30,421,034	18,940,756	*500,873	*3,027,267	*1,326,723	4,114,350	2,511,065
Less: Accumulated depreciation	9,784,537	4,283,479	*239,148	*1,340,201	*670,098	2,114,428	1,137,184
Depletable assets	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-
Land	1,465,632	720,777	*8,279	*249,945	*995	257,844	227,793
Intangible assets (amortizable)	5,491,271	357,099	*108,692	*3,132,705	72,695	1,792,757	*27,322
Less: Accumulated amortization	739,746	33,875	*18,637	*375,796	17,919	283,277	*10,242
Other assets	1,678,722	492,090	*161,965	*48,968	*85,400	571,808	318,491
Total liabilities	**44,607,079**	**21,037,398**	***898,269**	***6,180,848**	***3,260,922**	**10,640,000**	**2,589,643**
Accounts payable	2,978,802	702,513	*109,614	*225,108	*32,516	1,599,261	309,789
Mortgages, notes, and bonds payable in less than one year	2,234,602	*1,691,097	17,215	9,375	95,832	325,120	95,963
Other current liabilities	4,319,988	1,277,689	*123,729	*837,635	*534,998	1,304,528	241,408
Loans from shareholders	3,570,032	-	*67,208	3,087,589	51,014	353,033	*11,188
Mortgages, notes, and bonds payable in one year or more	4,263,218	*859,386	153,640	415,658	*475,170	1,810,969	548,395
Other liabilities	12,545,366	10,182,552	*65,733	478,897	*416,428	959,793	441,961
Net worth	14,695,072	6,324,161	*361,129	*1,126,585	*1,654,963	4,287,295	940,940
Capital stock	2,873,988	1,008,875	*72,947	*80,694	*459,103	984,861	267,508
Additional paid-in capital	7,478,494	1,724,913	*108,789	*2,734,690	*563,721	1,938,052	408,330
Retained earnings, appropriated	19,096	11,159	-	-	-	7,937	-
Retained earnings, unappropriated [30]	4,336,161	3,579,214	*179,392	*-1,688,799	*632,140	1,368,342	265,872
Less: Cost of treasury stock	*12,667	-	-	-	-	*11,896	*770
Total receipts	**43,627,852**	**13,086,616**	***1,036,174**	***5,069,871**	***5,110,101**	**16,805,377**	**2,519,712**
Business receipts	42,570,019	12,987,701	*989,886	*4,777,658	*4,949,167	16,404,139	2,461,469
Interest	288,873	95,777	*3,724	*139,412	*22,454	20,486	7,018
Interest on Government obligations: State and local	27	27	-	-	-	-	-
Rents	177,294	*91,484	12,726	11,333	*3,171	51,026	7,554
Royalties	1,535	-	-	1,535	-	-	-
Net short-term capital gain reduced by net long-term capital loss	331	-	-	331	-	-	-
Net long-term capital gain reduced by net short-term capital loss	45,025	15,221	308	6,770	11,670	*10,751	*305
Net gain, noncapital assets	85,389	*48,978	6,059	*11,114	-	17,771	*1,467
Dividends received from domestic corporations	3,706	2,174	-	149	607	776	-
Dividends received from foreign corporations	205,782	110,715	-	7	-	*93,860	1,200
Other receipts	249,871	-265,461	*23,471	*121,562	*123,032	206,568	40,699
Total deductions	**42,178,956**	**12,739,415**	***958,204**	***4,945,256**	***4,938,460**	**16,233,509**	**2,364,112**
Cost of goods sold	19,973,709	*5,154,674	*389,750	*980,397	4,644,997	8,241,641	562,249
Compensation of officers	196,465	28,464	*6,441	*855	511	137,216	22,979
Salaries and wages	6,974,361	1,230,363	*184,966	*1,886,665	*10,091	3,124,505	537,770
Repairs	759,954	*441,840	26,533	*103,010	*7,654	112,119	68,797
Bad debts	50,806	*17,905	*1,100	*4,129	2,266	23,708	1,699
Rent paid on business property	1,655,997	683,560	*135,302	*176,267	*11,143	489,401	160,325
Taxes paid	1,145,897	334,780	*20,460	*268,602	*10,447	425,431	86,177
Interest paid	1,035,176	508,267	9,795	*271,903	44,893	145,660	54,658
Charitable contributions	8,015	*4,115	*675	-	32	2,855	339
Amortization	153,716	4,755	*4,307	*74,714	7,073	54,108	8,760
Depreciation	1,718,973	855,423	*63,262	*197,702	*95,182	350,565	156,837
Depletion	10	-	-	-	-	-	10
Advertising	42,137	*3,543	*901	*10,981	1	24,981	1,730
Pension, profit-sharing, stock, annuity	190,843	*75,012	*2,421	17,647	1,234	57,781	36,749
Employee benefit programs	1,023,973	314,349	*10,567	*156,454	*2,257	422,178	118,168
Domestic production activities deduction	720	-	-	-	-	539	181
Net loss, noncapital assets	13,511	1,547	-	-	*6,603	3,915	*1,445
Other deductions	7,234,693	3,080,818	*101,726	*795,930	*94,076	2,616,905	545,238
Total receipts less total deductions	1,448,896	347,201	*77,969	*124,616	*171,641	571,869	155,600
Constructive taxable income from related foreign corporations, total	*59,793	54,385	-	-	-	*4,672	736
Includable income of controlled foreign corporations	4,547	4,537	-	-	-	9	-
Foreign dividend income resulting from foreign taxes deemed paid	*55,247	49,848	-	-	-	*4,663	736
Net income	**1,508,663**	**401,559**	***77,969**	***124,616**	***171,641**	**576,541**	**156,336**
Statutory special deductions, total	597,854	*89,756	*10,133	117,889	136,896	211,287	*31,893
Net operating loss deduction	514,896	*88,018	*10,133	117,777	136,410	130,666	*31,893
Income subject to tax	**919,472**	**311,803**	***67,836**	***6,727**	***34,746**	**373,916**	**124,444**
Total income tax before credits [32]	318,884	110,586	*23,147	*3,334	*14,691	126,715	40,412
Income tax	308,538	108,883	*23,147	*1,554	*12,034	125,543	37,378
Alternative minimum tax	9,721	1,079	-	1,780	2,657	1,172	3,034
Foreign tax credit	46,374	41,003	-	-	-	*4,704	666
General business credit	4,216	784	-	1,780	-	1,640	13
Prior year minimum tax credit	*524	-	-	-	-	*524	-
Total income tax after credits [2]	**267,713**	**68,742**	***23,147**	***1,554**	***14,691**	**119,846**	**39,732**

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."

2010 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	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	**1,047**	**367**	**131**	***6**	**188**	***7**	**348**
Total assets	**218,269,257**	**43,297,249**	**4,019,819**	***3,557,094**	**144,380,207**	***3,528,368**	**19,486,519**
Cash	5,758,925	3,329,029	302,266	*61,025	1,566,246	*110,541	389,819
Notes and accounts receivable	17,297,594	4,397,275	463,208	579,672	10,204,201	*273,688	1,379,550
Less: Allowance for bad debts	1,050,180	412,999	12,704	3,075	523,369	9,300	*88,733
Inventories	2,197,919	890,223	*166,765	670	1,039,356	49,032	51,873
Investments in Government obligations	1	-	1	-	-	-	-
Tax-exempt securities	-	-	-	-	-	-	-
Other current assets	6,967,654	4,587,977	638,465	*83,348	1,199,398	92,501	365,966
Loans to shareholders	661,769	*480,546	*7,032	-	*172,636	-	1,555
Mortgage and real estate loans	-	-	-	-	-	-	-
Other investments	97,745,716	4,418,414	1,294,435	*137,345	90,929,399	*370,549	595,574
Depreciable assets	41,550,141	2,904,592	455,231	*33,162	32,857,831	*756,261	4,543,064
Less: Accumulated depreciation	23,365,615	2,133,056	261,203	21,264	17,408,006	*359,755	3,182,330
Depletable assets	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-
Land	104,374	*57,885	*9,885	-	15,181	21,424	-
Intangible assets (amortizable)	83,429,979	30,823,762	1,856,346	803,304	29,763,404	2,375,486	*17,807,677
Less: Accumulated amortization	19,161,572	8,495,663	1,102,989	104,816	6,198,423	340,299	*2,919,382
Other assets	6,132,552	2,449,265	203,082	*1,987,723	762,353	*188,242	541,887
Total liabilities	**218,269,257**	**43,297,249**	**4,019,819**	***3,557,094**	**144,380,207**	***3,528,368**	**19,486,519**
Accounts payable	11,140,807	2,907,266	160,658	*65,698	7,634,622	*52,866	319,696
Mortgages, notes, and bonds payable in less than one year	6,767,815	2,800,990	*152,983	-	3,713,145	62,003	38,694
Other current liabilities	15,025,257	6,978,631	925,867	*162,022	4,747,972	222,972	1,987,793
Loans from shareholders	30,703,409	*3,390,715	*663,328	-	*26,609,008	15,093	*25,265
Mortgages, notes, and bonds payable in one year or more	39,750,594	8,164,314	*1,992,420	607,775	19,028,683	*2,588,136	*7,369,266
Other liabilities	13,721,477	2,757,207	188,263	1,604,447	7,437,767	495,467	*1,238,326
Net worth	101,159,898	16,298,126	-63,700	*1,117,152	75,209,010	*91,830	8,507,480
Capital stock	20,440,355	1,293,306	376,202	*368,218	18,136,941	*90,095	175,593
Additional paid-in capital	114,435,838	22,703,980	404,745	*3,828,389	83,064,866	563,123	3,870,735
Retained earnings, appropriated	1,481	1,481	-	-	-	-	-
Retained earnings, unappropriated [30]	-31,018,067	-5,396,800	-844,640	*-3,079,455	-25,991,832	*-166,492	4,461,153
Less: Cost of treasury stock	2,699,708	*2,303,841	*6	-	*965	394,897	-
Total receipts	**77,810,336**	**21,381,277**	**3,298,695**	***610,213**	**39,818,862**	***1,948,669**	**10,752,620**
Business receipts	68,512,629	19,036,730	2,539,338	457,853	34,705,455	*1,722,643	10,050,611
Interest	1,677,995	154,562	54,190	*87,456	1,352,237	*5,732	23,818
Interest on Government obligations: State and local	*826	-	*749	-	16	52	9
Rents	113,181	15,536	*560	-	2,012	26,220	*68,853
Royalties	1,077,144	95,784	*474,250	67	*390	160,250	346,403
Net short-term capital gain reduced by net long-term capital loss	*33,053	-	-	-	*332	-	32,721
Net long-term capital gain reduced by net short-term capital loss	1,399,012	*1,314,951	-	-	52,378	343	*31,341
Net gain, noncapital assets	20,468	*32	1	-	*4,268	1,066	15,101
Dividends received from domestic corporations	23,002	12,018	*394	-	10,539	-	50
Dividends received from foreign corporations	122,378	45,360	6,623	-	*63,874	1,504	*5,018
Other receipts	4,830,648	706,304	222,590	*64,837	3,627,361	30,861	178,695
Total deductions	**71,059,122**	**18,096,556**	**3,017,426**	***456,369**	**37,519,152**	***1,645,219**	**10,324,400**
Cost of goods sold	26,125,546	5,561,548	969,891	129,812	14,339,652	585,697	*4,538,946
Compensation of officers	397,880	164,106	*41,863	1,827	72,627	*25,199	*92,257
Salaries and wages	10,602,600	4,491,476	225,928	49,886	3,598,407	*336,654	1,900,249
Repairs	613,247	95,602	6,312	459	483,527	*26,116	1,232
Bad debts	838,721	84,284	*3,963	674	691,601	*22,499	*35,700
Rent paid on business property	2,144,821	378,923	54,138	4,130	1,456,353	*18,431	232,847
Taxes paid	1,343,655	463,765	30,555	*16,880	615,393	*40,488	176,574
Interest paid	5,577,800	1,001,323	50,651	97,005	3,639,665	*169,654	619,501
Charitable contributions	70,532	59,270	809	4	2,060	2,732	5,657
Amortization	1,939,475	520,299	252,523	37,379	962,000	17,698	149,576
Depreciation	5,170,860	598,207	83,590	*37,360	3,925,378	*70,890	455,436
Depletion	-	-	-	-	-	-	-
Advertising	1,382,392	462,447	*8,945	14,946	856,474	3,401	*36,180
Pension, profit-sharing, stock, annuity	260,053	138,802	*3,397	1,253	69,215	541	46,846
Employee benefit programs	1,547,296	519,934	23,412	167	763,253	43,635	*196,895
Domestic production activities deduction	146,070	116,501	1,755	-	1,764	13,971	12,079
Net loss, noncapital assets	93,654	16,630	1,972	*98	64,564	2,357	*8,032
Other deductions	12,804,520	3,423,440	1,257,723	*64,489	5,977,219	*265,255	1,816,394
Total receipts less total deductions	6,751,214	3,284,721	281,269	*153,844	2,299,709	*303,450	428,220
Constructive taxable income from related foreign corporations, total	88,588	70,408	1,029	-	*17,151	-	-
Includable income of controlled foreign corporations	60,768	47,211	1,029	-	12,528	-	-
Foreign dividend income resulting from foreign taxes deemed paid	*27,820	23,196	-	-	*4,623	-	-
Net income	**6,838,976**	**3,355,129**	**281,549**	***153,844**	**2,316,844**	***303,398**	**428,212**
Statutory special deductions, total	2,001,277	937,548	*133,566	64,355	714,563	*27,626	123,618
Net operating loss deduction	1,981,602	926,676	*133,287	64,355	706,075	*27,626	123,583
Income subject to tax	**4,837,699**	**2,417,580**	**147,983**	***89,490**	**1,602,282**	**275,772**	**304,593**
Total income tax before credits [32]	1,698,226	847,644	47,804	*32,268	567,156	96,520	106,834
Income tax	1,684,301	844,123	47,421	*31,166	559,074	96,520	105,997
Alternative minimum tax	13,173	3,522	*378	1,102	8,082	-	89
Foreign tax credit	88,874	33,146	*3,741	*1,002	*50,984	-	-
General business credit	86,432	59,078	-	-	*3,987	1,275	22,092
Prior year minimum tax credit	17,518	*3,073	-	796	8,865	-	4,784
Total income tax after credits [2]	**1,505,403**	**752,347**	**44,062**	***30,470**	**503,319**	**95,245**	**79,958**

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."

2010 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	**1,428**	**95**	**739**	**218**	**377**	**4,199**	**3,951**	**245**	**3**
Total assets	**3,400,528,925**	**264,289,569**	**2,002,926,662**	**911,965,851**	**221,346,843**	**79,914,138**	**64,653,960**	**7,088,245**	**8,171,933**
Cash	176,186,813	29,754,427	121,919,474	22,197,382	2,315,530	4,736,397	4,457,704	262,029	16,663
Notes and accounts receivable	705,517,336	36,898,613	609,590,427	46,786,717	12,241,579	3,857,547	2,204,854	1,512,156	140,538
Less: Allowance for bad debts	2,470,304	1,972,284	327,690	57,927	112,403	366,638	335,534	25,517	5,586
Inventories	109,008	66,721	42,255	31	-	157,033	5,591	131,573	19,869
Investments in Government obligations	64,105,813	1,729,991	7,231,007	45,625,549	9,519,266	57,578	15,891	41,687	-
Tax-exempt securities	40,936,097	24,860	329,296	40,435,192	146,749	*34,237	*34,237	-	-
Other current assets	634,826,181	25,030,626	559,881,933	45,764,215	4,149,407	2,737,200	1,738,408	317,361	681,431
Loans to shareholders	10,039,556	4,709,025	*381,834	140,195	4,808,502	858,278	830,235	*28,043	-
Mortgage and real estate loans	117,158,990	73,586,953	*2,411,152	33,335,756	*7,825,130	439,151	439,151	-	-
Other investments	1,207,551,451	72,519,177	468,952,281	490,221,349	175,858,645	24,513,541	15,523,085	2,757,436	6,233,020
Depreciable assets	14,354,039	2,018,605	7,497,888	4,205,045	632,501	38,703,134	36,131,540	2,431,741	139,852
Less: Accumulated depreciation	6,583,935	986,006	3,749,273	1,775,631	73,024	10,848,601	9,467,213	1,292,319	89,069
Depletable assets	*17,520	-	*17,520	-	-	*10,615	*10,615	-	-
Less: Accumulated depletion	*426	-	*426	-	-	*2,165	*2,165	-	-
Land	669,369	95,583	371,607	97,371	104,809	7,878,500	7,840,755	*37,744	-
Intangible assets (amortizable)	57,803,348	16,618,323	28,900,889	12,260,953	*23,184	5,264,249	3,991,448	504,855	767,946
Less: Accumulated amortization	3,812,439	377,772	2,014,951	1,413,925	*5,791	1,112,511	945,209	40,096	127,206
Other assets	384,120,507	4,572,728	201,491,440	174,143,580	3,912,760	2,996,594	2,180,568	421,552	394,473
Total liabilities	**3,400,528,925**	**264,289,569**	**2,002,926,662**	**911,965,851**	**221,346,843**	**79,914,138**	**64,653,960**	**7,088,245**	**8,171,933**
Accounts payable	480,059,959	25,624,473	425,634,619	24,831,708	3,969,159	1,673,908	1,435,939	217,290	20,679
Mortgages, notes, and bonds payable in less than one year	199,542,976	16,172,206	151,748,291	19,179,498	12,442,982	4,648,133	1,436,461	*1,350,181	1,861,492
Other current liabilities	1,294,529,932	125,737,198	744,703,339	421,983,962	2,105,432	4,103,758	2,728,131	1,144,112	231,515
Loans from shareholders	21,921,160	871,590	20,692,744	2,066	*354,760	3,211,751	2,113,234	*1,098,517	-
Mortgages, notes, and bonds payable in one year or more	287,736,699	58,660,598	175,784,552	42,646,384	10,645,164	30,769,115	29,996,403	637,712	135,000
Other liabilities	625,206,973	6,861,799	402,745,858	211,377,739	4,221,577	4,039,718	2,840,587	517,541	681,591
Net worth	491,531,226	30,361,704	81,617,260	191,944,494	187,607,768	31,467,755	24,103,205	2,122,893	5,241,656
Capital stock	30,690,703	13,478,589	10,900,390	3,604,169	2,707,555	11,241,238	6,503,938	255,455	4,481,845
Additional paid-in capital	492,489,777	17,984,846	91,744,946	181,009,507	201,750,478	20,511,854	18,306,481	1,170,953	1,034,420
Retained earnings, appropriated	4,897,359	5	7,216	4,890,137	-	*3,965	*3,965	-	-
Retained earnings, unappropriated [30]	-36,277,481	-1,101,736	-21,029,975	2,704,495	-16,850,264	383,799	-38,078	696,486	-274,608
Less: Cost of treasury stock	269,133	-	5,318	263,815	-	*673,100	*673,100	-	-
Total receipts	**260,606,791**	**13,370,420**	**80,587,259**	**159,722,341**	**6,926,771**	**13,304,281**	**9,553,229**	**3,122,587**	**628,465**
Business receipts	147,443,363	2,461,865	28,315,927	116,665,423	*148	8,438,284	4,971,630	2,865,707	600,947
Interest	71,177,585	9,987,910	36,098,634	21,984,846	3,106,194	372,959	315,596	57,169	194
Interest on Government obligations: State and local	615,691	118,875	86,721	410,095	-	862	862	-	-
Rents	761,856	*124,000	234,882	337,909	65,066	1,508,806	1,498,472	*10,334	-
Royalties	28,814	19	21,666	2,536	4,593	59,425	*48,839	2,071	8,516
Net short-term capital gain reduced by net long-term capital loss	1,110,704	2	93,937	392,154	624,611	18,038	18,038	-	-
Net long-term capital gain reduced by net short-term capital loss	2,416,043	2,340	379,559	1,856,924	177,219	1,044,525	1,039,603	*4,923	-
Net gain, noncapital assets	1,174,554	302,893	812,193	49,719	*9,750	177,029	93,375	83,268	386
Dividends received from domestic corporations	342,655	1,783	85,729	248,827	*6,317	216,102	216,034	68	-
Dividends received from foreign corporations	249,094	113	103,386	145,470	*125	7,091	4,491	-	2,600
Other receipts	35,286,431	370,621	14,354,626	17,628,436	2,932,749	1,461,160	1,346,289	99,048	15,822
Total deductions	**230,261,696**	**11,253,859**	**68,954,381**	**147,780,725**	**2,272,732**	**10,551,986**	**7,124,123**	**2,829,289**	**598,574**
Cost of goods sold	70,571,553	-	40,533	70,531,020	-	1,044,328	89,867	931,116	23,345
Compensation of officers	1,983,662	112,235	1,142,366	727,553	1,509	252,843	121,537	119,260	12,045
Salaries and wages	31,325,253	1,271,651	18,505,365	11,542,325	5,911	1,948,442	1,439,872	318,504	190,066
Repairs	492,284	120,124	267,011	102,063	3,085	289,482	251,673	32,213	5,596
Bad debts	3,848,285	2,628,788	474,119	620,617	124,761	64,106	36,900	25,939	1,268
Rent paid on business property	2,313,007	231,559	1,113,748	966,912	788	269,874	161,258	91,285	17,332
Taxes paid	4,081,151	194,682	1,601,322	2,242,341	42,806	679,952	608,515	52,153	19,284
Interest paid	31,342,282	3,394,746	23,545,786	3,609,958	791,791	1,402,192	1,192,096	125,761	84,335
Charitable contributions	112,416	30,592	51,420	30,055	349	7,970	7,154	*188	628
Amortization	3,300,173	262,919	805,233	2,223,635	8,386	180,259	121,369	24,395	34,495
Depreciation	1,931,441	289,863	804,356	820,320	16,902	1,516,347	734,870	766,605	14,872
Depletion	39,156	-	*36,188	-	2,968	*81	*81	-	-
Advertising	700,935	207,950	95,969	395,997	1,019	47,622	26,949	16,870	3,804
Pension, profit-sharing, stock, annuity	1,368,051	35,720	450,797	881,394	140	18,220	11,732	4,715	1,774
Employee benefit programs	2,281,989	144,816	830,571	1,305,688	913	125,855	67,768	37,300	20,787
Domestic production activities deduction	5,953	-	*4,991	-	963	*763	*245	518	-
Net loss, noncapital assets	709,380	8,052	639,341	61,961	*27	65,454	49,793	*15,662	-
Other deductions	73,854,723	2,320,160	18,545,263	51,718,886	1,270,413	2,638,195	2,202,445	266,807	168,944
Total receipts less total deductions	30,345,095	2,116,562	11,632,878	11,941,616	4,654,039	2,752,296	2,429,106	293,298	29,892
Constructive taxable income from related foreign corporations, total	416,956	69,202	97,416	250,338	-	876	691	-	185
Includable income of controlled foreign corporations	315,298	69,202	75,021	171,075	-	327	142	-	185
Foreign dividend income resulting from foreign taxes deemed paid	101,658	-	22,394	79,263	-	549	549	-	-
Net income	**30,146,360**	**2,066,888**	**11,643,573**	**11,781,860**	**4,654,039**	**2,752,309**	**2,428,935**	**293,298**	**30,077**
Statutory special deductions, total	15,264,480	1,085,993	6,751,286	3,135,822	4,291,379	1,432,142	1,327,841	95,275	9,026
Net operating loss deduction	10,917,501	1,084,745	6,703,199	2,999,996	129,561	542,829	438,576	95,227	9,026
Income subject to tax	**14,675,801**	**981,770**	**4,987,849**	**8,343,521**	**362,660**	**1,328,036**	**1,108,962**	**198,023**	**21,051**
Total income tax before credits [32]	5,253,399	415,425	1,755,094	2,953,387	129,494	469,926	393,603	68,782	7,541
Income tax	5,126,219	345,771	1,739,382	2,917,730	123,336	450,527	375,671	67,508	7,348
Alternative minimum tax	106,518	69,654	15,008	15,935	*5,921	14,628	13,245	*1,190	193
Foreign tax credit	367,312	31,291	69,559	264,748	1,714	10,337	5,207	*5,130	-
General business credit	154,305	5,755	70,430	78,103	17	3,007	1,554	1,453	-
Prior year minimum tax credit	24,308	*1,519	21,294	1,495	-	9,322	1,149	*8,174	-
Total income tax after credits [2]	**4,707,987**	**376,860**	**1,593,810**	**2,609,554**	**127,763**	**447,260**	**385,692**	**54,026**	**7,541**

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."

2010 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	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	**3,723**	**1,032**	**1,209**	**1,205**	**4**	**261**
Total assets	**151,564,211**	**731,603,063**	**51,929,788**	**45,136,740**	**6,793,048**	**3,753,105**
Cash	11,529,150	17,502,331	1,716,011	1,688,853	27,158	262,404
Notes and accounts receivable	24,869,130	256,577,521	5,464,051	4,722,325	741,725	294,718
Less: Allowance for bad debts	620,989	12,203,315	143,301	112,977	30,323	*8,557
Inventories	3,097,062	10,353	309,579	222,541	87,038	*32,367
Investments in Government obligations	500	32,637,280	49,041	49,041	-	-
Tax-exempt securities	14	*2,422,716	49,233	49,233	-	-
Other current assets	12,798,044	85,167,660	2,474,375	2,249,431	224,944	148,835
Loans to shareholders	484,703	*250,635	*217,722	*217,722	-	-
Mortgage and real estate loans	*21,109	*35,172,281	*472	*472	-	-
Other investments	43,778,948	283,853,454	12,625,478	12,260,994	364,485	*1,142,230
Depreciable assets	16,849,432	7,504,646	13,289,059	10,696,338	2,592,721	341,739
Less: Accumulated depreciation	9,079,678	4,178,847	6,157,830	5,036,903	1,120,926	188,232
Depletable assets	297	*118,938	1,854,140	-	1,854,140	-
Less: Accumulated depletion	179	*23,724	847,343	-	847,343	-
Land	310,698	997,741	243,534	138,679	104,855	*25,002
Intangible assets (amortizable)	41,001,817	19,058,305	22,740,513	20,086,984	2,653,529	1,809,836
Less: Accumulated amortization	5,500,289	1,789,057	6,329,544	5,984,744	344,800	256,135
Other assets	12,024,443	8,524,144	4,374,597	3,888,752	485,845	148,898
Total liabilities	**151,564,211**	**731,603,063**	**51,929,788**	**45,136,740**	**6,793,048**	**3,753,105**
Accounts payable	27,232,448	19,503,014	2,462,029	1,951,429	510,600	110,199
Mortgages, notes, and bonds payable in less than one year	5,952,441	16,286,020	1,341,162	1,323,155	18,007	*43,860
Other current liabilities	19,263,575	381,758,830	5,062,731	4,589,580	473,151	471,070
Loans from shareholders	3,119,543	28,939,890	*1,750,796	*1,750,796	-	23,201
Mortgages, notes, and bonds payable in one year or more	19,627,356	89,484,823	21,451,877	20,054,501	1,397,376	*49,994
Other liabilities	21,598,243	57,016,404	6,129,927	5,529,760	600,167	1,430,950
Net worth	54,770,604	138,614,081	13,731,267	9,937,519	3,793,748	1,623,830
Capital stock	15,328,312	25,974,616	2,205,966	2,203,997	1,969	140,640
Additional paid-in capital	56,054,028	128,420,092	23,924,989	9,223,082	14,701,907	1,311,615
Retained earnings, appropriated	63,054	56,955	*12,655	*12,655	-	-
Retained earnings, unappropriated [30]	-16,287,081	-15,826,875	-12,405,997	-1,499,992	-10,906,005	177,936
Less: Cost of treasury stock	387,708	*10,707	*6,346	*2,222	4,123	6,361
Total receipts	**97,744,970**	**50,590,563**	**36,537,673**	**32,091,918**	**4,445,754**	**1,585,481**
Business receipts	91,085,325	4,657,121	34,482,362	30,193,338	4,289,024	1,498,243
Interest	247,865	30,038,425	186,991	181,810	5,181	1,815
Interest on Government obligations: State and local	*257	193,391	1,444	1,444	-	106
Rents	97,231	517,583	6,815	6,745	70	*3,208
Royalties	1,173,662	36,631	101,360	101,129	231	*55,814
Net short-term capital gain reduced by net long-term capital loss	*10,110	85,089	2	2	-	-
Net long-term capital gain reduced by net short-term capital loss	292,987	3,194,094	*311,532	*242,864	68,668	-
Net gain, noncapital assets	332,923	646,651	68,744	2,303	66,441	*14
Dividends received from domestic corporations	264,073	416,845	*26,816	*26,816	-	-
Dividends received from foreign corporations	186,868	860,898	*87,750	*87,501	249	11,776
Other receipts	4,053,669	9,943,837	1,263,857	1,247,966	15,891	14,505
Total deductions	**89,153,995**	**44,619,371**	**35,038,816**	**30,888,548**	**4,150,268**	**1,457,718**
Cost of goods sold	25,825,908	*91,649	13,922,365	13,425,290	497,075	433,970
Compensation of officers	1,200,846	135,270	248,970	227,572	21,398	31,280
Salaries and wages	23,535,337	4,921,248	7,471,403	6,346,833	1,124,570	319,939
Repairs	687,752	488,402	354,849	141,709	213,140	6,275
Bad debts	151,851	14,516,332	95,774	82,904	12,869	*7,871
Rent paid on business property	2,091,234	586,046	746,099	602,733	143,366	68,332
Taxes paid	4,077,317	830,073	1,321,868	1,167,917	153,951	47,158
Interest paid	2,084,890	12,992,244	1,540,776	1,495,881	44,895	52,448
Charitable contributions	66,685	114,920	9,014	9,005	9	*1,034
Amortization	1,197,910	232,273	1,217,726	1,133,593	84,133	*69,490
Depreciation	1,895,511	865,657	823,888	581,394	242,494	33,579
Depletion	185	31,309	59,616	-	59,616	-
Advertising	545,059	607,430	345,920	336,852	9,068	*23,032
Pension, profit-sharing, stock, annuity	981,748	284,458	152,128	117,684	34,444	*13,116
Employee benefit programs	2,187,859	739,395	720,698	618,568	102,130	19,220
Domestic production activities deduction	87,309	72,777	1,419	1,419	-	-
Net loss, noncapital assets	117,453	335,878	25,504	25,296	208	*2,915
Other deductions	22,419,139	6,774,012	5,980,800	4,573,899	1,406,901	328,058
Total receipts less total deductions	8,590,976	5,971,193	1,498,857	1,203,370	295,487	127,763
Constructive taxable income from related foreign corporations, total	293,512	4,102,062	*37,156	*36,043	1,113	4,560
Includable income of controlled foreign corporations	190,371	2,995,690	3,948	2,835	1,113	87
Foreign dividend income resulting from foreign taxes deemed paid	103,141	1,106,371	*33,208	*33,208	-	4,472
Net income	**8,884,230**	**9,879,864**	**1,534,570**	**1,237,970**	**296,599**	**132,216**
Statutory special deductions, total	2,008,801	1,169,789	630,326	337,065	293,261	*20,773
Net operating loss deduction	1,788,921	856,926	608,968	315,707	293,261	*20,773
Income subject to tax	**6,875,430**	**8,715,369**	**915,669**	**912,331**	**3,338**	***111,444**
Total income tax before credits [32]	2,405,335	3,059,712	322,987	317,191	5,796	38,831
Income tax	2,384,493	3,042,372	315,882	314,747	1,135	*38,630
Alternative minimum tax	16,904	16,065	7,105	2,444	4,661	200
Foreign tax credit	246,073	1,032,510	38,747	38,747	-	*9,324
General business credit	131,297	130,430	23,555	22,717	838	[1]
Prior year minimum tax credit	7,252	6,412	*1,029	*1,029	-	144
Total income tax after credits [2]	**2,020,874**	**1,888,895**	**259,655**	**254,698**	**4,958**	***29,357**

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."

2010 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	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	**12**	**d**	***8**	**d**	**420**	**385**	***35**
Total assets	**30,059,218**	**d**	***4,875,286**	**d**	**1,881,795**	**1,251,464**	***630,332**
Cash	583,676	d	*292,710	d	237,385	122,371	*115,014
Notes and accounts receivable	2,513,755	d	*254,775	d	162,527	*31,498	*131,029
Less: Allowance for bad debts	*210,878	d	*5,563	d	*1,100	*303	797
Inventories	*389,117	d	*91,982	d	15,522	*11,686	*3,836
Investments in Government obligations	-	d	-	d	-	-	-
Tax-exempt securities	-	d	-	d	1,565	1,565	-
Other current assets	337,295	d	*110,902	d	120,503	111,883	*8,620
Loans to shareholders	11,857,373	d	-	d	*2,996	*2,996	-
Mortgage and real estate loans	-	d	-	d	-	-	-
Other investments	*1,428,872	d	*757,623	d	*161,348	*121,878	39,470
Depreciable assets	4,846,206	d	*1,411,367	d	1,348,024	834,436	*513,588
Less: Accumulated depreciation	2,319,695	d	*683,178	d	674,016	350,468	*323,548
Depletable assets	-	d	-	d	-	-	-
Less: Accumulated depletion	-	d	-	d	-	-	-
Land	357,632	d	300,925	d	*120,852	*54,514	*66,338
Intangible assets (amortizable)	10,760,023	d	2,381,628	d	216,628	*160,469	*56,159
Less: Accumulated amortization	1,064,270	d	298,477	d	*38,230	*22,976	*15,254
Other assets	580,113	d	*260,591	d	207,792	171,916	*35,877
Total liabilities	**30,059,218**	**d**	***4,875,286**	**d**	**1,881,795**	**1,251,464**	***630,332**
Accounts payable	547,582	d	*141,243	d	207,869	94,315	*113,554
Mortgages, notes, and bonds payable in less than one year	*1,089,051	d	*141,827	d	*242,383	239,532	*2,851
Other current liabilities	1,627,073	d	*370,389	d	151,404	117,573	*33,830
Loans from shareholders	12,134,363	d	150,150	d	*72,328	*63,881	*8,447
Mortgages, notes, and bonds payable in one year or more	6,986,728	d	*2,234,778	d	343,971	*201,429	142,542
Other liabilities	1,671,253	d	*1,155,591	d	399,011	319,141	*79,869
Net worth	6,003,168	d	*681,307	d	464,831	215,592	*249,239
Capital stock	159,886	d	*56,478	d	112,953	8,283	*104,670
Additional paid-in capital	3,235,109	d	*1,109,986	d	261,685	*91,453	*170,231
Retained earnings, appropriated	-	d	-	d	-	-	-
Retained earnings, unappropriated [30]	2,608,874	d	*-484,456	d	95,951	117,353	*-21,402
Less: Cost of treasury stock	*701	d	*701	d	*5,758	1,498	*4,260
Total receipts	**11,798,881**	**d**	***2,539,902**	**d**	**1,553,981**	**1,074,352**	***479,630**
Business receipts	11,097,843	d	*2,523,551	d	1,409,245	970,366	*438,879
Interest	27,362	d	*5,638	d	12,806	10,628	*2,179
Interest on Government obligations: State and local	4	d	-	d	-	-	-
Rents	1,721	d	744	d	*385	*262	123
Royalties	-	d	-	d	12,931	531	12,400
Net short-term capital gain reduced by net long-term capital loss	876	d	876	d	-	-	-
Net long-term capital gain reduced by net short-term capital loss	23,702	d	2,290	d	*23,039	*721	*22,318
Net gain, noncapital assets	*4,582	d	*394	d	*1,615	189	*1,426
Dividends received from domestic corporations	535	d	89	d	15	-	15
Dividends received from foreign corporations	350	d	350	d	3	-	3
Other receipts	641,905	d	*5,969	d	93,941	*91,654	*2,287
Total deductions	**10,872,381**	**d**	***2,488,885**	**d**	**1,386,081**	**967,330**	***418,751**
Cost of goods sold	*3,899,350	d	*449,245	d	282,439	160,144	*122,295
Compensation of officers	*19,011	d	*17,103	d	26,522	*23,127	*3,394
Salaries and wages	2,045,902	d	*885,455	d	198,467	102,843	*95,624
Repairs	55,774	d	*22,681	d	14,758	*6,908	*7,850
Bad debts	210,461	d	14,079	d	*599	*284	*315
Rent paid on business property	587,188	d	*148,260	d	59,789	36,902	*22,887
Taxes paid	492,369	d	*149,211	d	282,907	253,100	*29,807
Interest paid	494,872	d	*161,495	d	33,744	*24,883	*8,860
Charitable contributions	89,222	d	141	d	4,657	*4,486	*171
Amortization	171,423	d	*21,892	d	16,468	*14,413	*2,055
Depreciation	369,218	d	*99,952	d	94,995	*61,170	*33,825
Depletion	-	d	-	d	-	-	-
Advertising	64,163	d	*26,115	d	52,463	*47,850	*4,614
Pension, profit-sharing, stock, annuity	*10,594	d	*5,120	d	*4,363	*3,221	1,142
Employee benefit programs	680,934	d	*76,539	d	25,052	*12,161	*12,892
Domestic production activities deduction	6,963	d	-	d	-	-	-
Net loss, noncapital assets	17,388	d	8,493	d	*9,545	*8,366	*1,179
Other deductions	1,657,549	d	*403,103	d	279,312	207,471	*71,841
Total receipts less total deductions	926,499	d	*51,017	d	167,901	107,022	*60,879
Constructive taxable income from related foreign corporations, total	2,305	d	2,305	d	-	-	-
Includable income of controlled foreign corporations	-	d	-	d	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid	2,305	d	2,305	d	-	-	-
Net income	**928,800**	**d**	***53,322**	**d**	**167,901**	**107,022**	***60,879**
Statutory special deductions, total	*72,945	d	*48,868	d	*20,065	*16,308	*3,757
Net operating loss deduction	*72,527	d	*48,806	d	*20,052	*16,308	*3,745
Income subject to tax	***855,855**	**d**	***4,454**	**d**	**147,836**	**90,714**	***57,121**
Total income tax before credits [32]	*299,600	d	*1,640	d	49,744	30,337	*19,407
Income tax	*299,456	d	*1,514	d	49,587	30,179	*19,407
Alternative minimum tax	143	d	126	d	*158	*158	-
Foreign tax credit	24	d	-	d	93	-	93
General business credit	5,058	d	-	d	*596	*563	33
Prior year minimum tax credit	319	d	147	d	-	-	-
Total income tax after credits [2]	***294,178**	**d**	***1,494**	**d**	**49,055**	**29,774**	***19,281**

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."

2010 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	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	**232**	**95**	**137**	**690**	**612**	***78**	-	-
Total assets	**29,717,592**	**15,610,316**	**14,107,277**	**6,144,524**	**4,353,517**	***1,791,007**	-	-
Cash	977,153	308,814	668,339	319,219	264,222	*54,997	-	-
Notes and accounts receivable	2,797,376	567,901	2,229,476	1,858,106	1,771,479	*86,627	-	-
Less: Allowance for bad debts	320,440	276,991	43,448	13,452	10,577	*2,875	-	-
Inventories	303,246	10,575	292,671	412,892	388,680	24,212	-	-
Investments in Government obligations	-	-	-	*596	*596	-	-	-
Tax-exempt securities	-	-	-	-	-	-	-	-
Other current assets	961,686	494,722	466,964	157,408	119,919	*37,489	-	-
Loans to shareholders	*24,591	*24,591	-	*16,495	*16,495	-	-	-
Mortgage and real estate loans	*221,185	*221,185	-	-	-	-	-	-
Other investments	12,335,389	10,791,918	1,543,471	1,201,181	*582,926	618,256	-	-
Depreciable assets	6,242,912	2,893,948	3,348,963	952,803	679,926	*272,877	-	-
Less: Accumulated depreciation	3,475,556	1,459,846	2,015,709	511,848	351,363	*160,485	-	-
Depletable assets	12,424	12,424	-	-	-	-	-	-
Less: Accumulated depletion	7,956	7,956	-	-	-	-	-	-
Land	493,710	396,390	*97,319	*15,989	*15,989	-	-	-
Intangible assets (amortizable)	9,166,429	901,188	8,265,241	1,843,613	889,256	*954,357	-	-
Less: Accumulated amortization	2,076,408	245,850	1,830,559	264,729	*145,769	*118,960	-	-
Other assets	2,061,850	977,303	1,084,548	156,251	131,738	*24,512	-	-
Total liabilities	**29,717,592**	**15,610,316**	**14,107,277**	**6,144,524**	**4,353,517**	***1,791,007**	-	-
Accounts payable	1,499,598	155,938	1,343,660	1,593,164	1,269,634	*323,529	-	-
Mortgages, notes, and bonds payable in less than one year	241,554	199,491	42,062	221,400	*15,718	*205,683	-	-
Other current liabilities	2,562,818	415,546	2,147,271	646,478	326,575	*319,903	-	-
Loans from shareholders	2,115,353	*81,065	*2,034,287	*129,498	*126,591	*2,907	-	-
Mortgages, notes, and bonds payable in one year or more	10,024,531	8,749,097	1,275,434	2,771,975	*1,524,683	*1,247,293	-	-
Other liabilities	7,430,630	1,632,373	5,798,256	73,214	105,897	*-32,683	-	-
Net worth	5,843,110	4,376,804	1,466,305	708,794	984,420	*-275,626	-	-
Capital stock	718,203	604,983	113,220	263,618	140,737	*122,881	-	-
Additional paid-in capital	11,458,341	3,056,464	8,401,877	618,645	596,876	*21,769	-	-
Retained earnings, appropriated	-	-	-	-	-	-	-	-
Retained earnings, unappropriated [30]	-6,333,435	715,358	-7,048,792	1,620,598	246,808	*1,373,790	-	-
Less: Cost of treasury stock	-	-	-	1,794,066	-	1,794,066	-	-
Total receipts	**25,061,070**	**4,412,456**	**20,648,614**	**7,970,112**	**6,548,011**	***1,422,101**	-	-
Business receipts	19,949,595	2,239,734	17,709,861	7,736,365	6,428,709	*1,307,656	-	-
Interest	262,859	226,739	36,121	17,696	6,839	*10,857	-	-
Interest on Government obligations: State and local	15	15	-	-	-	-	-	-
Rents	107,204	*22,940	*84,265	*1,174	*1,127	47	-	-
Royalties	569,226	492,399	76,827	74,028	272	73,756	-	-
Net short-term capital gain reduced by net long-term capital loss	5	1	4	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	*99,325	27,576	*71,749	*673	*48	625	-	-
Net gain, noncapital assets	*25,764	9	*25,755	[1]	-	[1]	-	-
Dividends received from domestic corporations	5,823	3,935	1,888	-	-	-	-	-
Dividends received from foreign corporations	494,748	813	493,935	16,022	429	15,593	-	-
Other receipts	3,546,505	1,398,295	2,148,210	124,154	110,586	*13,568	-	-
Total deductions	**23,595,594**	**4,127,337**	**19,468,257**	**7,579,407**	**6,406,932**	***1,172,475**	-	-
Cost of goods sold	10,267,710	119,696	10,148,015	5,188,086	4,925,617	*262,469	-	-
Compensation of officers	44,288	*11,846	32,442	46,377	37,083	*9,294	-	-
Salaries and wages	4,721,159	882,661	3,838,498	562,858	334,203	*228,656	-	-
Repairs	154,504	47,682	106,821	28,724	24,104	*4,620	-	-
Bad debts	270,726	249,820	20,906	5,127	4,228	*899	-	-
Rent paid on business property	671,482	48,470	623,012	163,726	86,327	*77,399	-	-
Taxes paid	1,257,346	465,721	791,625	105,806	66,798	*39,008	-	-
Interest paid	940,160	427,007	513,153	148,518	42,083	*106,435	-	-
Charitable contributions	13,625	1,687	11,938	1,105	252	*853	-	-
Amortization	236,735	56,629	180,107	135,043	49,268	*85,775	-	-
Depreciation	443,601	129,837	313,764	79,392	61,546	*17,846	-	-
Depletion	570	570	-	-	-	-	-	-
Advertising	289,362	210,330	79,032	251,333	126,066	*125,267	-	-
Pension, profit-sharing, stock, annuity	96,661	*23,397	*73,264	29,980	23,240	*6,740	-	-
Employee benefit programs	927,070	121,170	805,900	130,750	108,937	*21,812	-	-
Domestic production activities deduction	11,236	-	11,236	*3,117	*3,117	-	-	-
Net loss, noncapital assets	26,721	*414	26,307	5,111	4,814	297	-	-
Other deductions	3,222,638	1,330,401	1,892,237	694,353	509,249	*185,104	-	-
Total receipts less total deductions	1,465,476	285,119	1,180,357	390,705	141,079	*249,626	-	-
Constructive taxable income from related foreign corporations, total	164,613	9,551	155,062	48,641	-	48,641	-	-
Includable income of controlled foreign corporations	27,768	9,551	18,217	26,857	-	26,857	-	-
Foreign dividend income resulting from foreign taxes deemed paid	136,845	-	136,845	21,784	-	21,784	-	-
Net income	**1,630,073**	**294,655**	**1,335,419**	**439,346**	**141,079**	***298,267**	-	-
Statutory special deductions, total	218,126	39,899	*178,227	*42,926	*27,912	*15,015	-	-
Net operating loss deduction	214,050	37,145	*176,906	*42,926	*27,912	*15,015	-	-
Income subject to tax	**1,411,947**	**254,755**	**1,157,192**	**396,420**	**113,167**	***283,253**	-	-
Total income tax before credits [32]	495,805	88,447	407,358	137,662	39,021	*98,642	-	-
Income tax	492,219	88,337	403,882	136,202	37,589	*98,613	-	-
Alternative minimum tax	*3,586	*110	*3,476	*1,460	*1,431	29	-	-
Foreign tax credit	*205,487	*27,690	*177,797	32,879	8,885	23,994	-	-
General business credit	27,398	*1,963	25,435	356	356	-	-	-
Prior year minimum tax credit	*92	*92	-	125	-	125	-	-
Total income tax after credits [2]	**262,829**	**58,703**	**204,126**	**104,302**	**29,780**	***74,522**	-	-

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	**5,813,725**	**136,968**	**39,826**	**6,654**	**718,378**	**251,069**	**961,024**	**373,165**	**587,071**	**197,818**	**122,747**
Cost of goods sold	14,501,547,034	78,535,679	200,724,305	333,085,881	803,574,610	5,064,222,875	5,568,035,626	3,101,104,532	2,466,920,788	238,109,363	217,352,366
Inventory, beginning of year	1,383,435,562	9,672,272	16,503,193	13,732,536	72,896,419	547,735,409	665,591,518	315,658,188	349,929,944	4,468,447	14,858,170
Purchases	10,359,959,133	47,124,960	102,154,091	195,118,779	280,357,076	3,865,139,078	5,322,042,991	2,925,095,726	2,396,939,941	101,443,598	73,619,606
Cost of labor	867,031,963	7,767,269	17,578,157	5,924,177	134,107,561	358,633,554	60,631,725	37,913,096	22,718,629	26,290,326	13,400,825
Additional inventory costs (section 263A)	84,816,488	175,805	370,915	2,105,403	6,737,779	52,694,566	16,538,601	10,336,672	6,201,929	489,949	1,342,650
Other costs	2,164,427,437	24,493,259	81,480,054	132,306,533	375,142,012	828,278,323	204,616,023	143,919,416	60,696,607	110,017,573	125,108,799
Less: Inventory, end of year	1,482,098,968	10,698,757	17,448,196	16,249,652	65,940,515	593,422,326	721,096,585	349,600,286	371,495,894	5,172,310	13,296,474
Death benefits (Form 1120-L)	482,512,728	-	-	-	-	2,455,792	1,940,170	1,935,405	4,764	-	345,965
Losses incurred (Form 1120-PC)	641,462,689	872	86,091	148,105	274,279	2,708,478	17,771,184	15,846,315	1,924,869	571,780	1,972,824
Returns with net income											
Number of returns, total	**3,264,726**	**76,025**	**25,584**	**4,067**	**398,897**	**147,353**	**545,761**	**231,600**	**313,893**	**117,197**	**62,092**
Cost of goods sold	11,335,159,648	57,314,287	139,762,335	196,551,149	560,725,574	3,895,925,250	4,568,115,038	2,558,064,572	2,010,040,161	174,134,666	163,815,275
Inventory, beginning of year	1,037,447,525	6,651,525	12,154,087	9,460,026	22,088,863	421,173,406	527,950,332	249,353,778	278,593,168	2,368,369	10,239,948
Purchases	8,206,214,700	36,538,619	68,661,910	126,425,081	187,571,774	3,003,320,210	4,370,914,292	2,412,422,353	1,958,484,615	77,894,618	57,362,251
Cost of labor	660,642,767	5,577,449	10,193,891	4,308,082	95,091,371	280,615,009	47,181,714	31,103,870	16,077,843	19,102,373	8,839,841
Additional inventory costs (section 263A)	69,422,358	126,495	333,971	124,630	3,890,821	47,854,630	13,369,586	8,418,882	4,950,703	432,026	646,090
Other costs	1,577,123,929	15,982,243	61,209,486	68,188,320	273,366,550	599,095,757	172,562,290	122,304,491	50,257,799	76,617,258	95,014,967
Less: Inventory, end of year	1,136,675,198	7,562,915	12,857,582	12,067,455	21,297,609	460,772,561	583,525,866	283,318,096	300,207,365	2,851,758	9,273,624
Death benefits (Form 1120-L)	356,015,295	-	-	-	-	2,455,792	1,939,622	1,935,405	4,217	-	345,965
Losses incurred (Form 1120-PC)	564,968,273	872	66,571	112,464	13,804	2,183,008	17,723,067	15,843,888	1,879,179	571,780	639,837

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."

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	**242,108**	**642,718**	**879,564**	**50,330**	**274,160**	**59,620**	**433,398**	**121,488**	**297,140**	**377,648**
Cost of goods sold	1,119,720,136	31,398,871	329,756,508	3,285,308	196,201,480	7,366,450	57,226,479	19,150,902	154,137,754	79,658,172
Inventory, beginning of year	752,245	5,121,332	11,299,363	87,866	2,726,005	532,917	1,573,114	1,562,574	7,899,844	6,422,339
Purchases	18,709,293	14,829,783	103,655,626	214,079	39,829,097	2,572,629	21,815,498	7,821,117	114,984,622	48,521,111
Cost of labor	464,102	4,003,385	82,221,601	3,658	95,789,863	1,298,531	14,966,615	2,196,548	25,272,257	16,481,809
Additional inventory costs (section 263A)	179,666	210,627	1,221,015	-856	1,556,163	73,181	502,891	95,887	348,083	174,163
Other costs	9,026,408	11,795,205	142,681,672	1,837,239	58,783,429	3,430,005	18,419,642	9,092,545	13,197,664	14,721,053
Less: Inventory, end of year	785,788	4,989,148	11,609,046	111,762	2,911,776	540,812	1,666,481	1,624,941	7,815,811	6,716,759
Death benefits (Form 1120-L)	477,040,570	140,436	-	589,795	-	-	-	-	-	-
Losses incurred (Form 1120-PC)	614,333,640	287,251	286,276	665,287	428,700	-	1,615,201	7,172	251,095	54,454
Returns with net income										
Number of returns, total	**157,963**	**238,494**	**552,247**	**17,065**	**164,281**	**32,535**	**304,193**	**62,838**	**144,783**	**213,352**
Cost of goods sold	917,621,739	16,044,723	262,543,563	1,428,375	145,433,123	6,061,284	46,844,132	7,695,050	116,462,556	58,681,532
Inventory, beginning of year	552,964	1,946,147	8,001,530	65,450	1,892,719	323,109	1,155,372	616,831	6,190,079	4,616,768
Purchases	18,126,096	7,825,680	77,577,939	213,944	29,522,111	2,038,096	17,360,150	2,867,117	85,750,310	36,244,502
Cost of labor	398,644	2,288,233	67,370,885	3,648	71,073,402	1,145,567	13,202,269	1,251,112	20,811,967	12,187,312
Additional inventory costs (section 263A)	174,925	183,961	947,038	-891	437,719	72,409	445,163	82,053	212,473	89,260
Other costs	7,693,496	5,753,567	116,620,321	17,968	44,358,149	2,810,792	14,341,043	3,604,137	9,443,687	10,443,897
Less: Inventory, end of year	658,467	2,169,937	8,110,519	105,536	2,119,894	328,690	1,212,952	733,372	6,126,108	4,900,354
Death benefits (Form 1120-L)	350,557,290	140,436	-	576,188	-	-	-	-	-	-
Losses incurred (Form 1120-PC)	540,776,790	76,635	136,370	657,605	268,918	-	1,553,087	7,172	180,147	146

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	**5,813,725**	**136,968**	**39,826**	**6,654**	**718,378**	**251,069**
Total assets	**79,904,747,127**	**138,386,219**	**945,343,685**	**1,550,292,258**	**632,039,062**	**11,200,302,192**
Cash	3,892,719,636	12,687,994	45,336,460	34,919,871	98,201,840	421,860,721
Notes and accounts receivable	12,717,849,218	13,263,630	129,072,251	97,170,323	149,174,074	2,520,394,892
Less: Allowance for bad debts	318,061,372	117,652	2,019,348	3,731,407	1,435,620	35,886,179
Inventories	1,544,085,221	15,397,775	23,664,500	29,273,578	75,069,780	601,341,999
Investments in Government obligations	2,730,470,076	274,489	3,508,782	3,047,026	404,844	6,999,600
Tax-exempt securities	1,769,186,602	338,321	484,775	20,364	1,468,739	7,894,833
Other current assets	4,961,285,424	6,937,198	29,361,878	82,611,172	63,641,909	516,448,395
Loans to shareholders	263,417,518	4,609,545	3,226,415	130,570	9,578,482	99,948,511
Mortgage and real estate loans	7,913,810,230	792,630	106,533	*2,823,824	4,113,385	2,349,622
Other investments	29,389,379,468	15,357,607	187,028,180	116,715,671	72,142,981	3,530,837,556
Depreciable assets	9,875,410,289	120,475,344	328,293,281	1,301,686,184	267,556,740	2,732,109,618
Less: Accumulated depreciation	4,874,203,678	85,921,098	147,263,417	415,711,865	180,868,386	1,560,357,118
Depletable assets	661,360,291	2,113,606	439,419,103	6,454,484	1,741,263	148,570,260
Less: Accumulated depletion	289,781,404	481,703	204,041,130	1,948,715	545,942	69,493,693
Land	548,409,037	23,686,982	9,618,089	4,453,117	27,825,514	84,076,208
Intangible assets (amortizable)	4,577,892,532	3,853,515	62,265,363	66,670,340	22,975,852	1,602,423,678
Less: Accumulated amortization	778,555,076	717,672	18,800,441	7,426,225	4,615,403	293,834,658
Other assets	5,320,073,116	5,835,708	56,082,412	233,133,945	25,609,010	884,617,948
Total liabilities	**79,904,747,127**	**138,386,219**	**945,343,685**	**1,550,292,258**	**632,039,062**	**11,200,302,192**
Accounts payable	5,767,739,218	8,733,090	100,296,303	61,339,573	97,021,016	1,363,031,057
Mortgages, notes, and bonds payable in less than one year	3,751,650,758	15,057,796	21,002,532	85,080,530	45,532,461	775,632,529
Other current liabilities	17,678,400,968	6,596,461	55,256,568	96,109,643	88,488,600	1,113,909,195
Loans from shareholders	786,610,669	20,453,235	10,945,499	3,175,021	37,999,527	178,438,930
Mortgages, notes, and bonds payable in one year or more	14,679,741,337	37,154,780	200,526,352	526,119,019	123,538,492	2,544,561,777
Other liabilities	8,302,942,542	5,309,075	125,137,473	386,627,728	27,631,385	1,269,859,437
Capital stock	3,063,511,916	10,300,281	38,931,385	89,168,809	17,133,261	457,566,209
Additional paid-in capital	24,282,845,843	32,486,811	275,131,223	219,807,568	98,423,479	2,895,186,221
Retained earnings, appropriated	278,315,896	372,241	637,887	2,616,677	490,635	7,835,875
Retained earnings, unappropriated [26]	3,256,054,568	4,938,817	141,665,033	95,968,601	112,635,176	1,609,039,836
Less: Cost of treasury stock	1,943,066,588	3,016,369	24,186,570	15,720,910	16,854,969	1,014,758,874
Total receipts	**26,298,238,243**	**171,550,214**	**432,509,265**	**620,436,185**	**1,088,336,703**	**7,394,309,420**
Business receipts	23,058,234,713	147,024,510	375,205,980	584,594,334	1,066,377,781	6,856,840,138
Interest	1,316,475,817	544,009	3,763,356	4,885,248	2,229,861	90,980,782
Interest on Government obligations: State and local	61,051,585	61,855	79,808	82,133	471,356	654,761
Rents	137,746,973	1,334,063	2,175,696	2,245,224	1,352,726	25,194,920
Royalties	179,594,746	644,892	2,260,707	35,212	163,836	113,981,482
Net short-term capital gain reduced by net long-term capital loss	16,113,783	36,341	189,364	80,936	79,682	779,798
Net long-term capital gain reduced by net short-term capital loss	142,658,418	1,040,037	8,743,163	5,661,383	2,422,209	26,598,644
Net gain, noncapital assets	105,652,098	2,851,560	11,746,038	4,417,020	3,314,240	23,246,889
Dividends received from domestic corporations	40,519,452	262,597	1,471,819	86,045	234,631	5,017,326
Dividends received from foreign corporations	144,571,375	7,842	8,272,754	1,147,511	77,234	87,361,347
Other receipts	1,072,163,287	17,742,508	18,600,580	17,201,140	11,613,146	163,653,333
Total deductions	**24,983,370,624**	**165,058,806**	**395,619,782**	**619,341,164**	**1,071,057,254**	**7,036,331,867**
Cost of goods sold	14,501,547,034	78,535,679	200,724,305	333,085,881	803,574,610	5,064,222,875
Compensation of officers	435,411,600	3,072,060	3,887,717	2,026,281	34,532,274	48,931,678
Salaries and wages	2,534,235,105	11,967,922	21,048,667	25,872,962	60,710,332	425,024,310
Repairs	172,430,241	3,892,636	2,278,139	16,953,911	4,521,016	28,849,618
Bad debts	316,319,889	172,591	333,743	2,782,475	2,412,137	18,003,387
Rent paid on business property	467,082,617	8,512,786	6,804,506	4,482,445	19,398,064	60,187,209
Taxes paid	493,253,563	3,341,460	10,472,210	22,703,205	20,052,930	112,994,652
Interest paid	888,206,191	2,972,910	16,359,194	34,193,035	7,975,618	197,152,214
Charitable contributions	22,957,270	126,345	366,357	322,257	850,607	8,044,056
Amortization	192,448,778	340,449	7,701,036	6,085,378	1,229,133	54,320,294
Depreciation	750,437,117	9,602,793	33,478,737	70,752,781	20,021,325	199,829,989
Depletion	23,265,631	113,854	15,236,907	397,229	134,910	4,768,001
Advertising	255,673,826	437,182	315,258	677,097	3,739,547	80,821,283
Pension, profit-sharing, etc., plans	167,035,828	259,988	2,258,866	11,033,005	3,294,499	60,817,854
Employee benefit programs	328,756,132	1,384,207	5,336,839	7,827,567	13,971,979	96,110,783
Domestic production activities deduction	24,417,324	168,759	933,667	432,956	384,517	16,167,056
Net loss, noncapital assets	73,138,383	371,886	1,680,530	2,151,364	1,189,726	10,970,363
Other deductions	3,340,135,020	39,785,299	66,407,612	77,561,671	73,104,208	549,647,222
Total receipts less total deductions	1,314,867,619	6,491,408	36,889,483	1,095,020	17,279,450	357,977,553
Net income (less deficit)	**1,421,578,172**	**6,064,150**	**37,342,677**	**1,619,721**	**20,414,827**	**457,112,366**

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	**961,024**	**373,165**	**587,071**	**197,818**	**122,747**	**242,108**	**642,718**	**879,564**
Total assets	**3,999,752,057**	**2,443,066,572**	**1,556,666,872**	**715,018,901**	**2,537,574,069**	**39,190,422,928**	**1,480,540,279**	**890,029,092**
Cash	293,743,941	175,384,353	118,340,975	53,643,172	119,347,741	1,138,417,630	75,562,487	123,829,963
Notes and accounts receivable	593,895,280	436,968,393	156,926,887	79,755,385	269,091,632	2,569,597,349	69,368,590	169,774,672
Less: Allowance for bad debts	13,891,284	9,753,945	4,137,340	1,799,518	11,188,162	31,344,129	2,750,976	3,251,543
Inventories	718,911,853	343,559,641	375,352,212	9,468,710	25,067,677	1,849,052	5,127,987	14,895,667
Investments in Government obligations	17,128,410	16,714,015	414,395	7,789,919	815,720	1,780,838,816	651,834	661,873
Tax-exempt securities	7,499,955	4,738,819	2,761,136	902,039	1,679,310	1,565,284,379	1,630,573	340,793
Other current assets	204,001,128	131,092,381	72,908,747	38,090,121	104,651,846	2,756,296,797	64,988,349	82,443,977
Loans to shareholders	18,422,041	10,006,326	8,415,715	10,093,618	4,613,533	52,875,987	16,114,861	8,683,635
Mortgage and real estate loans	3,601,204	2,710,359	890,845	410,516	407,049	6,442,053,516	18,626,819	1,097,770
Other investments	802,357,278	633,941,482	168,415,796	62,216,393	703,651,505	19,214,410,596	353,966,242	158,222,371
Depreciable assets	1,279,389,410	557,396,081	721,993,330	598,649,074	923,504,576	296,788,811	879,078,919	178,043,887
Less: Accumulated depreciation	657,387,343	287,327,461	370,059,882	255,709,420	550,688,572	116,289,989	279,694,320	113,115,495
Depletable assets	55,336,394	55,217,825	118,570	47,830	*289,033	3,403,635	335,000	140,141
Less: Accumulated depletion	9,552,917	9,484,041	68,875	*4,089	*128,439	2,226,273	54,583	39,208
Land	97,692,831	25,621,467	72,071,364	10,333,605	13,937,651	11,691,330	173,282,561	4,461,389
Intangible assets (amortizable)	463,001,377	288,694,021	174,307,357	71,684,193	840,231,896	419,009,467	63,990,426	244,102,525
Less: Accumulated amortization	67,384,679	42,786,900	24,597,779	9,093,387	165,646,996	52,981,631	14,868,783	57,056,964
Other assets	192,987,178	110,373,758	82,613,420	38,540,739	257,937,070	3,140,747,587	55,184,293	76,793,638
Total liabilities	**3,999,752,057**	**2,443,066,572**	**1,556,666,872**	**715,018,901**	**2,537,574,069**	**39,190,422,928**	**1,480,540,279**	**890,029,092**
Accounts payable	589,092,228	367,613,773	221,478,455	61,456,553	165,389,952	1,764,685,495	29,537,845	101,676,487
Mortgages, notes, and bonds payable in less than one year	303,000,584	170,418,496	132,582,088	31,328,913	124,852,572	1,220,427,901	64,868,824	47,904,444
Other current liabilities	443,262,959	278,281,849	164,981,111	79,920,721	290,846,640	7,269,013,401	59,398,396	154,183,958
Loans from shareholders	94,331,402	49,926,786	44,402,252	18,996,310	48,216,862	58,852,119	67,700,042	36,443,140
Mortgages, notes, and bonds payable in one year or more	697,396,830	356,060,640	341,319,070	202,105,805	631,636,089	6,891,422,773	552,770,905	141,379,863
Other liabilities	275,555,744	159,230,212	116,325,532	142,701,950	413,207,786	4,739,606,559	82,758,732	109,496,621
Capital stock	138,869,870	88,995,268	49,874,602	28,234,084	119,609,393	1,694,178,809	123,282,820	101,802,820
Additional paid-in capital	830,663,856	548,231,694	282,432,162	147,897,125	1,214,622,842	14,923,489,345	628,592,055	424,345,327
Retained earnings, appropriated	4,289,192	3,506,061	783,131	93,730	1,027,609	245,089,559	1,167,208	269,912
Retained earnings, unappropriated [26]	813,307,973	498,464,466	314,844,378	16,899,920	-223,068,130	576,896,666	-102,587,896	-186,790,931
Less: Cost of treasury stock	190,018,581	77,662,672	112,355,909	14,616,209	248,767,545	193,239,699	26,948,651	40,682,548
Total receipts	**7,300,352,492**	**3,885,219,429**	**3,415,111,139**	**738,897,686**	**1,062,967,008**	**3,226,634,199**	**346,367,088**	**1,088,328,938**
Business receipts	7,137,340,838	3,803,932,195	3,333,388,871	714,421,894	922,421,143	1,913,608,867	216,073,920	1,045,342,499
Interest	18,064,144	11,346,985	6,717,159	2,390,812	16,426,746	732,428,849	8,774,336	4,135,140
Interest on Government obligations: State and local	554,741	290,075	264,666	46,169	206,911	47,948,982	214,903	125,415
Rents	6,602,007	3,226,026	3,375,981	1,734,736	10,069,348	12,239,700	53,415,861	857,972
Royalties	16,668,391	9,755,069	6,913,322	2,035,708	25,367,779	1,064,298	4,116,598	4,442,712
Net short-term capital gain reduced by net long-term capital loss	226,588	270,366	-43,778	64,046	342,492	12,187,734	218,372	230,008
Net long-term capital gain reduced by net short-term capital loss	10,043,361	7,280,623	2,762,738	1,618,008	8,193,833	23,503,123	27,250,854	6,457,573
Net gain, noncapital assets	9,742,890	6,661,291	3,081,599	3,931,266	4,554,375	13,378,952	9,578,916	1,669,148
Dividends received from domestic corporations	5,665,617	3,963,769	1,701,848	163,581	8,445,680	12,046,551	782,848	539,290
Dividends received from foreign corporations	6,039,680	3,574,071	2,465,609	664,882	5,592,136	21,937,974	78,872	1,312,606
Other receipts	89,404,234	34,918,958	54,483,124	11,826,584	61,346,565	412,833,172	25,861,608	23,216,575
Total deductions	**7,112,640,248**	**3,784,740,603**	**3,327,877,820**	**719,359,718**	**998,050,041**	**2,833,562,481**	**304,167,307**	**1,037,900,233**
Cost of goods sold	5,568,035,626	3,101,104,532	2,466,920,788	238,109,363	217,352,366	1,119,720,136	31,398,871	329,756,508
Compensation of officers	69,046,082	39,700,853	29,340,409	13,288,500	14,886,191	32,500,869	11,589,529	77,398,817
Salaries and wages	513,800,586	206,374,699	307,425,887	120,397,690	168,234,476	284,289,935	53,599,953	249,083,485
Repairs	29,981,311	11,148,420	18,832,892	24,116,826	11,564,172	5,125,195	8,007,785	5,521,487
Bad debts	13,432,828	7,006,664	6,426,165	1,356,287	8,905,276	96,516,098	3,108,332	2,587,858
Rent paid on business property	116,488,249	35,623,761	80,859,667	35,885,477	26,327,525	26,141,810	14,928,759	34,908,653
Taxes paid	86,991,348	35,387,607	51,603,520	21,298,462	26,546,100	46,862,891	14,443,560	33,473,539
Interest paid	56,065,657	29,244,994	26,820,663	16,254,323	57,565,952	285,797,693	25,866,430	15,216,818
Charitable contributions	4,193,112	1,636,863	2,556,248	324,558	1,241,449	2,387,621	413,083	1,105,186
Amortization	19,491,013	14,059,175	5,431,838	2,490,370	39,399,415	25,605,634	3,085,931	8,821,197
Depreciation	106,577,952	51,667,337	54,910,615	39,173,730	78,610,806	39,652,219	46,092,627	19,250,465
Depletion	1,054,836	1,050,148	4,688	75,685	12,141	152,096	40,779	51,310
Advertising	67,695,047	25,999,587	41,695,460	2,725,633	26,431,527	19,696,473	4,072,239	11,666,205
Pension, profit-sharing, etc., plans	18,559,292	9,727,047	8,832,245	9,256,263	7,205,818	16,590,970	1,257,859	11,442,299
Employee benefit programs	49,740,603	22,742,810	26,997,793	21,735,097	26,200,860	24,969,993	3,983,738	23,172,616
Domestic production activities deduction	1,512,748	1,174,942	337,805	12,212	3,765,160	181,302	27,253	540,483
Net loss, noncapital assets	6,629,422	2,252,102	4,377,320	994,043	4,259,538	17,350,851	5,654,078	2,733,004
Other deductions	383,498,498	188,955,272	194,541,567	171,870,624	279,702,815	791,481,834	76,641,703	212,076,822
Total receipts less total deductions	187,712,244	100,478,826	87,233,319	19,537,968	64,916,967	393,071,718	42,199,781	50,428,706
Net income (less deficit)	**199,208,420**	**107,750,006**	**91,458,314**	**20,522,713**	**70,098,184**	**360,930,353**	**40,344,758**	**55,866,261**

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	**50,330**	**274,160**	**59,620**	**433,398**	**121,488**	**297,140**	**377,648**
Total assets	**15,188,801,865**	**318,070,112**	**57,099,079**	**346,840,518**	**105,047,139**	**485,715,864**	**123,471,810**
Cash	1,344,226,150	26,808,086	8,940,934	35,556,589	11,132,408	30,029,532	18,474,120
Notes and accounts receivable	5,908,012,128	49,359,196	7,274,027	52,783,336	5,299,518	21,948,474	12,614,461
Less: Allowance for bad debts	190,358,725	1,496,211	1,205,810	15,175,529	299,562	1,441,545	668,172
Inventories	377,015	3,402,735	548,422	2,155,596	1,750,084	8,915,352	6,867,438
Investments in Government obligations	907,736,556	169,752	*8,354	143,542	*72,475	*42,259	175,826
Tax-exempt securities	179,966,950	448,588	112,448	681,313	*185,569	*105,540	*142,111
Other current assets	936,361,151	20,105,059	5,043,678	17,964,790	7,263,774	15,267,987	9,806,216
Loans to shareholders	3,312,668	3,984,712	379,247	17,844,216	1,804,758	5,664,889	2,129,833
Mortgage and real estate loans	1,435,143,051	223,552	*56,374	122,648	430,320	1,163,258	288,161
Other investments	3,944,392,800	52,026,015	8,015,989	51,443,975	11,929,293	93,303,611	11,361,405
Depreciable assets	201,363,670	140,997,590	19,567,972	186,104,307	76,920,656	273,871,275	71,008,974
Less: Accumulated depreciation	102,778,467	82,792,495	10,274,974	105,110,500	38,975,716	126,263,886	45,000,616
Depletable assets	296,905	3,087,515	*4,644	*16,180	*5,629	*29,125	*69,543
Less: Accumulated depletion	103,632	1,117,549	*4,389	*3,657	*1,542	*9,368	*24,574
Land	20,769,438	4,935,217	626,557	6,789,726	7,803,257	39,458,493	6,967,072
Intangible assets (amortizable)	388,675,266	102,807,934	16,118,461	92,152,220	16,685,793	78,590,520	22,653,705
Less: Accumulated amortization	27,975,164	20,009,366	2,073,869	13,108,099	2,995,048	14,470,741	5,495,950
Other assets	239,384,103	15,129,783	3,961,014	16,479,866	6,035,474	59,511,090	12,102,259
Total liabilities	**15,188,801,865**	**318,070,112**	**57,099,079**	**346,840,518**	**105,047,139**	**485,715,864**	**123,471,810**
Accounts payable	1,356,192,237	19,293,391	3,271,795	16,972,782	4,293,370	16,574,042	8,882,003
Mortgages, notes, and bonds payable in less than one year	953,264,700	14,893,936	3,186,427	16,394,882	6,476,703	17,955,601	4,789,424
Other current liabilities	7,868,906,560	39,441,508	8,981,932	39,096,748	12,274,479	37,175,671	15,537,527
Loans from shareholders	125,096,974	11,693,296	1,486,950	23,784,029	8,136,394	29,738,833	11,122,107
Mortgages, notes, and bonds payable in one year or more	1,612,661,200	98,119,086	10,696,511	147,534,298	37,863,240	190,484,100	33,770,218
Other liabilities	531,482,816	31,523,032	6,147,943	36,026,799	12,342,316	90,849,909	16,677,237
Capital stock	188,809,404	14,391,414	2,040,602	10,001,814	5,276,297	16,578,991	7,335,654
Additional paid-in capital	2,187,709,645	102,195,752	18,073,846	109,822,136	39,128,863	118,258,422	17,011,328
Retained earnings, appropriated	6,705,998	263,694	*11,825	83,323	154,665	2,482,435	4,723,432
Retained earnings, unappropriated [26]	414,511,181	6,220,324	9,513,955	-43,452,361	-17,261,222	18,578,482	9,039,146
Less: Cost of treasury stock	56,538,850	19,965,322	6,312,707	9,423,932	3,637,965	52,960,621	5,416,265
Total receipts	**832,472,061**	**479,175,983**	**65,057,907**	**693,231,158**	**98,997,637**	**457,757,198**	**200,850,035**
Business receipts	184,710,680	464,231,923	63,705,946	660,337,203	90,631,313	422,818,011	192,540,667
Interest	424,759,221	1,458,457	171,038	2,028,086	695,514	2,305,077	435,141
Interest on Government obligations: State and local	10,379,009	58,012	9,078	48,599	25,025	15,322	69,505
Rents	16,707,204	296,180	44,330	862,373	303,510	2,086,295	224,830
Royalties	458,039	725,339	128,152	97,883	384,075	6,604,265	415,377
Net short-term capital gain reduced by net long-term capital loss	1,660,970	46,455	11,523	12,742	38,757	-23,205	-68,820
Net long-term capital gain reduced by net short-term capital loss	14,008,917	1,960,739	71,240	2,726,327	675,319	1,256,577	427,111
Net gain, noncapital assets	12,305,229	1,169,430	110,847	1,237,942	419,923	1,548,354	429,077
Dividends received from domestic corporations	5,153,177	287,540	4,584	103,820	45,358	137,659	71,330
Dividends received from foreign corporations	8,351,873	782,806	50,710	60,539	90,189	2,694,156	48,264
Other receipts	153,977,741	8,159,102	750,460	25,715,644	5,688,654	18,314,686	6,257,554
Total deductions	**774,264,296**	**460,077,520**	**58,524,694**	**656,889,722**	**96,286,501**	**449,349,631**	**194,880,406**
Cost of goods sold	3,285,308	196,201,480	7,366,450	57,226,479	19,150,902	154,137,754	79,658,172
Compensation of officers	9,627,287	12,931,244	2,191,993	73,744,255	5,732,613	9,426,988	10,597,223
Salaries and wages	131,251,341	100,366,045	19,017,181	212,965,637	17,756,026	88,672,356	30,176,200
Repairs	7,617,295	4,146,183	700,164	6,346,567	1,758,193	7,805,645	3,244,097
Bad debts	153,116,892	1,104,664	1,333,490	9,168,970	441,969	1,021,082	521,808
Rent paid on business property	14,465,682	10,599,491	3,745,679	31,607,892	6,011,115	33,849,727	12,737,546
Taxes paid	15,815,202	17,958,779	2,157,207	25,075,819	5,562,789	20,895,659	6,607,713
Interest paid	131,034,929	8,224,991	914,118	12,158,947	3,166,255	14,408,941	2,878,164
Charitable contributions	1,683,809	361,763	80,906	683,050	146,575	464,709	161,827
Amortization	10,484,751	4,222,780	622,339	3,195,256	1,078,412	2,860,617	1,414,772
Depreciation	30,776,685	11,343,524	2,132,186	14,704,717	5,585,449	17,601,431	5,249,702
Depletion	811,537	414,892	-	-	*279	*775	*400
Advertising	9,331,983	4,788,533	3,750,886	4,226,658	2,203,001	10,337,201	2,757,787
Pension, profit-sharing, etc., plans	8,554,060	1,954,757	246,391	11,968,267	676,447	964,334	694,861
Employee benefit programs	13,743,303	9,659,245	1,542,634	18,819,623	1,224,081	6,627,750	2,705,213
Domestic production activities deduction	109,727	30,705	*40,312	*14,153	*7,051	78,615	10,648
Net loss, noncapital assets	14,369,473	359,558	160,309	741,375	409,606	2,745,666	367,590
Other deductions	218,254,924	75,408,888	12,522,449	174,242,057	25,375,736	77,451,615	35,096,684
Total receipts less total deductions	58,207,765	19,098,462	6,533,213	36,341,437	2,711,136	8,407,567	5,969,629
Net income (less deficit)	**63,719,194**	**20,930,812**	**6,749,365**	**38,648,983**	**2,711,506**	**12,478,377**	**6,817,392**

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	**4,127,554**	**84,089**	**59,256**	**5,641**	**19,193**	**26,776**	**2,546**	**553,742**	**165,720**	**42,070**	**345,952**
Number of shareholders	**7,037,811**	**193,419**	**140,940**	**12,190**	**40,289**	**77,502**	**5,639**	**863,824**	**261,866**	**96,667**	**505,291**
Total receipts [33]	**5,684,431,238**	**89,726,635**	**64,887,036**	**6,446,963**	**18,392,636**	**43,460,489**	**8,706,836**	**702,478,347**	**268,457,697**	**122,343,143**	**311,677,508**
Business receipts	5,567,202,247	80,673,110	56,663,438	6,412,362	17,597,309	40,036,203	8,525,338	694,756,287	265,407,898	119,833,205	309,515,184
Interest on government obligations: State and local [33]	1,811,919	28,294	27,472	*114	*708	32,232	*22,264	273,256	48,410	152,629	72,217
Net gain, noncapital assets	12,826,927	511,468	393,205	60,810	57,453	904,355	24,348	1,629,577	409,443	522,567	697,568
Other receipts	102,590,145	8,513,763	7,802,921	-26,324	737,166	2,487,700	134,886	5,819,227	2,591,947	1,834,742	1,392,538
Total deductions	**5,413,607,772**	**87,178,712**	**63,808,761**	**6,425,258**	**16,944,692**	**36,251,453**	**8,270,228**	**681,428,999**	**264,370,547**	**118,831,721**	**298,226,731**
Cost of goods sold	3,405,244,877	40,319,575	27,401,829	2,733,029	10,184,718	17,361,202	6,514,835	517,168,442	225,283,935	93,056,584	198,827,923
Compensation of officers	221,710,205	1,474,075	821,243	165,017	487,815	1,181,854	177,840	22,930,026	5,665,382	2,632,340	14,632,303
Salaries and wages	610,707,675	6,809,672	4,782,696	662,105	1,364,871	3,516,888	396,327	38,916,764	9,572,027	5,245,720	24,099,017
Repairs	36,197,752	2,149,852	1,568,346	202,468	379,039	601,276	47,810	2,939,044	559,690	728,888	1,650,466
Bad debts	15,727,284	95,127	81,580	3,181	10,366	56,312	14,265	1,531,769	507,339	318,842	705,587
Rent paid on business property	156,757,769	4,219,461	3,850,122	27,999	341,340	953,974	73,378	12,420,921	2,655,476	2,751,778	7,013,668
Taxes paid	116,004,085	1,595,720	1,147,890	141,687	306,143	1,373,966	98,927	12,432,256	2,825,991	1,959,602	7,646,664
Interest paid	47,561,234	1,537,726	1,259,713	122,411	155,603	634,252	62,587	3,709,217	1,225,948	1,027,924	1,455,345
Amortization	10,146,606	132,522	100,248	9,062	23,212	176,681	15,465	258,696	55,858	42,267	160,571
Depreciation	89,426,819	4,044,314	2,999,827	462,348	582,139	2,682,326	179,764	9,720,401	1,582,664	3,333,152	4,804,585
Depletion	555,120	*37,366	*30,750	*6,616	-	292,147	3	29,848	*264	21,052	*8,532
Advertising	49,149,598	184,495	148,444	3,378	32,673	65,079	6,827	2,315,999	605,851	191,223	1,518,925
Pension, profit-sharing, stock, annuity	22,769,510	106,236	83,915	4,044	18,276	157,005	9,632	2,212,414	466,200	444,675	1,301,539
Employee benefit programs	55,255,757	652,462	514,724	50,344	87,394	522,122	29,265	8,176,598	1,518,135	1,352,523	5,305,939
Net loss, noncapital assets	2,077,855	4,587	3,948	*411	*228	38,840	*209	376,997	188,725	171,665	16,606
Other deductions	574,315,625	23,815,522	19,013,485	1,831,161	2,970,876	6,637,529	643,093	46,289,607	11,657,061	5,553,485	29,079,061
Total receipts less total deductions [33]	270,823,466	2,547,923	1,078,275	21,704	1,447,944	7,209,036	436,608	21,049,349	4,087,150	3,511,422	13,450,777
Net income (less deficit) from a trade or business [33]	**269,011,547**	**2,519,629**	**1,050,803**	**21,590**	**1,447,236**	**7,176,805**	**414,344**	**20,776,093**	**4,038,740**	**3,358,793**	**13,378,559**
Net income	358,419,987	6,297,520	4,320,947	278,943	1,697,630	8,570,836	543,495	36,688,320	10,197,328	7,648,720	18,842,272
Deficit	89,408,440	3,777,891	3,270,144	257,353	250,393	1,394,031	129,151	15,912,227	6,158,587	4,289,927	5,463,712
Portfolio income (less deficit) distributed to shareholders [34]	**57,108,315**	**1,345,085**	**987,505**	**104,812**	**252,768**	**1,987,462**	**626,357**	**3,031,212**	**1,322,185**	**1,111,323**	**597,703**
Dividend income	9,678,141	224,515	85,739	17,169	121,608	222,130	3,209	197,744	54,760	97,412	45,572
Interest income	10,238,727	261,701	170,862	60,394	30,445	298,606	22,708	954,307	415,479	313,201	225,627
Royalty income	2,177,780	511,073	499,038	*1,877	*10,158	455,119	*489	27,319	18,257	8,064	997
Net short-term capital gain (less loss)	1,155,842	23,920	22,258	*816	*846	15,575	*1,277	24,524	34,209	7,750	-17,434
Net long-term capital gain (less loss)	33,857,825	323,876	209,608	24,558	89,710	996,032	598,673	1,827,318	799,480	684,896	342,942
Real estate rental net income (less deficit)	**7,218,133**	**228,532**	**190,566**	**5,599**	**32,367**	**50,750**	***1,920**	**94,562**	**72,521**	**-10,705**	**32,747**
Net income	11,556,608	270,796	230,931	*6,474	33,391	55,195	*2,685	542,191	265,515	222,733	53,943
Deficit	4,338,475	42,265	40,365	*875	*1,024	4,445	765	447,628	192,995	233,438	21,196
Net income (less deficit) from other rental activity	**755,933**	**48,157**	**30,250**	***1,646**	***16,261**	**65,087**	***9,797**	**59,853**	**10,964**	**15,351**	**33,539**
Net income	1,307,812	49,159	31,252	*1,646	*16,261	71,337	*9,799	69,444	14,062	21,213	34,170
Deficit	551,880	1,002	1,002	-	[1]	6,250	1	9,591	3,098	5,862	*631
Total net income (less deficit)	**334,093,927**	**4,141,404**	**2,259,124**	**133,648**	**1,748,632**	**9,280,103**	**1,052,418**	**23,961,720**	**5,444,409**	**4,474,763**	**14,042,548**
Net income	419,427,046	7,470,621	5,185,300	323,449	1,961,872	10,536,491	1,194,830	39,464,396	11,431,020	8,656,007	19,377,369
Deficit	85,333,119	3,329,217	2,926,176	189,801	213,240	1,256,388	142,412	15,502,676	5,986,610	4,181,245	5,334,821

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	**158,715**	**9,995**	**1,621**	**2,098**	**7,399**	**1,155**	**7,797**	**1,930**	**20,153**	**429**	**4,090**	**5,705**
Number of shareholders	**344,888**	**27,240**	**5,326**	**3,431**	**12,780**	**1,978**	**15,087**	**4,249**	**42,895**	**1,532**	**13,700**	**14,148**
Total receipts [33]	**694,098,336**	**111,307,284**	**11,960,021**	**9,538,749**	**20,556,220**	**3,669,981**	**31,245,158**	**21,904,501**	**32,714,704**	**8,947,492**	**40,139,771**	**47,243,007**
Business receipts	686,697,963	110,375,443	11,738,442	9,485,570	20,363,684	3,600,178	30,953,331	21,817,230	32,450,685	8,638,945	39,525,442	47,051,986
Interest on government obligations: State and local [33]	121,738	41,626	9,856	*881	*1,073	*957	2,422	*427	*2,808	*1,348	3,469	10,731
Net gain, noncapital assets	1,213,485	212,678	18,129	1,839	6,479	*32	28,710	36,251	41,577	2,892	127,548	22,150
Other receipts	6,065,150	677,538	193,594	50,459	184,984	68,815	260,695	50,592	219,633	304,306	483,312	158,140
Total deductions	**651,153,455**	**105,417,041**	**10,707,065**	**9,081,957**	**19,683,113**	**3,305,595**	**30,650,212**	**21,051,379**	**30,968,030**	**8,411,242**	**36,839,797**	**44,208,170**
Cost of goods sold	470,532,572	84,617,130	6,019,335	6,444,246	13,452,828	2,058,772	22,610,995	16,069,489	19,652,285	6,795,247	25,433,132	32,752,484
Compensation of officers	17,374,138	1,299,178	247,155	249,818	579,704	67,959	670,627	384,482	1,177,997	95,749	1,260,265	1,111,740
Salaries and wages	49,983,640	4,944,057	985,520	855,981	1,885,068	477,556	2,181,797	1,433,502	3,195,500	368,449	3,416,876	2,987,585
Repairs	3,628,671	687,069	96,183	67,540	46,086	12,983	229,195	81,192	221,431	48,385	248,022	232,397
Bad debts	1,230,703	74,213	4,976	12,458	34,601	3,326	82,855	25,762	86,102	20,723	59,602	58,951
Rent paid on business property	12,336,322	1,036,681	170,504	223,222	492,347	69,735	457,773	534,597	1,280,520	78,205	494,512	801,861
Taxes paid	13,276,008	1,178,918	1,242,302	138,314	459,320	65,643	662,895	365,256	748,726	86,243	613,978	864,757
Interest paid	5,040,404	598,489	108,352	69,442	180,076	13,701	260,913	236,696	251,229	64,108	288,364	324,071
Amortization	1,009,965	123,272	25,511	10,496	57,518	3,680	46,871	27,939	57,257	11,888	65,711	64,181
Depreciation	16,071,481	2,494,544	469,700	203,971	176,161	46,119	984,580	634,755	976,158	270,894	831,350	1,287,674
Depletion	179,813	404	30,803	-	-	-	18,079	-	-	2,282	7,264	-
Advertising	5,848,148	1,483,819	340,456	66,232	349,690	149,598	176,132	47,417	238,767	45,070	442,641	195,958
Pension, profit-sharing, stock, annuity	3,186,952	357,775	65,517	18,683	74,746	*2,710	124,881	107,744	90,375	21,454	255,457	192,634
Employee benefit programs	9,320,908	1,062,949	156,144	100,875	166,897	53,121	411,084	291,569	422,566	64,352	429,897	720,658
Net loss, noncapital assets	106,336	6,568	*245	*2,965	*13,493	*79	*1,894	1,582	*6,161	8,078	2,175	4,166
Other deductions	42,027,395	5,451,975	744,363	617,715	1,714,576	280,610	1,729,640	809,400	2,562,956	430,114	2,990,552	2,609,052
Total receipts less total deductions [33]	42,944,880	5,890,243	1,252,956	456,791	873,106	364,385	594,946	853,122	1,746,674	536,250	3,299,974	3,034,837
Net income (less deficit) from a trade or business [33]	**42,823,143**	**5,848,617**	**1,243,101**	**455,910**	**872,033**	**363,429**	**592,525**	**852,695**	**1,743,866**	**534,902**	**3,296,504**	**3,024,106**
Net income	50,288,954	6,292,590	1,428,382	528,999	1,163,110	365,032	1,336,724	1,156,140	2,021,048	663,214	3,510,216	3,339,280
Deficit	7,465,812	443,973	185,281	*73,089	291,077	*1,603	744,200	303,445	277,182	*128,312	213,712	315,174
Portfolio income (less deficit) distributed to shareholders [34]	**9,685,107**	**1,379,748**	**191,876**	**69,800**	**168,431**	**29,866**	**131,814**	**122,726**	**122,153**	**55,789**	**1,105,839**	**120,588**
Dividend income	2,704,918	88,623	18,042	61,157	96,866	*26,321	8,395	15,452	13,088	10,875	509,842	61,132
Interest income	929,068	88,360	26,990	7,189	20,403	5,305	38,798	25,918	33,464	22,517	98,111	44,799
Royalty income	234,976	10,105	50	*39	*33,282	*63	12,091	*114	*10	8,308	52,930	1,276
Net short-term capital gain (less loss)	105,562	3,752	6,054	*1,627	*870	*-147	6,520	2,225	*835	*5,208	7,043	8,816
Net long-term capital gain (less loss)	5,710,581	1,188,909	140,741	*-212	17,010	*-1,675	66,011	79,017	74,756	8,881	437,914	4,565
Real estate rental net income (less deficit)	**190,736**	**16,490**	**9,971**	***-2,125**	**18,883**	**8**	**11,765**	**2,068**	***2,796**	**5,178**	**7,957**	**17,236**
Net income	218,053	24,450	10,378	853	19,237	16	12,849	*3,146	*2,798	5,576	8,740	17,696
Deficit	27,316	7,960	*407	*2,978	*354	8	*1,084	1,078	*2	398	783	459
Net income (less deficit) from other rental activity	**45,787**	**2,383**	***-4,651**	***682**	**[1]**	***3**	**2,819**	***1,290**	***332**	**529**	**3,609**	***314**
Net income	74,387	2,695	*4,545	*682	[1]	*3	4,846	*1,418	*332	535	4,461	*314
Deficit	28,600	312	*9,196	-	-	-	*2,027	*129	-	6	852	[1]
Total net income (less deficit)	**52,744,773**	**7,247,238**	**1,440,297**	**524,266**	**1,059,348**	**393,306**	**738,922**	**978,779**	**1,869,147**	**596,398**	**4,413,910**	**3,162,244**
Net income	59,521,736	7,627,069	1,588,811	576,881	1,317,700	394,874	1,448,963	1,237,590	2,128,326	715,440	4,572,733	3,455,048
Deficit	6,776,963	379,831	148,514	*52,615	258,352	*1,568	710,041	258,810	259,178	*119,042	158,824	292,803

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	**6,172**	**4,004**	**31,137**	**12,007**	**4,775**	**3,374**	**5,541**	**8,275**	**21,057**	**647,512**	**235,124**	**148,314**
Number of shareholders	**12,126**	**9,012**	**60,089**	**28,451**	**12,694**	**8,972**	**11,642**	**15,031**	**44,506**	**1,138,858**	**402,682**	**254,401**
Total receipts [33]	**18,983,298**	**45,168,264**	**91,650,606**	**40,364,604**	**32,134,674**	**26,398,615**	**32,829,625**	**20,992,060**	**46,349,703**	**2,323,939,037**	**1,183,701,878**	**505,548,580**
Business receipts	18,744,766	44,530,401	90,595,456	39,841,997	31,761,994	26,184,165	32,430,444	20,661,983	45,945,819	2,298,601,181	1,175,218,260	501,619,496
Interest on government obligations: State and local [33]	3,044	2,759	11,010	9,199	5,448	1,506	1,530	*903	10,741	112,514	66,869	42,709
Net gain, noncapital assets	76,385	9,373	258,325	182,982	10,437	69,925	54,239	17,269	36,267	1,871,091	1,012,808	571,569
Other receipts	159,102	625,732	785,815	330,426	356,794	143,019	343,412	311,905	356,877	23,354,252	7,403,940	3,314,805
Total deductions	**18,424,436**	**43,360,403**	**85,160,219**	**37,120,731**	**28,777,709**	**24,344,465**	**31,199,538**	**19,942,031**	**42,500,323**	**2,268,789,145**	**1,147,508,318**	**485,919,409**
Cost of goods sold	11,680,588	36,284,905	60,716,430	24,835,010	19,433,263	16,742,247	23,439,310	14,054,837	27,440,040	1,847,898,424	957,108,781	377,951,666
Compensation of officers	612,137	745,919	3,163,955	1,231,110	1,019,065	659,263	570,777	516,246	1,710,992	36,749,295	20,453,283	12,235,583
Salaries and wages	1,349,195	1,804,400	6,077,318	3,817,635	3,219,917	2,415,722	2,104,591	1,723,894	4,739,076	142,798,303	65,155,916	37,560,819
Repairs	190,493	201,718	437,113	171,100	132,526	90,804	133,564	99,136	201,733	7,946,280	3,306,522	1,700,500
Bad debts	80,961	23,565	125,248	122,145	62,204	43,434	85,021	126,033	98,522	3,289,709	2,167,253	1,262,211
Rent paid on business property	487,440	393,613	1,983,351	749,564	595,426	398,375	589,171	460,588	1,038,837	39,643,770	14,391,526	8,718,354
Taxes paid	499,436	429,547	2,034,735	825,240	630,814	490,649	656,263	403,088	879,884	26,158,641	11,455,252	5,840,685
Interest paid	231,928	286,122	677,508	313,102	183,824	236,165	301,044	126,372	288,898	9,943,381	4,553,935	2,671,381
Amortization	22,163	45,189	104,987	67,635	61,120	64,363	33,586	18,452	98,146	2,240,316	1,035,139	367,078
Depreciation	989,613	832,422	2,223,780	1,028,437	426,450	414,796	790,328	297,616	692,131	16,636,755	7,610,137	4,405,319
Depletion	27,895	93,087	-	-	-	-	-	-	-	3,826	*1,030	*768
Advertising	104,450	39,075	360,918	268,524	260,099	308,072	183,685	210,721	576,823	16,925,801	4,892,603	2,614,807
Pension, profit-sharing, stock, annuity	136,389	165,079	594,546	232,901	188,709	139,672	148,434	59,893	209,353	3,514,673	2,421,408	1,414,734
Employee benefit programs	312,588	345,978	1,702,068	763,362	458,914	436,614	476,422	348,332	596,517	11,435,149	5,771,496	3,448,224
Net loss, noncapital assets	*1,091	*1,452	14,102	722	1,643	28,091	1,971	1,357	8,501	595,668	144,467	73,189
Other deductions	1,698,069	1,668,332	4,944,160	2,694,245	2,103,734	1,876,198	1,685,369	1,495,467	3,920,868	103,009,155	47,039,571	25,654,092
Total receipts less total deductions [33]	558,862	1,807,862	6,490,387	3,243,873	3,356,965	2,054,150	1,630,087	1,050,029	3,849,381	55,149,892	36,193,560	19,629,171
Net income (less deficit) from a trade or business [33]	**555,817**	**1,805,103**	**6,479,377**	**3,234,674**	**3,351,516**	**2,052,643**	**1,628,557**	**1,049,126**	**3,838,640**	**55,037,378**	**36,126,691**	**19,586,461**
Net income	1,052,215	2,198,212	7,608,269	3,722,435	3,625,834	2,323,926	2,225,744	1,309,001	4,418,585	69,930,677	42,008,107	23,109,610
Deficit	496,397	393,109	1,128,892	487,761	274,318	271,282	597,186	259,874	579,945	14,893,299	5,881,416	3,523,149
Portfolio income (less deficit) distributed to shareholders [34]	**114,463**	**202,224**	**1,355,752**	**633,705**	**531,379**	**1,006,229**	**302,152**	**47,646**	**1,992,926**	**9,462,243**	**5,606,088**	**1,643,034**
Dividend income	51,714	89,195	451,826	152,971	323,239	208,336	175,499	30,969	311,378	2,185,487	750,981	305,067
Interest income	40,065	49,720	124,670	88,466	41,809	36,904	55,212	14,504	65,863	1,652,967	777,172	408,837
Royalty income	4,849	*19,634	4,705	*2,058	13,241	27,644	24,949	*1,404	18,226	192,905	174,650	22,157
Net short-term capital gain (less loss)	1,340	1,736	23,149	-3,203	-1,078	5,052	2,271	634	32,859	-90,165	-16,272	-14,363
Net long-term capital gain (less loss)	16,495	41,940	751,402	393,413	154,168	728,292	44,222	135	1,564,599	5,521,049	3,919,557	921,336
Real estate rental net income (less deficit)	**10,904**	**5,780**	**36,208**	**14,193**	**8,919**	**10,400**	**6,733**	**-795**	**8,167**	**563,517**	**160,877**	**62,720**
Net income	11,277	6,391	41,913	14,212	*9,397	10,576	7,397	*2,324	8,828	702,340	219,111	91,507
Deficit	*373	*611	5,705	*19	*478	*176	*664	*3,120	*661	138,823	58,234	28,787
Net income (less deficit) from other rental activity	***-1,631**	***5,068**	**20,215**	**8,030**	***-431**	***1,423**	**-4,592**	***1,197**	***9,199**	**215,762**	**144,985**	**133,683**
Net income	*747	*5,231	23,282	8,272	*638	*1,423	4,365	*1,197	*9,400	265,140	178,344	159,830
Deficit	*2,379	163	*3,068	*243	1,069	-	8,957	-	200	49,378	33,359	26,148
Total net income (less deficit)	**679,553**	**2,018,175**	**7,891,552**	**3,890,602**	**3,891,383**	**3,070,695**	**1,932,850**	**1,097,174**	**5,848,932**	**65,278,901**	**42,038,642**	**21,425,899**
Net income	1,144,178	2,405,067	8,921,970	4,351,674	4,155,943	3,277,229	2,477,233	1,351,720	6,373,286	79,180,969	47,412,230	24,780,423
Deficit	464,625	386,892	1,030,419	461,072	264,561	206,534	544,383	254,546	524,354	13,902,068	5,373,588	3,354,524

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	**77,264**	**9,546**	**412,387**	**61,277**	**20,481**	**18,799**	**23,349**	**66,846**	**30,594**	**35,381**	**36,275**	**18,863**
Number of shareholders	**135,929**	**12,351**	**736,176**	**169,600**	**31,485**	**26,953**	**43,672**	**112,696**	**51,051**	**58,736**	**53,812**	**33,776**
Total receipts [33]	**674,539,696**	**3,613,602**	**1,140,237,159**	**461,493,973**	**33,982,623**	**28,118,232**	**63,538,272**	**149,204,866**	**51,050,612**	**201,384,971**	**26,823,474**	**19,651,920**
Business receipts	670,123,368	3,475,396	1,123,382,920	452,244,472	33,696,015	27,968,928	62,970,148	146,976,911	50,768,843	200,157,273	26,654,755	19,313,392
Interest on government obligations: State and local [33]	24,156	*4	45,644	4,092	*1,886	*2,722	17,263	5,243	*4,396	*3,610	*2,677	*379
Net gain, noncapital assets	441,239	-	858,283	380,550	16,863	*10,995	50,959	75,919	16,535	106,654	*15,246	*2,793
Other receipts	3,950,933	*138,202	15,950,311	8,864,858	267,859	135,587	499,902	2,146,794	260,838	1,117,433	150,796	335,356
Total deductions	**658,503,122**	**3,085,787**	**1,121,280,827**	**455,675,797**	**33,471,256**	**27,404,341**	**62,116,753**	**146,549,019**	**48,930,760**	**200,755,164**	**26,300,474**	**18,832,943**
Cost of goods sold	579,157,115	-	890,789,643	386,903,664	19,751,675	18,959,419	43,552,998	109,859,294	35,913,408	180,687,482	14,988,092	11,482,417
Compensation of officers	7,199,911	1,017,789	16,296,012	4,410,789	1,074,727	776,847	1,399,170	1,833,307	1,573,175	965,341	878,753	467,096
Salaries and wages	26,665,950	929,147	77,642,388	24,962,387	4,246,082	3,427,609	6,747,115	12,963,876	4,594,412	5,627,766	3,327,082	2,297,093
Repairs	1,592,133	13,889	4,639,758	1,071,531	223,076	79,157	387,384	1,082,028	149,634	818,351	156,815	156,114
Bad debts	905,042	-	1,122,456	345,636	77,862	40,609	192,218	37,037	37,673	82,024	18,797	47,745
Rent paid on business property	5,565,374	107,798	25,252,244	6,289,768	1,990,259	717,110	1,634,650	4,284,789	1,455,529	2,394,088	2,162,152	1,203,930
Taxes paid	5,519,341	95,226	14,703,388	4,468,749	761,389	438,849	1,352,341	2,593,985	734,160	1,594,460	627,677	510,879
Interest paid	1,872,256	10,298	5,389,446	2,248,461	219,390	159,383	411,403	541,128	186,731	755,945	150,649	115,626
Amortization	665,805	*2,256	1,205,177	366,943	29,757	29,349	41,701	297,448	85,792	168,024	15,261	17,840
Depreciation	3,182,712	22,106	9,026,618	2,400,876	392,638	220,246	770,318	1,592,942	318,783	1,769,515	237,955	287,098
Depletion	262	-	*2,796	10	-	-	*1,851	-	-	935	-	-
Advertising	2,275,065	2,731	12,033,198	4,610,221	1,413,517	328,672	939,631	1,059,218	413,212	164,402	616,274	413,166
Pension, profit-sharing, stock, annuity	972,789	*33,884	1,093,265	259,400	36,793	55,311	84,274	239,998	165,154	51,615	31,479	28,148
Employee benefit programs	2,273,764	49,507	5,663,653	2,018,190	298,813	188,199	489,464	1,231,199	236,348	186,413	115,862	110,647
Net loss, noncapital assets	71,278	-	451,201	320,291	16,081	*1,287	*27,683	10,585	3,330	*286	63,141	112
Other deductions	20,584,323	801,156	55,969,584	14,998,881	2,939,197	1,982,294	4,084,552	8,922,184	3,063,418	5,488,516	2,910,485	1,695,033
Total receipts less total deductions [33]	16,036,574	527,816	18,956,331	5,818,176	511,367	713,891	1,421,519	2,655,848	2,119,852	629,807	523,000	818,977
Net income (less deficit) from a trade or business [33]	**16,012,418**	**527,812**	**18,910,687**	**5,814,083**	**509,481**	**711,169**	**1,404,255**	**2,650,604**	**2,115,455**	**626,196**	**520,323**	**818,598**
Net income	18,364,670	533,827	27,922,570	8,050,335	1,062,318	963,202	2,475,861	3,578,448	2,558,488	1,665,429	1,251,863	1,047,855
Deficit	2,352,252	*6,016	9,011,883	2,236,251	552,837	252,033	1,071,606	927,844	443,033	1,039,233	731,540	229,257
Portfolio income (less deficit) distributed to shareholders [34]	**3,944,630**	***18,424**	**3,856,155**	**500,019**	**54,522**	**259,764**	**283,760**	**-336**	**132,915**	**268,998**	**611,285**	**23,389**
Dividend income	441,296	*4,618	1,434,505	26,273	4,770	1,005	52,626	19,312	7,318	9,674	2,679	1,285
Interest income	367,208	*1,127	875,795	294,204	30,541	26,712	79,011	118,150	13,301	65,895	24,270	11,113
Royalty income	152,493	-	18,255	*225	*1,350	*2,127	*371	*951	-	*1,158	*2,438	*8,908
Net short-term capital gain (less loss)	-2,443	*535	-73,894	373	614	*-292	2,777	-947	*-538	-18,196	*1,054	*166
Net long-term capital gain (less loss)	2,986,076	*12,144	1,601,493	178,944	17,247	230,212	148,975	-137,802	112,834	210,467	580,844	*1,916
Real estate rental net income (less deficit)	**102,059**	***-3,902**	**402,640**	**29,582**	**4,900**	***9,333**	**32,898**	**216,086**	**5,874**	**100,520**	***3,250**	***-9,201**
Net income	127,604	-	483,228	52,391	8,185	*9,538	33,312	222,207	*6,764	117,267	*3,261	*8,334
Deficit	25,545	*3,902	80,588	22,809	*3,285	205	*414	*6,122	*890	*16,748	*11	*17,535
Net income (less deficit) from other rental activity	**11,302**	**-**	**70,777**	**-4,875**	**873**	***[1]**	***20,884**	**18,048**	***-554**	**9,112**	***-3,112**	**408**
Net income	18,513	-	86,797	*4,684	1,776	*[1]	*20,928	18,048	*332	*10,581	*48	408
Deficit	*7,211	-	16,019	9,559	903	-	44	-	*886	*1,468	*3,159	-
Total net income (less deficit)	**20,070,409**	**542,333**	**23,240,259**	**6,338,809**	**569,776**	**980,265**	**1,741,797**	**2,884,402**	**2,253,690**	**1,004,826**	**1,131,746**	**833,194**
Net income	22,082,247	549,560	31,768,739	8,441,684	1,094,974	1,218,541	2,706,888	3,746,050	2,731,353	1,970,359	1,823,785	1,056,650
Deficit	2,011,838	*7,226	8,528,480	2,102,875	525,198	238,276	965,091	861,647	477,664	965,533	692,039	223,456

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	**7,309**	**55,548**	**37,663**	**-**	**131,672**	**9,097**	**74,767**	**17,993**	***161**	**25,797**	**3,858**
Number of shareholders	**11,092**	**86,637**	**56,666**	**-**	**200,515**	**12,019**	**110,125**	**23,770**	***323**	**44,870**	**9,408**
Total receipts [33]	**11,012,361**	**36,985,562**	**56,990,292**	**-**	**198,696,655**	**17,348,967**	**114,068,558**	**10,708,375**	***726,688**	**44,798,801**	**11,045,266**
Business receipts	10,832,208	36,590,827	55,209,147	-	195,535,422	16,907,413	112,152,336	10,531,184	*736,540	44,384,458	10,823,490
Interest on government obligations: State and local [33]	*1,165	*1,321	*888	-	10,748	3,979	2,277	*504	-	*630	*3,358
Net gain, noncapital assets	*7,276	34,972	139,523	-	957,681	188,931	551,577	74,476	6	122,206	20,486
Other receipts	171,712	358,443	1,640,734	-	2,192,804	248,644	1,362,368	102,211	*-9,858	291,507	197,932
Total deductions	**10,577,572**	**36,313,254**	**54,353,494**	**-**	**192,328,958**	**17,241,478**	**110,650,973**	**10,053,405**	***758,374**	**42,833,529**	**10,791,198**
Cost of goods sold	7,253,479	23,157,655	38,280,060	-	76,916,839	6,641,397	36,138,291	3,159,333	*208,871	25,480,086	5,288,860
Compensation of officers	225,648	1,339,791	1,351,367	-	9,014,487	350,904	6,666,760	449,182	*11,685	1,319,619	216,336
Salaries and wages	1,098,502	3,753,108	4,597,356	-	25,916,457	2,017,438	15,642,220	2,137,783	*181,027	4,212,364	1,725,625
Repairs	71,958	237,614	206,096	-	4,181,525	603,183	2,782,937	130,969	*15,339	486,673	162,424
Bad debts	6,874	82,804	153,177	-	370,547	23,886	91,553	20,980	*84,003	94,380	55,745
Rent paid on business property	403,331	2,037,861	678,776	-	10,339,303	1,059,946	6,036,493	752,462	*39,635	1,513,898	936,868
Taxes paid	181,176	782,463	657,260	-	5,359,051	298,506	3,332,199	425,157	*25,689	937,842	339,658
Interest paid	40,535	305,795	254,400	-	1,971,394	355,638	927,255	204,638	*2,288	320,826	160,748
Amortization	5,851	55,810	91,401	-	218,923	23,370	85,691	53,768	*1,287	48,561	6,245
Depreciation	119,683	370,951	545,613	-	8,218,988	1,590,677	4,855,637	556,467	*15,881	821,470	378,857
Depletion	-	-	-	-	*2,634	5	*2,622	-	-	-	7
Advertising	167,547	433,678	1,473,660	-	587,975	57,683	337,177	69,800	*3,594	99,817	19,905
Pension, profit-sharing, stock, annuity	13,155	51,159	76,779	-	461,901	54,812	188,320	45,272	*2,898	136,323	34,278
Employee benefit programs	95,755	183,811	508,953	-	2,762,952	341,659	1,774,134	142,934	*21,237	323,301	159,687
Net loss, noncapital assets	1,196	6,378	829	-	25,623	*21,723	*1,126	*1,644	-	*942	*189
Other deductions	892,882	3,514,376	5,477,767	-	45,980,359	3,800,650	31,788,557	1,903,017	*144,941	7,037,427	1,305,767
Total receipts less total deductions [33]	434,789	672,309	2,636,798	-	6,367,697	107,489	3,417,585	654,970	*-31,686	1,965,272	254,068
Net income (less deficit) from a trade or business [33]	**433,624**	**670,988**	**2,635,910**	**-**	**6,356,949**	**103,510**	**3,415,308**	**654,465**	***-31,686**	**1,964,642**	**250,710**
Net income	509,678	1,507,825	3,251,269	-	9,300,229	1,284,120	4,363,569	764,688	*36,741	2,336,204	514,907
Deficit	76,054	836,837	615,359	-	2,943,280	1,180,610	948,261	110,223	*68,427	371,562	264,197
Portfolio income (less deficit) distributed to shareholders [34]	**10,734**	**242,066**	**1,469,041**	**-**	**804,957**	**56,066**	**229,160**	**-102,923**	***936**	**85,665**	**536,053**
Dividend income	*763	3,989	1,304,813	-	58,679	11,535	8,042	*418	6	35,115	3,562
Interest income	3,351	37,849	171,399	-	225,926	43,688	93,048	29,510	*901	37,534	21,245
Royalty income	19	[1]	708	-	6,240	*1,231	3,137	-	*501	408	*963
Net short-term capital gain (less loss)	*2,846	*-799	*-60,950	-	13,149	3,475	3,787	*75	*-471	*2,208	4,075
Net long-term capital gain (less loss)	*3,755	*201,028	53,072	-	500,963	-3,863	121,145	*-132,927	-	10,400	506,208
Real estate rental net income (less deficit)	***3,701**	**-5,331**	**11,028**	**-**	**105,529**	**5,949**	**66,307**	***382**	**-**	**30,769**	**2,122**
Net income	*3,701	*6,545	11,722	-	149,191	11,247	67,355	*528	-	32,417	37,645
Deficit	-	*11,876	*695	-	43,662	*5,297	*1,048	*146	-	*1,647	*35,523
Net income (less deficit) from other rental activity	**-**	***10,099**	***19,892**	**-**	**-17,532**	**3,204**	**18,294**	**-**	**-**	***-49,665**	***10,635**
Net income	-	*10,099	*19,892	-	72,509	16,710	40,205	-	-	4,959	*10,635
Deficit	-	-	[1]	-	90,042	*13,506	21,911	-	-	*54,624	[1]
Total net income (less deficit)	**448,060**	**917,822**	**4,135,871**	**-**	**7,249,903**	**168,729**	**3,729,068**	**551,924**	***-30,749**	**2,031,411**	**799,520**
Net income	523,683	1,727,497	4,727,275	-	10,298,845	1,336,963	4,626,220	790,341	*37,300	2,424,656	1,083,365
Deficit	75,623	809,675	591,404	-	3,048,942	1,168,234	897,153	238,418	*68,049	393,244	283,845

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 and internet service providers)	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	**77,410**	**19,511**	**23,856**	**4,594**	**10,580**	**5,918**	**12,951**	**156,466**	**793**	**26,160**	**44,591**	**81,127**	**3,796**
Number of shareholders	**130,922**	**35,277**	**31,657**	**10,237**	**23,945**	**9,662**	**20,144**	**254,091**	**15,314**	**44,853**	**64,588**	**118,504**	**10,832**
Total receipts [33]	**73,751,062**	**29,494,802**	**12,834,008**	**5,186,452**	**14,045,467**	**3,429,592**	**8,760,741**	**111,245,822**	**6,278,786**	**22,996,939**	**43,683,695**	**37,649,723**	**636,678**
Business receipts	71,974,346	28,369,384	12,591,261	5,065,900	13,809,983	3,417,061	8,720,757	98,084,458	1,726,501	19,279,919	40,258,742	36,590,803	228,492
Interest on government obligations: State and local [33]	49,511	33,778	4,245	9,848	1,240	*147	*253	193,324	103,119	4,622	62,159	4,036	19,388
Net gain, noncapital assets	155,928	23,083	*90,982	3,329	28,413	*63	*10,059	1,859,700	287,789	1,054,661	335,562	176,681	*5,008
Other receipts	1,571,278	1,068,557	147,521	107,376	205,831	*12,321	29,672	11,108,340	4,161,377	2,657,737	3,027,232	878,203	383,790
Total deductions	**69,528,134**	**28,040,738**	**12,036,038**	**4,966,392**	**13,155,608**	**3,132,638**	**8,196,721**	**92,903,388**	**5,158,454**	**19,887,477**	**35,511,452**	**31,934,844**	**411,161**
Cost of goods sold	25,237,801	9,103,167	3,145,977	1,195,054	6,852,840	988,360	3,952,403	*71,180	76	*6,935	*14,434	-	*49,736
Compensation of officers	4,966,271	1,316,030	2,019,472	184,583	501,776	311,567	632,844	11,570,328	296,663	1,214,866	4,640,398	5,386,423	31,978
Salaries and wages	12,968,526	6,791,581	1,402,305	1,301,939	1,701,733	565,942	1,205,025	32,747,355	871,482	6,078,048	14,040,055	11,686,990	70,780
Repairs	527,902	247,668	101,973	46,846	107,038	12,623	11,755	643,006	60,782	159,825	128,143	290,706	*3,551
Bad debts	330,239	123,486	11,274	57,814	123,356	*583	*13,727	2,857,764	741,381	1,886,925	113,877	96,950	*18,632
Rent paid on business property	2,343,031	667,591	880,487	140,750	392,757	99,281	162,164	5,079,791	56,688	985,571	1,992,155	2,034,488	10,890
Taxes paid	2,043,110	891,235	289,408	338,414	277,564	78,779	167,710	4,084,743	161,693	746,426	1,872,236	1,291,421	12,968
Interest paid	1,518,513	861,170	238,779	172,469	176,437	30,563	39,095	4,762,667	1,403,050	1,728,519	1,156,802	464,881	9,416
Amortization	1,097,135	615,958	223,832	172,627	41,980	11,745	30,992	817,784	70,141	124,041	182,303	440,543	*756
Depreciation	2,136,289	670,248	578,449	177,471	522,078	107,645	80,398	1,482,043	117,034	319,175	658,437	382,448	4,949
Depletion	-	-	-	-	-	-	-	*781	-	-	683	*98	[1]
Advertising	1,409,932	512,624	279,309	62,505	151,675	91,901	311,920	2,108,520	46,355	686,754	744,019	628,374	*3,019
Pension, profit-sharing, stock, annuity	580,904	360,850	71,753	28,096	48,577	*35,565	36,063	1,459,697	35,038	65,354	884,805	473,381	*1,119
Employee benefit programs	1,159,173	591,771	150,736	81,930	152,892	62,441	119,403	2,124,009	116,874	328,647	960,925	711,148	6,415
Net loss, noncapital assets	9,081	3,143	*3,229	*82	2,463	162	-	221,075	78,053	21,798	92,219	*29,005	-
Other deductions	13,200,227	5,284,215	2,639,056	1,005,811	2,102,442	735,481	1,433,222	22,872,643	1,103,145	5,534,595	8,029,959	8,017,989	186,954
Total receipts less total deductions [33]	4,222,928	1,454,064	797,971	220,060	889,860	296,954	564,020	18,342,434	1,120,333	3,109,462	8,172,243	5,714,879	225,517
Net income (less deficit) from a trade or business [33]	**4,173,417**	**1,420,286**	**793,725**	**210,212**	**888,620**	**296,806**	**563,767**	**18,149,110**	**1,017,214**	**3,104,840**	**8,110,084**	**5,710,843**	**206,129**
Net income	6,809,330	2,284,244	1,771,000	448,764	1,144,313	312,072	848,936	23,266,810	1,360,482	4,247,461	10,756,222	6,528,707	373,939
Deficit	2,635,912	863,958	977,274	238,552	255,694	*15,266	285,169	5,117,700	343,269	1,142,621	2,646,137	817,864	167,810
Portfolio income (less deficit) distributed to shareholders [34]	**1,971,601**	**670,240**	**850,461**	**174,825**	**173,802**	**71,633**	**30,640**	**7,537,647**	**61,909**	**231,721**	**5,540,066**	**452,762**	**1,251,190**
Dividend income	404,086	235,650	131,627	9,874	26,194	*289	*452	1,078,784	2,282	8,728	626,804	20,519	420,451
Interest income	226,556	75,934	78,278	34,828	25,990	1,063	10,463	1,116,137	24,886	139,679	643,246	210,768	97,559
Royalty income	86,467	59,474	*25,899	224	*6	516	347	17,540	387	*48	14,007	2	3,094
Net short-term capital gain (less loss)	76,677	27,929	45,723	796	1,458	*-509	*1,279	802,319	1,894	35,908	813,823	17,472	-66,777
Net long-term capital gain (less loss)	1,177,815	271,252	568,934	129,102	120,154	*70,274	*18,100	4,522,868	32,459	47,358	3,442,186	204,002	796,863
Real estate rental net income (less deficit)	**34,164**	**8,865**	**12,407**	**12,177**	**-899**	**1,614**	**[1]**	**-10,363**	**4,844**	**-5,330**	**-4,445**	**-5,861**	**429**
Net income	42,998	10,012	14,835	14,005	2,532	1,614	[1]	95,329	8,730	21,768	59,312	*625	*4,893
Deficit	8,834	1,147	*2,428	*1,828	*3,432	-	-	105,692	3,886	27,098	63,756	6,486	4,464
Net income (less deficit) from other rental activity	**10,278**	**9,741**	***-4,343**	***1,350**	**3,530**	**-**	**-**	**-13,224**	**415**	***-15,711**	**5,212**	***2,099**	***-5,239**
Net income	16,565	*9,741	*62	*2,934	3,828	-	-	25,461	415	*4,726	18,202	*2,099	19
Deficit	*6,287	[1]	*4,404	1,584	*298	-	-	38,685	-	*20,437	12,990	[1]	*5,258
Total net income (less deficit)	**6,189,460**	**2,109,132**	**1,652,251**	**398,564**	**1,065,052**	**370,053**	**594,408**	**25,663,170**	**1,084,382**	**3,315,520**	**13,650,917**	**6,159,843**	**1,452,508**
Net income	8,184,672	2,842,652	2,214,675	574,889	1,299,868	385,318	867,269	29,315,288	1,420,098	4,398,744	14,876,331	6,949,080	1,671,035
Deficit	1,995,211	733,521	562,424	176,324	234,815	*15,266	272,862	3,652,118	335,716	1,083,224	1,225,414	789,237	218,527

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	**463,024**	**430,595**	**29,991**	**2,437**	**670,282**	**24,821**	**202,304**	**190,194**	**12,110**	**41,887**	**317,145**	**251,345**
Number of shareholders	**904,615**	**848,737**	**51,323**	**4,556**	**1,020,257**	**160,152**	**302,557**	**277,029**	**25,528**	**59,954**	**432,241**	**319,083**
Total receipts [33]	**90,487,929**	**62,402,424**	**26,828,574**	**1,256,931**	**445,753,377**	**29,947,848**	**203,192,396**	**176,828,058**	**26,364,338**	**21,826,685**	**282,402,057**	**195,387,983**
Business receipts	86,294,881	59,988,616	25,113,974	1,192,290	437,950,473	10,181,707	201,140,396	175,114,699	26,025,697	21,406,107	276,265,806	190,233,376
Interest on government obligations: State and local [33]	67,646	62,180	4,834	632	25,853	832,455	15,900	12,320	*3,580	1,497	3,861	2,503
Net gain, noncapital assets	1,652,314	533,635	1,101,822	*16,857	296,137	573,410	356,552	183,980	172,572	*97,443	150,807	82,142
Other receipts	2,473,088	1,817,992	607,943	47,152	7,480,914	18,360,275	1,679,548	1,517,059	162,489	321,639	5,981,582	5,069,962
Total deductions	**86,793,231**	**59,691,575**	**26,134,807**	**966,849**	**401,805,178**	**23,091,295**	**191,675,586**	**167,219,675**	**24,455,911**	**19,549,120**	**251,860,806**	**169,980,262**
Cost of goods sold	13,060,087	3,227,712	9,815,233	*17,141	142,258,790	233	88,879,495	77,237,403	11,642,092	2,977,966	24,007,109	14,928,597
Compensation of officers	6,877,946	5,939,928	886,778	*51,239	46,006,248	2,051,896	8,348,644	7,397,110	951,534	1,121,298	34,291,687	30,151,274
Salaries and wages	25,018,350	21,649,428	3,227,988	*140,935	83,381,687	4,053,142	40,366,987	37,113,733	3,253,254	5,958,528	74,200,025	42,404,755
Repairs	1,702,401	937,853	758,598	*5,950	1,853,562	355,288	1,625,200	1,075,578	549,621	271,989	2,490,211	1,629,590
Bad debts	744,243	592,166	143,360	*8,717	838,240	2,606,449	414,177	315,815	98,361	167,637	681,280	175,143
Rent paid on business property	4,194,266	3,009,490	1,163,700	*21,077	14,782,435	329,093	4,961,239	4,173,594	787,644	1,650,001	16,623,767	11,294,216
Taxes paid	3,161,086	2,280,165	760,621	120,300	12,691,715	748,018	7,545,775	6,841,630	704,145	811,106	10,392,462	6,041,789
Interest paid	2,485,166	1,586,563	883,076	15,528	1,929,893	5,554,699	1,201,301	936,493	264,808	141,018	2,031,999	1,350,022
Amortization	378,867	277,660	93,381	7,826	624,529	478,609	284,918	254,720	30,198	92,206	620,916	454,599
Depreciation	6,246,266	1,537,057	4,702,752	*6,458	3,883,027	696,302	3,246,245	2,103,972	1,142,273	420,322	3,712,739	2,606,428
Depletion	*646	*646	-	-	*3,292	29	*4,539	*4,505	*34	-	-	-
Advertising	1,830,412	1,509,593	200,454	*120,365	5,038,816	217,679	2,115,674	1,979,839	135,835	729,500	2,463,886	2,011,793
Pension, profit-sharing, stock, annuity	561,759	484,145	66,230	*11,384	4,398,923	241,592	762,468	561,588	200,880	74,731	4,145,118	3,926,223
Employee benefit programs	1,086,714	811,692	267,312	*7,711	6,276,314	651,023	3,310,606	2,938,168	372,439	365,908	4,208,282	2,284,370
Net loss, noncapital assets	179,516	131,698	*47,818	-	48,097	325,994	17,261	17,226	*35	13,459	28,724	6,942
Other deductions	19,265,505	15,715,779	3,117,508	432,218	77,789,611	4,781,249	28,591,058	24,268,299	4,322,759	4,753,452	71,962,600	50,714,523
Total receipts less total deductions [33]	3,694,698	2,710,849	693,768	290,082	43,948,200	6,856,552	11,516,810	9,608,383	1,908,427	2,277,566	30,541,251	25,407,721
Net income (less deficit) from a trade or business [33]	**3,627,052**	**2,648,669**	**688,933**	**289,450**	**43,922,347**	**6,024,097**	**11,500,910**	**9,596,062**	**1,904,847**	**2,276,069**	**30,537,390**	**25,405,218**
Net income	11,981,383	9,568,263	2,108,342	304,778	50,695,931	10,391,407	13,586,445	11,273,134	2,313,311	2,658,423	33,922,026	27,534,669
Deficit	8,354,331	6,919,595	1,419,408	*15,328	6,773,584	4,367,310	2,085,535	1,677,072	408,464	382,354	3,384,636	2,129,451
Portfolio income (less deficit) distributed to shareholders [34]	**4,102,520**	**3,236,700**	**813,989**	**51,830**	**4,709,138**	**6,582,730**	**1,483,982**	**1,328,735**	**155,247**	**121,332**	**1,480,198**	**475,329**
Dividend income	425,919	367,454	56,211	*2,254	183,720	1,555,000	177,503	147,294	30,209	1,895	87,876	74,854
Interest income	1,720,689	1,561,535	152,018	7,136	680,159	1,034,429	256,773	213,423	43,350	55,605	291,543	77,907
Royalty income	113,592	80,824	2	*32,766	160,307	52,138	13,039	*11,475	*1,565	*3,784	*-812	*-833
Net short-term capital gain (less loss)	77,898	76,352	537	1,009	147,370	38,801	11,361	10,543	818	*11,342	1,113	-160
Net long-term capital gain (less loss)	1,764,422	1,150,536	605,221	*8,665	3,537,582	3,902,363	1,025,306	946,000	79,305	48,707	1,100,480	323,561
Real estate rental net income (less deficit)	**5,411,798**	**5,452,728**	**-40,929**	**-2**	**199,255**	**-66,059**	**66,070**	**48,072**	**17,997**	**9,355**	**64,185**	**-16,781**
Net income	8,551,349	8,513,982	37,367	-	281,501	83,574	77,942	54,422	23,520	*10,428	96,277	12,381
Deficit	3,139,551	3,061,253	78,296	2	82,246	149,633	11,873	6,350	*5,523	*1,073	32,092	29,162
Net income (less deficit) from other rental activity	**251,683**	**174,368**	**77,315**	**1**	**19,955**	**9,411**	**17,043**	**11,297**	***5,746**	***-107**	**9,063**	**8,790**
Net income	532,465	203,639	328,825	1	48,713	15,833	20,289	14,543	*5,746	*[1]	9,569	8,790
Deficit	280,782	29,272	251,510	-	28,758	6,422	*3,246	*3,246	-	*107	*506	*[1]
Total net income (less deficit)	**13,393,053**	**11,512,465**	**1,539,309**	**341,279**	**48,850,695**	**12,550,179**	**13,068,004**	**10,984,167**	**2,083,837**	**2,406,649**	**32,090,836**	**25,872,556**
Net income	23,821,508	20,329,937	3,136,477	355,095	55,308,690	16,542,251	15,074,858	12,630,622	2,444,236	2,781,073	35,248,902	27,970,709
Deficit	10,428,456	8,817,472	1,597,168	*13,816	6,457,996	3,992,072	2,006,854	1,646,455	360,399	374,424	3,158,065	2,098,153

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				
	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)	(94)	(95)	(96)
Number of returns	**51,444**	**14,356**	**90,313**	**57,528**	**32,784**	**221,144**	**25,297**	**195,847**	**257,706**	**129,461**	**125,712**	**2,533**	**-**
Number of shareholders	**82,332**	**30,826**	**141,803**	**82,640**	**59,162**	**412,603**	**65,947**	**346,656**	**393,972**	**195,182**	**195,811**	**2,980**	**-**
Total receipts [33]	**44,249,709**	**42,764,365**	**49,574,946**	**26,123,185**	**23,451,761**	**195,519,920**	**19,433,911**	**176,086,009**	**119,622,861**	**68,618,643**	**50,295,417**	**708,800**	**-**
Business receipts	43,554,397	42,478,033	47,561,079	25,014,560	22,546,519	193,556,269	19,189,710	174,366,559	117,961,223	68,316,140	48,937,324	707,759	-
Interest on government obligations: State and local [33]	*93	*1,265	9,321	6,194	3,127	4,625	2,156	2,469	6,880	*1,109	*5,771	*[1]	-
Net gain, noncapital assets	61,781	6,884	132,928	106,289	26,639	284,031	50,327	233,703	155,672	83,176	72,496	-	-
Other receipts	633,438	278,183	1,871,618	996,141	875,476	1,674,996	191,717	1,483,279	1,499,086	218,218	1,279,827	*1,041	-
Total deductions	**40,896,965**	**40,983,579**	**46,674,057**	**23,909,697**	**22,764,359**	**190,172,349**	**19,917,409**	**170,254,940**	**114,153,680**	**65,482,497**	**48,010,166**	**661,017**	**-**
Cost of goods sold	5,634,888	3,443,625	10,673,278	3,896,066	6,777,212	73,556,987	3,045,546	70,511,441	47,810,062	32,326,704	15,306,443	*176,915	-
Compensation of officers	3,078,894	1,061,520	4,040,164	3,151,458	888,706	5,895,402	370,652	5,524,750	7,638,607	4,389,412	3,080,859	*168,337	-
Salaries and wages	15,921,124	15,874,146	8,530,361	4,566,730	3,963,630	36,126,838	3,608,882	32,517,956	19,017,827	8,955,037	9,964,748	*98,042	-
Repairs	398,377	462,244	745,978	190,200	555,778	3,387,810	583,391	2,804,419	1,099,947	533,544	565,040	*1,363	-
Bad debts	201,010	305,127	155,955	127,249	28,706	133,524	30,305	103,219	209,344	126,375	82,816	*153	-
Rent paid on business property	2,192,461	3,137,090	3,102,236	1,243,556	1,858,680	14,993,358	1,516,547	13,476,811	8,711,422	3,856,980	4,841,236	*13,205	-
Taxes paid	1,886,605	2,464,067	1,695,054	584,863	1,110,192	8,456,708	1,361,006	7,095,703	4,079,739	2,237,455	1,821,523	20,762	-
Interest paid	233,209	448,768	899,100	237,713	661,387	2,899,357	1,432,435	1,466,922	1,238,560	724,156	511,039	*3,364	-
Amortization	105,058	61,259	344,949	246,103	98,846	860,877	151,493	709,384	493,246	268,598	223,744	*904	-
Depreciation	489,908	616,404	1,831,946	529,225	1,302,720	5,850,494	1,729,123	4,121,370	2,367,117	1,230,791	1,128,518	*7,808	-
Depletion	-	-	-	-	-	*196	3	*193	-	-	-	-	-
Advertising	245,464	206,629	924,388	438,528	485,860	4,699,363	383,186	4,316,177	1,677,103	891,879	743,955	*41,269	-
Pension, profit-sharing, stock, annuity	153,906	64,989	364,592	308,639	55,953	136,848	22,710	114,138	394,065	219,956	170,427	*3,682	-
Employee benefit programs	628,753	1,295,159	455,481	226,305	229,176	1,442,656	198,123	1,244,533	1,276,136	829,501	429,204	*17,431	-
Net loss, noncapital assets	*329	21,454	5,395	2,671	*2,724	75,514	5,522	69,993	5,479	*327	5,152	-	-
Other deductions	9,726,979	11,521,098	12,905,179	8,160,391	4,744,787	31,656,416	5,478,486	26,177,930	18,135,027	8,891,784	9,135,461	107,782	-
Total receipts less total deductions [33]	3,352,744	1,780,786	2,900,889	2,213,487	687,402	5,347,572	-483,498	5,831,070	5,469,181	3,136,146	2,285,252	47,783	-
Net income (less deficit) from a trade or business [33]	**3,352,651**	**1,779,521**	**2,891,568**	**2,207,293**	**684,275**	**5,342,947**	**-485,654**	**5,828,601**	**5,462,301**	**3,135,038**	**2,279,481**	**47,782**	**-**
Net income	4,088,422	2,298,935	5,376,132	3,636,664	1,739,469	10,295,744	1,174,366	9,121,378	7,816,326	4,357,633	3,388,866	*69,826	-
Deficit	735,771	519,414	2,484,565	1,429,371	1,055,194	4,952,797	1,660,020	3,292,777	2,354,025	1,222,595	1,109,386	*22,044	-
Portfolio income (less deficit) distributed to shareholders [34]	**882,712**	**122,156**	**726,194**	**615,141**	**111,053**	**1,128,756**	**268,668**	**860,088**	**321,796**	**179,985**	**128,438**	***13,373**	**-**
Dividend income	8,293	4,729	13,617	6,251	7,366	120,164	85,437	34,728	32,896	7,493	13,964	11,439	-
Interest income	166,264	47,371	135,815	49,396	86,420	278,986	111,526	167,460	96,753	47,969	47,430	*1,354	-
Royalty income	-	20	132,946	132,945	*1	132,441	940	*131,501	*38,217	[1]	*37,720	497	-
Net short-term capital gain (less loss)	*903	*370	14,269	2,090	12,180	-45,554	-49,724	4,170	-73,595	*2,765	-76,422	62	-
Net long-term capital gain (less loss)	707,253	69,666	429,546	424,459	5,087	642,719	120,489	522,229	227,525	121,758	105,746	21	-
Real estate rental net income (less deficit)	***2,938**	**78,029**	**64,234**	**-12,778**	**77,012**	**129,925**	**51,565**	**78,359**	**80,022**	**18,065**	**61,667**	**289**	**-**
Net income	*3,418	80,479	114,815	32,933	81,881	170,902	73,950	96,952	91,042	20,546	70,184	312	-
Deficit	*480	*2,450	50,581	*45,711	*4,870	40,977	22,385	18,592	11,021	*2,481	8,516	23	-
Net income (less deficit) from other rental activity	**9**	***264**	**-419**	**1,041**	***-1,459**	**5,816**	**4,197**	***1,619**	***19,521**	***3,195**	***16,326**	**-**	**-**
Net income	9	*770	1,612	*1,062	*550	6,008	*4,361	*1,647	*19,521	*3,195	*16,326	-	-
Deficit	-	*506	2,031	*21	2,009	*192	164	*28	-	-	-	-	-
Total net income (less deficit)	**4,238,310**	**1,979,970**	**3,681,577**	**2,810,696**	**870,880**	**6,607,444**	**-161,224**	**6,768,668**	**5,883,639**	**3,336,283**	**2,485,912**	**61,444**	**-**
Net income	4,832,259	2,445,933	5,936,557	4,094,183	1,842,375	11,311,992	1,432,264	9,879,728	8,233,367	4,534,598	3,615,282	*83,488	-
Deficit	593,949	465,963	2,254,981	1,283,486	971,494	4,704,548	1,593,488	3,111,060	2,349,728	1,198,315	1,129,370	*22,044	-

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."

Table 2--S Corporation Returns with Total 1120S 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	**2,607,885**	**47,389**	**30,514**	**3,621**	**13,254**	**20,514**	**1,994**	**328,185**	**89,284**	**15,189**	**223,712**
Number of shareholders	**4,440,833**	**109,627**	**72,410**	**5,391**	**31,826**	**55,151**	**4,676**	**501,303**	**137,382**	**39,811**	**324,110**
Total receipts [33]	**4,670,525,671**	**66,451,672**	**43,759,050**	**4,952,071**	**17,740,551**	**38,849,846**	**7,187,267**	**534,232,878**	**198,151,242**	**97,358,656**	**238,722,979**
Business receipts	4,566,618,802	59,260,482	37,402,040	4,905,957	16,952,485	35,488,440	6,965,231	527,435,293	195,870,095	94,765,903	236,799,295
Interest on government obligations: State and local [33]	1,555,430	20,605	19,897	*112	*596	31,956	*22,198	249,860	39,566	143,225	67,068
Net gain, noncapital assets	10,295,206	299,190	218,596	*23,276	57,318	816,206	*20,208	1,217,819	309,381	358,747	549,691
Other receipts	92,056,232	6,871,394	6,118,517	22,725	730,152	2,513,244	179,630	5,329,906	1,932,200	2,090,780	1,306,925
Total deductions	**4,316,916,412**	**60,373,077**	**39,598,404**	**4,704,695**	**16,069,977**	**30,290,181**	**6,623,276**	**497,586,624**	**188,031,380**	**89,665,715**	**219,889,528**
Cost of goods sold	2,763,594,341	29,923,232	18,154,748	1,863,331	9,905,154	14,748,454	5,066,522	383,922,837	162,395,795	71,610,896	149,916,146
Compensation of officers	182,194,208	1,203,209	610,959	133,492	458,759	1,020,679	170,698	16,475,355	4,093,352	1,896,347	10,485,655
Salaries and wages	482,631,472	4,779,528	3,144,110	401,442	1,233,976	2,956,449	353,720	27,224,368	6,581,988	3,595,896	17,046,484
Repairs	27,334,651	1,429,298	937,506	143,232	348,559	501,638	45,839	2,067,889	341,421	519,429	1,207,038
Bad debts	9,498,247	76,674	64,999	*1,443	10,231	36,031	13,715	753,893	171,463	157,856	424,574
Rent paid on business property	116,781,864	2,779,985	2,441,053	21,560	317,373	742,053	66,727	8,689,500	1,739,113	2,057,120	4,893,268
Taxes paid	91,342,864	1,105,161	725,188	101,588	278,385	1,167,241	85,966	8,842,388	1,910,571	1,414,810	5,517,007
Interest paid	31,353,445	816,655	626,262	64,792	125,600	488,880	51,497	1,830,002	567,029	395,947	867,026
Amortization	7,017,556	98,252	75,544	*445	22,263	107,129	14,315	153,702	23,939	32,523	97,240
Depreciation	60,898,088	2,424,033	1,608,566	320,284	495,182	2,134,648	126,442	6,115,274	983,645	2,333,580	2,798,049
Depletion	469,873	*1,059	*1,059	-	-	271,419	3	27,501	*25	19,027	*8,448
Advertising	38,689,571	133,936	102,488	2,562	28,885	58,096	6,008	1,590,976	432,167	127,364	1,031,445
Pension, profit-sharing, stock, annuity	19,334,383	88,253	69,193	*991	18,069	146,601	6,377	1,815,071	378,416	394,458	1,042,197
Employee benefit programs	44,040,298	479,309	354,745	*41,642	82,922	404,710	16,961	6,143,911	973,486	1,105,932	4,064,492
Net loss, noncapital assets	613,514	1,947	1,455	*411	*81	33,159	*209	36,700	32,744	1,298	2,658
Other deductions	441,122,036	15,032,547	10,680,528	1,607,480	2,744,538	5,472,993	598,278	31,897,258	7,406,224	4,003,234	20,487,800
Total receipts less total deductions [33]	353,609,259	6,078,595	4,160,645	247,376	1,670,574	8,559,665	563,991	36,646,254	10,119,862	7,692,941	18,833,451
Net income (less deficit) from a trade or business [33]	**352,053,829**	**6,057,990**	**4,140,749**	**247,263**	**1,669,977**	**8,527,709**	**541,793**	**36,396,394**	**10,080,296**	**7,549,715**	**18,766,383**
Net income	357,933,436	6,297,520	4,320,947	278,943	1,697,630	8,570,825	543,495	36,628,230	10,176,046	7,638,853	18,813,331
Deficit	5,879,607	239,530	180,199	*31,679	*27,652	43,117	*1,702	231,836	95,750	89,138	46,948
Portfolio income (less deficit) distributed to shareholders [34]	**56,354,356**	**1,191,185**	**872,404**	**70,946**	**247,835**	**1,903,594**	**644,127**	**2,761,197**	**1,230,278**	**977,234**	**553,684**
Dividend income	9,285,661	186,210	63,020	*1,748	121,442	217,374	*3,179	179,921	52,612	89,019	38,290
Interest income	8,385,741	209,574	138,755	44,915	25,904	277,385	19,893	721,957	307,183	228,752	186,021
Royalty income	2,002,051	478,792	466,765	*1,876	*10,151	448,845	345	22,053	18,257	3,736	60
Net short-term capital gain (less loss)	1,657,665	12,745	12,875	*-579	*448	18,166	*1,276	52,738	28,706	10,541	13,491
Net long-term capital gain (less loss)	35,023,238	303,865	190,989	*22,987	89,889	941,825	619,434	1,784,529	823,520	645,187	315,822
Real estate rental net income (less deficit)	**9,995,234**	**187,487**	**154,142**	***5,240**	**28,106**	**42,720**	***1,559**	**251,433**	**107,371**	**116,542**	**27,519**
Net income	10,667,158	199,480	165,410	*5,837	28,233	46,317	*1,580	377,794	190,675	145,445	41,674
Deficit	671,924	11,993	11,268	598	*127	3,598	21	126,361	83,304	28,902	14,155
Net income (less deficit) from other rental activity	**1,023,627**	**33,958**	**18,005**	**-**	***15,953**	**62,469**	***7,351**	**55,372**	**13,074**	**12,516**	**29,783**
Net income	1,156,308	34,944	18,990	-	*15,953	68,719	*7,352	61,311	13,478	17,419	30,413
Deficit	132,681	985	985	-	-	6,250	1	5,938	404	4,904	631
Total net income (less deficit)	**419,427,046**	**7,470,621**	**5,185,300**	**323,449**	**1,961,872**	**10,536,491**	**1,194,830**	**39,464,396**	**11,431,020**	**8,656,007**	**19,377,369**

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 Total 1120S 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	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	**100,612**	**4,861**	**642**	**2,074**	**4,382**	**768**	**4,117**	**1,391**	**13,438**	**294**	**3,252**	**3,561**
Number of shareholders	**217,784**	**18,101**	**3,271**	**3,299**	**7,791**	**1,577**	**8,470**	**3,095**	**21,794**	**985**	**9,428**	**8,717**
Total receipts [33]	**593,533,175**	**99,295,237**	**11,200,455**	**8,755,189**	**16,080,005**	**3,569,188**	**23,838,425**	**16,789,834**	**25,469,124**	**8,133,807**	**37,916,341**	**41,599,753**
Business receipts	586,976,797	98,346,235	10,972,280	8,705,314	15,950,099	3,499,392	23,666,988	16,703,402	25,235,276	7,916,129	37,330,171	41,355,297
Interest on government obligations: State and local [33]	119,324	41,355	9,856	*533	*910	*957	*2,342	*412	*2,808	*1,348	3,305	10,731
Net gain, noncapital assets	1,012,047	201,494	16,796	*1,681	6,386	*32	18,298	19,413	38,246	2,858	125,714	20,449
Other receipts	5,425,007	706,153	201,524	47,660	122,610	68,809	150,796	66,607	192,795	213,472	457,151	213,277
Total deductions	**543,470,645**	**92,994,024**	**9,792,160**	**8,244,525**	**14,915,985**	**3,203,200**	**22,501,843**	**15,658,623**	**23,454,459**	**7,476,981**	**34,438,199**	**38,260,436**
Cost of goods sold	396,081,976	74,593,446	5,335,775	5,740,513	10,634,775	1,983,053	16,948,365	11,812,245	14,766,257	6,065,595	23,640,201	28,655,452
Compensation of officers	14,520,826	1,199,884	240,042	236,639	498,776	64,683	524,400	345,906	930,792	89,128	1,228,369	971,897
Salaries and wages	41,700,069	4,393,842	934,968	815,266	1,310,888	467,326	1,545,033	1,149,798	2,593,874	355,649	3,275,697	2,437,219
Repairs	3,054,772	622,176	93,885	65,026	36,057	12,983	132,582	63,781	153,530	47,333	239,445	197,243
Bad debts	754,403	66,723	4,653	11,784	26,694	3,326	19,848	21,891	67,779	8,616	52,608	48,252
Rent paid on business property	9,673,068	880,460	156,317	215,112	291,444	68,255	319,993	415,778	944,318	76,531	474,171	686,539
Taxes paid	10,883,777	1,015,696	1,229,660	123,949	329,041	65,467	445,054	269,323	541,765	82,865	577,888	741,341
Interest paid	3,592,155	474,612	99,124	65,693	91,808	13,126	137,295	107,499	171,153	36,893	268,502	280,102
Amortization	797,919	110,137	25,132	10,496	15,538	3,680	28,944	35,072	49,120	9,294	56,782	54,812
Depreciation	12,428,573	2,135,646	413,943	191,908	122,556	44,264	561,574	459,997	592,019	226,224	752,777	1,092,023
Depletion	157,509	-	30,803	-	-	-	1,587	-	-	2,282	7,264	-
Advertising	4,995,914	1,383,095	322,295	62,915	227,486	146,742	146,859	34,321	225,326	45,033	388,787	112,713
Pension, profit-sharing, stock, annuity	2,803,089	332,681	64,278	18,358	71,192	*2,710	98,442	78,226	66,655	19,880	251,773	179,775
Employee benefit programs	7,829,450	974,756	151,392	89,149	125,879	53,121	304,208	248,976	330,118	61,870	403,248	628,579
Net loss, noncapital assets	63,533	6,129	*215	*2,818	*964	*79	*1,716	1,237	*6,158	8,077	1,687	4,124
Other deductions	34,133,613	4,804,743	689,679	594,898	1,132,888	274,382	1,285,945	614,571	2,015,596	341,713	2,819,001	2,170,367
Total receipts less total deductions [33]	50,062,529	6,301,213	1,408,295	510,664	1,164,020	365,989	1,336,582	1,131,211	2,014,665	656,825	3,478,142	3,339,317
Net income (less deficit) from a trade or business [33]	**49,943,206**	**6,259,858**	**1,398,439**	**510,131**	**1,163,110**	**365,032**	**1,334,240**	**1,130,799**	**2,011,857**	**655,477**	**3,474,837**	**3,328,587**
Net income	50,280,195	6,290,377	1,428,382	528,999	1,163,110	365,032	1,336,724	1,156,140	2,021,048	663,214	3,510,216	3,339,280
Deficit	336,990	*30,520	*29,942	*18,869	-	-	*2,484	*25,341	*9,191	7,737	35,379	*10,694
Portfolio income (less deficit) distributed to shareholders [34]	**9,375,456**	**1,349,399**	**189,838**	**68,358**	**136,562**	**29,831**	**109,422**	**103,803**	**113,340**	**54,118**	**1,088,005**	**108,885**
Dividend income	2,663,914	88,292	18,026	60,532	96,376	*26,321	5,759	15,124	13,085	10,809	507,111	58,780
Interest income	779,644	70,603	24,967	5,326	10,135	5,269	29,343	10,050	31,548	21,920	93,627	36,216
Royalty income	209,023	10,077	50	*[1]	*33,282	*63	*4,282	*98	*10	8,280	50,380	1,276
Net short-term capital gain (less loss)	97,387	2,732	6,054	*977	*79	*-147	3,972	*2,261	*217	*5,180	6,562	8,412
Net long-term capital gain (less loss)	5,625,489	1,177,695	140,741	*1,523	*-3,310	*-1,675	66,066	76,271	68,480	*7,929	430,325	4,200
Real estate rental net income (less deficit)	**167,451**	**15,624**	**9,731**	***-2,119**	**18,027**	**8**	**4,582**	***1,571**	***2,796**	**5,316**	**6,142**	**17,262**
Net income	184,440	22,659	10,137	852	18,318	16	5,529	*2,617	*2,798	5,576	6,753	17,696
Deficit	16,989	7,035	*407	*2,972	*291	8	947	1,046	*2	260	611	*434
Net income (less deficit) from other rental activity	**35,624**	**2,188**	***-9,196**	***511**	**[1]**	***3**	**720**	***1,417**	***332**	**529**	**3,750**	***314**
Net income	60,994	2,500	-	*511	[1]	*3	*2,174	*1,418	*332	535	4,461	*314
Deficit	25,370	312	*9,196	-	-	-	*1,454	*1	-	6	712	[1]
Total net income (less deficit)	**59,521,736**	**7,627,069**	**1,588,811**	**576,881**	**1,317,700**	**394,874**	**1,448,963**	**1,237,590**	**2,128,326**	**715,440**	**4,572,733**	**3,455,048**

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 Total 1120S 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	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	**3,242**	**1,503**	**21,307**	**8,476**	**4,204**	**2,191**	**3,849**	**4,531**	**12,529**	**394,258**	**156,779**	**96,189**
Number of shareholders	**6,014**	**4,360**	**44,693**	**22,546**	**11,727**	**5,502**	**7,916**	**7,641**	**20,857**	**738,448**	**272,053**	**167,710**
Total receipts [33]	**11,694,264**	**39,536,188**	**75,869,468**	**35,843,005**	**30,392,509**	**23,774,468**	**27,613,617**	**15,535,487**	**40,626,810**	**1,930,445,767**	**1,050,940,966**	**437,851,998**
Business receipts	11,547,705	38,953,655	75,007,314	35,381,013	30,064,701	23,595,302	27,255,623	15,234,133	40,256,767	1,909,150,116	1,043,223,806	434,485,211
Interest on government obligations: State and local [33]	2,430	2,694	10,617	9,126	5,448	1,317	1,530	*892	10,714	97,397	59,533	39,868
Net gain, noncapital assets	42,748	4,593	231,020	142,631	10,333	69,623	24,496	15,360	19,877	1,441,380	793,685	422,131
Other receipts	101,381	575,246	620,517	310,235	312,026	108,227	331,968	285,101	339,452	19,756,873	6,863,941	2,904,788
Total deductions	**10,646,333**	**37,336,487**	**68,305,749**	**32,114,332**	**26,763,534**	**21,499,188**	**25,389,337**	**14,226,285**	**36,248,963**	**1,861,230,561**	**1,009,271,150**	**414,808,319**
Cost of goods sold	6,873,574	31,766,478	48,891,445	21,738,019	18,197,745	15,142,373	19,288,166	10,248,970	23,759,531	1,530,323,474	848,277,432	326,725,341
Compensation of officers	272,233	584,438	2,479,426	1,087,893	988,770	582,078	423,924	320,872	1,450,675	30,021,179	17,858,285	10,350,169
Salaries and wages	703,726	1,385,257	5,003,811	3,339,855	2,992,200	2,114,844	1,695,887	1,183,758	4,001,171	115,552,930	56,024,888	31,290,207
Repairs	125,271	184,796	367,170	152,180	125,678	81,844	114,625	62,705	176,462	6,197,748	2,809,350	1,413,300
Bad debts	39,616	18,086	95,173	53,211	47,986	26,046	55,256	16,687	70,168	2,308,608	1,593,318	905,519
Rent paid on business property	297,444	324,665	1,493,936	577,561	560,945	334,381	467,192	284,788	803,237	29,193,887	11,564,711	6,688,004
Taxes paid	290,446	320,077	1,583,104	722,069	597,868	437,085	513,064	266,248	731,766	20,835,836	9,820,932	4,851,369
Interest paid	103,493	226,760	488,037	225,687	147,832	172,473	189,848	86,795	205,425	7,012,163	3,454,845	1,872,749
Amortization	17,427	33,932	84,610	48,112	49,730	54,496	26,912	12,832	70,860	1,652,349	862,584	271,799
Depreciation	616,524	655,367	1,684,349	833,659	367,245	346,431	581,847	162,861	587,360	12,157,389	5,943,397	3,240,135
Depletion	22,487	93,087	-	-	-	-	-	-	-	3,817	*1,021	*759
Advertising	39,871	35,463	300,542	244,588	250,318	278,918	144,532	159,011	447,100	13,155,195	4,244,354	2,162,591
Pension, profit-sharing, stock, annuity	55,808	134,057	523,856	221,362	184,951	118,013	128,331	51,751	200,989	3,126,073	2,236,071	1,275,837
Employee benefit programs	201,353	267,109	1,361,676	674,727	436,620	363,313	403,970	241,834	507,553	9,314,570	4,841,942	2,753,497
Net loss, noncapital assets	*794	*1,452	11,041	618	*1,596	*3,826	1,736	1,335	7,930	279,581	39,903	10,918
Other deductions	986,266	1,305,464	3,937,572	2,194,789	1,814,051	1,443,066	1,354,047	1,125,839	3,228,736	80,095,762	39,698,119	20,996,125
Total receipts less total deductions [33]	1,047,930	2,199,701	7,563,719	3,728,673	3,628,975	2,275,281	2,224,280	1,309,201	4,377,847	69,215,206	41,669,815	23,043,678
Net income (less deficit) from a trade or business [33]	**1,045,501**	**2,197,008**	**7,553,102**	**3,719,547**	**3,623,526**	**2,273,964**	**2,222,750**	**1,308,310**	**4,367,132**	**69,117,809**	**41,610,282**	**23,003,811**
Net income	1,052,215	2,198,212	7,608,269	3,722,435	3,623,526	2,323,926	2,225,744	1,309,001	4,414,346	69,720,291	41,989,359	23,094,161
Deficit	6,714	1,204	55,166	*2,888	-	*49,962	*2,994	*691	*47,214	602,482	379,077	90,350
Portfolio income (less deficit) distributed to shareholders [34]	**90,478**	**197,477**	**1,311,168**	**612,992**	**531,520**	**993,730**	**257,233**	**40,034**	**1,989,262**	**9,413,275**	**5,539,827**	**1,600,277**
Dividend income	48,484	88,793	434,566	148,470	321,816	208,150	175,388	29,843	308,188	2,125,587	718,405	285,206
Interest income	27,784	45,293	101,058	75,227	41,031	28,149	52,137	9,775	60,185	1,394,130	694,703	367,141
Royalty income	1,286	*19,634	4,697	*1,763	13,132	23,396	19,389	*3	17,924	183,049	166,223	22,106
Net short-term capital gain (less loss)	592	1,759	22,423	-3,215	-1,155	5,774	2,263	*1	32,646	46,818	40,111	22,228
Net long-term capital gain (less loss)	12,332	41,999	748,424	390,746	156,697	728,261	8,056	411	1,570,318	5,663,690	3,920,385	903,595
Real estate rental net income (less deficit)	**7,609**	**5,515**	**40,066**	**13,129**	**1,317**	**8,133**	**2,872**	***2,179**	**7,692**	**440,988**	**116,751**	**41,928**
Net income	7,784	5,737	40,589	13,148	*1,795	8,309	3,535	*2,240	8,353	515,079	160,660	65,213
Deficit	174	*222	*523	*19	*478	*176	*664	*61	*661	74,091	43,909	23,285
Net income (less deficit) from other rental activity	***591**	***5,068**	**17,634**	**6,006**	***-421**	***1,403**	**-5,621**	***1,197**	***9,199**	**208,897**	**145,369**	**134,407**
Net income	*591	*5,231	20,702	*6,248	*638	*1,403	*3,336	*1,197	*9,400	243,523	170,666	153,831
Deficit	-	163	*3,068	*243	1,059	-	8,957	-	200	34,626	25,297	19,424
Total net income (less deficit)	**1,144,178**	**2,405,067**	**8,921,970**	**4,351,674**	**4,155,943**	**3,277,229**	**2,477,233**	**1,351,720**	**6,373,286**	**79,180,969**	**47,412,230**	**24,780,423**

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 Total 1120S 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	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	**52,669**	**7,921**	**237,479**	**36,071**	**12,447**	**11,375**	**12,825**	**41,203**	**20,989**	**21,275**	**20,198**	**9,357**
Number of shareholders	**94,024**	**10,319**	**466,395**	**131,127**	**20,007**	**18,689**	**23,126**	**69,933**	**34,864**	**37,391**	**32,050**	**19,865**
Total receipts [33]	**609,599,742**	**3,489,225**	**879,504,801**	**371,061,109**	**26,198,122**	**22,365,084**	**43,829,021**	**119,950,167**	**42,854,411**	**133,087,922**	**19,523,853**	**15,194,845**
Business receipts	605,381,493	3,357,102	865,926,310	363,479,453	25,971,318	22,258,014	43,589,413	118,362,651	42,626,089	132,102,270	19,377,561	14,915,588
Interest on government obligations: State and local [33]	19,662	*4	37,864	3,479	*1,158	*2,722	*17,079	2,389	*4,396	*731	*2,677	*361
Net gain, noncapital assets	371,553	-	647,696	266,236	2,013	*10,932	17,883	75,334	16,464	78,024	*9,955	*2,054
Other receipts	3,827,034	*132,120	12,892,932	7,311,941	223,633	93,417	204,646	1,509,793	207,461	906,897	133,660	276,843
Total deductions	**591,504,886**	**2,957,945**	**851,959,411**	**363,041,526**	**25,143,228**	**21,405,082**	**41,387,030**	**116,567,736**	**40,301,973**	**131,450,660**	**18,301,410**	**14,162,112**
Cost of goods sold	521,552,091	-	682,046,042	309,720,400	15,025,051	15,146,427	30,191,510	88,563,019	29,575,233	118,179,762	10,836,933	8,892,730
Compensation of officers	6,517,932	990,184	12,162,894	3,322,179	813,279	578,414	875,194	1,489,626	1,328,690	674,427	565,882	323,477
Salaries and wages	23,836,927	897,753	59,528,042	20,029,599	3,127,748	2,630,218	4,254,462	10,157,560	3,738,355	3,948,520	2,148,608	1,808,366
Repairs	1,382,161	13,889	3,388,398	825,173	172,609	54,766	220,692	817,308	117,288	546,301	100,505	128,693
Bad debts	687,799	-	715,290	251,044	31,201	33,025	92,525	31,612	35,595	43,978	8,267	14,260
Rent paid on business property	4,777,676	99,031	17,629,176	4,664,462	1,453,699	452,441	928,453	3,103,917	1,142,705	1,386,374	1,509,356	795,652
Taxes paid	4,878,160	91,403	11,014,904	3,509,683	544,660	324,970	820,975	2,007,936	599,379	1,150,025	444,725	383,720
Interest paid	1,573,508	8,588	3,557,318	1,601,484	148,999	115,007	216,988	370,950	144,088	421,038	91,324	63,712
Amortization	588,594	*2,191	789,765	244,715	16,785	27,199	18,634	187,175	74,985	98,251	11,991	9,902
Depreciation	2,681,256	22,006	6,213,992	1,690,225	270,695	135,173	535,524	1,141,346	275,021	1,027,547	153,549	200,448
Depletion	262	-	*2,796	10	-	-	*1,851	-	-	935	-	-
Advertising	2,079,032	2,731	8,910,841	3,604,570	1,140,127	242,027	585,114	776,282	352,266	119,867	382,904	296,241
Pension, profit-sharing, stock, annuity	926,349	*33,884	890,002	231,476	33,671	36,750	63,148	162,599	145,725	45,245	21,983	19,745
Employee benefit programs	2,046,422	*42,022	4,472,629	1,622,766	198,615	168,167	296,371	1,006,663	188,765	150,787	71,122	83,976
Net loss, noncapital assets	28,984	-	239,678	215,815	*10,486	*677	5	6,468	*1,009	*194	2,032	112
Other deductions	17,947,732	754,262	40,397,643	11,507,926	2,155,604	1,459,821	2,285,585	6,745,276	2,582,868	3,657,409	1,952,230	1,141,078
Total receipts less total deductions [33]	18,094,857	531,280	27,545,391	8,019,583	1,054,895	960,003	2,441,991	3,382,431	2,552,438	1,637,261	1,222,442	1,032,734
Net income (less deficit) from a trade or business [33]	**18,075,194**	**531,277**	**27,507,527**	**8,016,104**	**1,053,736**	**957,281**	**2,424,912**	**3,380,042**	**2,548,042**	**1,636,531**	**1,219,765**	**1,032,373**
Net income	18,363,499	531,698	27,730,933	8,048,441	1,062,318	963,202	2,475,861	3,407,667	2,558,488	1,659,169	1,251,240	1,035,776
Deficit	288,305	*421	223,406	32,338	*8,581	*5,921	50,949	27,625	*10,446	22,638	*31,474	*3,403
Portfolio income (less deficit) distributed to shareholders [34]	**3,921,267**	***18,283**	**3,873,448**	**395,420**	**41,108**	**252,417**	**253,940**	**190,296**	**176,855**	**228,593**	**601,393**	**22,317**
Dividend income	428,581	*4,618	1,407,182	25,475	3,638	1,005	41,051	13,508	6,922	4,459	*1,283	*1,263
Interest income	326,575	*986	699,427	257,777	25,150	19,365	56,071	102,459	12,381	53,957	12,739	10,355
Royalty income	144,118	-	16,826	*225	250	*2,127	302	*951	-	*1,158	*2,438	*8,880
Net short-term capital gain (less loss)	17,348	*535	6,708	-825	*551	*-292	2,760	-1,921	*-538	2,014	*1,012	*167
Net long-term capital gain (less loss)	3,004,646	*12,144	1,743,305	112,768	11,519	230,212	153,756	75,298	158,090	167,006	*583,921	*1,653
Real estate rental net income (less deficit)	**74,823**	**-**	**324,237**	**33,903**	***1,024**	***8,844**	**7,160**	**159,244**	***6,383**	**100,901**	***2,579**	***1,552**
Net income	95,447	-	354,419	46,983	*1,588	*9,049	7,180	159,287	*6,383	104,073	*2,590	*2,070
Deficit	20,624	-	30,182	13,080	*564	205	*19	43	-	*3,171	*11	*518
Net income (less deficit) from other rental activity	**10,962**	**-**	**63,527**	**-3,743**	**-894**	***[1]**	***20,875**	**16,469**	***74**	***4,334**	***48**	**408**
Net income	16,835	-	72,857	*4,641	9	*[1]	*20,919	16,469	*74	*4,334	*48	408
Deficit	*5,872	-	9,330	*8,384	902	-	44	-	-	-	-	-
Total net income (less deficit)	**22,082,247**	**549,560**	**31,768,739**	**8,441,684**	**1,094,974**	**1,218,541**	**2,706,888**	**3,746,050**	**2,731,353**	**1,970,359**	**1,823,785**	**1,056,650**

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 Total 1120S 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	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	**3,835**	**27,955**	**19,948**	**-**	**84,305**	**3,626**	**50,457**	**12,214**	***7**	**16,536**	**1,465**
Number of shareholders	**5,266**	**44,517**	**29,559**	**-**	**133,956**	**5,597**	**75,785**	**16,181**	***124**	**32,495**	**3,774**
Total receipts [33]	**10,269,158**	**26,307,952**	**48,863,157**	**-**	**156,033,285**	**12,719,812**	**87,558,107**	**9,389,679**	***236,724**	**38,701,769**	**7,427,194**
Business receipts	10,093,060	25,983,234	47,167,659	-	153,219,907	12,347,347	85,891,211	9,217,856	*226,003	38,317,675	7,219,815
Interest on government obligations: State and local [33]	*1,165	*817	*888	-	8,536	*1,967	2,121	*504	-	*630	*3,314
Net gain, noncapital assets	*7,276	24,286	137,241	-	813,931	152,282	456,690	72,309	6	114,458	18,187
Other receipts	167,656	299,615	1,557,369	-	1,990,910	218,216	1,208,086	99,010	*10,715	269,006	185,877
Total deductions	**9,758,723**	**24,809,952**	**45,629,979**	**-**	**146,807,690**	**11,443,343**	**83,237,231**	**8,627,444**	***199,983**	**36,387,025**	**6,912,663**
Cost of goods sold	6,725,523	16,067,287	33,122,166	-	60,688,170	5,510,507	27,172,181	2,604,288	*30,181	21,948,010	3,423,003
Compensation of officers	184,637	1,051,006	956,084	-	7,892,718	161,055	6,159,542	385,957	*1,222	1,061,456	123,487
Salaries and wages	1,076,059	2,523,218	4,085,330	-	19,788,085	1,221,194	11,814,850	1,990,648	*76,294	3,561,741	1,123,358
Repairs	64,929	154,388	185,747	-	2,894,950	335,799	1,975,253	121,226	14,449	358,935	89,289
Bad debts	6,509	50,401	116,872	-	139,838	9,919	75,522	19,152	69	33,054	2,121
Rent paid on business property	344,539	1,323,339	524,238	-	7,676,795	657,244	4,465,620	702,677	*8,351	1,146,519	696,384
Taxes paid	154,659	545,962	528,211	-	4,091,867	188,487	2,526,328	387,725	*12,719	761,258	215,349
Interest paid	36,173	163,485	184,070	-	1,194,296	132,057	611,661	129,126	563	222,865	98,023
Amortization	3,834	25,154	71,141	-	112,570	15,736	54,151	9,898	12	27,360	5,412
Depreciation	109,312	225,150	450,002	-	5,357,795	604,997	3,453,695	445,949	*5,307	635,072	212,774
Depletion	-	-	-	-	*507	5	*495	-	-	-	7
Advertising	161,854	202,008	1,047,582	-	393,406	25,568	240,704	50,100	32	69,009	7,993
Pension, profit-sharing, stock, annuity	13,155	43,139	73,367	-	408,631	45,289	170,371	39,525	*2,898	129,655	20,893
Employee benefit programs	91,972	138,891	454,536	-	2,183,147	160,691	1,502,995	125,292	*21,237	269,673	103,259
Net loss, noncapital assets	1,196	*854	829	-	4,982	1,311	944	*1,644	-	*942	*142
Other deductions	784,373	2,295,670	3,829,803	-	33,979,935	2,373,484	23,012,917	1,614,237	*26,649	6,161,477	791,171
Total receipts less total deductions [33]	510,435	1,498,000	3,233,178	-	9,225,596	1,276,469	4,320,876	762,235	*36,741	2,314,744	514,531
Net income (less deficit) from a trade or business [33]	**509,270**	**1,497,183**	**3,232,290**	**-**	**9,217,059**	**1,274,502**	**4,318,755**	**761,730**	***36,741**	**2,314,114**	**511,217**
Net income	509,678	1,507,825	3,251,269	-	9,290,071	1,284,030	4,363,569	761,730	*36,741	2,330,009	513,991
Deficit	*409	*10,642	*18,979	-	73,011	*9,528	44,814	-	-	*15,895	*2,774
Portfolio income (less deficit) distributed to shareholders [34]	**10,712**	**230,406**	**1,469,992**	**-**	**887,462**	**41,077**	**205,749**	**28,729**	***558**	**76,501**	**534,848**
Dividend income	*763	3,608	1,304,207	-	43,392	6,700	5,644	*417	6	28,835	1,791
Interest income	3,328	26,905	118,939	-	188,842	35,187	74,358	28,185	*193	34,771	16,148
Royalty income	19	-	*476	-	5,919	*1,116	3,132	-	359	349	*963
Net short-term capital gain (less loss)	*2,846	*-710	*1,644	-	9,445	*1,589	1,738	*75	-	*2,137	3,906
Net long-term capital gain (less loss)	*3,755	*200,603	44,726	-	639,864	-3,515	120,877	*53	-	10,408	512,040
Real estate rental net income (less deficit)	***3,701**	***-6,285**	**5,230**	**-**	**141,695**	**11,051**	**66,010**	***-118**	**-**	**29,333**	**35,419**
Net income	*3,701	*5,590	*5,925	-	143,841	11,126	66,571	*28	-	30,595	35,521
Deficit	-	*11,876	*695	-	2,145	*75	*560	*146	-	*1,262	*101
Net income (less deficit) from other rental activity	**-**	***6,194**	***19,762**	**-**	**52,628**	**10,333**	**35,706**	**-**	**-**	**4,708**	***1,881**
Net income	-	*6,194	*19,762	-	57,748	*14,261	36,647	-	-	4,959	*1,881
Deficit	-	-	[1]	-	*5,120	*3,928	941	-	-	251	[1]
Total net income (less deficit)	**523,683**	**1,727,497**	**4,727,275**	**-**	**10,298,845**	**1,336,963**	**4,626,220**	**790,341**	***37,300**	**2,424,656**	**1,083,365**

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 Total 1120S 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	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 and internet service providers)	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	**44,165**	**10,209**	**13,405**	**1,610**	**6,301**	**4,449**	**8,191**	**111,634**	**312**	**13,869**	**31,659**	**63,548**	**2,247**
Number of shareholders	**74,306**	**18,360**	**18,076**	**5,022**	**11,291**	**8,190**	**13,369**	**187,499**	**10,358**	**28,776**	**46,747**	**92,704**	**8,913**
Total receipts [33]	**53,179,782**	**17,611,276**	**10,235,949**	**4,633,957**	**9,786,554**	**3,165,492**	**7,746,553**	**100,922,795**	**5,145,322**	**20,325,209**	**41,272,674**	**33,550,476**	**629,114**
Business receipts	51,918,281	16,928,754	10,027,614	4,518,545	9,582,025	3,152,961	7,708,381	88,671,759	1,495,043	16,638,810	37,788,408	32,527,659	*221,839
Interest on government obligations: State and local [33]	47,313	31,747	*4,181	*9,746	1,239	*147	*253	159,557	84,936	2,168	50,064	3,917	18,472
Net gain, noncapital assets	140,352	13,762	*90,362	*1,839	24,268	*63	*10,059	1,614,842	220,159	1,049,820	177,783	162,072	*5,008
Other receipts	1,073,836	637,013	113,792	103,828	179,022	*12,321	27,861	10,476,637	3,345,185	2,634,411	3,256,419	856,827	383,795
Total deductions	**46,906,231**	**15,318,377**	**8,938,377**	**4,233,465**	**8,653,870**	**2,853,273**	**6,908,868**	**79,129,909**	**3,699,914**	**16,164,444**	**31,990,564**	**27,031,430**	**243,558**
Cost of goods sold	17,124,336	5,121,760	2,420,576	1,180,744	4,138,108	875,364	3,387,784	*60,874	76	*1,753	*14,434	-	*44,611
Compensation of officers	3,716,713	765,064	1,757,892	158,823	276,500	263,921	494,513	10,167,544	248,885	1,054,589	4,031,389	4,801,421	31,260
Salaries and wages	8,752,722	3,814,127	1,000,190	1,082,917	1,206,148	552,720	1,096,620	28,531,569	656,295	5,105,200	13,034,222	9,665,798	*70,055
Repairs	353,171	140,049	70,813	37,067	82,281	12,334	10,627	524,162	48,034	112,152	107,953	252,487	*3,536
Bad debts	199,084	73,467	6,672	21,984	86,401	*583	*9,976	2,095,034	477,105	1,529,865	31,494	53,709	*2,862
Rent paid on business property	1,422,777	380,147	450,196	127,375	248,864	96,731	119,464	4,330,263	34,852	792,584	1,787,811	1,706,340	8,676
Taxes paid	1,406,875	480,681	188,453	309,748	198,764	67,235	161,993	3,614,377	136,035	574,005	1,768,080	1,123,718	12,539
Interest paid	601,826	140,272	193,735	107,944	128,318	18,523	13,034	3,876,694	1,113,715	1,347,466	1,027,282	384,902	*3,330
Amortization	524,288	195,725	156,783	94,292	35,510	*11,578	30,400	626,911	59,242	63,410	150,498	353,004	*756
Depreciation	1,477,163	334,459	459,003	129,745	375,157	106,166	72,634	1,206,830	92,131	257,899	570,161	283,161	*3,478
Depletion	-	-	-	-	-	-	-	*60	-	-	8	*52	[1]
Advertising	1,070,335	268,553	240,589	52,079	130,473	90,449	288,193	1,875,427	38,712	601,293	720,596	511,807	*3,019
Pension, profit-sharing, stock, annuity	400,564	212,409	51,596	18,485	46,566	*35,445	36,063	1,388,000	30,803	60,189	848,852	447,275	*880
Employee benefit programs	818,383	404,353	74,776	66,488	106,507	47,274	118,984	1,835,213	96,529	214,959	894,819	622,515	6,392
Net loss, noncapital assets	4,750	1,232	*3,061	*61	234	162	-	36,948	15,433	8,809	12,226	*480	-
Other deductions	9,033,245	2,986,082	1,864,041	845,711	1,594,040	674,787	1,068,583	18,960,003	652,068	4,440,272	6,990,739	6,824,760	52,165
Total receipts less total deductions [33]	6,273,552	2,292,899	1,297,572	400,492	1,132,684	312,219	837,685	21,792,886	1,445,409	4,160,765	9,282,110	6,519,046	385,556
Net income (less deficit) from a trade or business [33]	**6,226,239**	**2,261,152**	**1,293,391**	**390,746**	**1,131,445**	**312,072**	**837,432**	**21,633,329**	**1,360,473**	**4,158,597**	**9,232,047**	**6,515,129**	**367,084**
Net income	6,808,495	2,284,244	1,771,000	448,764	1,143,479	312,072	848,936	23,253,925	1,360,482	4,246,115	10,744,927	6,528,461	373,939
Deficit	582,257	*23,092	477,609	*58,018	*12,034	-	11,503	1,620,596	9	87,518	1,512,881	*13,333	*6,855
Portfolio income (less deficit) distributed to shareholders [34]	**1,922,054**	**571,465**	**912,661**	**173,519**	**162,941**	**71,633**	**29,837**	**7,613,838**	**54,749**	**228,489**	**5,588,522**	**438,384**	**1,303,694**
Dividend income	397,670	233,140	131,553	8,149	24,088	*289	*452	1,029,013	1,880	7,382	591,360	18,638	409,753
Interest income	177,642	40,465	74,784	29,378	22,293	1,063	9,659	1,014,273	23,325	123,922	569,380	205,478	92,168
Royalty income	48,923	*22,033	*25,899	127	*1	516	347	14,857	387	1	13,513	2	953
Net short-term capital gain (less loss)	57,773	9,063	*45,716	1,267	957	*-509	*1,279	856,901	568	36,383	788,474	10,039	21,436
Net long-term capital gain (less loss)	1,240,046	266,764	*634,708	134,598	115,602	*70,274	*18,100	4,698,795	28,589	60,801	3,625,794	204,227	779,383
Real estate rental net income (less deficit)	**34,501**	**8,261**	***12,966**	**9,676**	**1,984**	**1,614**	**[1]**	**50,385**	**4,563**	**7,123**	**42,903**	**-4,836**	**632**
Net income	37,371	8,799	*12,966	11,503	2,489	1,614	[1]	77,737	7,891	12,389	52,091	*625	*4,742
Deficit	2,870	*539	-	*1,827	*505	-	-	27,353	3,328	5,266	9,188	*5,461	4,109
Net income (less deficit) from other rental activity	**1,877**	***1,775**	***-4,343**	***948**	**3,498**	**-**	**-**	**17,736**	***313**	***4,536**	**12,860**	***403**	***-375**
Net income	8,164	*1,775	*62	*2,532	3,796	-	-	21,839	*313	*4,536	16,568	*403	19
Deficit	*6,287	[1]	*4,404	1,584	*298	-	-	4,103	-	-	3,709	[1]	*394
Total net income (less deficit)	**8,184,672**	**2,842,652**	**2,214,675**	**574,889**	**1,299,868**	**385,318**	**867,269**	**29,315,288**	**1,420,098**	**4,398,744**	**14,876,331**	**6,949,080**	**1,671,035**

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 Total 1120S 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	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	**271,825**	**252,101**	**17,463**	**2,261**	**466,188**	**14,089**	**130,054**	**121,522**	**8,532**	**24,806**	**244,710**	**199,094**
Number of shareholders	**551,537**	**518,897**	**28,440**	**4,200**	**688,409**	**94,559**	**196,936**	**179,505**	**17,430**	**34,830**	**324,421**	**242,710**
Total receipts [33]	**70,893,657**	**50,567,657**	**19,082,682**	**1,243,318**	**387,034,346**	**26,783,802**	**162,921,419**	**140,204,411**	**22,717,007**	**18,834,482**	**244,997,446**	**170,755,161**
Business receipts	66,987,137	47,932,775	17,875,744	1,178,617	379,622,628	8,472,611	161,021,906	138,597,359	22,424,548	18,441,600	239,200,620	165,835,234
Interest on government obligations: State and local [33]	58,629	53,365	4,693	571	24,666	679,842	14,580	11,065	*3,515	1,497	3,353	2,477
Net gain, noncapital assets	1,236,504	468,196	751,451	*16,857	254,352	432,753	301,206	143,195	158,011	*97,443	124,130	77,527
Other receipts	2,611,387	2,113,321	450,793	*47,274	7,132,700	17,198,596	1,583,726	1,452,792	130,934	293,942	5,669,343	4,839,923
Total deductions	**59,672,293**	**41,671,989**	**17,062,260**	**938,045**	**336,634,185**	**16,376,713**	**149,343,702**	**128,927,765**	**20,415,937**	**16,181,445**	**211,264,190**	**143,234,106**
Cost of goods sold	9,882,845	2,432,596	7,436,332	*13,917	120,409,473	-	71,023,199	61,442,731	9,580,468	2,656,795	21,462,682	13,533,483
Compensation of officers	5,222,186	4,523,238	650,411	*48,537	39,603,186	1,681,620	6,492,807	5,670,653	822,155	1,042,761	30,165,410	26,706,603
Salaries and wages	17,267,302	15,087,137	2,046,440	*133,725	69,233,342	3,161,220	31,803,048	29,107,610	2,695,438	4,628,399	60,343,502	33,368,944
Repairs	1,208,596	718,038	484,716	*5,842	1,527,461	273,640	1,267,606	829,222	438,385	210,723	2,033,192	1,349,531
Bad debts	117,615	39,161	69,737	*8,717	621,829	1,272,801	267,079	219,889	47,191	164,687	414,338	34,026
Rent paid on business property	2,905,635	2,141,443	745,757	*18,436	11,992,559	239,815	3,714,437	3,022,722	691,715	1,366,379	13,576,620	9,519,654
Taxes paid	2,209,205	1,554,658	534,948	119,599	10,711,293	599,324	6,186,189	5,599,644	586,546	645,052	8,719,039	5,044,814
Interest paid	1,171,114	754,054	401,695	*15,365	1,428,610	4,031,483	786,758	596,942	189,816	75,639	1,559,586	1,086,429
Amortization	264,292	230,337	26,671	7,284	451,412	442,339	206,007	180,201	25,807	18,234	524,910	408,556
Depreciation	3,125,461	809,433	2,309,872	*6,156	2,744,125	525,514	2,324,456	1,449,369	875,087	329,410	2,800,631	2,023,697
Depletion	*237	*237	-	-	*3,292	2	*4,467	*4,432	*34	-	-	-
Advertising	1,493,131	1,236,517	136,735	*119,879	3,904,573	174,855	1,473,617	1,353,076	120,541	679,729	2,124,896	1,738,540
Pension, profit-sharing, stock, annuity	482,827	414,648	56,807	*11,372	3,785,342	206,764	625,004	434,378	190,626	72,255	3,246,659	3,058,316
Employee benefit programs	698,215	486,975	203,790	*7,450	5,244,004	527,564	2,544,666	2,215,833	328,833	258,678	3,357,322	1,792,191
Net loss, noncapital assets	45,745	2,504	*43,241	-	18,982	46,120	5,083	5,048	*35	*7,140	10,972	3,375
Other deductions	13,577,886	11,241,011	1,915,108	421,767	64,954,701	3,193,654	20,619,279	16,796,017	3,823,262	4,025,563	60,924,430	43,565,947
Total receipts less total deductions [33]	11,221,364	8,895,668	2,020,422	305,274	50,400,161	10,407,089	13,577,717	11,276,646	2,301,071	2,653,037	33,733,256	27,521,055
Net income (less deficit) from a trade or business [33]	**11,162,735**	**8,842,303**	**2,015,729**	**304,703**	**50,375,495**	**9,727,248**	**13,563,136**	**11,265,581**	**2,297,556**	**2,651,540**	**33,729,903**	**27,518,579**
Net income	11,826,878	9,490,032	2,032,067	304,778	50,681,520	10,377,719	13,585,619	11,273,134	2,312,485	2,658,423	33,922,026	27,534,669
Deficit	664,142	647,729	16,338	*75	306,025	650,472	22,483	7,554	*14,929	*6,882	192,123	*16,091
Portfolio income (less deficit) distributed to shareholders [34]	**4,060,350**	**3,233,581**	**776,378**	**50,392**	**4,689,843**	**6,825,701**	**1,425,555**	**1,304,675**	**120,879**	**121,125**	**1,445,582**	**460,241**
Dividend income	343,614	286,305	55,453	*1,856	171,949	1,522,014	162,004	140,463	21,541	1,895	85,171	72,373
Interest income	1,350,635	1,220,123	123,694	6,817	593,264	788,723	176,680	158,046	18,635	55,397	271,545	70,711
Royalty income	109,966	77,201	-2	*32,766	158,903	45,757	12,901	*11,336	*1,565	*3,784	*-812	*-833
Net short-term capital gain (less loss)	125,213	123,878	549	785	149,562	193,330	10,774	9,956	818	*11,342	-3,564	-4,616
Net long-term capital gain (less loss)	2,130,923	1,526,073	596,684	*8,167	3,616,165	4,275,877	1,063,195	984,874	78,321	48,707	1,093,243	322,607
Real estate rental net income (less deficit)	**8,130,242**	**8,101,015**	**29,228**	**[1]**	**211,131**	**-17,891**	**68,419**	**46,816**	**21,603**	**8,408**	**64,314**	**-16,901**
Net income	8,307,017	8,275,065	31,951	-	241,892	73,924	73,135	51,363	21,772	*9,481	95,317	*12,261
Deficit	176,775	174,051	*2,724	[1]	30,760	91,815	4,715	4,546	*169	*1,073	31,003	29,162
Net income (less deficit) from other rental activity	**468,181**	**153,038**	**315,142**	**1**	**32,221**	**7,193**	**17,748**	**13,550**	***4,198**	***[1]**	**9,102**	**8,790**
Net income	492,893	166,405	326,487	1	43,824	13,125	18,720	14,522	*4,198	*[1]	9,559	8,790
Deficit	24,711	13,367	*11,344	-	11,603	5,932	*972	*972	-	-	*457	*[1]
Total net income (less deficit)	**23,821,508**	**20,329,937**	**3,136,477**	**355,095**	**55,308,690**	**16,542,251**	**15,074,858**	**12,630,622**	**2,444,236**	**2,781,073**	**35,248,902**	**27,970,709**

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 Total 1120S 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	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)	(94)	(95)	(96)
Number of returns	**35,323**	**10,293**	**48,640**	**31,811**	**16,828**	**118,715**	**10,223**	**108,492**	**155,803**	**81,688**	**72,834**	***1,282**	**-**
Number of shareholders	**57,437**	**24,274**	**73,701**	**43,937**	**29,764**	**222,670**	**26,368**	**196,302**	**231,020**	**119,985**	**109,742**	***1,292**	**-**
Total receipts [33]	**38,469,084**	**35,773,201**	**32,151,448**	**18,878,931**	**13,272,517**	**153,323,969**	**12,226,581**	**141,097,388**	**92,748,635**	**52,057,082**	**39,996,111**	***695,442**	**-**
Business receipts	37,806,157	35,559,229	30,535,139	17,966,200	12,568,939	151,580,943	11,933,089	139,647,854	91,669,912	51,809,894	39,165,635	*694,383	-
Interest on government obligations: State and local [33]	*93	*783	8,051	4,959	3,093	3,378	*1,039	2,340	4,686	*1,085	*3,601	*[1]	-
Net gain, noncapital assets	39,785	6,818	78,586	*58,444	20,142	260,193	46,554	213,639	134,064	62,442	71,622	-	-
Other receipts	623,049	206,371	1,529,672	849,328	680,344	1,479,456	245,900	1,233,556	939,973	183,661	755,253	*1,059	-
Total deductions	**34,523,963**	**33,506,120**	**26,913,933**	**15,339,587**	**11,574,345**	**143,160,443**	**11,092,601**	**132,067,842**	**84,951,317**	**47,716,038**	**36,609,663**	***625,615**	**-**
Cost of goods sold	4,676,583	3,252,615	5,507,723	2,966,527	2,541,196	57,545,754	1,919,181	55,626,573	37,165,996	24,295,312	12,693,769	*176,915	-
Compensation of officers	2,654,278	804,529	2,804,013	2,177,376	626,636	4,192,584	184,205	4,008,379	5,800,720	3,295,726	2,336,657	*168,337	-
Salaries and wages	13,698,862	13,275,695	4,797,508	2,486,378	2,311,131	27,557,220	2,145,606	25,411,613	14,200,493	6,656,724	7,445,727	*98,042	-
Repairs	322,654	361,007	426,959	102,747	324,212	2,502,983	319,180	2,183,802	814,025	383,507	429,155	*1,363	-
Bad debts	192,767	187,544	19,999	2,772	17,227	78,057	8,082	69,975	164,561	108,361	56,048	*153	-
Rent paid on business property	1,828,557	2,228,409	1,601,620	730,273	871,346	10,836,313	793,322	10,042,992	5,973,433	2,537,006	3,426,451	*9,975	-
Taxes paid	1,599,673	2,074,552	1,030,907	376,332	654,575	6,211,368	814,600	5,396,767	2,997,000	1,562,685	1,413,784	*20,532	-
Interest paid	160,349	312,809	337,295	119,107	218,188	1,732,411	634,620	1,097,791	766,384	410,662	353,075	*2,647	-
Amortization	64,075	52,279	207,966	179,716	28,250	551,832	84,505	467,327	263,130	108,461	154,642	27	-
Depreciation	356,229	420,705	758,318	201,343	556,974	3,392,927	766,915	2,626,012	1,469,102	745,059	721,455	*2,588	-
Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	213,096	173,259	507,363	230,296	277,067	3,826,611	237,964	3,588,647	1,225,502	607,649	577,067	*40,787	-
Pension, profit-sharing, stock, annuity	129,764	58,580	296,987	259,297	37,690	120,626	19,968	100,658	315,258	178,186	133,390	*3,682	-
Employee benefit programs	498,728	1,066,403	275,952	149,353	126,599	1,156,788	105,314	1,051,474	951,454	604,140	329,884	*17,431	-
Net loss, noncapital assets	*329	*7,268	*4,592	*2,598	*1,994	11,500	*3,437	8,063	*1,571	*327	*1,245	-	-
Other deductions	8,128,018	9,230,465	8,336,732	5,355,472	2,981,260	23,443,470	3,055,702	20,387,769	12,842,688	6,222,235	6,537,315	*83,138	-
Total receipts less total deductions [33]	3,945,121	2,267,080	5,237,516	3,539,343	1,698,172	10,163,526	1,133,980	9,029,546	7,797,318	4,341,044	3,386,448	*69,826	-
Net income (less deficit) from a trade or business [33]	**3,945,028**	**2,266,297**	**5,229,464**	**3,534,385**	**1,695,080**	**10,160,148**	**1,132,941**	**9,027,207**	**7,792,632**	**4,339,959**	**3,382,847**	***69,826**	**-**
Net income	4,088,422	2,298,935	5,376,132	3,636,664	1,739,469	10,295,744	1,174,366	9,121,378	7,816,326	4,357,633	3,388,866	*69,826	-
Deficit	*143,394	*32,638	146,668	102,279	44,389	135,596	41,425	94,171	23,694	*17,674	*6,020	-	-
Portfolio income (less deficit) distributed to shareholders [34]	**883,805**	**101,537**	**656,572**	**576,128**	**80,444**	**1,065,963**	**270,190**	**795,773**	**351,476**	**172,742**	**165,362**	***13,373**	**-**
Dividend income	8,293	4,506	9,074	3,725	5,349	115,552	81,729	33,823	28,130	7,021	9,670	11,439	-
Interest income	162,534	38,300	46,472	22,950	23,522	235,014	90,715	144,299	84,672	40,712	42,607	*1,354	-
Royalty income	-	20	126,880	126,879	*1	132,369	*868	*131,501	497	[1]	-	497	-
Net short-term capital gain (less loss)	*735	*318	13,984	1,826	12,157	-1,236	-5,365	4,129	5,011	*2,765	2,184	62	-
Net long-term capital gain (less loss)	712,243	58,393	460,162	420,747	39,415	584,263	102,243	482,020	233,166	122,244	110,900	21	-
Real estate rental net income (less deficit)	***3,418**	**77,797**	**49,640**	**-17,385**	**67,025**	**80,091**	**24,772**	**55,319**	**82,660**	**19,145**	**63,226**	**289**	**-**
Net income	*3,418	79,638	95,364	*28,299	67,065	96,347	28,864	67,483	91,042	20,546	70,184	312	-
Deficit	-	*1,841	*45,724	*45,683	*40	16,256	*4,092	12,164	8,382	*1,401	*6,958	23	-
Net income (less deficit) from other rental activity	**9**	***302**	**881**	**1,055**	***-174**	**5,791**	***4,361**	***1,430**	***6,599**	***2,752**	***3,847**	**-**	**-**
Net income	9	*760	1,176	*1,056	*120	5,819	*4,361	*1,458	*6,599	*2,752	*3,847	-	-
Deficit	-	457	*296	*1	294	*28	[1]	*28	-	-	-	-	-
Total net income (less deficit)	**4,832,259**	**2,445,933**	**5,936,557**	**4,094,183**	**1,842,375**	**11,311,992**	**1,432,264**	**9,879,728**	**8,233,367**	**4,534,598**	**3,615,282**	***83,488**	**-**

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	**4,127,554**	**1,053,147**	**725,528**	**731,791**	**538,443**	**439,371**	**341,779**	**143,597**	**73,225**	**67,248**	**13,426**
Number of shareholders	**7,037,811**	**1,882,864**	**983,001**	**1,058,819**	**881,777**	**732,665**	**627,662**	**314,962**	**204,412**	**270,487**	**81,161**
Income from a Trade or Business:											
Total receipts [33]	**5,684,431,238**	**17,203,945**	**46,223,172**	**123,262,011**	**194,600,259**	**311,919,802**	**542,974,875**	**503,064,594**	**506,646,219**	**1,361,564,416**	**2,076,971,944**
Business receipts	5,567,202,247	4,830,432	43,366,965	120,656,289	191,288,492	307,328,160	533,412,768	496,039,061	498,015,671	1,335,991,904	2,036,272,504
Interest on government obligations: State and local [33]	1,811,919	94,048	21,416	25,423	59,218	54,819	78,705	214,725	201,939	610,678	450,947
Net gain, noncapital assets	12,826,927	1,011,090	256,853	395,154	434,270	779,077	996,106	754,947	1,052,340	2,432,561	4,714,528
Other receipts	102,590,145	11,268,376	2,577,938	2,185,145	2,818,279	3,757,745	8,487,296	6,055,860	7,376,269	22,529,272	35,533,965
Total deductions	**5,413,607,772**	**26,921,098**	**43,126,377**	**110,890,896**	**179,359,671**	**291,978,778**	**510,657,368**	**475,717,569**	**481,370,875**	**1,297,698,370**	**1,995,886,769**
Cost of goods sold	3,405,244,877	1,441,192	7,967,797	28,948,174	54,548,797	108,385,264	224,142,073	254,445,757	285,956,554	893,149,868	1,546,259,400
Compensation of officers	221,710,205	3,587,519	5,934,431	16,226,969	22,416,748	29,137,948	38,054,706	26,239,110	19,036,311	36,765,969	24,310,493
Salaries and wages	610,707,675	2,280,402	2,972,939	11,965,201	27,943,083	47,840,185	87,331,551	72,503,960	60,887,194	140,958,758	156,024,403
Repairs	36,197,752	441,487	730,778	1,710,347	2,131,202	3,474,231	5,549,264	3,953,772	3,351,592	6,846,374	8,008,706
Bad debts	15,727,284	1,100,445	179,675	278,952	260,668	654,706	1,316,974	1,509,794	1,725,642	4,391,162	4,309,266
Rent paid on business property	156,757,769	1,497,773	3,380,707	8,097,384	12,218,659	17,389,784	24,475,748	16,600,411	14,661,165	29,098,971	29,337,167
Taxes paid	116,004,085	1,087,790	1,426,193	3,865,740	6,550,970	10,529,941	16,136,661	12,569,848	10,694,703	24,769,833	28,372,404
Interest paid	47,561,234	1,689,298	916,248	1,777,160	2,523,074	3,439,922	4,935,616	4,058,740	4,263,779	10,328,811	13,628,586
Amortization	10,146,606	167,116	318,278	304,931	630,600	845,415	1,017,825	759,014	633,172	1,607,609	3,862,647
Depreciation	89,426,819	1,991,206	2,093,335	3,087,488	4,183,781	6,083,452	8,885,570	6,871,843	7,380,703	19,546,413	29,303,028
Depletion	555,120	*984	*294	*4,432	*5,781	*10,035	*1,845	26,389	17,392	114,324	373,644
Advertising	49,149,598	283,376	747,647	1,494,756	2,755,449	3,700,057	6,703,730	4,119,662	3,932,438	10,739,934	14,672,551
Pension, profit-sharing, stock, annuity	22,769,510	453,151	171,547	753,738	1,426,364	1,659,916	2,812,505	2,151,783	1,991,914	5,101,723	6,246,870
Employee benefit programs	55,255,757	285,235	298,955	814,830	1,443,156	2,883,011	5,783,775	5,342,686	5,163,250	14,420,982	18,819,877
Net loss, noncapital assets	2,077,855	260,881	212,931	84,339	146,040	73,842	101,417	124,193	78,879	370,319	625,014
Other deductions	574,315,625	10,353,242	15,774,625	31,476,455	40,175,299	55,871,068	83,408,108	64,440,605	61,596,187	99,487,323	111,732,714
Total receipts less total deductions [33]	**270,823,466**	**-9,717,153**	**3,096,795**	**12,371,115**	**15,240,588**	**19,941,023**	**32,317,507**	**27,347,025**	**25,275,344**	**63,866,045**	**81,085,175**
Net income (less deficit) from a trade or business [33]	**269,011,547**	**-9,811,200**	**3,075,379**	**12,345,692**	**15,181,370**	**19,886,204**	**32,238,802**	**27,132,300**	**25,073,405**	**63,255,367**	**80,634,228**
Net income	358,419,987	10,261,305	9,135,540	19,237,016	21,810,110	27,369,458	42,115,170	34,498,864	31,029,952	74,139,896	88,822,675
Deficit	89,408,440	20,072,505	6,060,160	6,891,324	6,628,740	7,483,254	9,876,368	7,366,565	5,956,547	10,884,529	8,188,447
Portfolio income (less deficit) distributed to shareholders [34]	**57,108,315**	**15,113,509**	**1,249,073**	**1,330,870**	**1,766,226**	**1,322,811**	**2,156,270**	**2,640,941**	**3,435,935**	**8,695,294**	**19,397,386**
Dividend income	9,678,141	1,786,434	423,451	176,118	136,001	89,513	163,308	257,375	186,496	895,211	5,564,234
Interest income	10,238,727	3,048,765	220,446	253,076	197,133	414,402	569,536	495,821	720,304	1,595,737	2,723,507
Royalty income (less loss)	2,177,780	420,574	165,463	147,661	78,056	12,568	357,667	112,207	71,588	160,970	651,025
Net short-term capital gain (less loss)	1,155,842	610,323	6,565	33,814	3,460	-59,034	87,049	37,949	32,098	152,922	250,696
Net long-term capital gain (less loss)	33,857,825	9,247,413	433,148	720,201	1,351,575	865,362	978,711	1,737,590	2,425,449	5,890,454	10,207,924
Real estate rental net income (less deficit)	**7,218,133**	**4,520,528**	**142,945**	**323,165**	**35,227**	**209,376**	**522,927**	**276,311**	**159,223**	**341,227**	**687,203**
Net income	11,556,608	7,688,176	285,630	433,575	212,385	316,700	672,677	393,787	243,698	460,608	849,372
Deficit	4,338,475	3,167,648	142,686	110,410	177,158	107,324	149,750	117,477	84,475	119,381	162,168
Net income (less deficit) from other rental activity	**755,933**	**302,100**	**11,715**	**-1,389**	**10,443**	**48,367**	**39,683**	**63,380**	**27,035**	**101,001**	**153,598**
Net income	1,307,812	612,134	14,204	14,534	13,013	55,233	62,998	79,701	54,794	139,064	262,137
Deficit	551,880	310,034	*2,488	15,923	*2,570	6,867	23,316	16,321	27,759	38,064	108,538
Total net income (less deficit)	**334,093,927**	**10,124,937**	**4,479,113**	**13,998,338**	**16,993,266**	**21,466,757**	**34,957,682**	**30,112,931**	**28,695,598**	**72,392,888**	**100,872,416**
Net income	419,427,046	30,946,082	10,454,653	20,706,921	23,507,193	28,737,352	44,324,480	37,059,509	34,216,345	82,335,105	107,139,406
Deficit	85,333,119	20,821,145	5,975,540	6,708,583	6,513,926	7,270,595	9,366,798	6,946,578	5,520,747	9,942,217	6,266,990

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	**84,089**	**29,831**	**14,059**	**11,911**	**9,144**	**7,040**	**8,402**	**1,833**	**939**	**743**	**187**
Number of shareholders	**193,419**	**71,220**	**29,798**	**21,560**	**18,484**	**17,943**	**18,452**	**6,278**	**3,418**	**4,876**	**1,391**
Income from a Trade or Business:											
Total receipts [33]	**89,726,635**	**4,127,311**	**1,044,460**	**2,210,974**	**3,376,519**	**5,258,921**	**16,010,366**	**6,823,758**	**6,770,389**	**15,997,031**	**28,106,906**
Business receipts	80,673,110	115,209	768,478	1,900,213	3,088,866	4,847,132	13,914,187	6,369,685	6,573,786	15,330,068	27,765,485
Interest on government obligations: State and local [33]	28,294	*4,092	*1,707	*987	*414	*4	*449	*3,141	*76	6,315	11,109
Net gain, noncapital assets	511,468	67,781	*44,485	26,846	*4,744	19,702	114,019	50,095	27,349	118,601	37,846
Other receipts	8,513,763	3,940,230	229,790	282,928	282,494	392,083	1,981,711	400,837	169,178	542,047	292,466
Total deductions	**87,178,712**	**4,389,450**	**1,209,836**	**2,204,995**	**2,975,337**	**4,944,676**	**15,279,372**	**6,855,261**	**6,438,826**	**15,587,276**	**27,293,683**
Cost of goods sold	40,319,575	*12,705	125,961	186,258	654,352	781,921	3,792,990	2,126,354	3,033,236	9,921,453	19,684,346
Compensation of officers	1,474,075	120,108	54,283	122,678	126,376	133,981	397,000	115,419	112,678	158,363	133,189
Salaries and wages	6,809,672	272,060	102,470	216,084	224,934	562,241	1,552,516	666,246	535,826	1,264,082	1,413,213
Repairs	2,149,852	184,921	89,766	86,277	80,541	237,140	680,680	260,068	126,289	189,485	214,685
Bad debts	95,127	*26,692	-	-	*136	*246	*8,000	*32,483	*977	13,054	13,539
Rent paid on business property	4,219,461	571,966	68,248	260,466	363,597	538,081	1,155,231	399,571	201,024	358,760	302,518
Taxes paid	1,595,720	119,252	45,113	94,905	96,403	124,061	345,017	150,924	143,838	215,607	260,599
Interest paid	1,537,726	90,659	88,634	122,268	136,033	170,609	305,523	166,850	80,335	170,353	206,463
Amortization	132,522	2,370	*1,208	2,026	*17,279	*6,099	17,532	*8,018	3,184	14,932	59,876
Depreciation	4,044,314	331,547	190,910	204,271	316,349	274,310	808,262	539,014	251,214	461,610	666,827
Depletion	*37,366	*745	-	-	-	-	*98	-	*961	*6,495	29,068
Advertising	184,495	6,004	3,010	4,740	23,417	12,265	29,537	8,817	5,470	17,906	73,328
Pension, profit-sharing, stock, annuity	106,236	*4,077	-	*1,517	*5,248	*1,461	12,233	3,873	3,016	20,292	54,518
Employee benefit programs	652,462	55,663	6,745	12,108	*18,284	30,241	70,870	36,408	54,717	87,099	280,326
Net loss, noncapital assets	4,587	*520	-	-	*199	*72	*752	*111	169	*1,551	*1,213
Other deductions	23,815,522	2,590,161	433,487	891,397	912,190	2,071,949	6,103,133	2,341,103	1,885,893	2,686,234	3,899,975
Total receipts less total deductions [33]	**2,547,923**	**-262,139**	**-165,377**	**5,979**	**401,182**	**314,245**	**730,994**	**-31,503**	**331,563**	**409,755**	**813,223**
Net income (less deficit) from a trade or business [33]	**2,519,629**	**-266,231**	**-167,083**	**4,992**	**400,768**	**314,241**	**730,545**	**-34,644**	**331,487**	**403,441**	**802,114**
Net income	6,297,520	1,023,070	145,502	382,606	683,662	500,111	1,096,047	267,735	405,340	763,370	1,030,075
Deficit	3,777,891	1,289,301	312,586	377,614	282,895	185,869	365,503	302,379	73,853	359,929	227,961
Portfolio income (less deficit) distributed to shareholders [34]	**1,345,085**	**247,583**	**71,748**	**149,570**	**42,575**	**12,002**	**326,886**	**104,523**	**47,268**	**149,713**	**193,218**
Dividend income	224,515	8,514	*1,407	*635	*8,785	*2,801	6,088	*438	6,800	63,650	125,398
Interest income	261,701	100,612	1,234	8,806	5,179	7,694	9,995	9,914	27,719	44,038	46,511
Royalty income (less loss)	511,073	22,105	*65,544	*100,411	*13,006	-	*288,036	*18,772	*2,590	*123	*486
Net short-term capital gain (less loss)	23,920	10,845	*617	*1,756	-1,255	*372	*-1,216	*629	*6,091	6,376	-296
Net long-term capital gain (less loss)	323,876	105,507	*2,946	*37,962	*16,860	*1,135	23,984	*74,771	4,067	35,526	21,118
Real estate rental net income (less deficit)	**228,532**	**86,648**	***4,609**	***15,601**	***6,516**	***2,358**	**43,485**	**16,285**	**11,589**	**27,075**	**14,366**
Net income	270,796	117,434	*6,446	*16,150	*11,175	*2,363	43,875	*16,325	12,365	29,857	14,806
Deficit	42,265	30,786	*1,838	*548	*4,659	5	*390	*40	*777	*2,782	440
Net income (less deficit) from other rental activity	**48,157**	**19,125**	***1,185**	***690**	***61**	***11,400**	***9,986**	***284**	***3,337**	***1,913**	**176**
Net income	49,159	19,125	*1,185	*690	*61	*11,400	*9,986	*285	*3,337	*1,913	1,177
Deficit	1,002	[1]	-	-	-	-	[1]	[1]	-	[1]	1,001
Total net income (less deficit)	**4,141,404**	**87,124**	**-89,542**	**170,854**	**449,920**	**340,002**	**1,110,902**	**86,449**	**393,680**	**582,142**	**1,009,873**
Net income	7,470,621	1,286,894	178,576	471,795	731,255	518,342	1,392,107	356,540	455,592	879,482	1,200,036
Deficit	3,329,217	1,199,770	268,118	300,942	281,336	178,340	281,205	270,091	*61,912	297,340	190,163

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	**26,776**	**8,757**	**2,665**	**7,373**	**1,990**	**1,019**	**2,339**	**1,456**	**690**	**376**	**110**
Number of shareholders	**77,502**	**40,229**	**6,109**	**11,199**	**4,852**	**1,727**	**5,147**	**3,194**	**2,031**	**2,270**	**744**
Income from a Trade or Business:											
Total receipts [33]	**43,460,489**	**425,118**	**204,962**	**1,317,765**	**976,897**	**811,098**	**4,330,021**	**5,405,725**	**4,705,239**	**8,361,924**	**16,921,741**
Business receipts	40,036,203	36,079	174,856	1,278,089	735,706	673,975	4,253,700	5,139,780	4,458,933	8,077,476	15,207,608
Interest on government obligations: State and local [33]	32,232	531	822	*16	-	*1,958	*2,469	*1,475	*3,979	5,776	15,206
Net gain, noncapital assets	904,355	11,815	472	*18,557	*10,935	*22,921	11,430	108,117	57,013	112,440	550,655
Other receipts	2,487,700	376,693	*28,813	21,102	*230,256	112,244	62,422	156,354	185,314	166,232	1,148,271
Total deductions	**36,251,453**	**315,354**	**227,747**	**841,177**	**803,537**	**597,729**	**3,616,870**	**4,620,302**	**3,908,630**	**7,037,056**	**14,283,050**
Cost of goods sold	17,361,202	*9,202	*5,738	*112,449	*69,694	97,161	826,770	1,801,780	1,538,900	3,413,898	9,485,610
Compensation of officers	1,181,854	*26,981	*9,345	119,762	*86,155	104,706	273,512	178,363	133,352	148,992	100,685
Salaries and wages	3,516,888	*59,589	*39,138	*65,154	*70,699	78,037	664,247	681,567	296,628	586,709	975,120
Repairs	601,276	*2,514	*2,459	6,420	18,514	*22,195	156,782	100,536	94,802	113,476	83,579
Bad debts	56,312	39	-	-	11,073	13	*616	9,099	2,515	21,250	11,708
Rent paid on business property	953,974	7,552	*4,010	43,007	90,245	9,271	82,007	165,316	125,073	207,788	219,707
Taxes paid	1,373,966	15,419	8,201	35,100	37,049	29,938	173,258	210,267	188,732	271,780	404,222
Interest paid	634,252	8,948	*2,672	14,328	41,156	*19,262	35,402	43,681	59,227	96,140	313,435
Amortization	176,681	*3,157	*119	*12,681	*2,882	17	*2,235	10,928	13,983	66,884	63,797
Depreciation	2,682,326	14,982	*15,028	20,155	103,302	42,443	225,246	299,178	293,595	639,238	1,029,161
Depletion	292,147	-	-	-	*5,781	*2,196	*1,729	*25,597	*14,142	96,814	145,888
Advertising	65,079	*1,004	*531	*2,083	*1,056	*759	15,497	8,443	9,587	12,311	13,807
Pension, profit-sharing, stock, annuity	157,005	*3,213	114	-	*436	*15,238	*15,593	22,210	14,797	40,062	45,343
Employee benefit programs	522,122	*5,439	349	*14,584	*15,224	*8,905	46,317	87,580	40,943	103,168	199,614
Net loss, noncapital assets	38,840	-	-	*5,909	-	-	*58	-	*4,189	*1,714	26,970
Other deductions	6,637,529	157,316	140,044	389,545	250,273	167,588	1,097,602	975,757	1,078,166	1,216,834	1,164,405
Total receipts less total deductions [33]	**7,209,036**	**109,764**	**-22,785**	**476,588**	**173,359**	**213,369**	**713,151**	**785,423**	**796,608**	**1,324,867**	**2,638,691**
Net income (less deficit) from a trade or business [33]	**7,176,805**	**109,233**	**-23,606**	**476,572**	**173,359**	**211,411**	**710,682**	**783,948**	**792,629**	**1,319,091**	**2,623,485**
Net income	8,570,836	353,421	*55,721	550,161	294,712	248,575	830,068	875,424	911,488	1,491,484	2,959,781
Deficit	1,394,031	244,188	*79,327	*73,589	*121,353	*37,164	*119,386	91,476	118,859	172,393	336,297
Portfolio income (less deficit) distributed to shareholders [34]	**1,987,462**	**456,799**	***102,507**	**46,766**	**218,840**	**50,321**	**89,624**	**111,479**	**98,013**	**187,297**	**625,815**
Dividend income	222,130	150,973	3,375	*1,243	*2,189	1,969	4,665	4,029	11,336	16,225	26,127
Interest income	298,606	38,120	*1,568	*1,012	7,233	20,645	12,362	11,159	17,111	28,061	161,335
Royalty income (less loss)	455,119	48,433	4,766	*42,922	*26,407	*5,006	63,187	78,430	30,954	75,363	79,651
Net short-term capital gain (less loss)	15,575	*420	*2,760	*-67	*-5,916	*519	*387	*1,193	3,764	6,715	5,799
Net long-term capital gain (less loss)	996,032	218,852	*90,040	*1,656	*188,927	*22,183	9,023	16,668	34,848	60,933	352,902
Real estate rental net income (less deficit)	**50,750**	**2,554**	**9**	***1,800**	**-588**	***2,488**	***1,792**	**16,012**	**8,705**	**9,323**	**8,656**
Net income	55,195	*2,648	12	*1,873	-	*2,539	*2,150	*16,436	8,868	10,586	10,084
Deficit	4,445	94	3	74	588	*51	*358	*424	*164	1,262	1,428
Net income (less deficit) from other rental activity	**65,087**	***3,747**	**-**	**[1]**	**-**	***20**	***3,096**	***147**	***-21**	**11,384**	**46,714**
Net income	71,337	*3,747	-	-	-	*20	*3,096	*147	*[1]	16,481	47,845
Deficit	6,250	-	-	[1]	-	-	*[1]	-	*21	5,097	1,131
Total net income (less deficit)	**9,280,103**	**572,334**	**78,910**	**525,137**	**391,611**	**264,241**	**805,194**	**911,587**	**899,326**	**1,527,096**	**3,304,669**
Net income	10,536,491	794,460	*154,372	596,943	528,578	298,743	918,927	984,988	996,530	1,683,287	3,579,663
Deficit	1,256,388	222,127	*75,462	*71,806	*136,967	*34,502	*113,733	*73,401	*97,204	156,191	274,994

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	**2,546**	***520**	***7**	**-**	***967**	***879**	***6**	***79**	***52**	**22**	**15**
Number of shareholders	**5,639**	***768**	***38**	**-**	***2,542**	***943**	***24**	***562**	***383**	**145**	**235**
Income from a Trade or Business:											
Total receipts [33]	**8,706,836**	***1,888**	***555**	**-**	***281,187**	***591,531**	***13,722**	***247,658**	***315,998**	**458,424**	**6,795,874**
Business receipts	8,525,338	*1,888	*288	-	*271,033	*553,004	*13,722	*241,501	*350,226	417,759	6,675,918
Interest on government obligations: State and local [33]	*22,264	-	267	-	-	*21,831	-	66	-	-	100
Net gain, noncapital assets	24,348	-	-	-	-	-	-	*8	2,293	*15,911	*6,136
Other receipts	134,886	-	*[1]	-	*10,154	*16,696	-	6,083	*-36,521	*24,754	*113,720
Total deductions	**8,270,228**	***14,323**	***25,220**	**-**	***276,866**	***461,880**	***14,948**	***215,387**	***342,690**	**409,879**	**6,509,035**
Cost of goods sold	6,514,835	*1,882	-	-	*18,177	*149,754	*8,175	*83,275	*154,589	*200,680	5,898,304
Compensation of officers	177,840	-	-	-	*97,961	*25,987	-	*13,163	*14,077	*12,459	14,193
Salaries and wages	396,327	*2,299	*40	-	*1,852	*78,378	-	*20,700	*23,098	*36,802	233,158
Repairs	47,810	-	*140	-	*2,962	*8,460	*10	*2,067	*19,889	*4,077	*10,205
Bad debts	14,265	-	*1	-	-	*2,089	-	16	*146	*1,099	*10,914
Rent paid on business property	73,378	-	*6	-	*6,507	*18,286	*130	*4,019	*26,819	*7,715	9,897
Taxes paid	98,927	*6,151	*55	-	*13,428	*15,670	*100	*6,485	*23,904	11,179	21,956
Interest paid	62,587	-	*16	-	*5,263	*5,865	*3,076	*10,420	*11,079	7,575	19,293
Amortization	15,465	-	-	-	*[1]	*69	*36	*862	*622	*9,435	4,442
Depreciation	179,764	-	*24,840	-	*6,171	*25,359	*2,529	*9,676	*34,648	28,571	47,970
Depletion	3	-	-	-	-	-	-	3	-	-	-
Advertising	6,827	-	-	-	*430	*122	-	-	*515	*614	*5,145
Pension, profit-sharing, stock, annuity	9,632	-	-	-	-	*164	-	*1,625	*1,055	*4,637	2,150
Employee benefit programs	29,265	-	-	-	-	*2,524	-	*2,671	*6,516	*14,706	2,848
Net loss, noncapital assets	*209	-	-	-	*209	-	-	-	-	-	-
Other deductions	643,093	*3,990	*123	-	*123,906	*129,152	*893	*60,405	*25,731	70,330	228,561
Total receipts less total deductions [33]	**436,608**	***-12,435**	***-24,665**	**-**	***4,321**	***129,651**	***-1,227**	***32,271**	***-26,692**	**48,546**	**286,838**
Net income (less deficit) from a trade or business [33]	**414,344**	***-12,435**	***-24,932**	**-**	***4,321**	***107,820**	***-1,227**	***32,204**	***-26,692**	**48,546**	**286,738**
Net income	543,495	-	65	-	*5,828	*109,523	-	*34,788	*47,469	*57,538	288,284
Deficit	129,151	*12,435	*24,997	-	*1,507	*1,702	*1,227	2,584	74,161	*8,992	1,546
Portfolio income (less deficit) distributed to shareholders [34]	**626,357**	***16**	***106**	**-**	*973	*126,947	***817**	***4,572**	***-18,965**	***36,395**	**475,495**
Dividend income	3,209	-	-	-	-	*33	*[1]	8	2	*204	*2,962
Interest income	22,708	*16	*106	-	*973	*1,981	*813	*4,562	*1,805	*2,306	10,145
Royalty income (less loss)	*489	-	-	-	-	-	-	-	-	*144	345
Net short-term capital gain (less loss)	*1,277	-	-	-	-	*-494	-	-	-1	*227	1,545
Net long-term capital gain (less loss)	598,673	-	-	-	-	*125,427	*4	1	-20,771	*33,514	460,498
Real estate rental net income (less deficit)	***1,920**	**-**	**-2**	**-**	-	*1,559	**-**	**1,050**	**-744**	***4**	**54**
Net income	*2,685	-	-	-	-	*1,559	-	1,050	-	*23	54
Deficit	765	-	2	-	-	-	-	-	744	19	-
Net income (less deficit) from other rental activity	***9,797**	**-**	**-**	**-**	-	-	**-**	***6,569**	**152**	***2,294**	**782**
Net income	*9,799	-	-	-	-	-	-	*6,569	152	*2,294	783
Deficit	1	-	-	-	-	-	-	-	-	-	1
Total net income (less deficit)	**1,052,418**	***-12,418**	***-24,827**	**-**	***5,294**	***236,326**	***-410**	***44,395**	***-46,249**	**87,238**	**763,069**
Net income	1,194,830	-	169	-	*6,801	*236,326	-	*45,652	*48,723	*92,744	764,415
Deficit	142,412	*12,418	*24,996	-	*1,507	-	*410	1,257	94,972	*5,506	1,347

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)
Construction											
Number of returns	**553,742**	**104,603**	**113,672**	**108,433**	**74,801**	**62,924**	**48,838**	**19,959**	**10,105**	**9,038**	**1,369**
Number of shareholders	**863,824**	**169,277**	**148,553**	**163,164**	**106,913**	**94,968**	**85,341**	**41,078**	**21,244**	**23,594**	**9,691**
Income from a Trade or Business:											
Total receipts [33]	**702,478,347**	**554,817**	**7,147,942**	**18,691,605**	**26,500,292**	**43,701,734**	**78,138,973**	**70,074,867**	**69,091,583**	**180,343,820**	**208,232,716**
Business receipts	694,756,287	571,643	6,970,386	18,361,668	26,213,880	43,034,697	76,969,074	69,463,487	67,906,330	179,236,060	206,029,063
Interest on government obligations: State and local [33]	273,256	4,493	*384	487	*45,990	*2,667	*5,492	*111,576	8,702	31,028	62,435
Net gain, noncapital assets	1,629,577	86,660	46,713	168,304	163,787	170,236	134,420	99,399	274,483	302,345	183,230
Other receipts	5,819,227	-107,979	130,458	161,145	76,635	494,134	1,029,987	400,404	902,067	774,387	1,957,988
Total deductions	**681,428,999**	**2,184,269**	**6,774,232**	**17,696,462**	**25,598,718**	**42,628,945**	**76,372,758**	**68,102,160**	**67,619,126**	**174,680,989**	**199,771,338**
Cost of goods sold	517,168,442	289,928	2,302,945	8,352,750	13,625,717	23,321,990	47,702,376	47,565,677	53,620,508	144,786,404	175,600,148
Compensation of officers	22,930,026	115,976	747,974	1,925,873	1,981,769	3,078,977	4,138,091	3,018,350	1,621,520	3,688,969	2,612,525
Salaries and wages	38,916,764	99,995	303,551	1,104,316	2,536,732	4,079,893	8,050,320	5,492,191	3,150,130	7,612,599	6,487,037
Repairs	2,939,044	39,747	78,001	200,315	200,148	326,765	523,531	360,236	216,205	584,752	409,346
Bad debts	1,531,769	314,012	42,915	19,897	83,132	137,766	208,551	138,496	116,286	279,522	191,192
Rent paid on business property	12,420,921	55,374	230,733	385,086	652,912	1,052,675	1,776,031	1,364,056	1,381,661	3,066,424	2,455,970
Taxes paid	12,432,256	116,860	196,109	484,919	774,259	1,288,909	2,032,529	1,668,178	1,122,704	2,803,242	1,944,547
Interest paid	3,709,217	267,295	96,312	211,490	304,236	430,490	566,282	416,067	329,865	624,097	463,082
Amortization	258,696	6,990	2,238	8,949	6,006	30,692	30,579	30,255	14,923	54,967	73,097
Depreciation	9,720,401	173,573	316,355	557,405	526,553	833,766	1,221,905	787,578	945,026	1,929,270	2,428,968
Depletion	29,848	*19	-	-	-	*3,878	*10	*28	-	2,599	23,315
Advertising	2,315,999	10,949	52,194	183,883	227,101	282,477	539,759	253,075	244,948	321,904	199,707
Pension, profit-sharing, stock, annuity	2,212,414	*1,836	*11,576	28,168	92,329	109,374	162,352	184,156	230,030	714,801	677,792
Employee benefit programs	8,176,598	14,172	34,655	116,046	291,076	430,764	1,126,627	1,087,910	722,971	2,404,077	1,948,299
Net loss, noncapital assets	376,997	*73,235	*6,832	-	*125,025	*4,746	*9,096	*59,347	*6,619	87,147	4,948
Other deductions	46,289,607	604,307	2,351,841	4,117,366	4,171,722	7,215,786	8,284,718	5,676,561	3,895,729	5,720,213	4,251,364
Total receipts less total deductions [33]	**21,049,349**	**-1,629,452**	**373,709**	**995,143**	**901,574**	**1,072,788**	**1,766,214**	**1,972,706**	**1,472,457**	**5,662,830**	**8,461,379**
Net income (less deficit) from a trade or business [33]	**20,776,093**	**-1,633,945**	**373,325**	**994,655**	**855,583**	**1,070,121**	**1,760,722**	**1,861,130**	**1,463,755**	**5,631,802**	**8,398,943**
Net income	36,688,320	469,052	1,083,201	2,024,992	2,097,218	2,818,631	4,308,535	3,587,489	2,845,284	8,188,948	9,264,970
Deficit	15,912,227	2,102,997	709,876	1,030,337	1,241,635	1,748,510	2,547,812	1,726,359	1,381,529	2,557,146	866,027
Portfolio income (less deficit) distributed to shareholders [34]	**3,031,212**	**196,190**	**38,397**	**-22,031**	**23,300**	**51,806**	**473,164**	**158,842**	**144,601**	**576,386**	**1,390,556**
Dividend income	197,744	49,148	*2,488	*516	1,445	*1,535	11,577	3,225	12,912	38,813	76,085
Interest income	954,307	121,307	27,112	17,155	24,101	33,732	110,022	49,863	59,880	183,319	327,815
Royalty income (less loss)	27,319	*14	-	-	41	2	*2,643	*1,342	*1,698	3,891	17,688
Net short-term capital gain (less loss)	24,524	4,050	-1	*179	*-227	*-409	6,836	-169	-29,778	15,182	28,862
Net long-term capital gain (less loss)	1,827,318	21,671	*8,799	*-39,882	*-2,059	*16,945	342,086	104,582	99,889	335,181	940,106
Real estate rental net income (less deficit)	**94,562**	**-64,957**	**-4,149**	**4,951**	**-11,855**	**19,227**	**41,132**	**39,690**	**-1,923**	**11,437**	**61,009**
Net income	542,191	89,053	*15,186	28,769	*24,947	58,808	101,344	63,392	20,947	48,437	91,307
Deficit	447,628	154,010	19,335	23,817	36,802	39,581	60,213	23,703	22,870	37,000	30,298
Net income (less deficit) from other rental activity	**59,853**	**26,162**	**63**	***12,113**	***32**	**[1]**	***2,187**	***670**	***6,806**	**7,015**	**4,805**
Net income	69,444	*27,109	63	*12,113	*32	[1]	*2,187	*670	*6,883	7,451	12,935
Deficit	9,591	*947	-	-	-	-	[1]	-	*77	*436	8,130
Total net income (less deficit)	**23,961,720**	**-1,476,550**	**407,637**	**989,688**	**867,060**	**1,141,154**	**2,277,204**	**2,060,332**	**1,613,239**	**6,226,641**	**9,855,314**
Net income	39,464,396	693,642	1,089,031	2,049,043	2,097,574	2,851,367	4,704,487	3,689,056	2,954,362	8,718,747	10,617,089
Deficit	15,502,676	2,170,192	681,394	1,059,354	1,230,514	1,710,213	2,427,282	1,628,723	1,341,123	2,492,105	761,776

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	**158,715**	**26,561**	**21,571**	**20,768**	**19,246**	**20,725**	**18,525**	**11,093**	**7,816**	**10,362**	**2,048**
Number of shareholders	**344,888**	**47,275**	**31,065**	**32,004**	**32,109**	**45,107**	**47,220**	**27,439**	**22,963**	**41,180**	**18,525**
Income from a Trade or Business:											
Total receipts [33]	**694,098,336**	**973,919**	**1,326,400**	**3,406,564**	**6,958,812**	**14,664,481**	**29,695,685**	**41,024,168**	**54,962,913**	**212,942,335**	**328,143,058**
Business receipts	686,697,963	117,004	1,230,266	3,414,651	6,951,007	14,539,998	29,464,582	40,482,972	54,571,338	211,096,183	324,829,962
Interest on government obligations: State and local [33]	121,738	*768	*928	-	-	22	*1,562	*2,020	1,857	53,948	60,632
Net gain, noncapital assets	1,213,485	*33,855	*41,019	*12,332	*8,174	*61,259	*17,205	81,504	171,823	283,927	502,386
Other receipts	6,065,150	822,292	54,187	-20,419	-370	63,203	212,337	457,671	217,895	1,508,277	2,750,077
Total deductions	**651,153,455**	**946,793**	**1,259,109**	**3,386,907**	**6,855,570**	**13,642,672**	**28,424,724**	**38,466,113**	**51,258,133**	**198,256,003**	**308,657,431**
Cost of goods sold	470,532,572	164,848	438,342	1,274,820	3,032,925	7,016,502	17,018,844	25,142,420	33,585,678	145,515,027	237,343,166
Compensation of officers	17,374,138	22,480	158,249	269,248	633,960	1,341,517	1,621,891	1,940,763	2,401,053	5,176,171	3,808,808
Salaries and wages	49,983,640	180,549	59,471	348,175	866,924	1,360,165	2,977,118	3,535,878	5,182,782	15,316,880	20,155,700
Repairs	3,628,671	5,894	12,494	45,218	73,832	117,553	282,012	428,071	294,702	1,034,644	1,334,251
Bad debts	1,230,703	*44,396	*3,522	5,450	12,222	12,364	200,870	80,775	125,558	397,568	347,977
Rent paid on business property	12,336,322	33,336	102,832	267,723	387,233	694,678	1,118,420	1,014,181	1,514,116	3,802,756	3,401,047
Taxes paid	13,276,008	29,202	40,219	107,430	250,544	381,677	904,342	1,115,222	1,373,291	3,913,254	5,160,827
Interest paid	5,040,404	58,942	26,243	43,588	111,367	141,162	289,873	385,520	399,318	1,459,519	2,124,870
Amortization	1,009,965	4,535	*6,400	18,933	*20,847	53,136	47,709	55,588	36,555	208,254	558,010
Depreciation	16,071,481	56,011	54,039	139,319	124,889	215,719	612,644	863,037	1,154,078	4,951,012	7,900,733
Depletion	179,813	-	-	-	-	-	-	9	*158	*7,552	172,094
Advertising	5,848,148	49,519	6,810	32,435	53,060	143,119	179,282	249,772	386,507	1,136,899	3,610,746
Pension, profit-sharing, stock, annuity	3,186,952	9,332	*119	*614	*34,527	44,995	189,072	156,895	272,634	895,737	1,583,027
Employee benefit programs	9,320,908	21,858	*18,955	37,669	59,593	194,715	424,357	585,720	860,747	3,072,266	4,045,027
Net loss, noncapital assets	106,336	1	*850	*847	-	*654	-	*2,727	*279	17,843	83,136
Other deductions	42,027,395	265,891	330,564	795,440	1,193,647	1,924,716	2,558,291	2,909,534	3,670,679	11,350,621	17,028,013
Total receipts less total deductions [33]	**42,944,880**	**27,125**	**67,292**	**19,657**	**103,242**	**1,021,809**	**1,270,961**	**2,558,055**	**3,704,780**	**14,686,332**	**19,485,627**
Net income (less deficit) from a trade or business [33]	**42,823,143**	**26,357**	**66,363**	**19,657**	**103,242**	**1,021,788**	**1,269,400**	**2,556,035**	**3,702,923**	**14,632,384**	**19,424,994**
Net income	50,288,954	677,691	237,407	379,023	430,224	1,405,717	2,207,141	3,280,472	4,407,214	16,281,958	20,982,106
Deficit	7,465,812	651,334	171,044	359,366	326,982	383,929	937,741	724,438	704,292	1,649,574	1,557,111
Portfolio income (less deficit) distributed to shareholders [34]	**9,685,107**	**559,304**	**90,546**	**27,832**	**6,349**	**33,204**	**49,280**	**235,071**	**757,968**	**2,166,393**	**5,759,161**
Dividend income	2,704,918	27,483	*7,365	*724	*227	*1,290	2,792	7,729	25,908	251,342	2,380,059
Interest income	929,068	74,461	10,402	*5,561	771	10,653	15,699	34,505	70,566	239,428	467,022
Royalty income (less loss)	234,976	*818	-	-	-	-	*2,537	[1]	*12,855	25,507	193,259
Net short-term capital gain (less loss)	105,562	*7,995	*-5,648	*-162	-	[1]	*-353	12,224	3,577	39,015	48,914
Net long-term capital gain (less loss)	5,710,581	448,547	*78,426	*21,709	*5,351	*21,261	*28,605	180,613	645,062	1,611,101	2,669,907
Real estate rental net income (less deficit)	**190,736**	**8,790**	***-1,410**	**880**	***-47**	***6,614**	**22,280**	**29,841**	**8,006**	**44,192**	**71,590**
Net income	218,053	*9,392	*3,409	880	-	*9,673	*22,921	30,064	8,017	46,848	86,849
Deficit	27,316	*602	*4,818	-	*47	*3,059	*641	*223	*11	2,656	15,259
Net income (less deficit) from other rental activity	**45,787**	***664**	***1,067**	**-**	**-**	**-**	***76**	***11,142**	***12,131**	**16,419**	**4,288**
Net income	74,387	*3,041	*1,067	-	-	-	*76	*11,695	*12,131	17,984	28,394
Deficit	28,600	*2,377	-	-	-	-	-	553	-	*1,565	24,105
Total net income (less deficit)	**52,744,773**	**595,114**	**156,567**	**48,369**	**109,544**	**1,061,606**	**1,341,036**	**2,832,089**	**4,481,027**	**16,859,388**	**25,260,033**
Net income	59,521,736	1,178,950	301,467	397,978	430,573	1,421,930	2,262,522	3,525,582	5,107,492	18,418,530	26,476,713
Deficit	6,776,963	583,836	144,900	349,609	321,029	360,324	921,486	693,492	626,465	1,559,143	1,216,680

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	**647,512**	**102,740**	**79,010**	**103,491**	**88,249**	**86,597**	**78,428**	**47,596**	**26,855**	**27,629**	**6,916**
Number of shareholders	**1,138,858**	**152,843**	**111,069**	**142,703**	**203,618**	**149,632**	**133,134**	**88,163**	**58,533**	**71,807**	**27,354**
Income from a Trade or Business:											
Total receipts [33]	**2,323,939,037**	**2,144,665**	**5,156,803**	**17,748,401**	**31,659,607**	**62,648,910**	**127,936,181**	**164,729,106**	**190,073,903**	**586,985,976**	**1,134,855,485**
Business receipts	2,298,601,181	602,074	4,852,544	17,250,498	31,351,070	61,952,328	126,737,156	163,271,918	188,955,327	580,349,879	1,123,278,385
Interest on government obligations: State and local [33]	112,514	11,512	-	*5	-	*1,604	*7,804	*2,122	9,260	17,587	62,619
Net gain, noncapital assets	1,871,091	206,497	*8,292	54,258	*19,552	48,166	91,921	72,319	82,428	520,889	766,768
Other receipts	23,354,252	1,324,581	295,967	443,640	288,986	646,812	1,099,299	1,382,747	1,026,887	6,097,620	10,747,712
Total deductions	**2,268,789,145**	**2,223,652**	**5,338,567**	**17,288,338**	**30,609,612**	**60,783,187**	**124,268,565**	**160,642,110**	**184,797,530**	**571,342,801**	**1,111,494,783**
Cost of goods sold	1,847,898,424	351,009	2,292,258	8,426,253	17,172,384	37,671,588	90,097,068	122,223,883	143,290,514	464,470,642	961,902,827
Compensation of officers	36,749,295	184,442	389,665	1,527,357	2,158,856	3,492,243	4,665,114	4,653,423	4,883,723	8,203,583	6,590,889
Salaries and wages	142,798,303	166,083	223,486	1,249,137	2,488,394	5,618,762	9,657,767	11,480,625	13,386,629	40,953,314	57,574,107
Repairs	7,946,280	22,957	65,280	143,441	178,685	376,946	638,242	616,176	767,568	1,905,278	3,231,707
Bad debts	3,289,709	39,175	*22,892	16,831	24,277	85,283	229,779	365,868	477,762	1,100,015	927,825
Rent paid on business property	39,643,770	141,267	463,841	1,427,456	1,976,741	3,460,967	3,852,901	4,179,314	3,667,065	8,944,421	11,529,798
Taxes paid	26,158,641	94,073	123,122	443,865	793,426	1,425,924	2,310,610	2,659,815	2,526,091	6,641,538	9,140,178
Interest paid	9,943,381	109,395	68,620	256,195	279,481	449,699	778,360	889,356	1,041,664	2,383,946	3,686,663
Amortization	2,240,316	20,388	13,745	38,262	100,270	128,785	120,035	157,138	222,269	453,409	986,016
Depreciation	16,636,755	121,574	98,974	194,045	406,711	588,457	832,889	1,012,065	1,276,958	3,486,075	8,619,008
Depletion	3,826	1	*294	-	-	-	-	-	-	274	*3,258
Advertising	16,925,801	40,049	85,415	195,316	476,595	735,025	1,236,384	1,213,791	999,921	4,917,423	7,025,883
Pension, profit-sharing, stock, annuity	3,514,673	*52,732	*6,780	80,334	74,821	105,427	153,129	283,869	349,167	918,192	1,490,221
Employee benefit programs	11,435,149	26,895	29,029	90,386	97,399	237,552	618,706	709,749	883,818	3,041,517	5,700,098
Net loss, noncapital assets	595,668	*5,372	*59,930	*68,826	*9,671	*2,094	*43,222	*5,007	15,112	63,306	323,129
Other deductions	103,009,155	848,241	1,395,238	3,130,636	4,371,902	6,404,436	9,034,358	10,192,031	11,009,268	23,859,868	32,763,176
Total receipts less total deductions [33]	**55,149,892**	**-78,987**	**-181,763**	**460,063**	**1,049,996**	**1,865,723**	**3,667,615**	**4,086,996**	**5,276,372**	**15,643,175**	**23,360,702**
Net income (less deficit) from a trade or business [33]	**55,037,378**	**-90,499**	**-181,763**	**460,059**	**1,049,996**	**1,864,119**	**3,659,811**	**4,084,874**	**5,267,112**	**15,625,588**	**23,298,083**
Net income	69,930,677	1,216,965	747,926	1,647,649	2,084,746	3,182,326	5,065,007	5,759,113	6,577,241	18,080,870	25,568,835
Deficit	14,893,299	1,307,465	929,689	1,187,590	1,034,750	1,318,208	1,405,195	1,674,239	1,310,129	2,455,282	2,270,752
Portfolio income (less deficit) distributed to shareholders [34]	**9,462,243**	**909,144**	**124,368**	**29,462**	**47,518**	**132,975**	**72,080**	**457,992**	**180,118**	**1,984,050**	**5,524,536**
Dividend income	2,185,487	50,305	*2,586	*42,641	*4,662	14,101	20,520	39,595	18,721	217,039	1,775,317
Interest income	1,652,967	116,452	16,314	7,027	11,205	47,767	46,503	64,531	97,430	392,678	853,060
Royalty income (less loss)	192,905	1,134	*90,378	18	-	-	*115	*9,014	*9,037	22,916	60,294
Net short-term capital gain (less loss)	-90,165	7,705	*-337	*-15,924	*-3,956	*4,621	*238	-30,652	4,679	-54,148	-2,392
Net long-term capital gain (less loss)	5,521,049	733,548	*15,427	*-4,299	*35,607	66,485	4,704	375,505	50,251	1,405,565	2,838,257
Real estate rental net income (less deficit)	**563,517**	**33,015**	***3,249**	***1,558**	***-1,908**	***27,926**	**139,289**	**36,792**	**32,082**	**59,441**	**232,072**
Net income	702,340	44,378	*6,726	*5,610	*7,610	*29,208	164,917	62,887	36,649	73,827	270,528
Deficit	138,823	11,363	*3,476	*4,052	*9,518	*1,282	*25,628	*26,096	*4,567	14,386	38,456
Net income (less deficit) from other rental activity	**215,762**	**71,732**	***6,982**	***-3,159**	**-**	**-**	***-640**	***47,005**	***12,521**	**48,421**	**32,902**
Net income	265,140	73,296	*6,982	-	-	-	*246	*47,005	*13,150	51,758	72,704
Deficit	49,378	*1,564	-	*3,159	-	-	*886	-	*630	*3,337	39,802
Total net income (less deficit)	**65,278,901**	**923,392**	**-47,164**	**487,920**	**1,095,605**	**2,025,020**	**3,870,540**	**4,626,662**	**5,491,832**	**17,717,500**	**29,087,593**
Net income	79,180,969	2,177,235	831,724	1,698,706	2,110,465	3,295,784	5,217,280	6,224,695	6,706,554	19,973,409	30,945,119
Deficit	13,902,068	1,253,843	878,888	1,210,786	1,014,859	1,270,764	1,346,739	1,598,032	1,214,722	2,255,909	1,857,526

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	**131,672**	**20,715**	**27,916**	**32,323**	**14,940**	**10,621**	**13,519**	**4,681**	**3,244**	**3,324**	**389**
Number of shareholders	**200,515**	**27,310**	**32,419**	**44,133**	**24,506**	**15,340**	**24,268**	**8,638**	**7,498**	**14,216**	**2,187**
Income from a Trade or Business:											
Total receipts [33]	**198,696,655**	**673,648**	**1,695,457**	**5,058,198**	**5,659,127**	**7,356,312**	**21,036,911**	**16,808,451**	**23,033,719**	**60,767,681**	**56,607,150**
Business receipts	195,535,422	122,336	1,651,332	4,946,005	5,539,426	7,276,881	20,566,119	16,559,064	22,825,342	60,127,986	55,920,930
Interest on government obligations: State and local [33]	10,748	*2,676	-	*442	-	*696	-	81	*3,234	1,107	2,512
Net gain, noncapital assets	957,681	*75,091	*6,160	*7,229	*70,316	*43,362	148,533	109,489	108,998	245,561	142,940
Other receipts	2,192,804	473,545	*37,965	104,522	49,385	35,372	322,259	139,817	96,144	393,026	540,768
Total deductions	**192,328,958**	**819,755**	**1,641,273**	**4,831,768**	**5,252,886**	**7,318,748**	**20,453,168**	**16,091,544**	**22,262,448**	**58,628,695**	**55,028,673**
Cost of goods sold	76,916,839	*9,100	168,746	887,813	546,129	1,792,201	6,380,294	5,935,312	7,998,447	29,156,420	24,042,378
Compensation of officers	9,014,487	*54,511	121,375	461,718	435,633	448,817	721,262	431,921	605,265	5,275,693	458,293
Salaries and wages	25,916,457	*14,043	70,815	343,089	573,325	1,015,677	3,742,191	1,897,312	2,968,160	7,617,212	7,674,632
Repairs	4,181,525	30,456	80,459	318,240	259,789	190,298	606,496	319,309	519,012	792,297	1,065,170
Bad debts	370,547	*65	-	*59,241	*2,644	*73,389	5,960	117,268	7,194	54,897	49,887
Rent paid on business property	10,339,303	21,636	80,798	147,624	362,982	394,578	1,082,200	540,608	1,398,090	2,724,098	3,586,691
Taxes paid	5,359,051	26,949	59,886	168,373	164,553	233,996	804,540	421,287	710,312	1,348,013	1,421,142
Interest paid	1,971,394	40,180	91,343	132,195	45,888	67,888	298,396	178,772	177,024	401,724	537,985
Amortization	218,923	*10,784	*40,755	*1,779	*9,664	79	12,697	22,834	24,878	30,870	64,583
Depreciation	8,218,988	255,764	125,891	251,799	236,903	513,283	964,608	697,811	764,417	1,872,246	2,536,266
Depletion	*2,634	-	-	-	-	-	-	-	*2,127	*495	12
Advertising	587,975	*24,528	10,533	21,935	34,005	21,384	86,289	54,794	165,366	85,780	83,360
Pension, profit-sharing, stock, annuity	461,901	*11,439	*73	*3,195	25	*3,076	52,663	35,350	57,264	165,028	133,788
Employee benefit programs	2,762,952	*3,851	*5,422	18,306	18,953	24,585	221,550	153,064	344,165	866,293	1,106,764
Net loss, noncapital assets	25,623	-	-	-	-	-	*15,972	495	6	*6,804	2,346
Other deductions	45,980,359	316,450	785,176	2,016,462	2,562,393	2,539,497	5,458,051	5,285,408	6,520,720	8,230,823	12,265,378
Total receipts less total deductions [33]	**6,367,697**	**-146,107**	**54,185**	**226,430**	**406,241**	**37,564**	**583,743**	**716,907**	**771,271**	**2,138,986**	**1,578,477**
Net income (less deficit) from a trade or business [33]	**6,356,949**	**-148,782**	**54,185**	**225,988**	**406,241**	**36,868**	**583,743**	**716,826**	**768,036**	**2,137,878**	**1,575,965**
Net income	9,300,229	353,556	241,639	604,492	477,671	396,140	980,835	913,925	929,090	2,417,924	1,984,955
Deficit	2,943,280	502,339	187,455	378,504	*71,430	359,272	397,092	197,099	161,054	280,046	408,990
Portfolio income (less deficit) distributed to shareholders [34]	**804,957**	**427,166**	***4,393**	**2,767**	***12,113**	**17,057**	**2,122**	**-10,142**	**157,506**	**73,964**	**118,010**
Dividend income	58,679	*4,138	-	*2,251	*123	*2,782	*818	*890	*7,770	5,567	34,340
Interest income	225,926	20,598	*4,393	729	*7,688	17,317	7,357	10,385	36,986	54,884	65,590
Royalty income (less loss)	6,240	*1,084	-	-	-	-	*141	115	[1]	1,331	3,568
Net short-term capital gain (less loss)	13,149	*3,142	-	*-41	-	*117	*1,728	1,783	*-3	2,302	4,121
Net long-term capital gain (less loss)	500,963	398,206	-	*-173	*4,301	*-3,159	*-7,922	*-23,315	*112,753	9,880	10,391
Real estate rental net income (less deficit)	**105,529**	**-16,078**	***2,886**	**-**	***-6,580**	**-**	***14,295**	***22,931**	***27,229**	**16,118**	**44,728**
Net income	149,191	*17,103	*2,886	-	-	-	*14,694	*23,118	*27,990	17,858	45,542
Deficit	43,662	*33,180	-	-	*6,580	-	*399	186	761	*1,740	*814
Net income (less deficit) from other rental activity	**-17,532**	***-41,016**	**-**	**-**	**-**	**-**	***-409**	**151**	***-14,533**	**9,088**	**29,187**
Net income	72,509	*8,784	-	-	-	-	*[1]	151	[1]	*12,274	51,301
Deficit	90,042	*49,800	-	-	-	-	*409	-	*14,533	*3,186	22,113
Total net income (less deficit)	**7,249,903**	**221,290**	**61,464**	**228,755**	**411,774**	**53,925**	**599,751**	**729,766**	**938,238**	**2,237,048**	**1,767,892**
Net income	10,298,845	914,182	248,918	606,066	485,249	405,118	999,223	932,800	1,090,901	2,493,101	2,123,287
Deficit	3,048,942	692,892	187,454	377,310	*73,475	351,194	399,472	203,034	152,663	256,053	355,396

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 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	**77,410**	**22,581**	**17,706**	**15,855**	**7,392**	**6,591**	**3,040**	**2,180**	**848**	**1,084**	**135**
Number of shareholders	**130,922**	**32,414**	**22,894**	**26,808**	**10,879**	**11,935**	**9,840**	**7,012**	**3,535**	**4,447**	**1,158**
Income from a Trade or Business:											
Total receipts [33]	**73,751,062**	**406,845**	**1,250,533**	**2,529,943**	**2,461,153**	**4,921,635**	**5,251,863**	**7,839,625**	**5,519,520**	**20,166,527**	**23,403,419**
Business receipts	71,974,346	86,254	1,035,010	2,514,229	2,477,029	4,914,664	5,224,987	7,742,811	5,433,398	19,971,270	22,574,695
Interest on government obligations: State and local [33]	49,511	*75	*47	*327	*190	34	*463	-	1,631	3,144	43,601
Net gain, noncapital assets	155,928	*11,534	-	*10,076	*212	-	10	*14,118	879	30,889	88,210
Other receipts	1,571,278	308,983	215,476	5,311	*-16,278	*6,937	*26,403	82,696	83,612	161,225	696,913
Total deductions	**69,528,134**	**741,927**	**1,068,901**	**2,217,589**	**2,144,103**	**4,653,807**	**4,949,613**	**7,234,103**	**5,143,568**	**18,984,370**	**22,390,154**
Cost of goods sold	25,237,801	25,296	114,928	464,618	670,822	1,236,920	1,617,902	2,368,486	1,527,131	10,025,782	7,185,915
Compensation of officers	4,966,271	*43,717	244,747	506,562	274,189	613,911	602,052	780,897	233,457	902,213	764,526
Salaries and wages	12,968,526	72,475	89,879	193,397	293,138	988,211	1,006,246	1,481,923	1,297,880	2,728,023	4,817,352
Repairs	527,902	3,106	8,442	13,408	18,400	20,702	17,248	42,657	47,366	145,069	211,504
Bad debts	330,239	*32,614	*3,266	*6,971	-	*2,460	*4,662	69,166	28,422	89,544	93,133
Rent paid on business property	2,343,031	42,778	73,494	79,128	165,014	238,293	137,482	279,373	184,977	427,519	714,974
Taxes paid	2,043,110	21,081	41,204	68,096	48,390	168,204	156,273	227,589	173,192	411,711	727,370
Interest paid	1,518,513	61,456	19,641	17,052	20,153	40,253	40,465	114,927	44,470	224,152	935,944
Amortization	1,097,135	11,796	*16,165	*1,685	*486	*21,347	50,280	31,835	51,683	187,177	724,683
Depreciation	2,136,289	33,370	21,138	50,404	22,402	75,258	38,253	116,259	128,896	817,633	832,676
Depletion	-	-	-	-	-	-	-	-	-	-	-
Advertising	1,409,932	22,296	10,731	35,069	9,855	32,544	165,936	61,630	88,800	379,566	603,505
Pension, profit-sharing, stock, annuity	580,904	*434	*1,393	*48,799	*99	*12,752	59,591	67,321	88,606	74,474	227,434
Employee benefit programs	1,159,173	*21,688	*20,738	63,018	*28,306	110,370	96,786	105,909	66,343	262,582	383,433
Net loss, noncapital assets	9,081	21	-	-	-	-	-	-	*3	2,760	6,297
Other deductions	13,200,227	349,800	403,133	669,381	592,850	1,092,581	956,437	1,486,130	1,182,343	2,306,164	4,161,409
Total receipts less total deductions [33]	**4,222,928**	**-335,081**	**181,632**	**312,354**	**317,050**	**267,828**	**302,250**	**605,522**	**375,951**	**1,182,157**	**1,013,265**
Net income (less deficit) from a trade or business [33]	**4,173,417**	**-335,156**	**181,584**	**312,027**	**316,860**	**267,794**	**301,787**	**605,522**	**374,321**	**1,179,014**	**969,664**
Net income	6,809,330	249,027	299,793	450,794	443,597	420,138	517,023	718,011	457,983	1,495,683	1,757,281
Deficit	2,635,912	584,183	118,209	138,766	*126,737	*152,344	215,236	*112,489	83,662	316,670	787,617
Portfolio income (less deficit) distributed to shareholders [34]	**1,971,601**	**155,687**	***2,616**	**17,904**	***4,409**	***690**	**22,617**	**26,183**	**116,666**	**262,898**	**1,361,932**
Dividend income	404,086	12,258	*201	*44	*567	72	*5,396	*443	16,564	32,218	336,323
Interest income	226,556	41,980	*816	*1,226	*3,574	*1,383	3,124	9,815	19,876	25,129	119,633
Royalty income (less loss)	86,467	*20,492	1	-	*269	-	[1]	-	*185	*559	64,960
Net short-term capital gain (less loss)	76,677	*-233	306	-	*-49	28	*-85	*221	666	869	74,954
Net long-term capital gain (less loss)	1,177,815	81,190	1,292	*16,633	*48	-792	*14,182	*15,704	79,375	204,122	766,061
Real estate rental net income (less deficit)	**34,164**	***3,788**	**-246**	**-3**	***1,733**	***792**	***996**	***42**	***1,334**	**-1,040**	**26,767**
Net income	42,998	*6,368	-	-	2,005	*792	*997	*275	*1,552	3,493	27,516
Deficit	8,834	*2,580	246	3	*272	-	1	*232	*218	*4,533	749
Net income (less deficit) from other rental activity	**10,278**	***167**	**5**	**-**	**-**	**-**	**1**	***1,926**	***375**	**-3,446**	**11,250**
Net income	16,565	*167	5	-	-	-	1	*1,926	*673	1,389	12,404
Deficit	*6,287	-	-	-	-	-	-	-	*298	*4,835	1,154
Total net income (less deficit)	**6,189,460**	**-175,514**	**183,959**	**329,928**	**323,003**	**269,277**	**325,401**	**633,673**	**492,696**	**1,437,425**	**2,369,612**
Net income	8,184,672	449,750	301,628	456,809	446,323	420,417	535,746	734,883	558,149	1,725,898	2,555,069
Deficit	1,995,211	625,264	117,669	126,881	*123,320	*151,140	*210,345	*101,210	*65,454	288,472	185,456

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	**156,466**	**42,675**	**27,701**	**31,502**	**30,092**	**12,257**	**7,320**	**2,591**	**1,153**	**1,004**	**172**
Number of shareholders	**254,091**	**62,999**	**43,898**	**45,567**	**39,887**	**17,833**	**14,521**	**10,671**	**7,128**	**9,183**	**2,403**
Income from a Trade or Business:											
Total receipts [33]	**111,245,822**	**-1,343,457**	**1,546,727**	**5,045,879**	**10,401,135**	**7,984,668**	**11,031,542**	**8,909,090**	**8,242,087**	**21,733,200**	**37,694,951**
Business receipts	98,084,458	311,331	1,460,609	4,725,300	9,909,052	7,702,438	10,362,822	8,485,009	7,103,838	18,618,870	29,405,190
Interest on government obligations: State and local [33]	193,324	5,752	*3,149	*2,076	*2,293	8,409	14,257	13,976	36,915	74,172	32,326
Net gain, noncapital assets	1,859,700	*4,236	*2,857	*7,306	*15,926	*3,737	5,641	41,517	19,274	140,157	1,619,049
Other receipts	11,108,340	-1,664,776	80,112	311,197	473,865	270,084	648,822	368,588	1,082,061	2,900,002	6,638,386
Total deductions	**92,903,388**	**1,030,616**	**1,488,121**	**4,045,640**	**8,707,097**	**6,526,871**	**9,119,348**	**7,547,151**	**6,845,989**	**18,081,006**	**29,511,549**
Cost of goods sold	*71,180	*5,125	*845	*6,089	-	*12,433	-	-	*1,949	-	44,739
Compensation of officers	11,570,328	65,313	164,942	722,398	1,942,506	1,297,628	1,561,338	1,188,462	843,919	2,048,630	1,735,192
Salaries and wages	32,747,355	119,889	279,675	701,188	2,148,096	1,670,777	3,255,821	2,960,590	2,867,125	7,363,303	11,380,891
Repairs	643,006	9,135	9,549	46,165	83,227	73,134	46,938	66,227	38,166	141,455	129,011
Bad debts	2,857,764	85,499	*53,833	28,940	14,238	89,768	189,892	121,756	318,748	613,047	1,342,044
Rent paid on business property	5,079,791	40,530	105,907	314,138	781,719	587,813	513,431	386,326	331,197	643,055	1,375,674
Taxes paid	4,084,743	43,475	53,885	155,955	397,841	249,950	340,888	319,595	241,406	650,235	1,631,513
Interest paid	4,762,667	88,108	34,633	85,767	199,734	163,245	254,204	299,729	311,751	925,519	2,399,977
Amortization	817,784	17,416	*4,120	47,923	125,819	79,558	84,020	87,567	33,790	96,485	241,085
Depreciation	1,482,043	29,666	33,301	75,779	120,581	95,794	65,531	51,970	67,302	256,660	685,460
Depletion	*781	-	-	-	-	*46	8	675	-	*52	-
Advertising	2,108,520	13,941	40,039	103,749	310,819	177,812	177,948	66,259	114,807	230,991	872,156
Pension, profit-sharing, stock, annuity	1,459,697	*13,454	*2,953	43,632	168,062	153,179	244,176	52,956	67,922	154,250	559,113
Employee benefit programs	2,124,009	7,345	11,054	37,365	161,514	116,476	206,110	290,826	148,830	335,420	809,069
Net loss, noncapital assets	221,075	*29,663	*50,578	*180	*6,230	4,669	*13,098	19,966	5,322	39,157	52,212
Other deductions	22,872,643	462,057	642,807	1,676,371	2,246,712	1,754,587	2,165,946	1,634,247	1,453,756	4,582,747	6,253,413
Total receipts less total deductions [33]	**18,342,434**	**-2,374,073**	**58,606**	**1,000,239**	**1,694,038**	**1,457,798**	**1,912,194**	**1,361,939**	**1,396,098**	**3,652,194**	**8,183,402**
Net income (less deficit) from a trade or business [33]	**18,149,110**	**-2,379,825**	**55,457**	**998,163**	**1,691,746**	**1,449,388**	**1,897,937**	**1,347,963**	**1,359,183**	**3,578,022**	**8,151,076**
Net income	23,266,810	91,502	392,859	1,193,606	1,988,639	1,635,014	2,274,322	1,628,495	1,568,960	4,164,712	8,328,701
Deficit	5,117,700	2,471,327	337,402	195,442	296,893	185,626	376,385	280,532	209,778	586,690	177,625
Portfolio income (less deficit) distributed to shareholders [34]	**7,537,647**	**3,753,146**	**236,781**	**115,614**	**201,907**	**53**	**309,894**	**358,362**	**446,666**	**1,208,047**	**907,175**
Dividend income	1,078,784	216,144	350,006	14,459	88,846	17,331	45,854	15,736	45,615	145,858	138,936
Interest income	1,116,137	300,122	44,077	36,119	36,625	23,418	52,411	55,846	221,775	126,580	219,164
Royalty income (less loss)	17,540	3,868	-	*35	15	*2,742	276	*57	5,452	938	4,156
Net short-term capital gain (less loss)	802,319	663,463	*9,094	18,040	-1,419	-77,395	10,495	22,805	34,899	84,363	37,974
Net long-term capital gain (less loss)	4,522,868	2,569,549	-166,395	46,962	77,841	33,957	200,859	263,919	138,925	850,307	506,944
Real estate rental net income (less deficit)	**-10,363**	**-55,586**	***1,777**	**-4,617**	**21,709**	**-624**	**13,566**	**6,408**	**2,957**	**4,612**	**-565**
Net income	95,329	6,581	*3,162	*923	*22,236	3,097	19,602	10,226	6,023	12,162	11,317
Deficit	105,692	62,167	*1,384	*5,540	*527	*3,722	6,036	3,818	3,066	7,550	11,882
Net income (less deficit) from other rental activity	**-13,224**	**-777**	***1,696**	***113**	***137**	**-598**	**-14,559**	**-8,400**	***8,496**	**760**	**-93**
Net income	25,461	1,941	*1,696	116	*389	4,268	*7,051	*728	*8,496	774	3
Deficit	38,685	2,717	-	*3	252	4,866	*21,609	*9,127	-	*14	96
Total net income (less deficit)	**25,663,170**	**1,316,959**	**295,712**	**1,109,274**	**1,915,499**	**1,448,218**	**2,206,839**	**1,704,333**	**1,817,302**	**4,791,441**	**9,057,593**
Net income	29,315,288	2,402,260	799,167	1,283,369	2,184,939	1,668,440	2,581,647	1,939,213	1,981,520	5,243,124	9,231,610
Deficit	3,652,118	1,085,301	503,456	174,095	269,439	220,221	374,808	234,880	164,218	451,683	174,017

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	**463,024**	**293,185**	**73,484**	**40,136**	**26,271**	**16,283**	**8,124**	**3,628**	**1,150**	**676**	**87**
Number of shareholders	**904,615**	**634,805**	**95,169**	**65,001**	**44,414**	**34,682**	**14,128**	**9,562**	**4,036**	**2,450**	**369**
Income from a Trade or Business:											
Total receipts [33]	**90,487,929**	**1,699,316**	**4,460,474**	**6,530,849**	**9,403,067**	**11,697,879**	**12,871,566**	**12,842,214**	**7,548,778**	**13,628,504**	**9,805,282**
Business receipts	86,294,881	550,259	4,348,774	6,367,895	9,282,121	11,368,496	12,267,527	12,619,863	7,217,274	13,117,336	9,155,335
Interest on government obligations: State and local [33]	67,646	39,630	*3,832	10,949	*1,583	2,114	3,812	1,512	*664	1,189	2,361
Net gain, noncapital assets	1,652,314	340,434	*26,206	*12,462	*23,961	182,662	203,718	64,092	122,963	313,224	362,592
Other receipts	2,473,088	768,993	81,662	139,543	95,402	144,607	396,508	156,747	207,877	196,755	284,993
Total deductions	**86,793,231**	**3,828,062**	**4,185,949**	**5,636,452**	**8,301,742**	**10,739,615**	**12,291,463**	**12,339,263**	**7,091,772**	**12,930,306**	**9,448,607**
Cost of goods sold	13,060,087	74,529	26,656	302,626	461,925	1,196,484	815,510	2,740,720	823,699	2,993,806	3,624,131
Compensation of officers	6,877,946	249,366	632,933	930,096	1,317,638	1,009,355	730,932	877,264	441,424	416,973	271,965
Salaries and wages	25,018,350	499,121	457,474	1,117,807	1,944,680	2,469,333	4,733,376	4,975,860	2,865,902	3,773,136	2,181,662
Repairs	1,702,401	57,531	104,571	107,396	194,807	448,090	288,883	172,193	62,436	120,107	146,387
Bad debts	744,243	488,837	*6,073	17,133	*16,814	23,602	32,971	32,473	30,387	64,130	31,822
Rent paid on business property	4,194,266	85,898	289,483	390,025	472,864	512,971	604,600	597,188	240,837	660,382	340,018
Taxes paid	3,161,086	224,044	168,020	227,254	353,621	488,663	475,960	378,005	151,098	512,681	181,741
Interest paid	2,485,166	404,877	167,365	164,872	233,781	346,546	293,473	198,718	146,985	312,352	216,196
Amortization	378,867	14,385	48,249	17,226	19,886	13,973	36,141	65,075	4,565	122,142	37,224
Depreciation	6,246,266	319,522	392,176	207,596	369,797	745,865	739,332	463,004	595,848	1,579,534	833,591
Depletion	*646	-	-	-	-	*624	-	*4	-	18	-
Advertising	1,830,412	30,334	140,241	144,101	295,862	142,127	344,031	281,788	197,411	166,238	88,278
Pension, profit-sharing, stock, annuity	561,759	25,159	27,070	37,367	106,438	45,561	100,529	84,444	26,624	54,134	54,433
Employee benefit programs	1,086,714	54,678	25,855	86,144	72,064	163,834	119,844	211,501	86,056	149,037	117,703
Net loss, noncapital assets	179,516	119,530	*273	*3,766	3,468	*36,484	*1,003	68	*655	*13,908	*362
Other deductions	19,265,505	1,180,250	1,699,510	1,883,042	2,438,097	3,096,102	2,974,876	1,260,957	1,417,846	1,991,729	1,323,096
Total receipts less total deductions [33]	**3,694,698**	**-2,128,746**	**274,524**	**894,397**	**1,101,326**	**958,264**	**580,103**	**502,951**	**457,006**	**698,198**	**356,674**
Net income (less deficit) from a trade or business [33]	**3,627,052**	**-2,168,376**	**270,692**	**883,448**	**1,099,743**	**956,151**	**576,291**	**501,439**	**456,343**	**697,009**	**354,313**
Net income	11,981,383	1,459,445	1,174,775	1,566,696	1,567,252	1,471,777	1,474,101	774,682	665,606	1,171,703	655,347
Deficit	8,354,331	3,627,821	904,083	683,247	467,509	515,627	897,810	273,243	209,263	474,693	301,034
Portfolio income (less deficit) distributed to shareholders [34]	**4,102,520**	**1,959,607**	**87,324**	**123,488**	**63,753**	**290,637**	**237,283**	**93,135**	**82,276**	**545,585**	**619,433**
Dividend income	425,919	287,170	22,604	15,411	5,508	24,730	13,946	9,220	2,722	27,555	17,055
Interest income	1,720,689	964,708	53,544	71,855	29,814	167,043	159,324	54,884	27,156	105,567	86,794
Royalty income (less loss)	113,592	104,049	698	*40	*37	*2,148	*151	*5	2,446	2,161	1,855
Net short-term capital gain (less loss)	77,898	10,329	*1,075	23,298	9,935	3,925	5,152	3,075	402	6,285	14,421
Net long-term capital gain (less loss)	1,764,422	593,350	9,403	12,883	18,458	92,791	58,711	25,950	49,551	404,017	499,308
Real estate rental net income (less deficit)	**5,411,798**	**4,466,079**	**128,378**	**186,881**	**-19,637**	**78,655**	**204,903**	**100,375**	**14,969**	**81,559**	**169,635**
Net income	8,551,349	7,187,577	216,116	246,584	77,427	123,513	233,106	132,014	50,350	107,032	177,629
Deficit	3,139,551	2,721,498	87,739	59,703	97,064	44,858	28,203	31,639	35,381	25,473	7,994
Net income (less deficit) from other rental activity	**251,683**	**202,549**	***1,172**	***7**	***-2,260**	***19,282**	**38,536**	***-624**	***-923**	***-7,906**	***1,850**
Net income	532,465	449,958	*3,056	*7	*42	*19,384	38,929	*6,015	*6,500	2,339	*6,236
Deficit	280,782	247,409	*1,884	*[1]	*2,302	102	*392	6,639	*7,422	*10,245	4,386
Total net income (less deficit)	**13,393,053**	**4,459,858**	**487,565**	**1,193,824**	**1,141,599**	**1,344,725**	**1,057,014**	**694,325**	**552,665**	**1,316,247**	**1,145,232**
Net income	23,821,508	10,642,948	1,355,428	1,784,725	1,622,941	1,806,622	1,844,270	978,496	766,522	1,669,194	1,350,363
Deficit	10,428,456	6,183,090	867,862	590,901	481,343	461,897	787,256	284,172	213,858	352,946	205,131

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	**670,282**	**185,704**	**143,622**	**140,940**	**74,753**	**53,702**	**44,316**	**14,865**	**7,040**	**4,367**	**974**
Number of shareholders	**1,020,257**	**287,400**	**181,141**	**196,855**	**100,802**	**88,827**	**83,471**	**30,282**	**18,367**	**27,458**	**5,654**
Income from a Trade or Business:											
Total receipts [33]	**445,753,377**	**4,684,164**	**8,842,343**	**23,391,885**	**26,819,467**	**39,087,720**	**70,075,472**	**52,302,472**	**47,175,413**	**78,095,451**	**95,278,991**
Business receipts	437,950,473	1,061,833	8,703,909	23,139,772	26,585,990	38,404,227	69,399,130	52,012,976	46,863,844	77,370,221	94,408,570
Interest on government obligations: State and local [33]	25,853	3,412	*2,833	*353	*2	*721	*2,134	*4,703	577	8,697	2,423
Net gain, noncapital assets	296,137	26,119	*3,884	*11,406	*8,112	*3,648	68,738	*21,622	48,231	57,362	47,015
Other receipts	7,480,914	3,592,801	131,716	240,354	225,363	679,125	605,470	263,171	262,761	659,171	820,983
Total deductions	**401,805,178**	**3,992,749**	**7,298,252**	**18,346,411**	**22,493,106**	**34,835,015**	**63,101,147**	**47,520,436**	**43,174,800**	**71,214,885**	**89,828,377**
Cost of goods sold	142,258,790	309,161	581,888	1,735,796	2,981,070	7,413,338	14,231,309	11,119,311	13,056,027	35,478,285	55,352,606
Compensation of officers	46,006,248	1,117,752	1,747,562	5,120,634	5,087,805	6,181,183	9,146,808	5,085,543	3,562,490	4,073,730	4,882,739
Salaries and wages	83,381,687	182,806	492,877	1,963,366	3,946,866	7,862,327	14,933,684	13,850,502	12,357,302	14,979,797	12,812,161
Repairs	1,853,562	21,825	62,465	155,505	155,745	228,011	358,267	258,418	170,576	205,447	237,304
Bad debts	838,240	10,192	*30,576	13,280	44,001	120,474	62,900	285,820	78,396	110,906	81,695
Rent paid on business property	14,782,435	184,219	483,800	1,090,588	1,205,940	1,681,465	3,554,511	1,703,941	1,631,782	1,776,942	1,469,247
Taxes paid	12,691,715	162,285	263,405	707,482	832,132	1,380,377	2,297,144	1,592,836	1,340,329	2,214,403	1,901,323
Interest paid	1,929,893	102,804	84,060	175,402	159,901	249,440	343,741	180,839	229,537	239,238	164,934
Amortization	624,529	28,438	19,666	22,669	30,169	75,288	100,070	69,377	65,708	66,097	147,047
Depreciation	3,883,027	226,498	194,659	306,549	258,325	291,475	636,399	291,265	416,252	611,317	650,287
Depletion	*3,292	-	-	-	-	*3,292	-	-	-	-	-
Advertising	5,038,816	35,912	143,869	229,557	447,660	512,274	1,308,426	376,422	301,497	1,341,689	341,511
Pension, profit-sharing, stock, annuity	4,398,923	170,323	59,866	299,936	563,088	334,986	663,147	546,623	440,452	599,230	721,273
Employee benefit programs	6,276,314	36,293	71,149	191,771	266,589	567,142	993,269	797,042	869,462	1,206,930	1,276,668
Net loss, noncapital assets	48,097	*21,103	*7,718	-	*471	*869	*4,324	*365	*1,893	8,805	2,549
Other deductions	77,789,611	1,383,138	3,054,693	6,333,876	6,513,345	7,933,075	14,467,148	11,362,131	8,653,098	8,302,072	9,787,036
Total receipts less total deductions [33]	**43,948,200**	**691,415**	**1,544,091**	**5,045,474**	**4,326,361**	**4,252,706**	**6,974,325**	**4,782,036**	**4,000,612**	**6,880,566**	**5,450,615**
Net income (less deficit) from a trade or business [33]	**43,922,347**	**688,003**	**1,541,257**	**5,045,121**	**4,326,359**	**4,251,985**	**6,972,191**	**4,777,334**	**4,000,036**	**6,871,869**	**5,448,192**
Net income	50,695,931	2,427,144	2,296,293	5,681,379	4,834,637	4,749,326	7,774,680	5,298,746	4,491,825	7,505,510	5,636,391
Deficit	6,773,584	1,739,141	755,036	636,258	508,277	497,342	802,489	521,412	491,789	633,641	188,200
Portfolio income (less deficit) distributed to shareholders [34]	**4,709,138**	**783,473**	**293,379**	**479,418**	**42,719**	**353,846**	**308,883**	**289,646**	**189,115**	**817,886**	**1,150,772**
Dividend income	183,720	44,011	*1,643	34,454	*853	*1,298	7,797	3,948	7,084	35,938	46,693
Interest income	680,159	183,155	30,481	44,470	33,047	35,942	48,154	59,790	41,235	122,797	81,088
Royalty income (less loss)	160,307	156,808	*42	-	*47	*996	*[1]	*57	*617	157	1,581
Net short-term capital gain (less loss)	147,370	48,516	*1,802	*530	*919	*5,854	23,424	*18,789	3,096	21,614	22,826
Net long-term capital gain (less loss)	3,537,582	350,983	259,411	399,965	*7,852	*309,756	229,508	207,062	137,082	637,380	998,584
Real estate rental net income (less deficit)	**199,255**	**35,355**	***-1,562**	**63,609**	***9,764**	**25,746**	**23,410**	**602**	**16,298**	**9,676**	**16,358**
Net income	281,501	67,449	*10,270	*65,195	*10,321	*29,144	*32,067	*13,002	*23,771	11,685	18,598
Deficit	82,246	32,094	*11,832	*1,586	*557	*3,398	*8,657	*12,400	*7,473	2,009	*2,240
Net income (less deficit) from other rental activity	**19,955**	**20,433**	***-56**	***-12,720**	**-**	***337**	***389**	***284**	***-2,829**	**385**	**13,733**
Net income	48,713	20,452	-	-	-	*337	*389	284	*358	*8,933	17,960
Deficit	28,758	*20	*56	*12,720	-	-	-	*[1]	*3,187	*8,548	*4,228
Total net income (less deficit)	**48,850,695**	**1,527,264**	**1,833,018**	**5,575,428**	**4,378,842**	**4,631,913**	**7,304,873**	**5,067,866**	**4,202,620**	**7,699,816**	**6,629,055**
Net income	55,308,690	3,244,361	2,552,097	6,212,533	4,872,265	5,103,187	8,044,121	5,565,561	4,670,596	8,255,839	6,788,130
Deficit	6,457,996	1,717,098	719,079	637,105	493,423	471,274	739,248	497,695	467,976	556,023	159,075

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)
Management of Companies (Holding Companies)											
Number of returns	**24,821**	**19,874**	**1,209**	**234**	**376**	**484**	**666**	**595**	**613**	**691**	**81**
Number of shareholders	**160,152**	**75,210**	**8,691**	**450**	**2,522**	**1,925**	**5,270**	**12,274**	**19,947**	**29,536**	**4,327**
Income from a Trade or Business:											
Total receipts [33]	**29,947,848**	**-2,626,621**	**65,902**	**40,731**	**124,874**	**345,220**	**1,096,837**	**2,174,733**	**4,402,049**	**13,304,788**	**11,019,336**
Business receipts	10,181,707	*10,088	*2,159	-	38	*1,154	169,488	579,296	1,548,839	5,154,107	2,716,539
Interest on government obligations: State and local [33]	832,455	10,340	7,447	8,837	5,891	12,031	37,369	71,202	133,525	399,457	146,357
Net gain, noncapital assets	573,410	*32,151	*216	*1,484	*1,114	256	4,191	16,394	59,020	188,536	270,050
Other receipts	18,360,275	-2,679,200	56,080	30,411	117,831	331,779	885,789	1,507,841	2,660,665	7,562,688	7,886,390
Total deductions	**23,091,295**	**495,432**	**80,996**	**15,988**	**45,593**	**62,780**	**529,250**	**1,339,339**	**3,231,037**	**10,353,372**	**6,937,510**
Cost of goods sold	233	233	-	-	-	-	-	-	-	-	-
Compensation of officers	2,051,896	37,587	*299	-	*19,992	*9,357	81,296	170,938	351,799	874,161	506,467
Salaries and wages	4,053,142	19,068	*1,658	-	*698	*228	71,027	196,390	517,575	1,986,700	1,259,797
Repairs	355,288	7,937	*450	*12	13	*955	7,980	22,275	56,754	163,900	95,014
Bad debts	2,606,449	*30,849	*1,398	-	-	28	28,143	120,017	328,572	1,341,522	755,921
Rent paid on business property	329,093	4,014	*832	*11	85	*7,698	11,776	8,090	22,704	97,411	176,473
Taxes paid	748,018	17,776	1,275	*810	2,521	2,591	20,495	49,972	109,993	311,491	231,094
Interest paid	5,554,699	245,637	*6,783	*13,430	*890	*1,831	115,441	320,495	841,517	2,554,395	1,454,281
Amortization	478,609	1,854	*3,898	-	3,058	12	6,387	5,063	13,197	42,546	402,594
Depreciation	696,302	10,698	*1,704	*8	31	*878	15,966	33,918	85,127	312,866	235,107
Depletion	29	27	-	-	-	-	-	-	2	-	-
Advertising	217,679	*210	-	-	7	*365	3,936	12,839	30,803	101,903	67,617
Pension, profit-sharing, stock, annuity	241,592	3,058	-	-	1	*221	5,746	15,358	37,890	104,947	74,371
Employee benefit programs	651,023	13,807	*20,056	-	254	*146	16,669	49,657	109,459	304,827	136,147
Net loss, noncapital assets	325,994	489	*21,013	-	-	24,178	13,388	13,952	37,994	108,848	106,132
Other deductions	4,781,249	102,188	21,631	*1,717	18,044	14,292	130,999	320,377	687,651	2,047,854	1,436,496
Total receipts less total deductions [33]	**6,856,552**	**-3,122,053**	**-15,095**	**24,743**	**79,280**	**282,441**	**567,587**	**835,394**	**1,171,012**	**2,951,416**	**4,081,826**
Net income (less deficit) from a trade or business [33]	**6,024,097**	**-3,132,393**	**-22,542**	**15,906**	**73,390**	**270,409**	**530,218**	**764,192**	**1,037,487**	**2,551,960**	**3,935,469**
Net income	10,391,407	7,160	21,310	27,934	80,303	297,844	624,711	855,476	1,219,602	3,152,127	4,104,938
Deficit	4,367,310	3,139,553	43,851	12,028	*6,914	27,435	94,493	91,284	182,116	600,168	169,469
Portfolio income (less deficit) distributed to shareholders [34]	**6,582,730**	**4,312,759**	**96,942**	**153,304**	**82,575**	**113,389**	**140,012**	**406,335**	**359,501**	**333,419**	**584,494**
Dividend income	1,555,000	824,690	24,495	33,774	15,283	17,302	20,517	67,688	13,980	37,335	499,936
Interest income	1,034,429	683,282	16,735	13,881	12,059	12,081	37,592	33,982	25,349	128,278	71,190
Royalty income (less loss)	52,138	28,580	4,016	4,235	235	1,673	510	4,400	3,696	4,638	154
Net short-term capital gain (less loss)	38,801	-26,379	-7,661	5,386	5,269	9,771	22,746	8,592	3,868	16,407	803
Net long-term capital gain (less loss)	3,902,363	2,802,586	59,356	96,029	49,728	72,563	58,647	291,672	312,608	146,762	12,411
Real estate rental net income (less deficit)	**-66,059**	**-14,369**	**-514**	**-12,673**	**-14,871**	**12,269**	**466**	**-1,244**	**-793**	**9,841**	**-44,171**
Net income	83,574	25,239	*5,424	*19	*3,189	*12,990	5,212	9,754	1,796	14,826	5,125
Deficit	149,633	39,608	5,938	12,692	*18,060	721	4,746	10,999	2,589	4,984	49,297
Net income (less deficit) from other rental activity	**9,411**	**1,295**	***13**	**-32**	***-3**	**-1,847**	**1,020**	**423**	**1,559**	**7,239**	**-256**
Net income	15,833	1,899	*149	*9	12	*52	*1,038	424	2,629	7,513	2,107
Deficit	6,422	604	*136	*41	*15	*1,899	*19	*1	1,070	275	2,363
Total net income (less deficit)	**12,550,179**	**1,167,293**	**73,899**	**156,506**	**141,089**	**394,220**	**671,716**	**1,169,706**	**1,397,754**	**2,902,459**	**4,475,536**
Net income	16,542,251	3,937,273	111,709	212,964	144,982	421,259	761,656	1,259,721	1,570,560	3,487,321	4,634,806
Deficit	3,992,072	2,769,979	*37,810	*56,458	*3,893	27,038	89,940	90,014	172,806	584,862	159,270

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."

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	**202,304**	**38,559**	**44,326**	**43,055**	**28,612**	**18,686**	**17,202**	**5,858**	**3,269**	**2,322**	**414**
Number of shareholders	**302,557**	**51,616**	**56,233**	**62,489**	**44,674**	**32,572**	**29,618**	**9,080**	**8,293**	**5,511**	**2,470**
Income from a Trade or Business:											
Total receipts [33]	**203,192,396**	**510,218**	**2,769,784**	**6,992,567**	**10,391,119**	**13,406,558**	**25,961,318**	**21,639,858**	**21,668,553**	**48,269,221**	**51,583,200**
Business receipts	201,140,396	298,117	2,739,534	6,965,189	10,240,626	13,283,236	25,765,318	21,398,469	21,444,671	47,922,821	51,082,415
Interest on government obligations: State and local [33]	15,900	*4,509	-	*18	650	*1	*1,238	*374	*1,244	3,446	4,421
Net gain, noncapital assets	356,552	*3,098	*9,907	*3,058	*65,095	*118,695	25,066	*31,839	37,418	46,503	15,872
Other receipts	1,679,548	204,494	20,343	24,302	84,747	4,626	169,697	209,177	185,220	296,450	480,492
Total deductions	**191,675,586**	**500,509**	**2,396,787**	**6,010,829**	**9,498,501**	**12,621,078**	**24,357,410**	**20,199,587**	**20,478,023**	**46,089,158**	**49,523,704**
Cost of goods sold	88,879,495	42,060	467,068	1,514,395	2,808,122	3,891,416	8,872,158	10,331,752	10,557,386	25,870,862	24,524,275
Compensation of officers	8,348,644	46,823	286,590	803,025	1,092,273	1,188,724	1,509,784	888,431	646,869	1,325,583	560,543
Salaries and wages	40,366,987	24,033	199,582	814,991	2,032,424	2,954,093	6,233,044	3,391,219	2,792,196	9,953,764	11,971,642
Repairs	1,625,200	9,583	46,717	126,659	124,634	244,705	236,014	199,266	184,613	246,699	206,311
Bad debts	414,177	*253	*2,364	49,200	*7,843	*18,081	48,362	22,034	114,043	93,068	58,928
Rent paid on business property	4,961,239	11,723	118,605	286,101	313,537	404,594	912,437	471,099	690,660	784,267	968,216
Taxes paid	7,545,775	24,170	70,646	205,553	351,958	484,234	1,032,964	545,340	602,201	1,544,620	2,684,088
Interest paid	1,201,301	35,435	49,278	55,177	81,390	118,972	188,400	125,483	110,865	211,678	224,623
Amortization	284,918	*3,045	4,547	13,977	22,516	21,227	39,472	9,253	42,988	31,869	96,024
Depreciation	3,246,245	33,895	71,618	158,513	152,385	263,989	421,343	359,255	338,147	535,723	911,377
Depletion	*4,539	-	-	*4,432	-	-	-	*73	-	*24	10
Advertising	2,115,674	10,847	41,012	78,868	178,600	134,859	490,951	102,905	178,042	382,570	517,018
Pension, profit-sharing, stock, annuity	762,468	15	*861	*33,827	*26,309	59,608	50,602	66,087	146,444	159,349	219,366
Employee benefit programs	3,310,606	*316	13,456	37,207	99,898	148,635	350,505	177,648	232,006	819,364	1,431,571
Net loss, noncapital assets	17,261	-	*8,897	-	-	-	-	*5,191	*111	422	2,640
Other deductions	28,591,058	258,312	1,015,545	1,828,903	2,206,612	2,687,941	3,971,373	3,504,551	3,841,452	4,129,295	5,147,073
Total receipts less total deductions [33]	**11,516,810**	**9,709**	**372,996**	**981,739**	**892,618**	**785,480**	**1,603,908**	**1,440,271**	**1,190,530**	**2,180,063**	**2,059,496**
Net income (less deficit) from a trade or business [33]	**11,500,910**	**5,200**	**372,996**	**981,721**	**891,968**	**785,479**	**1,602,670**	**1,439,897**	**1,189,286**	**2,176,617**	**2,055,075**
Net income	13,586,445	215,232	511,120	1,113,634	1,046,277	1,086,566	1,972,431	1,587,652	1,420,694	2,382,140	2,250,698
Deficit	2,085,535	210,032	138,123	131,913	154,310	301,088	369,761	147,754	*231,408	205,523	195,623
Portfolio income (less deficit) distributed to shareholders [34]	**1,483,982**	**95,363**	***48,332**	**32,244**	**807,248**	**3,841**	**39,351**	**108,323**	**103,196**	**72,335**	**173,749**
Dividend income	177,503	*1,919	-	*18,926	238	*45	*7,960	94,839	10,609	7,990	34,978
Interest income	256,773	36,101	*7,976	13,331	893	3,796	17,841	12,383	7,654	54,792	102,007
Royalty income (less loss)	13,039	-	-	-	209	-	71	*[1]	-	*184	12,576
Net short-term capital gain (less loss)	11,361	*385	-	*-40	4	-	*3,336	*992	*-26	2,497	4,213
Net long-term capital gain (less loss)	1,025,306	*56,959	*40,355	*27	*805,905	1	*10,144	109	*84,959	6,872	19,975
Real estate rental net income (less deficit)	**66,070**	***15,845**	***239**	***1,918**	**5,728**	***2,746**	***8,108**	***4,160**	***-2,520**	**29,759**	**86**
Net income	77,942	*20,016	*239	*1,918	5,728	*4,337	*8,108	*4,670	*263	31,256	1,407
Deficit	11,873	*4,171	-	-	-	*1,591	-	*510	*2,783	*1,497	1,321
Net income (less deficit) from other rental activity	**17,043**	***-3,107**	**-**	***1,599**	**-**	***11,862**	**-**	**11**	***429**	***5,284**	**965**
Net income	20,289	-	-	*1,599	-	*11,862	-	11	*429	*5,422	965
Deficit	*3,246	*3,107	-	-	-	-	-	-	-	*139	-
Total net income (less deficit)	**13,068,004**	**113,301**	**421,567**	**1,017,482**	**1,704,943**	**803,929**	**1,650,130**	**1,552,392**	**1,290,390**	**2,283,994**	**2,229,875**
Net income	15,074,858	302,886	602,031	1,147,160	1,859,208	1,104,799	2,000,651	1,698,935	1,514,953	2,453,488	2,390,747
Deficit	2,006,854	189,585	180,464	129,677	154,265	300,870	350,521	146,543	*224,563	169,494	160,872

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 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)
Educational Services											
Number of returns	**41,887**	**12,600**	**12,420**	**8,588**	**3,773**	***1,069**	***1,940**	**820**	**463**	**180**	**34**
Number of shareholders	**59,954**	**17,983**	**17,101**	**11,289**	**5,330**	***1,575**	***2,657**	**1,826**	**1,495**	**391**	**307**
Income from a Trade or Business:											
Total receipts [33]	**21,826,685**	**227,024**	**720,717**	**1,381,846**	**1,262,477**	***815,295**	***2,683,408**	**3,102,535**	**3,081,175**	**3,605,701**	**4,946,509**
Business receipts	21,406,107	79,793	720,717	1,348,516	1,261,816	*816,904	*2,666,202	3,067,328	3,071,499	3,572,219	4,801,113
Interest on government obligations: State and local [33]	1,497	*57	-	-	-	-	-	-	-	*770	670
Net gain, noncapital assets	*97,443	-	-	-	*203	-	-	-	-	1	97,239
Other receipts	321,639	*147,174	-	*33,329	*458	*-1,609	*17,206	*35,207	*9,676	32,711	47,487
Total deductions	**19,549,120**	**265,376**	**657,319**	**1,207,710**	**1,148,313**	***884,671**	***2,513,909**	**2,960,208**	**2,727,256**	**3,062,490**	**4,121,869**
Cost of goods sold	2,977,966	*4,841	50,352	*99,699	*128,937	*220,336	*264,926	*475,008	*728,959	348,235	656,672
Compensation of officers	1,121,298	*19,604	122,790	116,385	*104,228	*24,771	*149,944	*187,461	*191,980	135,129	69,007
Salaries and wages	5,958,528	*7,754	*26,750	175,008	*231,834	*259,514	*1,041,334	828,139	872,471	1,100,759	1,414,965
Repairs	271,989	*694	4,672	25,580	19,466	*2,031	*37,982	*52,783	*43,425	34,235	51,120
Bad debts	167,637	*126	-	*2	*201	*19,075	-	*29,856	*3,454	56,316	58,607
Rent paid on business property	1,650,001	*15,052	87,758	194,119	*190,924	*98,735	*293,721	118,167	217,249	212,267	222,008
Taxes paid	811,106	4,908	19,969	36,254	40,862	*40,070	*148,212	107,857	102,516	150,325	160,133
Interest paid	141,018	*33	7,574	7,557	*5,045	*29,330	*23,641	*20,429	*10,468	16,651	20,291
Amortization	92,206	*757	*58,432	*433	*8,162	*502	*4,519	*7,723	*456	4,689	6,534
Depreciation	420,322	9,650	17,599	13,585	*20,499	*4,860	*26,999	*66,627	*42,273	70,977	147,252
Depletion	-	-	-	-	-	-	-	-	-	-	-
Advertising	729,500	5,283	19,852	40,812	*59,054	*18,416	*35,612	*44,382	*45,157	198,380	262,552
Pension, profit-sharing, stock, annuity	74,731	*980	*1,144	*3,798	*329	-	*2,821	*9,133	*24,034	12,141	20,352
Employee benefit programs	365,908	*3,409	*5,323	*4,953	*12,004	*4,328	*80,021	*42,169	*28,667	69,566	115,467
Net loss, noncapital assets	13,459	*6,319	-	-	-	-	-	-	*4,606	*64	*2,470
Other deductions	4,753,452	185,964	235,104	489,526	326,770	*162,703	*404,175	970,476	411,544	652,752	914,439
Total receipts less total deductions [33]	**2,277,566**	**-38,351**	**63,399**	**174,136**	**114,164**	***-69,376**	***169,499**	**142,327**	**353,918**	**543,211**	**824,640**
Net income (less deficit) from a trade or business [33]	**2,276,069**	**-38,408**	**63,399**	**174,136**	**114,164**	***-69,376**	***169,499**	**142,327**	**353,918**	**542,441**	**823,970**
Net income	2,658,423	*12,239	142,839	197,796	*124,347	*70,051	*184,795	*197,992	353,918	550,476	823,970
Deficit	382,354	50,647	79,440	*23,660	*10,184	*139,427	*15,296	*55,665	-	*8,035	-
Portfolio income (less deficit) distributed to shareholders [34]	**121,332**	***41,099**	***9**	***4,766**	***1,275**	***432**	***2,987**	***1,411**	***2,873**	**6,460**	**60,020**
Dividend income	1,895	*293	-	-	-	-	-	-	*21	*466	1,115
Interest income	55,605	*29,879	*9	*4,766	*1,275	*432	*2,987	*1,411	*2,852	5,151	6,842
Royalty income (less loss)	*3,784	*1	-	-	-	-	-	-	-	-	3,784
Net short-term capital gain (less loss)	*11,342	*10,843	-	-	-	-	-	-	-	*284	214
Net long-term capital gain (less loss)	48,707	*83	-	-	-	-	-	-	-	*559	48,065
Real estate rental net income (less deficit)	**9,355**	***[1]**	**-**	**-**	**-**	**-**	***6,801**	**-**	**-**	***1,540**	***1,015**
Net income	*10,428	-	-	-	-	-	*6,801	-	-	*1,540	2,088
Deficit	*1,073	*[1]	-	-	-	-	-	-	-	-	*1,073
Net income (less deficit) from other rental activity	***-107**	***-107**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**[1]**
Net income	*[1]	*[1]	-	-	-	-	-	-	-	-	[1]
Deficit	*107	*107	-	-	-	-	-	-	-	-	-
Total net income (less deficit)	**2,406,649**	**2,584**	**63,408**	**178,902**	**115,439**	***-68,944**	***179,286**	**143,738**	**356,791**	**550,441**	**885,004**
Net income	2,781,073	52,018	142,840	198,241	*125,615	*70,483	*194,582	*199,371	356,791	556,128	885,004
Deficit	374,424	49,434	79,432	*19,340	*10,176	*139,427	*15,296	*55,633	-	*5,687	-

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	**317,145**	**40,365**	**45,096**	**54,238**	**59,741**	**60,013**	**39,152**	**11,777**	**3,629**	**2,906**	**228**
Number of shareholders	**432,241**	**48,352**	**52,063**	**61,121**	**70,794**	**73,056**	**57,649**	**28,344**	**13,816**	**24,226**	**2,821**
Income from a Trade or Business:											
Total receipts [33]	**282,402,057**	**3,462,938**	**3,474,978**	**9,954,863**	**22,255,607**	**42,711,850**	**60,480,331**	**39,558,925**	**24,101,693**	**49,584,647**	**26,816,226**
Business receipts	276,265,806	251,336	2,662,691	9,676,345	22,115,188	42,402,263	59,937,929	39,366,594	23,997,476	49,174,194	26,681,790
Interest on government obligations: State and local [33]	3,861	*627	*[1]	*267	*1,527	-	*482	*2	-	*262	696
Net gain, noncapital assets	150,807	340	-	*25,565	*5,466	*81	*56,175	*13,244	*29,024	6,594	14,320
Other receipts	5,981,582	3,210,635	812,286	252,687	133,426	309,506	485,745	179,086	75,193	403,597	119,421
Total deductions	**251,860,806**	**2,538,160**	**2,789,834**	**8,627,721**	**19,173,792**	**36,759,748**	**53,062,113**	**34,622,249**	**21,793,038**	**46,754,831**	**25,739,321**
Cost of goods sold	24,007,109	20,270	67,713	428,515	814,072	3,052,133	5,074,854	2,966,919	2,595,483	3,324,278	5,662,872
Compensation of officers	34,291,687	1,395,744	657,275	1,876,322	4,283,084	6,527,639	8,618,684	4,298,243	1,915,169	3,333,698	1,385,830
Salaries and wages	74,200,025	49,063	227,996	1,429,740	4,236,415	9,334,401	15,201,270	12,492,257	6,006,033	16,171,692	9,051,158
Repairs	2,490,211	18,170	20,516	101,784	220,166	416,998	523,127	355,594	185,493	468,945	179,419
Bad debts	681,280	*10,700	*1,530	*36,142	*8,821	47,604	134,640	52,211	55,368	116,434	217,830
Rent paid on business property	16,623,767	81,508	346,495	1,008,921	1,772,098	3,067,927	4,086,029	1,990,457	870,597	2,420,472	979,263
Taxes paid	10,392,462	109,326	89,324	354,659	883,988	1,665,616	2,100,629	1,382,055	680,555	1,917,012	1,209,298
Interest paid	2,031,999	33,501	56,932	137,617	257,674	436,408	376,063	242,093	86,489	207,224	197,998
Amortization	620,916	*13,466	31,733	24,900	59,876	158,652	173,496	41,149	23,440	49,997	44,208
Depreciation	3,712,739	84,240	122,174	187,539	369,515	670,605	650,469	370,432	183,348	660,952	413,466
Depletion	-	-	-	-	-	-	-	-	-	-	-
Advertising	2,463,886	8,554	76,986	161,559	169,377	506,309	676,263	441,521	99,919	195,644	127,753
Pension, profit-sharing, stock, annuity	4,145,118	156,630	43,202	136,655	267,242	668,601	965,245	444,246	181,120	1,087,158	195,021
Employee benefit programs	4,208,282	*11,667	14,600	57,093	128,110	394,233	810,456	539,675	328,219	1,142,647	781,582
Net loss, noncapital assets	28,724	*3,305	-	-	-	*77	*95	*14,183	*332	*8,142	2,590
Other deductions	71,962,600	542,017	1,033,359	2,686,276	5,703,356	9,812,545	13,670,793	8,991,214	8,581,474	15,650,533	5,291,032
Total receipts less total deductions [33]	**30,541,251**	**924,778**	**685,144**	**1,327,142**	**3,081,815**	**5,952,103**	**7,418,217**	**4,936,677**	**2,308,655**	**2,829,816**	**1,076,905**
Net income (less deficit) from a trade or business [33]	**30,537,390**	**924,151**	**685,144**	**1,326,875**	**3,080,288**	**5,952,103**	**7,417,736**	**4,936,675**	**2,308,655**	**2,829,554**	**1,076,209**
Net income	33,922,026	1,400,479	953,772	1,819,221	3,554,149	6,278,344	7,774,561	5,401,189	2,472,160	3,088,148	1,180,003
Deficit	3,384,636	476,328	268,628	492,346	473,861	326,241	356,825	464,514	163,506	258,594	103,793
Portfolio income (less deficit) distributed to shareholders [34]	**1,480,198**	**500,797**	**1,441**	**89,113**	**11,347**	**9,239**	**13,297**	**37,551**	**692,451**	**43,538**	**81,423**
Dividend income	87,876	53,153	*1,560	*10,699	*4,900	*1,350	*566	*25	2,207	619	12,795
Interest income	291,543	170,065	572	5,124	4,200	17,343	9,042	14,738	11,927	31,038	27,493
Royalty income (less loss)	*-812	*1	19	-	-	-	-	-	-	*-832	1
Net short-term capital gain (less loss)	1,113	*-34	*4,570	*48	*65	*-5,996	-	*[1]	*1	*628	1,831
Net long-term capital gain (less loss)	1,100,480	277,613	*-5,280	*73,242	*2,182	*-3,459	*3,690	*22,787	*678,317	12,085	39,303
Real estate rental net income (less deficit)	**64,185**	***-7,251**	***3,293**	**-**	***34,149**	***14,710**	***-9,401**	***2,744**	***2,303**	**14,212**	**9,427**
Net income	96,277	*2,501	3,773	-	*34,149	*21,816	*414	*2,744	*2,888	17,649	10,344
Deficit	32,092	*9,751	*480	-	-	*7,106	*9,815	-	*585	*3,437	*917
Net income (less deficit) from other rental activity	**9,063**	***35**	**-412**	**-**	**-**	***7,900**	**-**	**-**	**-**	**1,175**	***365**
Net income	9,569	*35	-	-	-	*7,900	-	-	-	*1,269	*365
Deficit	*506	-	412	-	-	-	-	-	-	*94	-
Total net income (less deficit)	**32,090,836**	**1,417,733**	**689,466**	**1,415,988**	**3,125,784**	**5,983,952**	**7,421,632**	**4,976,969**	**3,003,409**	**2,888,480**	**1,167,424**
Net income	35,248,902	1,792,424	953,251	1,900,914	3,599,064	6,291,528	7,777,568	5,429,650	3,109,165	3,123,985	1,271,350
Deficit	3,158,065	374,692	263,785	484,926	473,280	307,577	355,936	452,681	*105,756	235,506	103,926

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	**90,313**	**30,350**	**21,881**	**13,884**	**9,272**	**6,374**	**5,114**	**1,867**	**1,282**	**225**	**63**
Number of shareholders	**141,803**	**48,752**	**29,957**	**20,972**	**13,793**	**9,955**	**11,694**	**2,701**	**2,457**	**1,105**	**415**
Income from a Trade or Business:											
Total receipts [33]	**49,574,946**	**453,581**	**1,396,829**	**2,282,990**	**3,374,287**	**4,393,348**	**7,748,635**	**6,978,356**	**8,360,479**	**5,173,542**	**9,412,898**
Business receipts	47,561,079	174,772	1,214,232	2,233,253	3,316,573	4,369,722	7,459,679	6,946,502	8,304,627	4,835,530	8,706,190
Interest on government obligations: State and local [33]	9,321	*2,655	-	*502	*106	*2,728	3	*2,436	*167	563	160
Net gain, noncapital assets	132,928	*82,317	*1,943	-	*271	*11,016	*18,186	*6,046	*5,922	3,906	3,321
Other receipts	1,871,618	193,837	180,654	*49,235	*57,336	9,882	270,767	23,372	49,763	333,542	703,227
Total deductions	**46,674,057**	**1,027,918**	**1,317,670**	**2,006,500**	**3,168,570**	**4,133,926**	**7,192,688**	**6,618,965**	**8,079,050**	**4,193,901**	**8,934,869**
Cost of goods sold	10,673,278	*13,334	102,393	325,810	459,655	794,695	1,531,608	1,494,595	2,310,781	1,055,189	2,585,216
Compensation of officers	4,040,164	*42,723	164,727	341,782	461,814	657,066	486,050	901,770	447,724	310,032	226,476
Salaries and wages	8,530,361	*58,045	74,001	136,526	436,741	502,368	1,451,769	1,250,918	1,234,721	962,422	2,422,851
Repairs	745,978	5,537	22,878	49,851	72,495	97,193	136,212	109,804	124,116	70,798	57,094
Bad debts	155,955	*4,180	*9,836	*21,654	*849	*5,324	11,337	1,273	4,968	10,174	86,359
Rent paid on business property	3,102,236	38,592	190,536	152,568	406,368	388,824	614,835	444,412	441,949	170,155	253,997
Taxes paid	1,695,054	28,794	37,584	60,047	118,501	138,029	304,700	189,657	241,185	171,262	405,294
Interest paid	899,100	118,138	16,914	26,592	67,797	23,494	95,184	45,315	99,529	64,774	341,363
Amortization	344,949	13,604	*11,524	*12,610	*3,208	*4,728	40,160	6,718	10,212	10,796	231,389
Depreciation	1,831,946	144,246	69,870	95,081	117,734	204,783	231,082	147,495	291,308	223,497	306,850
Depletion	-	-	-	-	-	-	-	-	-	-	-
Advertising	924,388	8,652	26,494	33,044	28,286	55,940	191,290	148,690	119,091	91,875	221,028
Pension, profit-sharing, stock, annuity	364,592	*402	*3,989	*18,027	*50,857	*38,209	58,860	50,990	30,754	26,345	86,158
Employee benefit programs	455,481	*7,830	*9,670	*7,796	40,558	*16,262	42,182	62,598	41,274	63,061	164,249
Net loss, noncapital assets	5,395	9	-	*438	-	-	-	*27	*245	*3,401	*1,275
Other deductions	12,905,179	543,831	577,254	724,674	903,708	1,207,012	1,997,417	1,764,703	2,681,193	960,118	1,545,269
Total receipts less total deductions [33]	**2,900,889**	**-574,336**	**79,159**	**276,490**	**205,717**	**259,422**	**555,948**	**359,391**	**281,429**	**979,641**	**478,029**
Net income (less deficit) from a trade or business [33]	**2,891,568**	**-576,991**	**79,159**	**275,988**	**205,610**	**256,694**	**555,945**	**356,956**	**281,261**	**979,077**	**477,869**
Net income	5,376,132	181,051	243,387	363,887	367,641	389,476	774,542	542,581	635,288	1,077,720	800,560
Deficit	2,484,565	758,042	164,227	87,899	162,030	*132,781	218,597	185,625	354,027	98,643	322,692
Portfolio income (less deficit) distributed to shareholders [34]	**726,194**	**479,294**	***2,520**	***14,159**	***280**	**7,032**	**26,393**	**14,601**	**19,901**	**23,860**	**138,153**
Dividend income	13,617	2,399	*1,768	*7	*264	*2,181	*557	*2,978	*17	838	2,609
Interest income	135,815	29,166	*780	*14,713	*550	2,059	13,439	4,224	31,026	8,267	31,590
Royalty income (less loss)	132,946	33,185	-	-	-	[1]	-	*15	*1,975	789	96,983
Net short-term capital gain (less loss)	14,269	-849	*-12	*-56	*90	*53	*12,393	*-872	*248	*37	3,237
Net long-term capital gain (less loss)	429,546	415,394	*-16	*-505	*-624	*2,739	*4	*8,255	*-13,365	13,929	3,734
Real estate rental net income (less deficit)	**64,234**	**-23,620**	**-**	**-**	***4,276**	***2,758**	***1,635**	***1,730**	***21,316**	***5,000**	**51,138**
Net income	114,815	*26,618	-	-	*4,276	*2,758	*1,635	*1,731	*21,437	*5,219	51,139
Deficit	50,581	50,237	-	-	-	-	-	*1	121	*219	2
Net income (less deficit) from other rental activity	**-419**	**-1,206**	**-**	**-**	**-**	**6**	**-**	***1**	**-492**	***-182**	**1,455**
Net income	1,612	*12	-	-	-	6	-	*1	-	*112	1,481
Deficit	2,031	*1,218	-	-	-	-	-	-	492	294	27
Total net income (less deficit)	**3,681,577**	**-122,523**	**81,679**	**290,147**	**210,167**	**266,490**	**583,973**	**373,288**	**321,987**	**1,007,755**	**668,614**
Net income	5,936,557	598,965	245,285	366,924	367,537	389,795	788,568	548,368	656,198	1,093,887	881,030
Deficit	2,254,981	721,488	163,606	76,777	157,369	*123,305	204,595	175,080	334,211	86,133	212,416

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	**221,144**	**27,153**	**22,617**	**40,532**	**44,300**	**45,251**	**28,151**	**8,684**	**2,719**	**1,628**	**109**
Number of shareholders	**412,603**	**51,148**	**41,582**	**66,394**	**81,446**	**86,953**	**54,237**	**18,971**	**6,318**	**4,869**	**687**
Income from a Trade or Business:											
Total receipts [33]	**195,519,920**	**-18,254**	**1,632,774**	**6,997,784**	**16,213,397**	**31,309,424**	**43,128,386**	**28,989,865**	**18,996,898**	**29,428,138**	**18,841,508**
Business receipts	193,556,269	96,278	1,391,361	6,937,048	16,038,490	31,065,135	42,832,915	28,770,087	18,864,421	28,961,043	18,599,490
Interest on government obligations: State and local [33]	4,625	*269	[1]	-	-	-	*885	*40	*107	3,155	168
Net gain, noncapital assets	284,031	*14,442	*63,599	*33	*12,087	*61,832	*68,382	*16,689	*2,100	40,526	4,343
Other receipts	1,674,996	-129,243	177,814	60,703	162,821	182,457	226,203	203,049	130,271	423,414	237,507
Total deductions	**190,172,349**	**499,100**	**1,947,035**	**7,408,681**	**16,434,184**	**30,825,526**	**41,221,485**	**27,596,510**	**17,988,686**	**27,970,701**	**18,280,441**
Cost of goods sold	73,556,987	47,666	527,973	2,506,444	6,191,139	12,331,739	15,332,521	10,516,958	7,596,809	11,478,901	7,026,837
Compensation of officers	5,895,402	*2,696	46,710	428,508	842,808	1,317,522	1,617,113	796,685	382,101	351,560	109,696
Salaries and wages	36,126,838	18,475	127,349	916,797	2,696,565	5,567,821	8,611,744	5,706,052	3,426,996	5,682,814	3,372,226
Repairs	3,387,810	6,616	42,805	163,728	264,786	498,517	754,415	476,535	333,849	554,441	292,119
Bad debts	133,524	*11,397	*1,238	*3,679	22,567	*1,113	39,541	5,204	8,966	15,693	24,128
Rent paid on business property	14,993,358	85,351	238,914	830,660	1,625,139	2,621,852	3,127,101	2,521,276	1,197,986	1,721,368	1,023,712
Taxes paid	8,456,708	30,061	101,128	384,539	786,310	1,596,258	1,869,889	1,175,780	665,107	1,114,765	732,871
Interest paid	2,899,357	17,523	51,402	172,956	291,802	505,013	670,060	332,111	211,936	357,083	289,471
Amortization	860,877	*12,795	37,121	41,413	112,655	107,745	143,658	113,609	52,625	139,707	99,550
Depreciation	5,850,494	101,547	199,504	331,411	621,552	832,161	1,000,172	665,469	392,772	859,354	846,551
Depletion	*196	*193	-	-	-	-	-	-	3	-	-
Advertising	4,699,363	3,880	27,590	102,461	255,836	535,522	823,853	664,516	800,479	979,843	505,383
Pension, profit-sharing, stock, annuity	136,848	-	-	*1,455	*5,562	*6,576	22,269	*15,305	7,367	24,167	54,147
Employee benefit programs	1,442,656	[1]	*1,776	10,603	51,593	109,230	330,142	229,039	213,867	293,184	203,221
Net loss, noncapital assets	75,514	*1,313	*56,843	*1,811	*363	-	*82	*2,755	*1,343	5,957	5,048
Other deductions	31,656,416	159,586	486,681	1,512,217	2,665,507	4,794,456	6,878,926	4,375,216	2,696,479	4,391,865	3,695,481
Total receipts less total deductions [33]	**5,347,572**	**-517,354**	**-314,262**	**-410,897**	**-220,787**	**483,897**	**1,906,901**	**1,393,355**	**1,008,213**	**1,457,436**	**561,068**
Net income (less deficit) from a trade or business [33]	**5,342,947**	**-517,623**	**-314,262**	**-410,897**	**-220,787**	**483,897**	**1,906,016**	**1,393,315**	**1,008,106**	**1,454,281**	**560,899**
Net income	10,295,744	48,533	168,144	319,577	528,265	1,347,164	2,476,081	1,866,393	1,124,059	1,588,967	828,560
Deficit	4,952,797	566,156	482,406	730,474	749,052	863,267	570,065	473,079	115,953	134,686	267,660
Portfolio income (less deficit) distributed to shareholders [34]	**1,128,756**	**210,469**	***43,089**	**5,477**	**136,305**	**28,699**	**18,625**	**231,025**	**54,491**	**195,628**	**204,948**
Dividend income	120,164	*52,971	[1]	-	*1,227	*89	1,479	*300	*4,230	12,928	46,940
Interest income	278,986	106,680	*3,888	1,928	3,253	4,737	16,560	57,343	17,666	32,179	34,752
Royalty income (less loss)	132,441	-	-	-	*71	-	-	[1]	82	*23,102	*109,186
Net short-term capital gain (less loss)	-45,554	*-51,742	-	*-558	-	-	*20	*222	*614	4,393	1,497
Net long-term capital gain (less loss)	642,719	*102,560	*39,201	*4,107	*131,754	*23,873	*566	*173,160	31,899	123,027	12,573
Real estate rental net income (less deficit)	**129,925**	**27,210**	***11,982**	***30,261**	***-1,990**	***5,708**	***10,167**	***-2,388**	**18,417**	**11,168**	**19,391**
Net income	170,902	40,467	*11,982	*31,847	*114	*7,658	*14,808	*4,687	20,782	19,166	19,391
Deficit	40,977	*13,258	-	*1,585	*2,104	*1,951	*4,641	*7,075	*2,365	7,998	-
Net income (less deficit) from other rental activity	**5,816**	**-164**	**-**	**-**	**-**	***4**	**-**	**-**	***-28**	***531**	***5,474**
Net income	6,008	-	-	-	-	*4	-	-	-	*531	*5,474
Deficit	*192	164	-	-	-	-	-	-	*28	[1]	-
Total net income (less deficit)	**6,607,444**	**-280,107**	**-259,191**	**-375,158**	**-86,472**	**518,307**	**1,934,808**	**1,621,951**	**1,080,986**	**1,661,608**	**790,712**
Net income	11,311,992	276,046	172,131	325,319	663,677	1,375,220	2,498,388	2,021,376	1,172,689	1,773,294	1,033,852
Deficit	4,704,548	556,154	431,322	700,477	750,149	856,913	563,580	399,425	91,702	111,686	243,140

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)
Other Services											
Number of returns	**257,706**	**46,374**	**56,565**	**58,527**	**44,525**	**28,855**	**16,698**	**4,034**	**1,360**	**673**	**95**
Number of shareholders	**393,972**	**63,264**	**75,221**	**87,111**	**74,212**	**47,692**	**30,991**	**8,886**	**2,951**	**3,221**	**422**
Income from a Trade or Business:											
Total receipts [33]	**119,622,861**	**846,824**	**3,485,533**	**9,679,168**	**16,481,236**	**20,213,217**	**25,483,659**	**13,613,189**	**8,595,832**	**12,717,507**	**8,506,695**
Business receipts	117,961,223	344,139	3,439,818	9,597,616	15,910,580	20,121,907	25,408,232	13,521,719	8,524,503	12,658,881	8,433,827
Interest on government obligations: State and local [33]	6,880	*2,650	-	*160	*573	-	*286	*[1]	-	*62	3,149
Net gain, noncapital assets	155,672	*14,719	*1,101	*36,239	*24,315	*31,504	*28,469	*8,455	*3,124	5,190	2,556
Other receipts	1,499,086	485,316	44,615	45,152	545,768	59,807	46,672	83,014	68,205	53,374	67,163
Total deductions	**114,153,680**	**1,107,654**	**3,419,529**	**9,117,729**	**15,872,144**	**19,557,906**	**23,888,537**	**12,746,881**	**8,190,272**	**12,120,653**	**8,132,376**
Cost of goods sold	47,810,062	60,003	693,991	2,323,840	4,913,679	7,404,653	10,574,767	7,553,308	3,536,459	5,110,004	5,639,359
Compensation of officers	7,638,607	41,697	384,964	954,621	1,469,700	1,684,563	1,733,834	712,015	247,711	330,029	79,472
Salaries and wages	19,017,827	*435,055	196,725	1,190,426	3,212,769	3,437,959	4,148,079	1,595,590	1,105,742	2,868,751	826,731
Repairs	1,099,947	14,865	79,114	120,349	162,994	164,538	254,447	111,556	66,330	71,269	54,482
Bad debts	209,344	*1,421	*230	*531	11,849	16,028	110,748	25,980	23,880	12,922	5,756
Rent paid on business property	8,711,422	76,978	494,416	1,219,763	1,444,756	1,611,078	1,552,905	413,018	517,380	1,073,170	307,958
Taxes paid	4,079,739	13,966	107,048	330,499	605,186	815,775	819,110	368,982	298,250	566,715	154,209
Interest paid	1,238,560	6,365	47,824	140,674	281,484	240,414	258,032	87,937	71,721	72,392	31,719
Amortization	493,246	*1,336	18,359	39,467	87,818	143,507	108,800	36,023	*18,095	17,352	22,489
Depreciation	2,367,117	44,422	143,555	294,030	410,083	404,447	391,940	97,790	119,494	249,878	211,478
Depletion	-	-	-	-	-	-	-	-	-	-	-
Advertising	1,677,103	11,413	62,339	125,144	184,429	388,736	398,735	130,018	144,118	178,398	53,774
Pension, profit-sharing, stock, annuity	394,065	*69	*12,406	16,414	*30,992	*60,488	54,476	111,342	12,737	46,778	48,364
Employee benefit programs	1,276,136	*323	10,122	29,782	81,738	323,069	229,364	173,519	125,191	185,237	117,791
Net loss, noncapital assets	5,479	-	-	*2,564	*403	-	*327	-	-	*488	*1,697
Other deductions	18,135,027	399,741	1,168,434	2,329,626	2,974,264	2,862,650	3,252,974	1,329,804	1,903,166	1,337,271	577,097
Total receipts less total deductions [33]	**5,469,181**	**-260,830**	**66,004**	**561,439**	**609,093**	**655,311**	**1,595,122**	**866,308**	**405,560**	**596,854**	**374,319**
Net income (less deficit) from a trade or business [33]	**5,462,301**	**-263,479**	**66,004**	**561,279**	**608,519**	**655,311**	**1,594,836**	**866,308**	**405,560**	**596,792**	**371,170**
Net income	7,816,326	75,738	419,787	913,569	1,200,941	962,734	1,780,291	908,701	496,730	680,616	377,219
Deficit	2,354,025	339,218	353,783	352,290	592,422	307,423	185,454	*42,393	*91,170	*83,824	*6,049
Portfolio income (less deficit) distributed to shareholders [34]	**321,796**	**25,612**	**4,577**	**61,016**	**62,739**	**90,640**	**22,953**	**12,032**	***2,291**	**11,438**	**28,496**
Dividend income	32,896	*866	*3,953	*333	*886	*606	*12,778	*6,283	-	625	6,567
Interest income	96,753	32,061	*440	5,372	14,692	6,380	6,313	6,486	*2,291	11,245	11,474
Royalty income (less loss)	*38,217	*2	-	-	*37,718	-	[1]	-	-	-	497
Net short-term capital gain (less loss)	-73,595	*-78,132	-	*1,426	-	-	*1,947	*-882	-	*-125	2,171
Net long-term capital gain (less loss)	227,525	70,816	*184	*53,886	*9,444	*83,655	*1,915	*146	-	-307	7,787
Real estate rental net income (less deficit)	**80,022**	***23,103**	***-5,594**	***32,998**	***8,828**	***6,444**	***3**	***1,280**	**-**	**7,311**	***5,649**
Net income	91,042	*25,351	-	*33,808	*9,209	*6,444	*26	*1,411	-	*9,144	*5,649
Deficit	11,021	*2,248	*5,594	*809	*380	-	23	*132	-	*1,834	-
Net income (less deficit) from other rental activity	***19,521**	***2,569**	**-**	**-**	***12,478**	**-**	**-**	***3,788**	**56**	***627**	**3**
Net income	*19,521	*2,569	-	-	*12,478	-	-	*3,788	56	*627	3
Deficit	-	-	-	-	-	-	-	-	-	-	-
Total net income (less deficit)	**5,883,639**	**-212,195**	**64,987**	**655,294**	**692,564**	**752,395**	**1,617,793**	**883,408**	**407,907**	**616,168**	**405,318**
Net income	8,233,367	201,788	414,830	997,432	1,230,147	1,057,992	1,802,737	924,624	499,048	693,647	411,123
Deficit	2,349,728	413,983	349,843	342,138	537,583	305,597	184,945	*41,216	*91,142	*77,479	*5,805

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	**294,473**	**7,772**	**1,071**	***17**	**24,031**	**3,895**	**14,018**	**4,200**	**9,818**	**-**	**1,456**	**525**
Gross income	**39,515,038**	**424,251**	**70,959**	***3,322**	**1,704,516**	**517,056**	**1,417,231**	**484,449**	**932,782**	**-**	**330,686**	**123,925**
Rental real estate expenses, total	**33,064,225**	**211,808**	**32,874**	***2,155**	**1,557,797**	**341,862**	**872,006**	**320,389**	**551,617**	**-**	**211,391**	**97,412**
Advertising	107,141	*162	*27	-	4,618	182	313	200	113	-	*374	*174
Auto and travel	133,509	*308	24	-	6,006	10,407	812	*595	*218	-	*655	171
Cleaning and maintenance	1,124,513	2,793	1,171	11	42,717	8,354	11,081	5,568	5,513	-	2,523	3,564
Commissions	222,404	*1,383	*269	-	44,301	575	14,166	1,932	12,234	-	1,676	*198
Insurance	1,159,361	5,895	859	53	40,400	6,598	18,340	10,109	8,230	-	3,972	92,795
Legal and other professional fees	1,687,421	12,391	1,067	-	38,914	3,761	16,923	6,142	10,781	-	4,003	127,454
Interest expense	7,760,450	27,935	2,237	*1,099	471,757	24,068	173,071	54,398	118,673	-	31,108	*17,247
Repairs	1,683,889	15,832	3,075	60	64,722	12,773	41,094	15,803	25,291	-	5,235	4,742
Taxes	4,423,997	32,010	3,954	84	162,394	60,035	89,163	41,911	47,252	-	16,642	12,073
Utilities	2,072,580	14,015	3,697	97	75,453	26,283	28,299	14,264	14,035	-	10,169	55,285
Wages and salaries	1,684,485	625	2,240	-	28,341	4,763	22,625	19,522	3,103	-	11,555	*5,161
Depreciation from Form 4562	6,258,486	62,962	8,410	*645	378,379	43,224	272,989	107,968	165,021	-	58,078	19,600
Other expenses	4,745,988	35,498	5,842	106	199,795	140,841	183,129	41,975	141,153	-	65,400	-241,052
Net gain (less loss) sales of business property	**66,061**	***45**	**993**	**-**	***2,611**	***995**	**-90**	**[1]**	**-90**	**-**	***37**	**5**
Gain	72,617	*45	993	-	*2,670	*1,496	134	[1]	134	-	*37	5
Loss	6,556	-	-	-	*59	502	225	-	225	-	-	-
Net Income (less deficit) from partnerships and fiduciaries	**701,259**	**16,045**	**11,672**	***754**	**-54,767**	**14,548**	**18,382**	**-3,183**	**21,565**	**-**	**-13,802**	**7,646**
Income	1,844,842	21,373	14,589	*817	115,469	27,698	49,685	19,888	29,797	-	8,925	8,766
Deficit	1,143,582	5,329	2,917	63	170,236	13,150	31,303	23,072	8,232	-	22,727	1,120
Real estate rental net income (less deficit)	**7,218,133**	**228,532**	**50,750**	***1,920**	**94,562**	**190,736**	**563,517**	**160,877**	**402,640**	**-**	**105,529**	**34,164**
Income	11,556,608	270,796	55,195	*2,685	542,191	218,053	702,340	219,111	483,228	-	149,191	42,998
Deficit	4,338,475	42,265	4,445	765	447,628	27,316	138,823	58,234	80,588	-	43,662	8,834

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	**3,872**	**202,774**	**201,850**	**12,251**	**6,419**	**2,618**	**126**	**2,756**	**1,222**	**6,324**	**3,324**	**-**
Gross income	**178,247**	**32,869,829**	**32,737,400**	**607,258**	**104,335**	**120,157**	**26,741**	**231,889**	**192,370**	**458,274**	**133,993**	**-**
Rental real estate expenses, total	**171,826**	**28,174,284**	**28,000,736**	**486,300**	**105,548**	**73,748**	***17,385**	**168,587**	**92,351**	**358,315**	**88,575**	**-**
Advertising	225	97,807	97,792	*70	*99	*10	-	*296	*728	1,766	*290	-
Auto and travel	208	106,014	106,014	*736	*7	*678	5	*43	*26	7,400	8	-
Cleaning and maintenance	5,558	1,014,439	1,005,899	11,381	5,422	*796	276	715	*5,064	5,896	*2,750	-
Commissions	269	151,207	148,338	*2,952	*921	-	-	-	-	*4,471	*15	-
Insurance	4,328	953,830	952,554	7,637	1,322	2,308	*52	3,310	4,312	10,799	2,552	-
Legal and other professional fees	5,402	1,426,250	1,423,492	4,585	5,843	1,843	88	1,118	2,635	34,307	*838	-
Interest expense	33,572	6,697,281	6,667,782	63,107	23,875	22,708	649	53,391	*13,089	93,495	10,761	-
Repairs	7,696	1,470,940	1,467,107	20,936	5,365	4,110	*448	8,115	4,937	10,869	*2,938	-
Taxes	17,136	3,887,212	3,879,786	47,428	11,299	7,328	*2,346	9,581	16,028	37,811	11,473	-
Utilities	8,174	1,778,969	1,775,847	14,923	5,659	7,372	*937	8,373	11,512	19,955	3,409	-
Wages and salaries	2,117	1,571,825	1,571,825	*2,206	*4,227	*1,191	*420	*2,131	*7,872	9,615	*7,573	-
Depreciation from Form 4562	35,218	5,124,660	5,065,242	67,835	21,207	10,785	*3,770	39,237	16,361	76,916	18,210	-
Other expenses	51,922	3,893,850	3,839,058	242,504	20,301	14,619	*8,394	42,278	9,787	45,014	27,759	-
Net gain (less loss) sales of business property	**-**	**60,470**	**60,343**	**-199**	**15**	**[1]**	**-**	**-**	**-**	**1,179**	**-**	**-**
Gain	-	66,022	65,895	20	15	-	-	-	-	1,179	-	-
Loss	-	5,552	5,552	219	-	[1]	-	-	-	-	-	-
Net Income (less deficit) from partnerships and fiduciaries	**-16,784**	**655,782**	**655,722**	**78,496**	**-64,861**	**19,660**	***[1]**	**883**	**-35,785**	**28,787**	**34,604**	**-**
Income	55,238	1,268,605	1,268,393	93,627	65,385	21,836	-	12,841	10,036	35,117	*34,834	-
Deficit	72,022	612,824	612,671	15,132	130,246	2,176	*[1]	11,958	*45,821	6,330	230	-
Real estate rental net income (less deficit)	**-10,363**	**5,411,798**	**5,452,728**	**199,255**	**-66,059**	**66,070**	**9,355**	**64,185**	**64,234**	**129,925**	**80,022**	**-**
Income	95,329	8,551,349	8,513,982	281,501	83,574	77,942	*10,428	96,277	114,815	170,902	91,042	-
Deficit	105,692	3,139,551	3,061,253	82,246	149,633	11,873	*1,073	32,092	50,581	40,977	11,021	-

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	**4,127,554**	**2,550,566**	**1,159,564**	**206,329**	**188,201**	**13,621**	**5,104**	**4,170**
Number of shareholders	**7,037,811**	**2,550,566**	**2,319,128**	**618,986**	**938,852**	**194,347**	**130,930**	**285,003**
Total assets	**3,324,883,416**	**967,780,365**	**585,826,616**	**284,592,661**	**690,900,090**	**242,107,127**	**97,800,364**	**455,876,193**
Income from a trade or business								
Total receipts [33]	**5,684,431,238**	**1,954,303,184**	**1,434,007,478**	**595,912,326**	**1,127,815,754**	**265,754,632**	**116,874,055**	**189,763,809**
Business receipts	5,567,202,247	1,915,900,834	1,414,305,259	587,889,553	1,106,738,658	255,686,811	113,939,386	172,741,746
Interest on government obligations: State and local [33]	1,811,919	376,583	203,671	75,418	355,825	210,187	105,232	485,005
Net gain, noncapital assets	12,826,927	4,172,246	2,788,879	995,520	2,297,734	557,718	184,030	1,830,801
Other receipts	102,590,145	33,853,520	16,709,670	6,951,835	18,423,538	9,299,916	2,645,409	14,706,257
Total deductions	**5,413,607,772**	**1,848,752,640**	**1,372,332,513**	**572,281,811**	**1,083,099,624**	**250,238,206**	**112,921,081**	**173,981,898**
Cost of goods sold	3,405,244,877	1,065,517,762	871,304,630	390,818,256	728,207,288	164,691,547	79,047,147	105,658,247
Compensation of officers	221,710,205	90,991,534	64,029,257	20,196,649	34,376,520	5,124,835	2,939,942	4,051,468
Salaries and wages	610,707,675	225,831,937	142,812,482	58,757,123	115,651,567	31,121,023	12,696,246	23,837,298
Repairs	36,197,752	13,929,867	9,186,761	3,389,548	6,668,678	1,484,844	579,379	958,673
Bad debts	15,727,284	4,979,249	2,717,735	1,419,220	3,380,655	1,028,869	363,332	1,838,224
Rent paid on business property	156,757,769	66,516,593	42,942,490	13,493,056	25,169,295	4,318,969	1,399,421	2,917,946
Taxes paid	116,004,085	43,625,782	29,089,346	11,480,636	21,056,926	4,710,003	2,068,865	3,972,528
Interest paid	47,561,234	16,056,831	9,684,656	4,162,110	8,900,803	2,729,849	1,015,227	5,011,758
Amortization	10,146,606	3,897,433	2,076,427	781,356	1,834,712	574,078	133,737	848,865
Depreciation	89,426,819	31,053,663	19,798,025	8,599,584	18,408,962	5,783,660	1,948,676	3,834,249
Depletion	555,120	155,412	43,438	41,780	120,681	138,203	*9,752	45,855
Advertising	49,149,598	18,783,766	11,763,468	4,222,735	8,700,895	3,057,757	631,883	1,989,094
Pension, profit-sharing, stock, annuity	22,769,510	8,992,193	4,196,770	1,675,688	4,061,379	1,292,434	1,086,588	1,464,458
Employee benefit programs	55,255,757	16,915,632	12,200,334	5,492,265	12,942,835	3,233,680	1,693,129	2,777,883
Net loss, noncapital assets	2,077,855	775,328	206,450	246,341	612,999	95,248	30,658	110,832
Other deductions	574,315,625	240,729,660	150,280,244	47,505,464	93,005,430	20,853,207	7,277,098	14,664,521
Total receipts less total deductions [33]	270,823,466	105,550,544	61,674,966	23,630,515	44,716,130	15,516,426	3,952,975	15,781,911
Net income (less deficit) from a trade or business [33]	**269,011,547**	**105,173,961**	**61,471,295**	**23,555,097**	**44,360,306**	**15,306,239**	**3,847,743**	**15,296,906**
Net income	358,419,987	146,387,336	82,288,301	31,669,773	57,806,401	17,575,252	4,763,471	17,929,453
Deficit	89,408,440	41,213,375	20,817,006	8,114,676	13,446,095	2,269,013	915,728	2,632,547
Portfolio income (less deficit) distributed to shareholders [34]	**57,108,315**	**13,538,504**	**9,910,889**	**4,099,092**	**13,607,654**	**4,200,702**	**1,713,317**	**10,038,157**
Dividend income	9,678,141	1,341,598	1,199,006	1,005,663	2,674,918	966,968	395,133	2,094,856
Interest income	10,238,727	3,592,091	1,820,928	1,166,258	2,202,862	660,262	216,422	579,903
Royalty income (less loss)	2,177,780	696,493	445,450	102,356	447,993	268,496	49,971	167,022
Net short-term capital gain (less loss)	1,155,842	463,847	44,155	-116,423	101,015	117,692	31,821	513,735
Net long-term capital gain (less loss)	33,857,825	7,444,475	6,401,350	1,941,238	8,180,866	2,187,284	1,019,971	6,682,642
Real estate rental net income (less deficit)	**7,218,133**	**1,531,583**	**1,506,978**	**1,075,853**	**2,201,589**	**450,330**	**90,338**	**361,460**
Net income	11,556,608	3,416,389	2,557,244	1,530,014	2,806,480	598,667	209,447	438,367
Deficit	4,338,475	1,884,806	1,050,265	454,161	604,890	148,337	119,109	76,907
Net income (less deficit) from other rental activity	**755,933**	**167,109**	**275,005**	**81,534**	**85,626**	**17,259**	**102,554**	**26,846**
Net income	1,307,812	485,713	310,362	110,855	187,548	63,179	116,412	33,744
Deficit	551,880	318,604	35,356	29,321	101,922	45,920	13,858	6,898
Total net income (less deficit)	**334,093,927**	**120,411,157**	**73,164,168**	**28,811,576**	**60,255,175**	**19,974,531**	**5,753,952**	**25,723,369**
Net income	419,427,046	161,492,713	93,696,266	36,256,092	72,416,757	21,890,573	6,550,486	27,124,158
Deficit	85,333,119	41,081,556	20,532,099	7,444,516	12,161,582	1,916,043	796,534	1,400,789

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	**4,127,554**	**84,089**	**59,256**	**5,641**	**19,193**	**26,776**	**2,546**	**553,742**	**165,720**
Number of shareholders	**7,037,811**	**193,419**	**140,940**	**12,190**	**40,289**	**77,502**	**5,639**	**863,824**	**261,866**
Total assets	**3,324,883,416**	**73,730,265**	**58,067,320**	**5,059,295**	**10,603,650**	**54,922,263**	**5,888,536**	**342,499,564**	**131,898,662**
Cash	421,344,295	6,709,646	4,721,235	308,352	1,680,059	8,855,444	1,435,686	56,399,047	22,032,797
Notes and accounts receivable	774,957,316	7,282,238	5,297,076	313,019	1,672,142	7,407,397	1,325,052	87,567,303	31,813,105
Less: Allowance for bad debts	14,072,760	32,701	24,014	*1,120	7,568	45,403	19,849	583,158	162,621
Inventories	383,829,461	8,658,020	7,218,179	213,871	1,225,970	1,609,887	272,757	41,631,850	20,899,691
Investments in Government obligations	57,703,348	*270,385	*269,958	427	-	121,876	183	248,480	*45,486
Tax-exempt securities	30,028,255	*308,715	*308,715	-	-	410,196	200	1,231,021	660,100
Other current assets	191,679,559	3,612,602	2,560,835	373,603	678,164	2,993,370	277,732	38,207,564	18,314,701
Loans to shareholders	63,966,409	2,526,100	2,278,965	48,846	198,289	1,244,028	*84,851	6,769,428	2,326,401
Mortgage and real estate loans	64,721,505	335,551	288,431	*47,120	-	*70,391	-	1,926,067	1,162,161
Other investments	418,335,505	7,821,714	6,094,040	639,065	1,088,609	12,664,228	962,480	30,249,438	10,626,403
Depreciable assets	1,557,438,405	66,709,209	50,135,368	5,593,094	10,980,747	29,163,895	2,551,623	160,269,530	32,539,919
Less: Accumulated depreciation	955,249,741	47,097,907	34,431,995	4,545,759	8,120,153	20,900,984	1,436,289	110,743,879	19,432,506
Depletable assets	18,222,442	1,054,224	*44,237	976,386	*33,601	12,302,083	47,408	524,328	*60,924
Less: Accumulated depletion	6,805,905	*131,078	*1,781	*117,407	*11,890	5,746,660	15,279	157,135	*44,857
Land	128,938,340	12,471,204	11,077,311	800,724	593,170	1,484,274	175,509	16,387,346	6,645,290
Intangible assets (amortizable)	145,321,103	1,050,161	676,565	5,049	368,546	3,171,469	281,841	3,013,837	609,264
Less: Accumulated amortization	51,727,887	300,317	203,244	4,208	92,865	1,871,717	163,572	1,144,324	212,132
Other assets	96,253,766	2,482,500	1,757,440	408,231	316,829	1,988,487	108,202	10,702,823	4,014,536
Total liabilities	**3,324,883,416**	**73,730,265**	**58,067,320**	**5,059,295**	**10,603,650**	**54,922,263**	**5,888,536**	**342,499,564**	**131,898,662**
Accounts payable	422,197,812	3,368,968	2,268,378	152,281	948,310	4,748,561	701,053	57,413,905	28,258,359
Mortgages, notes, and bonds under one year	267,664,793	9,290,226	7,932,915	657,999	699,313	1,883,578	335,490	31,536,089	14,702,999
Other current liabilities	600,719,928	3,307,884	2,199,255	86,385	1,022,244	3,666,705	533,070	46,841,848	17,435,360
Loans from shareholders	261,704,227	15,975,081	13,439,006	666,492	1,869,583	2,333,883	*70,112	28,800,302	12,355,752
Mortgages, notes, bonds, one year or more	620,712,240	20,103,499	17,199,989	1,089,212	1,814,298	8,064,444	1,249,041	58,032,643	20,488,800
Other liabilities	168,140,334	2,031,605	1,942,226	-116,727	206,105	2,133,714	208,359	9,778,792	4,664,357
Capital stock	89,882,743	4,823,039	3,856,009	435,944	531,086	561,288	17,574	6,987,584	2,214,314
Additional paid-in capital	371,522,903	21,677,435	18,836,169	286,303	2,554,963	5,507,765	775,467	33,353,448	11,428,628
Retained earnings [26]	584,557,316	-5,533,341	-8,422,135	1,816,890	1,071,904	27,190,595	2,008,569	75,073,730	22,212,429
Less: Cost of treasury stock	62,218,881	1,314,131	1,184,492	*15,483	114,156	1,168,270	*10,200	5,318,777	1,862,336
Total receipts	**5,684,431,238**	**89,726,635**	**64,887,036**	**6,446,963**	**18,392,636**	**43,460,489**	**8,706,836**	**702,478,347**	**268,457,697**
Business receipts	5,567,202,247	80,673,110	56,663,438	6,412,362	17,597,309	40,036,203	8,525,338	694,756,287	265,407,898
Interest on Government obligations, total	1,811,919	28,294	27,472	*114	*708	32,232	*22,264	273,256	48,410
Net gain, noncapital assets	12,826,927	511,468	393,205	60,810	57,453	904,355	24,348	1,629,577	409,443
Other receipts	102,590,145	8,513,763	7,802,921	-26,324	737,166	2,487,700	134,886	5,819,227	2,591,947
Total deductions	**5,413,607,772**	**87,178,712**	**63,808,761**	**6,425,258**	**16,944,692**	**36,251,453**	**8,270,228**	**681,428,999**	**264,370,547**
Cost of goods sold	3,405,244,877	40,319,575	27,401,829	2,733,029	10,184,718	17,361,202	6,514,835	517,168,442	225,283,935
Compensation of officers	221,710,205	1,474,075	821,243	165,017	487,815	1,181,854	177,840	22,930,026	5,665,382
Salaries and wages	610,707,675	6,809,672	4,782,696	662,105	1,364,871	3,516,888	396,327	38,916,764	9,572,027
Repairs	36,197,752	2,149,852	1,568,346	202,468	379,039	601,276	47,810	2,939,044	559,690
Bad debts	15,727,284	95,127	81,580	3,181	10,366	56,312	14,265	1,531,769	507,339
Rent paid on business property	156,757,769	4,219,461	3,850,122	27,999	341,340	953,974	73,378	12,420,921	2,655,476
Taxes paid	116,004,085	1,595,720	1,147,890	141,687	306,143	1,373,966	98,927	12,432,256	2,825,991
Interest paid	47,561,234	1,537,726	1,259,713	122,411	155,603	634,252	62,587	3,709,217	1,225,948
Amortization	10,146,606	132,522	100,248	9,062	23,212	176,681	15,465	258,696	55,858
Depreciation	89,426,819	4,044,314	2,999,827	462,348	582,139	2,682,326	179,764	9,720,401	1,582,664
Depletion	555,120	*37,366	*30,750	*6,616	-	292,147	3	29,848	*264
Advertising	49,149,598	184,495	148,444	3,378	32,673	65,079	6,827	2,315,999	605,851
Pension, profit-sharing, stock, annuity	22,769,510	106,236	83,915	4,044	18,276	157,005	9,632	2,212,414	466,200
Employee benefit programs	55,255,757	652,462	514,724	50,344	87,394	522,122	29,265	8,176,598	1,518,135
Net loss, noncapital assets	2,077,855	4,587	3,948	*411	*228	38,840	*209	376,997	188,725
Other deductions	574,315,625	23,815,522	19,013,485	1,831,161	2,970,876	6,637,529	643,093	46,289,607	11,657,061
Total receipts less total deductions	270,823,466	2,547,923	1,078,275	21,704	1,447,944	7,209,036	436,608	21,049,349	4,087,150
Net income (less deficit) from a trade or business	269,011,547	2,519,629	1,050,803	21,590	1,447,236	7,176,805	414,344	20,776,093	4,038,740
Net income	358,419,987	6,297,520	4,320,947	278,943	1,697,630	8,570,836	543,495	36,688,320	10,197,328
Deficit	89,408,440	3,777,891	3,270,144	257,353	250,393	1,394,031	129,151	15,912,227	6,158,587
Total income tax [12]	260,388	13,632	12,110	-	*1,522	17,711	-	28,437	1,531

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	**42,070**	**345,952**	**158,715**	**9,995**	**1,621**	**2,098**	**7,399**	**1,155**
Number of shareholders	**96,667**	**505,291**	**344,888**	**27,240**	**5,326**	**3,431**	**12,780**	**1,978**
Total assets	**105,050,484**	**105,550,418**	**381,727,690**	**46,325,373**	**9,962,734**	**4,909,072**	**10,337,554**	**2,154,323**
Cash	11,747,476	22,618,773	44,912,165	3,628,887	1,377,110	469,209	1,185,293	347,026
Notes and accounts receivable	17,795,987	37,958,212	80,545,982	9,664,438	1,251,843	1,022,063	2,057,024	537,014
Less: Allowance for bad debts	112,349	308,188	1,465,763	163,830	16,216	30,768	35,040	21,255
Inventories	16,209,950	4,522,208	80,077,246	9,445,897	2,390,777	1,440,760	3,467,635	698,104
Investments in Government obligations	168,456	*34,538	835,435	-	*1,406	-	3,164	-
Tax-exempt securities	365,525	205,396	1,052,851	*33,984	116,008	1,914	556	-
Other current assets	11,535,747	8,357,116	15,680,731	2,152,197	283,313	219,444	732,555	111,010
Loans to shareholders	1,193,745	3,249,282	5,359,062	908,022	136,395	90,296	129,179	*41,535
Mortgage and real estate loans	705,388	58,518	296,490	*5,723	9,810	*627	*9,922	-
Other investments	14,280,476	5,342,560	35,203,954	3,135,330	438,431	569,196	652,890	214,062
Depreciable assets	50,195,960	77,533,650	278,482,968	36,191,273	6,291,930	3,743,655	3,185,732	851,711
Less: Accumulated depreciation	32,008,653	59,302,719	191,022,056	21,786,802	3,499,004	2,849,035	2,045,886	622,755
Depletable assets	330,712	*132,692	3,180,001	29,632	-	-	-	-
Less: Accumulated depletion	89,310	*22,968	308,870	5,033	-	-	-	-
Land	8,015,950	1,726,105	6,626,111	720,147	390,987	57,500	297,959	*7,305
Intangible assets (amortizable)	525,730	1,878,843	17,427,569	2,242,203	384,326	140,178	364,626	48,171
Less: Accumulated amortization	192,309	739,884	5,396,410	580,628	113,027	46,897	150,638	*19,738
Other assets	4,382,003	2,306,284	10,240,223	703,934	518,644	80,930	482,582	-37,867
Total liabilities	**105,050,484**	**105,550,418**	**381,727,690**	**46,325,373**	**9,962,734**	**4,909,072**	**10,337,554**	**2,154,323**
Accounts payable	10,085,323	19,070,224	46,874,986	8,011,311	917,244	540,009	2,065,346	290,538
Mortgages, notes, and bonds under one year	9,315,545	7,517,544	27,817,725	3,972,559	555,844	452,619	980,194	136,177
Other current liabilities	13,369,948	16,036,540	32,949,766	3,543,985	599,038	323,346	1,039,130	198,415
Loans from shareholders	9,536,045	6,908,506	18,980,664	1,663,983	383,653	241,681	833,934	43,658
Mortgages, notes, bonds, one year or more	24,717,149	12,826,695	59,252,451	7,739,991	1,595,182	500,683	1,028,943	*153,261
Other liabilities	3,112,434	2,002,001	13,561,069	1,464,129	551,102	74,553	333,481	*19,330
Capital stock	2,075,799	2,697,471	8,889,431	493,218	101,279	137,076	415,866	8,186
Additional paid-in capital	14,366,241	7,558,579	24,578,576	1,884,746	1,091,017	169,065	469,124	26,332
Retained earnings [26]	19,728,224	33,133,077	161,561,695	18,268,522	4,286,706	2,616,504	3,306,895	1,306,682
Less: Cost of treasury stock	1,256,224	2,200,218	12,738,673	717,070	*118,330	146,464	135,358	*28,255
Total receipts	**122,343,143**	**311,677,508**	**694,098,336**	**111,307,284**	**11,960,021**	**9,538,749**	**20,556,220**	**3,669,981**
Business receipts	119,833,205	309,515,184	686,697,963	110,375,443	11,738,442	9,485,570	20,363,684	3,600,178
Interest on Government obligations, total	152,629	72,217	121,738	41,626	9,856	*881	*1,073	*957
Net gain, noncapital assets	522,567	697,568	1,213,485	212,678	18,129	1,839	6,479	*32
Other receipts	1,834,742	1,392,538	6,065,150	677,538	193,594	50,459	184,984	68,815
Total deductions	**118,831,721**	**298,226,731**	**651,153,455**	**105,417,041**	**10,707,065**	**9,081,957**	**19,683,113**	**3,305,595**
Cost of goods sold	93,056,584	198,827,923	470,532,572	84,617,130	6,019,335	6,444,246	13,452,828	2,058,772
Compensation of officers	2,632,340	14,632,303	17,374,138	1,299,178	247,155	249,818	579,704	67,959
Salaries and wages	5,245,720	24,099,017	49,983,640	4,944,057	985,520	855,981	1,885,068	477,556
Repairs	728,888	1,650,466	3,628,671	687,069	96,183	67,540	46,086	12,983
Bad debts	318,842	705,587	1,230,703	74,213	4,976	12,458	34,601	3,326
Rent paid on business property	2,751,778	7,013,668	12,336,322	1,036,681	170,504	223,222	492,347	69,735
Taxes paid	1,959,602	7,646,664	13,276,008	1,178,918	1,242,302	138,314	459,320	65,643
Interest paid	1,027,924	1,455,345	5,040,404	598,489	108,352	69,442	180,076	13,701
Amortization	42,267	160,571	1,009,965	123,272	25,511	10,496	57,518	3,680
Depreciation	3,333,152	4,804,585	16,071,481	2,494,544	469,700	203,971	176,161	46,119
Depletion	21,052	*8,532	179,813	404	30,803	-	-	-
Advertising	191,223	1,518,925	5,848,148	1,483,819	340,456	66,232	349,690	149,598
Pension, profit-sharing, stock, annuity	444,675	1,301,539	3,186,952	357,775	65,517	18,683	74,746	*2,710
Employee benefit programs	1,352,523	5,305,939	9,320,908	1,062,949	156,144	100,875	166,897	53,121
Net loss, noncapital assets	171,665	16,606	106,336	6,568	*245	*2,965	*13,493	*79
Other deductions	5,553,485	29,079,061	42,027,395	5,451,975	744,363	617,715	1,714,576	280,610
Total receipts less total deductions	3,511,422	13,450,777	42,944,880	5,890,243	1,252,956	456,791	873,106	364,385
Net income (less deficit) from a trade or business	3,358,793	13,378,559	42,823,143	5,848,617	1,243,101	455,910	872,033	363,429
Net income	7,648,720	18,842,272	50,288,954	6,292,590	1,428,382	528,999	1,163,110	365,032
Deficit	4,289,927	5,463,712	7,465,812	443,973	185,281	*73,089	291,077	*1,603
Total income tax [12]	12,182	14,725	22,446	*367	62	29	-	-

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	**7,797**	**1,930**	**20,153**	**429**	**4,090**	**5,705**	**6,172**	**4,004**
Number of shareholders	**15,087**	**4,249**	**42,895**	**1,532**	**13,700**	**14,148**	**12,126**	**9,012**
Total assets	**19,280,433**	**11,153,045**	**14,166,402**	**5,726,635**	**24,656,615**	**25,702,749**	**13,995,906**	**21,576,885**
Cash	1,447,165	782,259	2,268,576	547,368	2,739,755	2,343,472	1,706,581	2,148,686
Notes and accounts receivable	2,696,804	2,455,529	3,585,053	1,181,102	4,766,014	5,936,623	2,169,064	5,122,536
Less: Allowance for bad debts	62,043	42,659	49,032	12,721	92,868	93,887	41,212	72,534
Inventories	3,727,734	2,036,485	1,414,421	704,662	3,994,308	5,322,010	1,928,658	4,483,774
Investments in Government obligations	*10,743	*3,304	*75,957	-	22,044	-	143,133	*24,719
Tax-exempt securities	1,137	-	1,101	-	*23,602	*287,996	*32,223	*34,108
Other current assets	595,104	234,287	497,562	454,705	1,070,103	924,891	377,000	906,592
Loans to shareholders	179,664	111,492	657,130	*19,438	110,855	328,185	115,115	75,032
Mortgage and real estate loans	*20,415	*19,260	*5,177	-	*31,313	*22,240	*13,389	-
Other investments	1,410,547	862,090	855,144	903,537	4,257,916	1,784,287	1,139,398	2,635,460
Depreciable assets	18,304,809	11,607,751	16,756,942	3,460,879	12,438,105	23,892,534	16,992,678	13,199,932
Less: Accumulated depreciation	13,007,496	7,968,797	12,736,908	2,045,199	7,914,745	17,053,308	12,049,217	8,649,300
Depletable assets	2,424,699	395,601	-	60,483	96,841	-	110,050	31,315
Less: Accumulated depletion	*91,281	20,953	-	34,263	80,760	-	49,226	25,606
Land	777,441	134,726	64,588	200,335	348,071	289,293	719,076	278,165
Intangible assets (amortizable)	654,835	592,084	1,100,842	67,590	1,386,716	1,562,727	398,191	960,884
Less: Accumulated amortization	185,629	237,181	446,314	20,874	332,154	335,370	132,079	288,628
Other assets	375,784	187,767	116,163	239,594	1,791,498	491,056	423,085	711,751
Total liabilities	**19,280,433**	**11,153,045**	**14,166,402**	**5,726,635**	**24,656,615**	**25,702,749**	**13,995,906**	**21,576,885**
Accounts payable	1,281,328	1,420,042	1,989,094	730,437	2,540,673	3,242,534	1,352,292	3,399,774
Mortgages, notes, and bonds under one year	1,688,315	945,478	1,153,963	199,305	994,485	2,429,510	812,271	1,508,022
Other current liabilities	1,112,910	658,784	1,355,083	1,009,973	2,018,903	1,901,151	667,328	2,089,601
Loans from shareholders	893,842	184,658	700,829	705,341	606,021	1,204,118	1,157,020	950,181
Mortgages, notes, bonds, one year or more	3,615,863	2,446,052	2,384,498	932,582	4,037,440	3,803,747	3,064,475	4,823,835
Other liabilities	637,239	596,725	452,208	-28,759	834,118	662,422	594,610	1,136,057
Capital stock	701,125	217,963	401,784	88,854	361,509	687,315	482,054	274,584
Additional paid-in capital	1,363,879	569,885	962,393	704,147	1,624,697	1,304,422	1,761,338	1,025,721
Retained earnings [26]	8,672,537	4,348,050	5,328,402	1,430,989	12,005,744	10,874,604	4,280,427	8,292,765
Less: Cost of treasury stock	686,605	234,592	561,852	*46,234	366,975	407,073	175,910	1,923,657
Total receipts	**31,245,158**	**21,904,501**	**32,714,704**	**8,947,492**	**40,139,771**	**47,243,007**	**18,983,298**	**45,168,264**
Business receipts	30,953,331	21,817,230	32,450,685	8,638,945	39,525,442	47,051,986	18,744,766	44,530,401
Interest on Government obligations, total	2,422	*427	*2,808	*1,348	3,469	10,731	3,044	2,759
Net gain, noncapital assets	28,710	36,251	41,577	2,892	127,548	22,150	76,385	9,373
Other receipts	260,695	50,592	219,633	304,306	483,312	158,140	159,102	625,732
Total deductions	**30,650,212**	**21,051,379**	**30,968,030**	**8,411,242**	**36,839,797**	**44,208,170**	**18,424,436**	**43,360,403**
Cost of goods sold	22,610,995	16,069,489	19,652,285	6,795,247	25,433,132	32,752,484	11,680,588	36,284,905
Compensation of officers	670,627	384,482	1,177,997	95,749	1,260,265	1,111,740	612,137	745,919
Salaries and wages	2,181,797	1,433,502	3,195,500	368,449	3,416,876	2,987,585	1,349,195	1,804,400
Repairs	229,195	81,192	221,431	48,385	248,022	232,397	190,493	201,718
Bad debts	82,855	25,762	86,102	20,723	59,602	58,951	80,961	23,565
Rent paid on business property	457,773	534,597	1,280,520	78,205	494,512	801,861	487,440	393,613
Taxes paid	662,895	365,256	748,726	86,243	613,978	864,757	499,436	429,547
Interest paid	260,913	236,696	251,229	64,108	288,364	324,071	231,928	286,122
Amortization	46,871	27,939	57,257	11,888	65,711	64,181	22,163	45,189
Depreciation	984,580	634,755	976,158	270,894	831,350	1,287,674	989,613	832,422
Depletion	18,079	-	-	2,282	7,264	-	27,895	93,087
Advertising	176,132	47,417	238,767	45,070	442,641	195,958	104,450	39,075
Pension, profit-sharing, stock, annuity	124,881	107,744	90,375	21,454	255,457	192,634	136,389	165,079
Employee benefit programs	411,084	291,569	422,566	64,352	429,897	720,658	312,588	345,978
Net loss, noncapital assets	*1,894	1,582	*6,161	8,078	2,175	4,166	*1,091	*1,452
Other deductions	1,729,640	809,400	2,562,956	430,114	2,990,552	2,609,052	1,698,069	1,668,332
Total receipts less total deductions	594,946	853,122	1,746,674	536,250	3,299,974	3,034,837	558,862	1,807,862
Net income (less deficit) from a trade or business	592,525	852,695	1,743,866	534,902	3,296,504	3,024,106	555,817	1,805,103
Net income	1,336,724	1,156,140	2,021,048	663,214	3,510,216	3,339,280	1,052,215	2,198,212
Deficit	744,200	303,445	277,182	*128,312	213,712	315,174	496,397	393,109
Total income tax [12]	*1,042	-	481	535	*2,826	*380	*189	*894

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	**31,137**	**12,007**	**4,775**	**3,374**	**5,541**	**8,275**	**21,057**	**647,512**
Number of shareholders	**60,089**	**28,451**	**12,694**	**8,972**	**11,642**	**15,031**	**44,506**	**1,138,858**
Total assets	**54,551,025**	**26,262,571**	**18,101,974**	**18,557,855**	**20,548,086**	**9,006,001**	**24,752,452**	**673,132,624**
Cash	8,760,558	4,056,896	3,019,945	2,406,874	1,883,727	1,013,411	2,779,366	74,852,819
Notes and accounts receivable	12,212,467	5,362,359	4,548,340	3,558,523	4,052,067	2,174,498	6,192,622	130,889,603
Less: Allowance for bad debts	164,163	109,141	93,817	70,921	52,228	74,490	166,937	2,073,151
Inventories	10,865,389	6,672,260	3,527,134	3,840,813	5,974,260	1,852,816	6,289,349	233,402,117
Investments in Government obligations	*150,180	*46,212	*23,558	*27,952	28,054	*268,884	*6,125	404,434
Tax-exempt securities	162,402	*45,801	9,654	*14,552	-	*37,239	250,572	1,517,713
Other current assets	1,765,061	1,149,573	797,904	620,701	1,029,000	373,523	1,386,205	28,219,154
Loans to shareholders	580,273	433,262	452,237	280,902	284,257	65,416	360,377	9,273,284
Mortgage and real estate loans	*41,585	*954	3,338	*75,519	*725	-	*36,494	1,293,528
Other investments	4,950,229	2,237,977	2,300,726	2,964,051	1,576,133	431,502	1,885,049	46,729,956
Depreciable assets	45,856,191	17,357,414	7,919,477	7,890,114	12,164,901	7,284,275	13,092,664	249,216,908
Less: Accumulated depreciation	33,341,485	12,562,867	5,534,487	5,289,150	7,670,096	5,067,594	9,327,924	153,365,596
Depletable assets	*4,777	434	-	26,169	-	-	-	478,060
Less: Accumulated depletion	*105	413	-	1,229	-	-	-	283,696
Land	705,928	349,437	200,231	216,767	270,454	283,991	313,711	15,462,937
Intangible assets (amortizable)	1,572,104	977,766	1,126,915	981,399	764,365	423,857	1,677,786	34,979,161
Less: Accumulated amortization	488,143	309,198	412,015	267,552	194,261	233,046	603,037	10,478,541
Other assets	917,778	553,843	212,835	1,282,371	436,728	171,719	580,029	12,613,935
Total liabilities	**54,551,025**	**26,262,571**	**18,101,974**	**18,557,855**	**20,548,086**	**9,006,001**	**24,752,452**	**673,132,624**
Accounts payable	5,804,551	2,622,935	2,185,507	1,819,515	2,611,461	1,147,934	2,902,461	117,810,156
Mortgages, notes, and bonds under one year	3,586,335	1,809,675	838,852	867,596	2,049,294	523,698	2,313,531	106,214,403
Other current liabilities	4,484,372	3,148,175	1,847,729	1,470,889	2,155,565	1,079,142	2,246,248	50,399,153
Loans from shareholders	2,662,452	1,357,692	921,651	867,658	1,768,839	263,689	1,569,765	51,813,132
Mortgages, notes, bonds, one year or more	7,192,053	3,778,079	1,684,379	3,131,827	3,118,587	1,665,274	2,555,701	96,265,869
Other liabilities	1,172,849	1,152,929	420,702	1,802,965	876,995	114,450	692,964	14,579,130
Capital stock	1,097,718	717,455	153,681	439,888	490,984	229,774	1,389,118	20,233,074
Additional paid-in capital	2,618,886	1,886,169	1,612,025	647,778	2,521,521	515,259	1,820,171	48,227,384
Retained earnings [26]	28,802,406	10,609,957	9,305,531	8,182,521	5,303,096	3,661,786	10,677,571	180,404,601
Less: Cost of treasury stock	2,870,597	820,496	868,082	672,782	348,256	195,005	1,415,078	12,814,278
Total receipts	**91,650,606**	**40,364,604**	**32,134,674**	**26,398,615**	**32,829,625**	**20,992,060**	**46,349,703**	**2,323,939,037**
Business receipts	90,595,456	39,841,997	31,761,994	26,184,165	32,430,444	20,661,983	45,945,819	2,298,601,181
Interest on Government obligations, total	11,010	9,199	5,448	1,506	1,530	*903	10,741	112,514
Net gain, noncapital assets	258,325	182,982	10,437	69,925	54,239	17,269	36,267	1,871,091
Other receipts	785,815	330,426	356,794	143,019	343,412	311,905	356,877	23,354,252
Total deductions	**85,160,219**	**37,120,731**	**28,777,709**	**24,344,465**	**31,199,538**	**19,942,031**	**42,500,323**	**2,268,789,145**
Cost of goods sold	60,716,430	24,835,010	19,433,263	16,742,247	23,439,310	14,054,837	27,440,040	1,847,898,424
Compensation of officers	3,163,955	1,231,110	1,019,065	659,263	570,777	516,246	1,710,992	36,749,295
Salaries and wages	6,077,318	3,817,635	3,219,917	2,415,722	2,104,591	1,723,894	4,739,076	142,798,303
Repairs	437,113	171,100	132,526	90,804	133,564	99,136	201,733	7,946,280
Bad debts	125,248	122,145	62,204	43,434	85,021	126,033	98,522	3,289,709
Rent paid on business property	1,983,351	749,564	595,426	398,375	589,171	460,588	1,038,837	39,643,770
Taxes paid	2,034,735	825,240	630,814	490,649	656,263	403,088	879,884	26,158,641
Interest paid	677,508	313,102	183,824	236,165	301,044	126,372	288,898	9,943,381
Amortization	104,987	67,635	61,120	64,363	33,586	18,452	98,146	2,240,316
Depreciation	2,223,780	1,028,437	426,450	414,796	790,328	297,616	692,131	16,636,755
Depletion	-	-	-	-	-	-	-	3,826
Advertising	360,918	268,524	260,099	308,072	183,685	210,721	576,823	16,925,801
Pension, profit-sharing, stock, annuity	594,546	232,901	188,709	139,672	148,434	59,893	209,353	3,514,673
Employee benefit programs	1,702,068	763,362	458,914	436,614	476,422	348,332	596,517	11,435,149
Net loss, noncapital assets	14,102	722	1,643	28,091	1,971	1,357	8,501	595,668
Other deductions	4,944,160	2,694,245	2,103,734	1,876,198	1,685,369	1,495,467	3,920,868	103,009,155
Total receipts less total deductions	6,490,387	3,243,873	3,356,965	2,054,150	1,630,087	1,050,029	3,849,381	55,149,892
Net income (less deficit) from a trade or business	6,479,377	3,234,674	3,351,516	2,052,643	1,628,557	1,049,126	3,838,640	55,037,378
Net income	7,608,269	3,722,435	3,625,834	2,323,926	2,225,744	1,309,001	4,418,585	69,930,677
Deficit	1,128,892	487,761	274,318	271,282	597,186	259,874	579,945	14,893,299
Total income tax [12]	5,512	*2,887	1,576	316	1,265	*369	*3,716	50,427

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."

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	**235,124**	**148,314**	**77,264**	**9,546**	**412,387**	**61,277**	**20,481**	**18,799**	**23,349**
Number of shareholders	**402,682**	**254,401**	**135,929**	**12,351**	**736,176**	**169,600**	**31,485**	**26,953**	**43,672**
Total assets	**344,880,085**	**191,653,232**	**152,683,259**	**543,595**	**328,252,539**	**130,364,643**	**12,893,330**	**9,117,192**	**30,143,112**
Cash	37,345,141	21,212,846	15,898,627	233,668	37,507,678	14,027,174	1,294,621	1,197,332	2,995,182
Notes and accounts receivable	94,081,950	52,669,349	41,391,810	*20,791	36,807,654	15,584,436	2,088,793	2,441,283	3,666,104
Less: Allowance for bad debts	1,543,143	949,823	587,093	*6,227	530,008	167,550	27,258	13,435	116,583
Inventories	107,796,020	68,523,013	39,273,007	-	125,606,097	69,569,309	4,623,670	2,332,496	10,613,769
Investments in Government obligations	107,083	*63,027	44,056	-	297,351	*240,225	*841	-	*39,060
Tax-exempt securities	1,224,627	840,796	383,831	-	293,086	*18,536	*452	-	*3,434
Other current assets	17,076,702	8,058,838	8,912,063	*105,802	11,142,452	3,130,431	427,952	364,541	890,246
Loans to shareholders	3,631,238	1,963,772	1,640,667	*26,799	5,642,046	1,667,710	421,794	399,968	584,022
Mortgage and real estate loans	666,889	425,339	241,550	-	626,639	*67,504	*9,254	251	*130,611
Other investments	21,571,278	10,871,913	10,650,711	*48,654	25,158,678	4,611,525	673,343	534,192	2,741,548
Depreciable assets	108,364,255	58,250,849	49,838,711	274,695	140,852,653	31,244,009	6,571,281	2,901,994	17,401,697
Less: Accumulated depreciation	69,632,130	37,972,967	31,445,200	213,962	83,733,467	18,294,072	3,873,969	1,999,266	10,307,878
Depletable assets	450,858	*177,528	*273,330	-	*27,202	*4,591	-	-	*22,546
Less: Accumulated depletion	277,760	*112,243	*165,517	-	*5,936	*4,538	-	-	*1,334
Land	4,484,799	2,008,372	2,476,427	-	10,978,138	2,811,666	408,813	141,556	971,212
Intangible assets (amortizable)	16,928,140	5,144,026	11,658,032	*126,082	18,051,021	5,205,870	399,907	950,402	426,707
Less: Accumulated amortization	3,943,326	1,888,139	1,974,176	*81,011	6,535,215	1,197,939	157,532	480,240	171,270
Other assets	6,547,464	2,366,738	4,172,422	*8,304	6,066,471	1,845,755	31,368	346,119	254,037
Total liabilities	**344,880,085**	**191,653,232**	**152,683,259**	**543,595**	**328,252,539**	**130,364,643**	**12,893,330**	**9,117,192**	**30,143,112**
Accounts payable	77,552,294	42,561,502	34,902,048	*88,744	40,257,862	9,309,903	2,019,851	2,803,217	3,953,510
Mortgages, notes, and bonds under one year	37,243,331	22,179,873	14,892,537	*170,922	68,971,072	56,842,907	1,085,384	569,705	2,477,621
Other current liabilities	26,339,333	15,499,132	10,760,547	79,654	24,059,821	8,261,301	2,205,294	1,321,923	1,957,138
Loans from shareholders	20,054,614	12,905,436	7,117,391	*31,786	31,758,518	11,364,888	1,206,038	493,160	2,159,266
Mortgages, notes, bonds, one year or more	43,830,493	20,879,202	22,919,807	*31,484	52,435,376	14,815,012	2,208,972	1,222,879	4,537,579
Other liabilities	7,107,472	3,089,324	3,999,794	*18,355	7,471,658	2,364,877	519,376	190,855	299,323
Capital stock	6,304,090	3,633,677	2,615,817	54,597	13,928,984	6,008,200	486,257	107,999	984,604
Additional paid-in capital	17,021,664	9,785,295	7,200,936	*35,432	31,205,721	10,494,569	1,556,125	451,220	2,192,745
Retained earnings [26]	116,387,415	65,257,122	51,029,230	101,063	64,017,186	12,996,961	1,733,393	2,006,517	11,960,355
Less: Cost of treasury stock	6,960,620	4,137,329	2,754,848	*68,442	5,853,658	2,093,976	127,362	50,283	379,029
Total receipts	**1,183,701,878**	**505,548,580**	**674,539,696**	**3,613,602**	**1,140,237,159**	**461,493,973**	**33,982,623**	**28,118,232**	**63,538,272**
Business receipts	1,175,218,260	501,619,496	670,123,368	3,475,396	1,123,382,920	452,244,472	33,696,015	27,968,928	62,970,148
Interest on Government obligations, total	66,869	42,709	24,156	*4	45,644	4,092	*1,886	*2,722	17,263
Net gain, noncapital assets	1,012,808	571,569	441,239	-	858,283	380,550	16,863	*10,995	50,959
Other receipts	7,403,940	3,314,805	3,950,933	*138,202	15,950,311	8,864,858	267,859	135,587	499,902
Total deductions	**1,147,508,318**	**485,919,409**	**658,503,122**	**3,085,787**	**1,121,280,827**	**455,675,797**	**33,471,256**	**27,404,341**	**62,116,753**
Cost of goods sold	957,108,781	377,951,666	579,157,115	-	890,789,643	386,903,664	19,751,675	18,959,419	43,552,998
Compensation of officers	20,453,283	12,235,583	7,199,911	1,017,789	16,296,012	4,410,789	1,074,727	776,847	1,399,170
Salaries and wages	65,155,916	37,560,819	26,665,950	929,147	77,642,388	24,962,387	4,246,082	3,427,609	6,747,115
Repairs	3,306,522	1,700,500	1,592,133	13,889	4,639,758	1,071,531	223,076	79,157	387,384
Bad debts	2,167,253	1,262,211	905,042	-	1,122,456	345,636	77,862	40,609	192,218
Rent paid on business property	14,391,526	8,718,354	5,565,374	107,798	25,252,244	6,289,768	1,990,259	717,110	1,634,650
Taxes paid	11,455,252	5,840,685	5,519,341	95,226	14,703,388	4,468,749	761,389	438,849	1,352,341
Interest paid	4,553,935	2,671,381	1,872,256	10,298	5,389,446	2,248,461	219,390	159,383	411,403
Amortization	1,035,139	367,078	665,805	*2,256	1,205,177	366,943	29,757	29,349	41,701
Depreciation	7,610,137	4,405,319	3,182,712	22,106	9,026,618	2,400,876	392,638	220,246	770,318
Depletion	*1,030	*768	262	-	*2,796	10	-	-	*1,851
Advertising	4,892,603	2,614,807	2,275,065	2,731	12,033,198	4,610,221	1,413,517	328,672	939,631
Pension, profit-sharing, stock, annuity	2,421,408	1,414,734	972,789	*33,884	1,093,265	259,400	36,793	55,311	84,274
Employee benefit programs	5,771,496	3,448,224	2,273,764	49,507	5,663,653	2,018,190	298,813	188,199	489,464
Net loss, noncapital assets	144,467	73,189	71,278	-	451,201	320,291	16,081	*1,287	*27,683
Other deductions	47,039,571	25,654,092	20,584,323	801,156	55,969,584	14,998,881	2,939,197	1,982,294	4,084,552
Total receipts less total deductions	36,193,560	19,629,171	16,036,574	527,816	18,956,331	5,818,176	511,367	713,891	1,421,519
Net income (less deficit) from a trade or business	36,126,691	19,586,461	16,012,418	527,812	18,910,687	5,814,083	509,481	711,169	1,404,255
Net income	42,008,107	23,109,610	18,364,670	533,827	27,922,570	8,050,335	1,062,318	963,202	2,475,861
Deficit	5,881,416	3,523,149	2,352,252	*6,016	9,011,883	2,236,251	552,837	252,033	1,071,606
Total income tax [12]	38,797	16,813	21,985	-	11,630	7,803	*96	-	*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."

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	**66,846**	**30,594**	**35,381**	**36,275**	**18,863**	**7,309**	**55,548**	**37,663**	**-**
Number of shareholders	**112,696**	**51,051**	**58,736**	**53,812**	**33,776**	**11,092**	**86,637**	**56,666**	**-**
Total assets	**38,659,077**	**12,036,673**	**30,773,173**	**10,914,893**	**9,562,035**	**3,888,342**	**14,616,591**	**25,283,478**	**-**
Cash	4,653,455	2,283,326	2,846,551	1,765,051	872,043	393,341	1,855,289	3,324,313	-
Notes and accounts receivable	2,553,105	1,833,779	2,237,119	529,417	363,661	404,151	1,805,491	3,300,314	-
Less: Allowance for bad debts	9,253	12,698	39,231	*7,482	*20,963	*3,908	43,805	67,841	-
Inventories	9,118,846	3,750,554	3,672,100	5,706,722	4,714,872	1,642,431	6,274,769	3,586,559	-
Investments in Government obligations	-	-	*482	-	-	-	*16,744	-	-
Tax-exempt securities	*26,069	16,249	-	32,068	*183,323	-	1,812	*11,143	-
Other current assets	1,149,421	412,089	744,970	618,953	177,848	45,480	671,578	2,508,942	-
Loans to shareholders	287,446	203,713	563,226	181,171	235,638	*86,855	330,888	679,615	-
Mortgage and real estate loans	*87,273	-	68,194	550	-	-	*262,574	*427	-
Other investments	4,080,290	786,007	1,692,178	431,005	614,586	360,397	666,120	7,967,486	-
Depreciable assets	26,280,422	4,162,393	26,168,382	3,895,103	4,646,609	1,817,597	6,971,756	8,791,410	-
Less: Accumulated depreciation	15,615,961	2,551,983	13,993,069	2,523,911	2,680,158	1,140,799	4,978,953	5,773,448	-
Depletable assets	-	-	-	-	*65	-	-	-	-
Less: Accumulated depletion	-	-	-	-	*65	-	-	-	-
Land	1,343,202	156,223	4,521,055	40,203	95,499	85,045	257,372	146,292	-
Intangible assets (amortizable)	4,769,848	1,308,328	2,572,063	238,901	414,651	96,859	972,207	695,278	-
Less: Accumulated amortization	1,827,636	433,798	1,094,099	123,497	150,775	36,503	587,465	274,460	-
Other assets	1,762,549	122,492	813,254	130,638	95,201	137,396	140,213	387,447	-
Total liabilities	**38,659,077**	**12,036,673**	**30,773,173**	**10,914,893**	**9,562,035**	**3,888,342**	**14,616,591**	**25,283,478**	**-**
Accounts payable	5,533,928	2,538,271	4,156,352	2,176,612	1,366,615	568,316	2,445,176	3,386,110	-
Mortgages, notes, and bonds under one year	1,902,642	562,839	1,048,713	615,831	476,719	383,890	1,534,903	1,469,918	-
Other current liabilities	2,504,238	565,529	1,761,897	893,195	660,275	347,651	1,353,756	2,227,624	-
Loans from shareholders	4,189,683	1,321,511	3,273,002	2,061,067	1,390,327	434,213	2,560,341	1,305,022	-
Mortgages, notes, bonds, one year or more	7,937,626	2,269,579	11,343,459	1,066,560	1,410,962	306,178	2,498,835	2,817,733	-
Other liabilities	1,234,011	327,150	789,013	249,371	446,721	80,906	208,753	761,301	-
Capital stock	3,001,739	493,010	907,287	413,571	388,982	216,645	666,601	254,089	-
Additional paid-in capital	3,408,007	1,013,322	5,075,200	914,251	747,914	243,096	3,246,865	1,862,406	-
Retained earnings [26]	10,571,781	3,289,275	2,603,683	2,570,910	2,729,752	1,405,746	443,300	11,705,512	-
Less: Cost of treasury stock	1,624,580	343,814	185,433	46,473	*56,232	*98,299	341,939	506,238	-
Total receipts	**149,204,866**	**51,050,612**	**201,384,971**	**26,823,474**	**19,651,920**	**11,012,361**	**36,985,562**	**56,990,292**	**-**
Business receipts	146,976,911	50,768,843	200,157,273	26,654,755	19,313,392	10,832,208	36,590,827	55,209,147	-
Interest on Government obligations, total	5,243	*4,396	*3,610	*2,677	*379	*1,165	*1,321	*888	-
Net gain, noncapital assets	75,919	16,535	106,654	*15,246	*2,793	*7,276	34,972	139,523	-
Other receipts	2,146,794	260,838	1,117,433	150,796	335,356	171,712	358,443	1,640,734	-
Total deductions	**146,549,019**	**48,930,760**	**200,755,164**	**26,300,474**	**18,832,943**	**10,577,572**	**36,313,254**	**54,353,494**	**-**
Cost of goods sold	109,859,294	35,913,408	180,687,482	14,988,092	11,482,417	7,253,479	23,157,655	38,280,060	-
Compensation of officers	1,833,307	1,573,175	965,341	878,753	467,096	225,648	1,339,791	1,351,367	-
Salaries and wages	12,963,876	4,594,412	5,627,766	3,327,082	2,297,093	1,098,502	3,753,108	4,597,356	-
Repairs	1,082,028	149,634	818,351	156,815	156,114	71,958	237,614	206,096	-
Bad debts	37,037	37,673	82,024	18,797	47,745	6,874	82,804	153,177	-
Rent paid on business property	4,284,789	1,455,529	2,394,088	2,162,152	1,203,930	403,331	2,037,861	678,776	-
Taxes paid	2,593,985	734,160	1,594,460	627,677	510,879	181,176	782,463	657,260	-
Interest paid	541,128	186,731	755,945	150,649	115,626	40,535	305,795	254,400	-
Amortization	297,448	85,792	168,024	15,261	17,840	5,851	55,810	91,401	-
Depreciation	1,592,942	318,783	1,769,515	237,955	287,098	119,683	370,951	545,613	-
Depletion	-	-	935	-	-	-	-	-	-
Advertising	1,059,218	413,212	164,402	616,274	413,166	167,547	433,678	1,473,660	-
Pension, profit-sharing, stock, annuity	239,998	165,154	51,615	31,479	28,148	13,155	51,159	76,779	-
Employee benefit programs	1,231,199	236,348	186,413	115,862	110,647	95,755	183,811	508,953	-
Net loss, noncapital assets	10,585	3,330	*286	63,141	112	1,196	6,378	829	-
Other deductions	8,922,184	3,063,418	5,488,516	2,910,485	1,695,033	892,882	3,514,376	5,477,767	-
Total receipts less total deductions	2,655,848	2,119,852	629,807	523,000	818,977	434,789	672,309	2,636,798	-
Net income (less deficit) from a trade or business	2,650,604	2,115,455	626,196	520,323	818,598	433,624	670,988	2,635,910	-
Net income	3,578,448	2,558,488	1,665,429	1,251,863	1,047,855	509,678	1,507,825	3,251,269	-
Deficit	927,844	443,033	1,039,233	731,540	229,257	76,054	836,837	615,359	-
Total income tax [12]	429	1,356	832	-	-	-	-	981	-

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	**131,672**	d	**74,767**	**17,993**	d	**25,797**	**3,858**
Number of shareholders	**200,515**	d	**110,125**	**23,770**	d	**44,870**	**9,408**
Total assets	**83,834,375**	d	**34,053,532**	**6,424,574**	d	**14,313,762**	**8,433,471**
Cash	8,084,790	d	3,518,986	599,454	d	1,764,388	824,800
Notes and accounts receivable	15,421,847	d	7,884,896	820,083	d	3,614,692	1,102,248
Less: Allowance for bad debts	211,397	d	136,050	*7,775	d	19,139	7,403
Inventories	1,981,897	d	612,694	28,870	d	254,309	558,950
Investments in Government obligations	2,954	d	306	-	d	2,647	-
Tax-exempt securities	*72,492	d	*2,224	-	d	20,710	-
Other current assets	5,721,433	d	2,385,935	509,368	d	1,022,250	464,138
Loans to shareholders	3,194,046	d	1,034,988	1,052,306	d	636,559	155,820
Mortgage and real estate loans	238,530	d	*43,027	*114,296	d	*24,199	*22,979
Other investments	7,673,341	d	2,464,265	296,415	d	1,013,740	926,903
Depreciable assets	92,936,743	d	47,291,362	4,887,721	d	13,243,380	7,597,996
Less: Accumulated depreciation	57,693,629	d	32,775,499	3,058,353	d	8,754,274	3,886,599
Depletable assets	*4,034	d	*770	-	d	1,233	-
Less: Accumulated depletion	*2,757	d	*726	-	d	-	-
Land	1,940,605	d	926,512	67,396	d	236,371	451,037
Intangible assets (amortizable)	3,171,312	d	977,115	934,905	d	834,392	182,124
Less: Accumulated amortization	1,087,330	d	377,837	299,260	d	242,985	85,697
Other assets	2,385,465	d	200,565	479,147	d	661,291	126,174
Total liabilities	**83,834,375**	d	**34,053,532**	**6,424,574**	d	**14,313,762**	**8,433,471**
Accounts payable	7,679,741	d	3,763,112	213,593	d	2,084,459	836,531
Mortgages, notes, and bonds under one year	7,582,695	d	3,819,923	678,296	d	980,268	855,880
Other current liabilities	5,689,709	d	2,407,611	318,415	d	1,393,180	467,918
Loans from shareholders	8,043,287	d	2,180,233	452,018	d	1,854,494	808,240
Mortgages, notes, bonds, one year or more	25,406,003	d	10,275,709	2,709,510	d	3,199,400	2,374,063
Other liabilities	2,291,424	d	854,084	166,522	d	312,112	135,904
Capital stock	1,622,675	d	722,231	268,777	d	214,452	138,239
Additional paid-in capital	11,580,411	d	1,772,046	241,063	d	1,697,429	1,039,946
Retained earnings [26]	15,473,065	d	8,897,030	1,540,296	d	3,001,072	1,892,257
Less: Cost of treasury stock	1,534,635	d	638,447	*163,917	d	423,103	*115,507
Total receipts	**198,696,655**	d	**114,068,558**	**10,708,375**	d	**44,798,801**	**11,045,266**
Business receipts	195,535,422	d	112,152,336	10,531,184	d	44,384,458	10,823,490
Interest on Government obligations, total	10,748	d	2,277	*504	d	*630	*3,358
Net gain, noncapital assets	957,681	d	551,577	74,476	d	122,206	20,486
Other receipts	2,192,804	d	1,362,368	102,211	d	291,507	197,932
Total deductions	**192,328,958**	d	**110,650,973**	**10,053,405**	d	**42,833,529**	**10,791,198**
Cost of goods sold	76,916,839	d	36,138,291	3,159,333	d	25,480,086	5,288,860
Compensation of officers	9,014,487	d	6,666,760	449,182	d	1,319,619	216,336
Salaries and wages	25,916,457	d	15,642,220	2,137,783	d	4,212,364	1,725,625
Repairs	4,181,525	d	2,782,937	130,969	d	486,673	162,424
Bad debts	370,547	d	91,553	20,980	d	94,380	55,745
Rent paid on business property	10,339,303	d	6,036,493	752,462	d	1,513,898	936,868
Taxes paid	5,359,051	d	3,332,199	425,157	d	937,842	339,658
Interest paid	1,971,394	d	927,255	204,638	d	320,826	160,748
Amortization	218,923	d	85,691	53,768	d	48,561	6,245
Depreciation	8,218,988	d	4,855,637	556,467	d	821,470	378,857
Depletion	*2,634	d	*2,622	-	d	-	7
Advertising	587,975	d	337,177	69,800	d	99,817	19,905
Pension, profit-sharing, stock, annuity	461,901	d	188,320	45,272	d	136,323	34,278
Employee benefit programs	2,762,952	d	1,774,134	142,934	d	323,301	159,687
Net loss, noncapital assets	25,623	d	*1,126	*1,644	d	*942	*189
Other deductions	45,980,359	d	31,788,557	1,903,017	d	7,037,427	1,305,767
Total receipts less total deductions	6,367,697	d	3,417,585	654,970	d	1,965,272	254,068
Net income (less deficit) from a trade or business	6,356,949	d	3,415,308	654,465	d	1,964,642	250,710
Net income	9,300,229	d	4,363,569	764,688	d	2,336,204	514,907
Deficit	2,943,280	d	948,261	110,223	d	371,562	264,197
Total income tax [12]	674	d	*620	[1]	d	1	53

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 and internet service providers)	Data processing, hosting, and related services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	**77,410**	**19,511**	**23,856**	**4,594**	**10,580**	**5,918**	**12,951**
Number of shareholders	**130,922**	**35,277**	**31,657**	**10,237**	**23,945**	**9,662**	**20,144**
Total assets	**60,674,647**	**29,016,298**	**13,736,438**	**6,796,690**	**7,123,483**	**1,717,805**	**2,283,933**
Cash	11,187,549	4,397,960	3,569,335	974,987	959,903	410,197	875,167
Notes and accounts receivable	7,445,158	4,045,403	1,018,272	630,991	1,090,587	261,912	397,994
Less: Allowance for bad debts	261,937	145,611	26,288	22,447	54,205	*1,707	*11,678
Inventories	1,262,502	688,040	242,947	*13,863	299,832	*4,431	*13,389
Investments in Government obligations	234,874	*84,141	109,614	27,954	*4,148	-	9,018
Tax-exempt securities	1,078,563	*430,910	*386,692	*253,306	*6,227	-	1,429
Other current assets	3,569,202	1,347,456	718,190	310,812	577,529	390,599	224,616
Loans to shareholders	1,236,617	482,898	110,193	181,574	311,833	*19,961	*130,159
Mortgage and real estate loans	*205,616	*202,159	-	802	*2,656	-	-
Other investments	15,032,560	8,349,335	3,403,459	1,825,261	1,065,989	*80,723	307,793
Depreciable assets	32,860,735	12,808,765	8,135,012	3,167,240	6,643,450	904,308	1,201,961
Less: Accumulated depreciation	22,314,735	8,997,533	5,103,789	2,345,409	4,368,727	579,811	919,466
Depletable assets	247,447	-	247,447	-	-	-	-
Less: Accumulated depletion	99,109	-	99,109	-	-	-	-
Land	1,090,493	524,906	354,134	123,333	61,464	10,511	*16,144
Intangible assets (amortizable)	8,511,400	3,869,732	1,983,389	1,806,232	664,689	153,327	34,030
Less: Accumulated amortization	4,359,675	1,540,876	1,889,774	601,392	258,616	39,235	29,782
Other assets	3,747,386	2,468,613	576,715	449,584	116,727	102,588	33,159
Total liabilities	**60,674,647**	**29,016,298**	**13,736,438**	**6,796,690**	**7,123,483**	**1,717,805**	**2,283,933**
Accounts payable	4,043,459	1,819,691	411,929	169,603	1,278,336	211,475	152,423
Mortgages, notes, and bonds under one year	2,190,212	584,125	440,682	583,710	352,675	*165,407	*63,612
Other current liabilities	10,070,091	5,336,859	1,890,574	446,709	1,047,766	821,367	526,818
Loans from shareholders	10,910,592	2,077,855	5,270,054	1,293,234	1,289,541	*237,934	741,975
Mortgages, notes, bonds, one year or more	8,217,364	2,430,693	1,568,597	2,128,141	1,743,635	229,083	117,216
Other liabilities	18,709,803	17,351,465	642,151	212,158	97,111	*321,539	*85,379
Capital stock	1,420,570	478,032	106,526	300,242	440,633	19,925	75,212
Additional paid-in capital	11,189,134	2,286,061	1,541,263	1,623,451	4,931,864	*535,913	270,581
Retained earnings [26]	-3,956,498	-2,178,045	1,943,682	634,324	-3,836,075	-785,661	265,276
Less: Cost of treasury stock	2,120,081	1,170,438	*79,021	594,881	222,004	*39,178	*14,558
Total receipts	**73,751,062**	**29,494,802**	**12,834,008**	**5,186,452**	**14,045,467**	**3,429,592**	**8,760,741**
Business receipts	71,974,346	28,369,384	12,591,261	5,065,900	13,809,983	3,417,061	8,720,757
Interest on Government obligations, total	49,511	33,778	4,245	9,848	1,240	*147	*253
Net gain, noncapital assets	155,928	23,083	*90,982	3,329	28,413	*63	*10,059
Other receipts	1,571,278	1,068,557	147,521	107,376	205,831	*12,321	29,672
Total deductions	**69,528,134**	**28,040,738**	**12,036,038**	**4,966,392**	**13,155,608**	**3,132,638**	**8,196,721**
Cost of goods sold	25,237,801	9,103,167	3,145,977	1,195,054	6,852,840	988,360	3,952,403
Compensation of officers	4,966,271	1,316,030	2,019,472	184,583	501,776	311,567	632,844
Salaries and wages	12,968,526	6,791,581	1,402,305	1,301,939	1,701,733	565,942	1,205,025
Repairs	527,902	247,668	101,973	46,846	107,038	12,623	11,755
Bad debts	330,239	123,486	11,274	57,814	123,356	*583	*13,727
Rent paid on business property	2,343,031	667,591	880,487	140,750	392,757	99,281	162,164
Taxes paid	2,043,110	891,235	289,408	338,414	277,564	78,779	167,710
Interest paid	1,518,513	861,170	238,779	172,469	176,437	30,563	39,095
Amortization	1,097,135	615,958	223,832	172,627	41,980	11,745	30,992
Depreciation	2,136,289	670,248	578,449	177,471	522,078	107,645	80,398
Depletion	-	-	-	-	-	-	-
Advertising	1,409,932	512,624	279,309	62,505	151,675	91,901	311,920
Pension, profit-sharing, stock, annuity	580,904	360,850	71,753	28,096	48,577	*35,565	36,063
Employee benefit programs	1,159,173	591,771	150,736	81,930	152,892	62,441	119,403
Net loss, noncapital assets	9,081	3,143	*3,229	*82	2,463	162	-
Other deductions	13,200,227	5,284,215	2,639,056	1,005,811	2,102,442	735,481	1,433,222
Total receipts less total deductions	4,222,928	1,454,064	797,971	220,060	889,860	296,954	564,020
Net income (less deficit) from a trade or business	4,173,417	1,420,286	793,725	210,212	888,620	296,806	563,767
Net income	6,809,330	2,284,244	1,771,000	448,764	1,144,313	312,072	848,936
Deficit	2,635,912	863,958	977,274	238,552	255,694	*15,266	285,169
Total income tax [12]	*11,454	*8,462	183	1,281	*1,527	-	-

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	**156,466**	**26,953**	**44,591**	**81,127**	**3,796**	**463,024**	**430,595**	**29,991**	**2,437**
Number of shareholders	**254,091**	**60,167**	**64,588**	**118,504**	**10,832**	**904,615**	**848,737**	**51,323**	**4,556**
Total assets	**363,072,679**	**164,892,193**	**162,993,510**	**25,053,278**	**10,133,699**	**348,937,680**	**315,858,892**	**31,941,499**	**1,137,289**
Cash	61,908,567	13,925,715	40,386,730	7,163,696	432,426	26,173,353	23,086,131	2,900,090	187,132
Notes and accounts receivable	95,982,784	64,466,347	25,650,367	5,588,765	277,305	16,847,141	12,769,317	4,033,973	*43,851
Less: Allowance for bad debts	2,185,477	1,926,983	237,050	21,106	*338	305,157	189,284	113,829	*2,045
Inventories	483,985	1	479,087	-	4,897	1,988,322	*219,943	1,767,267	*1,112
Investments in Government obligations	9,456,304	8,017,907	1,422,896	*15,500	-	216,224	216,159	65	-
Tax-exempt securities	3,389,185	2,729,017	384,817	*903	*274,449	563,446	544,986	*18,461	-
Other current assets	19,832,984	7,953,962	8,711,821	1,273,385	1,893,816	27,374,118	24,729,449	2,386,304	258,366
Loans to shareholders	3,104,995	412,907	1,074,238	947,729	*670,120	10,698,599	10,146,332	517,661	*34,606
Mortgage and real estate loans	39,582,089	39,057,673	319,973	*55,934	*148,511	6,581,799	6,567,285	*14,513	-
Other investments	84,379,941	22,691,290	52,623,550	3,049,466	6,015,636	50,978,513	48,250,161	2,351,533	*376,819
Depreciable assets	27,829,973	6,686,015	14,273,273	6,800,130	70,555	245,917,675	200,259,081	45,549,007	109,587
Less: Accumulated depreciation	15,972,910	3,544,679	7,813,721	4,575,488	39,022	102,978,235	73,361,384	29,550,556	66,294
Depletable assets	17,729	372	*10,991	634	5,731	95,754	70,181	-	*25,573
Less: Accumulated depletion	*2,745	119	*1,992	634	-	4,326	4,326	-	-
Land	2,519,990	736,072	1,636,196	98,974	48,749	49,393,799	48,820,856	569,295	*3,649
Intangible assets (amortizable)	11,886,165	1,708,910	3,778,635	6,389,717	*8,903	5,952,005	4,962,804	748,561	*240,640
Less: Accumulated amortization	3,918,166	611,034	863,789	2,438,236	*5,106	2,736,713	2,382,221	243,023	*111,469
Other assets	24,777,286	2,588,820	21,157,487	703,910	327,069	12,181,362	11,153,422	992,177	*35,763
Total liabilities	**363,072,679**	**164,892,193**	**162,993,510**	**25,053,278**	**10,133,699**	**348,937,680**	**315,858,892**	**31,941,499**	**1,137,289**
Accounts payable	62,717,162	5,753,216	52,299,305	4,521,359	143,282	6,501,451	4,682,517	1,799,043	*19,891
Mortgages, notes, and bonds under one year	25,238,599	19,847,372	1,734,341	3,569,718	87,168	17,138,856	13,452,453	3,666,678	*19,726
Other current liabilities	97,982,255	80,302,410	13,353,278	3,880,610	445,958	12,477,725	10,895,201	1,507,074	75,450
Loans from shareholders	9,966,561	5,436,713	3,071,261	1,138,310	*320,278	42,965,648	37,988,024	4,946,333	*31,291
Mortgages, notes, bonds, one year or more	42,292,239	19,178,695	17,593,174	5,102,504	417,866	154,881,380	143,553,876	11,097,544	*229,959
Other liabilities	54,935,182	14,601,838	38,498,298	1,054,402	780,643	20,557,984	19,627,492	869,009	*61,483
Capital stock	4,924,526	2,204,830	1,423,866	486,704	809,126	15,080,681	13,952,975	1,108,041	19,664
Additional paid-in capital	30,448,108	8,604,558	16,820,547	1,646,754	3,376,248	75,847,249	57,524,544	18,180,799	*141,905
Retained earnings [26]	38,914,909	9,288,683	21,033,358	4,818,289	3,774,579	9,038,969	19,082,607	-10,594,297	550,658
Less: Cost of treasury stock	4,346,862	326,122	2,833,917	1,165,372	21,450	5,552,261	4,900,797	638,726	*12,738
Total receipts	**111,245,822**	**29,275,726**	**43,683,695**	**37,649,723**	**636,678**	**90,487,929**	**62,402,424**	**26,828,574**	**1,256,931**
Business receipts	98,084,458	21,006,421	40,258,742	36,590,803	228,492	86,294,881	59,988,616	25,113,974	1,192,290
Interest on Government obligations, total	193,324	107,741	62,159	4,036	19,388	67,646	62,180	4,834	632
Net gain, noncapital assets	1,859,700	1,342,450	335,562	176,681	*5,008	1,652,314	533,635	1,101,822	*16,857
Other receipts	11,108,340	6,819,114	3,027,232	878,203	383,790	2,473,088	1,817,992	607,943	47,152
Total deductions	**92,903,388**	**25,045,931**	**35,511,452**	**31,934,844**	**411,161**	**86,793,231**	**59,691,575**	**26,134,807**	**966,849**
Cost of goods sold	*71,180	*7,010	*14,434	-	*49,736	13,060,087	3,227,712	9,815,233	*17,141
Compensation of officers	11,570,328	1,511,529	4,640,398	5,386,423	31,978	6,877,946	5,939,928	886,778	*51,239
Salaries and wages	32,747,355	6,949,530	14,040,055	11,686,990	70,780	25,018,350	21,649,428	3,227,988	*140,935
Repairs	643,006	220,607	128,143	290,706	*3,551	1,702,401	937,853	758,598	*5,950
Bad debts	2,857,764	2,628,305	113,877	96,950	*18,632	744,243	592,166	143,360	*8,717
Rent paid on business property	5,079,791	1,042,258	1,992,155	2,034,488	10,890	4,194,266	3,009,490	1,163,700	*21,077
Taxes paid	4,084,743	908,119	1,872,236	1,291,421	12,968	3,161,086	2,280,165	760,621	120,300
Interest paid	4,762,667	3,131,569	1,156,802	464,881	9,416	2,485,166	1,586,563	883,076	15,528
Amortization	817,784	194,182	182,303	440,543	*756	378,867	277,660	93,381	7,826
Depreciation	1,482,043	436,209	658,437	382,448	4,949	6,246,266	1,537,057	4,702,752	*6,458
Depletion	*781	-	683	*98	[1]	*646	*646	-	-
Advertising	2,108,520	733,108	744,019	628,374	*3,019	1,830,412	1,509,593	200,454	*120,365
Pension, profit-sharing, stock, annuity	1,459,697	100,391	884,805	473,381	*1,119	561,759	484,145	66,230	*11,384
Employee benefit programs	2,124,009	445,521	960,925	711,148	6,415	1,086,714	811,692	267,312	*7,711
Net loss, noncapital assets	221,075	99,851	92,219	*29,005	-	179,516	131,698	*47,818	-
Other deductions	22,872,643	6,637,740	8,029,959	8,017,989	186,954	19,265,505	15,715,779	3,117,508	432,218
Total receipts less total deductions	18,342,434	4,229,795	8,172,243	5,714,879	225,517	3,694,698	2,710,849	693,768	290,082
Net income (less deficit) from a trade or business	18,149,110	4,122,054	8,110,084	5,710,843	206,129	3,627,052	2,648,669	688,933	289,450
Net income	23,266,810	5,607,943	10,756,222	6,528,707	373,939	11,981,383	9,568,263	2,108,342	304,778
Deficit	5,117,700	1,485,889	2,646,137	817,864	167,810	8,354,331	6,919,595	1,419,408	*15,328
Total income tax [12]	7,961	385	7,482	*82	12	39,383	38,407	*976	-

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	**670,282**	**24,821**	**202,304**	**190,194**	**12,110**	**41,887**
Number of shareholders	**1,020,257**	**160,152**	**302,557**	**277,029**	**25,528**	**59,954**
Total assets	**144,450,840**	**476,539,751**	**59,276,879**	**46,019,164**	**13,257,715**	**9,829,304**
Cash	36,673,038	31,524,624	11,346,426	9,499,182	1,847,244	2,461,608
Notes and accounts receivable	33,933,191	252,491,159	14,195,182	11,940,497	2,254,684	2,307,185
Less: Allowance for bad debts	397,779	4,383,609	412,056	388,372	23,684	221,998
Inventories	3,801,320	*10,165	1,474,211	1,135,599	338,612	128,262
Investments in Government obligations	*245,000	45,606,297	16,019	-	16,019	5,010
Tax-exempt securities	172,413	19,801,081	*164,863	*115,363	*49,500	-
Other current assets	13,635,721	13,753,812	5,600,040	4,488,678	1,111,362	708,849
Loans to shareholders	5,992,721	1,446,498	2,771,870	2,492,501	279,369	231,409
Mortgage and real estate loans	396,195	12,384,589	*177,995	*177,995	[1]	*10,724
Other investments	17,114,844	84,647,366	5,003,243	4,066,778	936,465	732,818
Depreciable assets	64,245,023	15,210,229	47,735,931	33,522,432	14,213,499	5,888,120
Less: Accumulated depreciation	44,746,324	7,241,471	34,090,521	24,418,160	9,672,361	3,027,722
Depletable assets	*34,247	11,677	*151,477	*134,035	*17,442	*4,644
Less: Accumulated depletion	*13,725	*2,096	*17,440	*5,697	*11,743	*4,389
Land	2,367,698	2,093,092	1,608,672	934,468	674,205	172,457
Intangible assets (amortizable)	11,558,133	6,034,386	4,645,990	3,659,580	986,409	575,150
Less: Accumulated amortization	3,665,921	525,654	1,962,321	1,509,154	453,167	237,524
Other assets	3,105,047	3,677,608	867,298	173,440	693,858	94,702
Total liabilities	**144,450,840**	**476,539,751**	**59,276,879**	**46,019,164**	**13,257,715**	**9,829,304**
Accounts payable	15,925,898	73,662,274	5,800,847	4,536,556	1,264,290	626,318
Mortgages, notes, and bonds under one year	9,154,310	8,124,478	5,752,431	4,640,145	1,112,286	420,204
Other current liabilities	25,536,797	275,573,625	8,107,970	7,341,163	766,807	2,622,128
Loans from shareholders	21,690,155	3,017,236	6,035,525	5,206,425	829,099	1,066,554
Mortgages, notes, bonds, one year or more	18,867,476	19,540,062	12,975,215	8,451,075	4,524,140	1,435,780
Other liabilities	6,517,853	8,154,329	2,375,837	2,030,065	345,772	651,664
Capital stock	6,884,220	4,782,059	1,624,023	1,294,078	329,945	231,853
Additional paid-in capital	22,706,359	39,092,700	5,026,947	4,192,716	834,231	1,347,143
Retained earnings [26]	22,278,342	47,776,066	12,870,047	9,011,660	3,858,388	1,530,295
Less: Cost of treasury stock	5,110,570	3,183,078	1,291,963	684,719	607,244	102,634
Total receipts	**445,753,377**	**29,947,848**	**203,192,396**	**176,828,058**	**26,364,338**	**21,826,685**
Business receipts	437,950,473	10,181,707	201,140,396	175,114,699	26,025,697	21,406,107
Interest on Government obligations, total	25,853	832,455	15,900	12,320	*3,580	1,497
Net gain, noncapital assets	296,137	573,410	356,552	183,980	172,572	*97,443
Other receipts	7,480,914	18,360,275	1,679,548	1,517,059	162,489	321,639
Total deductions	**401,805,178**	**23,091,295**	**191,675,586**	**167,219,675**	**24,455,911**	**19,549,120**
Cost of goods sold	142,258,790	233	88,879,495	77,237,403	11,642,092	2,977,966
Compensation of officers	46,006,248	2,051,896	8,348,644	7,397,110	951,534	1,121,298
Salaries and wages	83,381,687	4,053,142	40,366,987	37,113,733	3,253,254	5,958,528
Repairs	1,853,562	355,288	1,625,200	1,075,578	549,621	271,989
Bad debts	838,240	2,606,449	414,177	315,815	98,361	167,637
Rent paid on business property	14,782,435	329,093	4,961,239	4,173,594	787,644	1,650,001
Taxes paid	12,691,715	748,018	7,545,775	6,841,630	704,145	811,106
Interest paid	1,929,893	5,554,699	1,201,301	936,493	264,808	141,018
Amortization	624,529	478,609	284,918	254,720	30,198	92,206
Depreciation	3,883,027	696,302	3,246,245	2,103,972	1,142,273	420,322
Depletion	*3,292	29	*4,539	*4,505	*34	-
Advertising	5,038,816	217,679	2,115,674	1,979,839	135,835	729,500
Pension, profit-sharing, stock, annuity	4,398,923	241,592	762,468	561,588	200,880	74,731
Employee benefit programs	6,276,314	651,023	3,310,606	2,938,168	372,439	365,908
Net loss, noncapital assets	48,097	325,994	17,261	17,226	*35	13,459
Other deductions	77,789,611	4,781,249	28,591,058	24,268,299	4,322,759	4,753,452
Total receipts less total deductions	43,948,200	6,856,552	11,516,810	9,608,383	1,908,427	2,277,566
Net income (less deficit) from a trade or business	43,922,347	6,024,097	11,500,910	9,596,062	1,904,847	2,276,069
Net income	50,695,931	10,391,407	13,586,445	11,273,134	2,313,311	2,658,423
Deficit	6,773,584	4,367,310	2,085,535	1,677,072	408,464	382,354
Total income tax [12]	41,638	25,608	658	537	121	-

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	**317,145**	**251,345**	**51,444**	**14,356**	**90,313**	**57,528**	**32,784**
Number of shareholders	**432,241**	**319,083**	**82,332**	**30,826**	**141,803**	**82,640**	**59,162**
Total assets	**70,466,250**	**41,772,287**	**12,021,279**	**16,672,684**	**34,151,654**	**13,891,431**	**20,260,223**
Cash	16,741,443	11,892,086	2,524,938	2,324,419	5,582,140	3,173,428	2,408,712
Notes and accounts receivable	10,137,624	3,267,781	3,049,501	3,820,341	1,516,318	909,254	607,065
Less: Allowance for bad debts	1,262,529	297,916	619,364	345,249	48,811	20,913	27,898
Inventories	632,339	420,520	155,505	56,314	1,017,358	485,543	531,814
Investments in Government obligations	*11,379	*4,464	-	*6,914	*13,959	-	*13,959
Tax-exempt securities	*10,516	*8,571	-	*1,945	*96,208	*57,384	*38,824
Other current assets	4,050,510	1,914,385	881,280	1,254,844	1,940,346	1,448,434	491,912
Loans to shareholders	4,568,771	3,624,801	605,070	338,900	1,394,244	918,113	476,131
Mortgage and real estate loans	*9,206	*6,780	1,066	1,360	*372,859	*488	*372,372
Other investments	4,765,378	2,788,376	862,018	1,114,984	3,804,723	2,033,795	1,770,928
Depreciable assets	65,981,988	45,274,504	8,164,471	12,543,013	29,903,277	7,324,338	22,578,939
Less: Accumulated depreciation	44,539,573	33,149,895	4,990,727	6,398,952	17,758,100	4,292,095	13,466,004
Depletable assets	*16,180	*6,635	*9,544	-	72	-	72
Less: Accumulated depletion	*3,657	*3,055	*603	-	-	-	-
Land	1,404,175	530,319	294,489	579,368	2,659,345	365,911	2,293,434
Intangible assets (amortizable)	9,637,833	7,283,562	1,381,661	972,611	3,367,444	1,702,211	1,665,233
Less: Accumulated amortization	3,915,651	3,090,726	558,978	265,948	1,205,862	696,331	509,531
Other assets	2,220,321	1,291,095	261,409	667,817	1,496,135	481,872	1,014,263
Total liabilities	**70,466,250**	**41,772,287**	**12,021,279**	**16,672,684**	**34,151,654**	**13,891,431**	**20,260,223**
Accounts payable	4,333,472	1,283,424	903,995	2,146,053	1,337,210	722,071	615,139
Mortgages, notes, and bonds under one year	5,841,017	3,830,743	787,496	1,222,778	1,754,636	622,390	1,132,246
Other current liabilities	9,117,911	5,307,768	1,455,534	2,354,608	3,637,205	2,028,282	1,608,923
Loans from shareholders	8,021,382	5,392,156	1,308,474	1,320,752	5,934,523	3,114,780	2,819,743
Mortgages, notes, bonds, one year or more	24,593,288	13,789,745	3,564,792	7,238,750	11,611,312	3,360,844	8,250,468
Other liabilities	2,911,704	846,812	676,839	1,388,053	3,452,384	1,446,167	2,006,217
Capital stock	2,203,316	1,384,799	599,746	218,771	1,373,497	243,865	1,129,632
Additional paid-in capital	5,651,825	3,061,964	1,123,067	1,466,793	14,451,092	7,465,100	6,985,991
Retained earnings [26]	9,147,788	7,658,394	1,969,990	-480,596	-9,081,705	-5,064,310	-4,017,396
Less: Cost of treasury stock	1,355,452	783,519	368,653	203,279	318,500	*47,759	270,741
Total receipts	**282,402,057**	**195,387,983**	**44,249,709**	**42,764,365**	**49,574,946**	**26,123,185**	**23,451,761**
Business receipts	276,265,806	190,233,376	43,554,397	42,478,033	47,561,079	25,014,560	22,546,519
Interest on Government obligations, total	3,861	2,503	*93	*1,265	9,321	6,194	3,127
Net gain, noncapital assets	150,807	82,142	61,781	6,884	132,928	106,289	26,639
Other receipts	5,981,582	5,069,962	633,438	278,183	1,871,618	996,141	875,476
Total deductions	**251,860,806**	**169,980,262**	**40,896,965**	**40,983,579**	**46,674,057**	**23,909,697**	**22,764,359**
Cost of goods sold	24,007,109	14,928,597	5,634,888	3,443,625	10,673,278	3,896,066	6,777,212
Compensation of officers	34,291,687	30,151,274	3,078,894	1,061,520	4,040,164	3,151,458	888,706
Salaries and wages	74,200,025	42,404,755	15,921,124	15,874,146	8,530,361	4,566,730	3,963,630
Repairs	2,490,211	1,629,590	398,377	462,244	745,978	190,200	555,778
Bad debts	681,280	175,143	201,010	305,127	155,955	127,249	28,706
Rent paid on business property	16,623,767	11,294,216	2,192,461	3,137,090	3,102,236	1,243,556	1,858,680
Taxes paid	10,392,462	6,041,789	1,886,605	2,464,067	1,695,054	584,863	1,110,192
Interest paid	2,031,999	1,350,022	233,209	448,768	899,100	237,713	661,387
Amortization	620,916	454,599	105,058	61,259	344,949	246,103	98,846
Depreciation	3,712,739	2,606,428	489,908	616,404	1,831,946	529,225	1,302,720
Depletion	-	-	-	-	-	-	-
Advertising	2,463,886	2,011,793	245,464	206,629	924,388	438,528	485,860
Pension, profit-sharing, stock, annuity	4,145,118	3,926,223	153,906	64,989	364,592	308,639	55,953
Employee benefit programs	4,208,282	2,284,370	628,753	1,295,159	455,481	226,305	229,176
Net loss, noncapital assets	28,724	6,942	*329	21,454	5,395	2,671	*2,724
Other deductions	71,962,600	50,714,523	9,726,979	11,521,098	12,905,179	8,160,391	4,744,787
Total receipts less total deductions	30,541,251	25,407,721	3,352,744	1,780,786	2,900,889	2,213,487	687,402
Net income (less deficit) from a trade or business	30,537,390	25,405,218	3,352,651	1,779,521	2,891,568	2,207,293	684,275
Net income	33,922,026	27,534,669	4,088,422	2,298,935	5,376,132	3,636,664	1,739,469
Deficit	3,384,636	2,129,451	735,771	519,414	2,484,565	1,429,371	1,055,194
Total income tax [12]	*207	*207	-	-	-	-	-

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	**221,144**	**25,297**	**195,847**	**257,706**	**129,461**	**125,712**	**2,533**	**-**
Number of shareholders	**412,603**	**65,947**	**346,656**	**393,972**	**195,182**	**195,811**	**2,980**	**-**
Total assets	**100,310,461**	**40,912,652**	**59,397,810**	**41,437,953**	**21,086,989**	**20,065,743**	***285,221**	**-**
Cash	10,052,891	1,835,160	8,217,730	6,443,058	3,226,395	3,163,241	*53,421	-
Notes and accounts receivable	5,087,112	2,520,515	2,566,597	4,575,041	2,449,971	2,035,755	*89,314	-
Less: Allowance for bad debts	48,099	24,965	23,134	113,886	11,881	99,770	*2,235	-
Inventories	2,404,061	203,067	2,200,994	2,993,162	2,207,275	781,693	*4,194	-
Investments in Government obligations	*14,537	*5,897	*8,640	-	-	-	-	-
Tax-exempt securities	*45,608	*8,181	*37,427	*113,184	-	*113,184	-	-
Other current assets	4,521,159	930,988	3,590,170	1,980,234	606,075	1,359,492	*14,668	-
Loans to shareholders	2,659,249	643,275	2,015,974	1,410,638	852,894	540,432	*17,312	-
Mortgage and real estate loans	757,759	*70,860	686,899	*82,116	*19,289	*49,730	*13,096	-
Other investments	8,358,299	5,164,154	3,194,146	2,212,707	1,173,057	980,113	59,537	-
Depreciable assets	103,043,438	37,082,587	65,960,852	39,491,140	20,276,658	19,071,887	*142,595	-
Less: Accumulated depreciation	54,201,002	14,701,467	39,499,535	26,118,809	13,935,192	12,064,292	*119,324	-
Depletable assets	*15,764	2,227	*13,537	*37,315	*37,315	-	-	-
Less: Accumulated depletion	*475	-	*475	*12,467	*12,467	-	-	-
Land	8,544,745	5,355,283	3,189,462	2,535,889	1,861,959	673,777	152	-
Intangible assets (amortizable)	12,965,421	1,321,675	11,643,746	7,091,826	3,305,050	3,786,315	*461	-
Less: Accumulated amortization	5,721,473	679,423	5,042,050	3,036,715	1,393,109	1,643,432	*174	-
Other assets	1,811,467	1,174,636	636,831	1,753,518	423,698	1,317,617	*12,202	-
Total liabilities	**100,310,461**	**40,912,652**	**59,397,810**	**41,437,953**	**21,086,989**	**20,065,743**	***285,221**	**-**
Accounts payable	4,989,584	715,275	4,274,309	3,662,767	2,253,654	1,393,475	*15,638	-
Mortgages, notes, and bonds under one year	5,155,205	1,684,661	3,470,544	2,234,639	1,223,162	1,003,715	*7,761	-
Other current liabilities	8,195,811	2,513,145	5,682,666	4,010,276	1,681,620	2,247,441	*81,214	-
Loans from shareholders	17,210,491	5,209,338	12,001,154	8,869,098	5,008,866	3,786,811	*73,420	-
Mortgages, notes, bonds, one year or more	44,534,360	24,604,648	19,929,712	13,389,812	7,282,116	6,098,166	*9,531	-
Other liabilities	3,268,990	1,209,384	2,059,606	2,020,512	835,416	1,143,670	*41,425	-
Capital stock	5,744,239	1,677,351	4,066,887	2,479,094	1,033,509	1,434,514	*11,072	-
Additional paid-in capital	14,318,405	5,829,285	8,489,120	5,743,457	2,786,808	2,935,238	*21,412	-
Retained earnings [26]	-532,078	-2,130,940	1,598,862	392,267	-414,555	783,075	*23,747	-
Less: Cost of treasury stock	2,574,546	399,495	2,175,051	1,363,970	603,608	760,362	-	-
Total receipts	**195,519,920**	**19,433,911**	**176,086,009**	**119,622,861**	**68,618,643**	**50,295,417**	**708,800**	**-**
Business receipts	193,556,269	19,189,710	174,366,559	117,961,223	68,316,140	48,937,324	707,759	-
Interest on Government obligations, total	4,625	2,156	2,469	6,880	*1,109	*5,771	*[1]	-
Net gain, noncapital assets	284,031	50,327	233,703	155,672	83,176	72,496	-	-
Other receipts	1,674,996	191,717	1,483,279	1,499,086	218,218	1,279,827	*1,041	-
Total deductions	**190,172,349**	**19,917,409**	**170,254,940**	**114,153,680**	**65,482,497**	**48,010,166**	**661,017**	**-**
Cost of goods sold	73,556,987	3,045,546	70,511,441	47,810,062	32,326,704	15,306,443	*176,915	-
Compensation of officers	5,895,402	370,652	5,524,750	7,638,607	4,389,412	3,080,859	*168,337	-
Salaries and wages	36,126,838	3,608,882	32,517,956	19,017,827	8,955,037	9,964,748	*98,042	-
Repairs	3,387,810	583,391	2,804,419	1,099,947	533,544	565,040	*1,363	-
Bad debts	133,524	30,305	103,219	209,344	126,375	82,816	*153	-
Rent paid on business property	14,993,358	1,516,547	13,476,811	8,711,422	3,856,980	4,841,236	*13,205	-
Taxes paid	8,456,708	1,361,006	7,095,703	4,079,739	2,237,455	1,821,523	20,762	-
Interest paid	2,899,357	1,432,435	1,466,922	1,238,560	724,156	511,039	*3,364	-
Amortization	860,877	151,493	709,384	493,246	268,598	223,744	*904	-
Depreciation	5,850,494	1,729,123	4,121,370	2,367,117	1,230,791	1,128,518	*7,808	-
Depletion	*196	3	*193	-	-	-	-	-
Advertising	4,699,363	383,186	4,316,177	1,677,103	891,879	743,955	*41,269	-
Pension, profit-sharing, stock, annuity	136,848	22,710	114,138	394,065	219,956	170,427	*3,682	-
Employee benefit programs	1,442,656	198,123	1,244,533	1,276,136	829,501	429,204	*17,431	-
Net loss, noncapital assets	75,514	5,522	69,993	5,479	*327	5,152	-	-
Other deductions	31,656,416	5,478,486	26,177,930	18,135,027	8,891,784	9,135,461	107,782	-
Total receipts less total deductions	5,347,572	-483,498	5,831,070	5,469,181	3,136,146	2,285,252	47,783	-
Net income (less deficit) from a trade or business	5,342,947	-485,654	5,828,601	5,462,301	3,135,038	2,279,481	47,782	-
Net income	10,295,744	1,174,366	9,121,378	7,816,326	4,357,633	3,388,866	*69,826	-
Deficit	4,952,797	1,660,020	3,292,777	2,354,025	1,222,595	1,109,386	*22,044	-
Total income tax [12]	*22	-	*22	*128	-	*128	-	-

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."

2010 Corporation Returns - 1120S Basic Tables

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	**2,449,889**	**43,926**	**27,239**	**3,596**	**13,091**	**19,540**	**1,949**	**322,518**	**87,975**
Number of shareholders	**4,014,322**	**98,478**	**61,957**	**5,057**	**31,465**	**36,364**	**4,585**	**485,578**	**135,476**
Total assets	**2,267,981,682**	**40,184,444**	**30,264,617**	**1,341,251**	**8,578,577**	**42,748,561**	**4,835,263**	**211,104,014**	**78,696,866**
Cash	336,291,876	4,865,522	3,134,023	121,960	1,609,539	7,387,862	1,345,862	43,799,103	16,846,718
Notes and accounts receivable	604,778,838	5,138,127	3,539,426	*26,907	1,571,793	6,067,018	1,114,381	64,948,135	23,617,017
Less: Allowance for bad debts	10,156,868	17,154	9,095	*860	7,198	34,130	*19,777	419,260	125,359
Inventories	282,999,122	5,023,511	3,965,966	*39,726	1,017,819	1,261,404	*221,726	15,973,183	8,387,484
Investments in Government obligations	46,926,010	-	-	-	-	108,874	183	176,214	*24,731
Tax-exempt securities	24,728,199	*189,139	*189,139	-	-	410,164	200	665,208	256,644
Other current assets	120,094,048	2,145,244	1,483,111	*124,584	537,549	2,302,336	238,054	21,428,465	9,981,296
Loans to shareholders	40,463,663	1,423,220	1,229,987	*24,449	168,784	1,124,432	*83,307	4,540,530	1,410,066
Mortgage and real estate loans	47,078,537	201,206	201,206	-	-	*2,258	-	721,463	581,580
Other investments	252,240,752	4,757,147	3,685,198	*44,793	1,027,156	9,046,050	709,355	18,363,028	6,078,048
Depreciable assets	982,563,646	38,597,205	26,148,698	3,890,666	8,557,842	22,824,442	2,082,651	100,216,391	18,851,872
Less: Accumulated depreciation	648,318,602	29,353,686	19,429,364	3,217,095	6,707,227	16,744,339	1,261,385	71,676,557	11,619,906
Depletable assets	13,211,716	*14,886	*479	*9,992	*4,415	10,557,768	47,408	412,165	37,806
Less: Accumulated depletion	5,467,050	*4,429	14	-	*4,415	5,010,663	15,279	104,240	31,766
Land	49,615,547	5,299,429	4,934,867	*98,119	266,443	1,052,643	132,977	5,693,729	2,172,186
Intangible assets (amortizable)	106,005,539	647,425	367,495	*2,131	277,800	2,495,323	260,741	2,059,769	493,164
Less: Accumulated amortization	37,660,210	179,647	117,723	*2,038	59,886	1,548,689	159,100	765,527	166,512
Other assets	62,586,919	1,437,298	941,217	*177,918	318,163	1,445,805	53,958	5,072,215	1,901,797
Total liabilities	**2,267,981,682**	**40,184,444**	**30,264,617**	**1,341,251**	**8,578,577**	**42,748,561**	**4,835,263**	**211,104,014**	**78,696,866**
Accounts payable	324,269,218	2,258,422	1,400,070	*22,129	836,224	3,387,638	493,149	40,521,139	20,935,195
Mortgages, notes, and bonds under one year	174,176,645	5,477,748	4,642,928	*259,357	575,463	1,181,822	254,707	12,039,245	5,188,575
Other current liabilities	458,076,049	2,097,646	1,290,562	22,695	784,390	2,471,901	486,852	35,022,543	12,444,914
Loans from shareholders	90,213,789	2,175,441	1,869,089	*108,129	198,223	999,726	*33,183	9,891,281	4,154,570
Mortgages, notes, bonds, one year or more	315,262,146	8,880,549	6,932,690	408,643	1,539,216	6,252,660	745,638	21,486,825	7,221,931
Other liabilities	99,689,251	1,549,480	1,406,958	*22,243	120,278	1,898,574	183,703	4,456,549	2,346,407
Capital stock	46,298,321	2,276,850	1,651,919	261,655	363,276	383,858	12,684	3,029,281	902,462
Additional paid-in capital	130,547,097	4,283,696	3,704,952	*21,736	557,008	3,094,331	644,069	12,094,461	3,354,749
Retained earnings [26]	676,325,730	12,139,459	8,211,874	216,467	3,711,118	24,044,969	1,991,278	76,419,590	23,498,505
Less: Cost of treasury stock	46,876,564	954,847	846,425	1,803	106,619	966,918	*10,001	3,856,900	1,350,441
Total receipts	**4,571,799,157**	**63,338,320**	**41,988,117**	**4,924,575**	**16,425,628**	**38,240,368**	**7,146,378**	**527,378,829**	**194,810,054**
Business receipts	4,467,915,309	56,352,600	35,779,927	4,881,519	15,691,154	34,906,829	6,938,318	520,710,815	192,613,859
Interest on Government obligations, total	1,418,914	17,351	16,755	-	*596	30,718	*22,198	241,020	37,729
Net gain, noncapital assets	9,922,685	282,627	203,963	*23,227	55,437	810,239	*20,208	1,166,610	292,968
Other receipts	92,542,249	6,685,741	5,987,472	*19,829	678,441	2,492,583	165,654	5,260,384	1,865,498
Total deductions	**4,211,960,256**	**57,023,448**	**37,650,415**	**4,645,632**	**14,727,402**	**29,638,815**	**6,580,685**	**490,449,489**	**184,574,997**
Cost of goods sold	2,690,747,066	27,928,321	17,032,711	1,847,310	9,048,300	14,523,903	5,059,487	378,586,899	159,601,761
Compensation of officers	179,517,132	1,152,675	571,988	131,045	449,642	984,391	168,444	16,294,639	3,976,543
Salaries and wages	472,976,746	4,558,114	2,977,367	397,946	1,182,801	2,840,759	350,125	26,725,581	6,388,083
Repairs	26,669,814	1,376,370	909,837	142,729	323,803	494,594	45,839	2,039,299	330,194
Bad debts	9,235,904	76,197	64,583	1,385	10,230	35,767	13,135	729,919	156,945
Rent paid on business property	114,545,938	2,639,690	2,326,786	21,457	291,447	728,804	66,136	8,561,762	1,705,936
Taxes paid	89,038,731	1,049,559	683,070	98,357	268,131	1,141,748	82,466	8,701,623	1,858,934
Interest paid	30,189,605	734,997	564,929	59,782	110,286	482,470	47,025	1,762,270	526,085
Amortization	6,719,288	93,257	75,165	105	17,987	105,925	14,315	148,893	23,837
Depreciation	59,123,671	2,271,571	1,537,943	318,578	415,049	2,100,066	117,329	6,013,684	967,476
Depletion	442,851	*1,059	*1,059	-	-	246,555	3	27,190	*25
Advertising	37,601,969	126,322	98,802	2,553	24,967	56,853	6,008	1,556,742	423,655
Pension, profit-sharing, stock, annuity	18,994,660	85,797	67,484	*243	18,069	142,950	6,213	1,781,203	364,932
Employee benefit programs	42,829,852	459,676	341,037	*40,926	77,714	396,787	15,464	6,068,716	929,482
Net loss, noncapital assets	594,233	921	840	-	*81	33,097	*209	36,459	32,860
Other deductions	432,732,795	14,468,922	10,396,812	1,583,214	2,488,895	5,324,146	588,486	31,414,611	7,288,252
Total receipts less total deductions	359,838,901	6,314,871	4,337,702	278,943	1,698,226	8,601,553	565,693	36,929,340	10,235,057
Net income from a trade or buisness	358,419,987	6,297,520	4,320,947	278,943	1,697,630	8,570,836	543,495	36,688,320	10,197,328
Total income tax [12]	192,801	12,924	11,402	-	*1,522	*16,176	-	28,040	1,474

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."

2010 Corporation Returns - 1120S Basic Tables

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	**12,465**	**222,078**	**99,986**	**4,844**	**636**	**2,068**	**4,382**	**768**
Number of shareholders	**29,388**	**320,714**	**216,012**	**18,043**	**3,256**	**3,270**	**7,791**	**1,577**
Total assets	**55,654,039**	**76,753,109**	**303,889,559**	**39,183,342**	**8,642,303**	**4,273,263**	**7,947,389**	**2,095,343**
Cash	8,959,335	17,993,050	39,156,549	3,353,432	1,328,059	352,971	1,058,094	339,514
Notes and accounts receivable	12,631,523	28,699,595	65,639,557	7,587,157	1,064,864	925,425	1,751,777	522,012
Less: Allowance for bad debts	78,006	215,896	1,207,631	155,905	13,683	26,830	31,713	21,255
Inventories	4,455,593	3,130,107	65,022,146	8,326,116	2,072,491	1,247,091	2,683,108	668,465
Investments in Government obligations	120,476	*31,008	730,049	-	*1,406	-	3,164	-
Tax-exempt securities	264,699	143,865	1,043,924	*33,984	116,008	1,914	556	-
Other current assets	5,648,717	5,798,452	12,140,159	1,894,250	198,248	140,486	583,958	110,628
Loans to shareholders	728,868	2,401,596	3,238,184	438,715	128,332	*84,403	*55,848	*41,535
Mortgage and real estate loans	117,570	*22,313	192,456	*5,472	9,810	*627	*9,922	-
Other investments	8,725,521	3,559,459	26,740,709	2,855,386	384,693	520,471	396,258	214,062
Depreciable assets	31,715,572	49,648,947	214,732,835	31,259,811	5,396,121	3,226,907	2,327,183	819,203
Less: Accumulated depreciation	21,796,928	38,259,723	147,280,647	19,007,181	3,036,287	2,413,297	1,443,297	596,514
Depletable assets	250,720	*123,639	1,729,007	162	-	-	-	-
Less: Accumulated depletion	51,431	*21,043	84,194	-	-	-	-	-
Land	2,373,084	1,148,459	4,800,444	591,577	298,495	55,558	297,843	*7,305
Intangible assets (amortizable)	334,262	1,232,343	13,413,572	1,934,976	344,354	140,178	230,358	*48,060
Less: Accumulated amortization	108,380	490,635	4,332,477	514,584	110,072	46,897	113,102	*19,627
Other assets	1,362,844	1,807,574	8,214,917	579,974	459,464	64,256	137,430	-38,044
Total liabilities	**55,654,039**	**76,753,109**	**303,889,559**	**39,183,342**	**8,642,303**	**4,273,263**	**7,947,389**	**2,095,343**
Accounts payable	6,815,023	12,770,921	34,981,009	5,942,300	770,241	482,898	1,358,271	280,429
Mortgages, notes, and bonds under one year	2,714,713	4,135,957	18,768,341	2,769,874	442,587	431,759	672,615	*127,819
Other current liabilities	9,875,743	12,701,885	25,350,306	3,188,313	423,936	256,096	833,671	192,302
Loans from shareholders	2,351,776	3,384,935	9,143,814	1,305,849	129,974	182,968	636,663	43,658
Mortgages, notes, bonds, one year or more	7,160,569	7,104,326	41,848,529	6,032,895	1,417,508	493,581	420,006	*149,853
Other liabilities	913,778	1,196,363	10,443,809	1,390,844	390,979	75,721	172,632	*19,330
Capital stock	672,986	1,453,833	5,808,736	290,200	96,505	93,663	344,264	7,571
Additional paid-in capital	5,393,321	3,346,390	14,496,842	1,220,550	396,961	140,282	368,498	25,305
Retained earnings [26]	20,547,362	32,373,724	154,116,052	17,711,181	4,691,941	2,252,793	3,223,799	1,277,333
Less: Cost of treasury stock	791,233	1,715,226	11,067,879	668,665	*118,330	136,498	83,029	*28,255
Total receipts	**96,046,938**	**236,521,836**	**584,014,849**	**98,851,495**	**10,807,471**	**8,345,838**	**16,080,005**	**3,569,188**
Business receipts	93,494,146	234,602,809	577,600,094	97,905,292	10,588,770	8,297,189	15,950,099	3,499,392
Interest on Government obligations, total	136,862	66,430	114,064	41,331	9,856	*533	*910	*957
Net gain, noncapital assets	321,525	552,117	957,514	199,826	16,796	*1,681	6,386	*32
Other receipts	2,094,406	1,300,481	5,343,177	705,046	192,051	46,434	122,610	68,809
Total deductions	**88,261,357**	**217,613,135**	**533,611,830**	**92,517,574**	**9,369,234**	**7,816,305**	**14,915,985**	**3,203,200**
Cost of goods sold	70,731,131	148,254,007	389,785,184	74,204,243	5,148,294	5,437,397	10,634,775	1,983,053
Compensation of officers	1,864,082	10,454,014	14,250,713	1,198,869	238,707	227,342	498,776	64,683
Salaries and wages	3,478,497	16,859,001	40,690,547	4,358,319	922,031	757,090	1,310,888	467,326
Repairs	510,602	1,198,503	2,981,461	620,971	93,141	64,235	36,057	12,983
Bad debts	156,905	416,069	720,573	67,272	4,420	11,784	26,694	3,326
Rent paid on business property	2,003,228	4,852,598	9,467,936	879,929	143,870	205,695	291,444	68,255
Taxes paid	1,379,165	5,463,525	10,532,653	1,005,188	1,060,859	119,585	329,041	65,467
Interest paid	380,117	856,067	3,474,736	467,928	97,288	60,822	91,808	13,126
Amortization	28,342	96,714	768,352	110,124	24,760	10,496	15,538	3,680
Depreciation	2,298,523	2,747,685	12,180,108	2,122,275	410,565	191,863	122,556	44,264
Depletion	18,717	*8,448	156,836	-	30,803	-	-	-
Advertising	116,321	1,016,766	4,858,875	1,386,736	321,417	62,915	227,486	146,742
Pension, profit-sharing, stock, annuity	392,241	1,024,031	2,731,450	330,979	64,212	15,827	71,192	*2,710
Employee benefit programs	1,094,336	4,044,898	7,684,016	973,985	150,435	84,254	125,879	53,121
Net loss, noncapital assets	941	2,658	56,319	6,129	*214	*2,818	*964	*79
Other deductions	3,808,209	20,318,151	33,272,071	4,784,628	658,219	564,183	1,132,888	274,382
Total receipts less total deductions	7,785,582	18,908,701	50,403,019	6,333,921	1,438,237	529,533	1,164,020	365,989
Net income from a trade or buisness	7,648,720	18,842,272	50,288,954	6,292,590	1,428,382	528,999	1,163,110	365,032
Total income tax [12]	12,025	14,541	21,945	*367	62	29	-	-

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."

2010 Corporation Returns - 1120S Basic Tables

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	**4,110**	**1,384**	**13,381**	d	**3,192**	**3,510**	**3,238**	**1,502**
Number of shareholders	**8,441**	**3,068**	**21,594**	d	**9,160**	**8,463**	**6,001**	**4,351**
Total assets	**12,454,983**	**7,796,738**	**8,524,047**	d	**20,234,059**	**21,338,048**	**7,762,552**	**18,824,334**
Cash	1,068,451	605,130	1,565,498	d	2,356,304	1,987,359	1,299,659	1,974,864
Notes and accounts receivable	1,792,998	1,902,432	2,365,441	d	4,139,950	5,063,206	1,107,299	4,500,905
Less: Allowance for bad debts	43,199	28,709	28,459	d	73,655	84,821	16,836	67,260
Inventories	2,558,310	1,480,162	972,989	d	3,526,933	4,444,919	1,029,811	3,937,669
Investments in Government obligations	-	-	-	d	22,044	-	143,133	*24,719
Tax-exempt securities	-	-	1,101	d	*23,602	*287,996	*32,223	*34,108
Other current assets	414,070	138,533	239,206	d	769,728	782,374	171,266	731,653
Loans to shareholders	95,375	*37,839	121,087	d	109,168	112,148	46,107	42,783
Mortgage and real estate loans	*14,645	*4,712	*5,177	d	*31,313	*22,240	*13,389	-
Other investments	814,912	543,671	407,012	d	2,688,915	1,415,786	396,919	2,282,480
Depreciable assets	11,254,703	8,279,717	9,861,760	d	10,624,007	20,104,070	10,134,111	11,039,424
Less: Accumulated depreciation	8,188,061	5,755,481	7,526,083	d	6,750,995	14,233,678	7,387,756	7,204,876
Depletable assets	1,506,983	86,844	-	d	11,664	-	*22,405	31,315
Less: Accumulated depletion	*16,170	-	-	d	9,873	-	*9,009	25,606
Land	502,306	82,325	29,011	d	258,753	229,451	362,483	203,310
Intangible assets (amortizable)	606,807	461,265	760,335	d	1,149,508	1,078,322	251,121	853,598
Less: Accumulated amortization	166,902	168,283	314,380	d	274,320	220,647	101,686	236,086
Other assets	239,754	126,580	64,353	d	1,631,012	349,322	267,913	701,335
Total liabilities	**12,454,983**	**7,796,738**	**8,524,047**	d	**20,234,059**	**21,338,048**	**7,762,552**	**18,824,334**
Accounts payable	777,424	905,005	1,122,783	d	2,215,788	2,467,024	643,714	2,745,873
Mortgages, notes, and bonds under one year	722,060	695,203	719,009	d	774,617	1,729,127	448,665	1,195,883
Other current liabilities	761,914	460,286	840,296	d	1,427,039	1,492,239	353,918	1,857,326
Loans from shareholders	306,620	112,311	368,756	d	348,910	1,064,218	190,339	371,619
Mortgages, notes, bonds, one year or more	2,342,655	1,262,382	1,431,186	d	3,386,899	2,870,287	1,227,348	3,616,616
Other liabilities	489,624	258,984	351,005	d	480,896	647,471	398,474	1,014,287
Capital stock	394,779	84,401	99,724	d	204,140	346,305	69,505	160,134
Additional paid-in capital	360,500	345,891	480,662	d	1,103,137	848,018	779,282	808,911
Retained earnings [26]	6,891,837	3,866,323	3,465,991	d	10,578,834	10,232,829	3,745,245	8,966,773
Less: Cost of treasury stock	592,429	194,048	355,366	d	286,200	359,470	93,937	1,913,088
Total receipts	**23,605,212**	**16,756,790**	**23,243,572**	d	**36,557,414**	**41,326,596**	**11,171,705**	**39,461,836**
Business receipts	23,444,244	16,653,247	23,036,947	d	35,998,386	41,086,006	11,036,888	38,879,468
Interest on Government obligations, total	*1,555	*93	*903	d	3,305	10,625	2,430	2,694
Net gain, noncapital assets	10,958	19,413	34,201	d	124,493	16,884	35,630	4,593
Other receipts	148,456	84,037	171,522	d	431,229	213,081	96,757	575,081
Total deductions	**22,266,933**	**15,600,557**	**21,221,622**	d	**33,043,892**	**37,976,691**	**10,117,061**	**37,260,930**
Cost of goods sold	16,768,524	11,778,213	13,448,520	d	22,866,814	28,495,389	6,476,588	31,718,191
Compensation of officers	521,793	344,589	898,321	d	1,181,763	948,648	265,336	583,397
Salaries and wages	1,531,077	1,144,760	2,325,557	d	3,084,476	2,417,680	680,288	1,375,928
Repairs	131,297	62,868	126,977	d	225,966	196,403	124,923	184,698
Bad debts	18,404	21,823	50,235	d	51,528	46,502	38,102	18,084
Rent paid on business property	312,074	414,664	873,224	d	459,536	669,391	286,101	324,423
Taxes paid	439,325	267,171	493,935	d	552,160	733,406	283,151	318,181
Interest paid	136,580	106,607	162,054	d	236,814	279,534	88,529	226,639
Amortization	28,942	35,031	31,612	d	53,742	54,233	16,950	33,717
Depreciation	556,082	458,856	508,838	d	710,144	1,084,619	591,833	651,592
Depletion	1,587	-	-	d	7,023	-	22,101	93,087
Advertising	146,061	34,321	115,561	d	378,921	111,222	39,124	35,041
Pension, profit-sharing, stock, annuity	98,105	76,575	57,572	d	241,650	178,756	47,851	134,057
Employee benefit programs	299,427	246,464	312,849	d	383,224	627,560	175,410	262,160
Net loss, noncapital assets	*1,716	1,237	*6,158	d	1,687	4,124	*794	*1,355
Other deductions	1,275,939	607,377	1,810,209	d	2,608,446	2,129,222	979,980	1,300,380
Total receipts less total deductions	1,338,279	1,156,233	2,021,951	d	3,513,521	3,349,905	1,054,644	2,200,906
Net income from a trade or buisness	1,336,724	1,156,140	2,021,048	d	3,510,216	3,339,280	1,052,215	2,198,212
Total income tax [12]	*1,041	-	481	d	*2,622	*380	*183	*894

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."

2010 Corporation Returns - 1120S Basic Tables

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	**21,166**	**8,232**	**4,205**	**2,185**	**3,837**	**4,525**	d	**387,055**
Number of shareholders	**44,194**	**22,260**	**11,729**	**5,468**	**7,899**	**7,622**	d	**724,812**
Total assets	**42,794,016**	**21,408,126**	**16,846,887**	**16,045,478**	**16,059,395**	**6,544,874**	d	**527,043,863**
Cash	7,461,764	3,627,572	2,979,522	2,189,356	1,684,547	832,249	d	62,352,782
Notes and accounts receivable	9,527,242	4,527,610	4,220,092	3,215,699	3,484,077	1,710,986	d	108,461,011
Less: Allowance for bad debts	124,795	97,285	82,869	58,914	45,484	51,232	d	1,543,034
Inventories	8,941,066	5,299,632	3,243,099	3,341,942	4,085,761	1,374,861	d	182,731,355
Investments in Government obligations	*149,679	*46,212	*23,558	*20,977	28,054	260,978	d	152,147
Tax-exempt securities	160,697	*45,801	9,654	*12,125	-	*33,581	d	1,354,025
Other current assets	1,340,165	898,803	757,832	423,634	833,563	288,666	d	21,140,181
Loans to shareholders	386,756	282,188	449,370	275,898	206,081	24,476	d	6,764,409
Mortgage and real estate loans	*38,264	*954	3,338	-	*725	-	d	938,890
Other investments	3,532,667	1,544,025	2,221,526	2,645,312	1,436,037	227,718	d	36,439,085
Depreciable assets	35,288,650	14,769,959	7,342,625	5,669,758	9,146,256	4,509,080	d	182,274,698
Less: Accumulated depreciation	25,656,057	10,736,934	5,172,404	3,685,907	5,689,816	3,108,298	d	113,024,515
Depletable assets	*4,777	419	-	26,169	-	-	d	315,786
Less: Accumulated depletion	*105	398	-	1,229	-	-	d	*191,130
Land	553,600	320,822	117,326	174,075	191,175	146,348	d	10,237,918
Intangible assets (amortizable)	1,069,018	686,667	884,295	729,915	499,401	326,123	d	26,529,895
Less: Accumulated amortization	394,400	233,643	376,038	188,851	170,107	183,223	d	7,948,576
Other assets	515,027	425,722	225,961	1,255,519	369,127	152,562	d	10,058,937
Total liabilities	**42,794,016**	**21,408,126**	**16,846,887**	**16,045,478**	**16,059,395**	**6,544,874**	d	**527,043,863**
Accounts payable	4,314,729	1,861,382	1,862,371	1,508,195	2,048,659	830,855	d	90,021,754
Mortgages, notes, and bonds under one year	2,145,761	1,308,701	718,892	704,576	1,393,188	319,024	d	80,407,853
Other current liabilities	3,453,668	2,542,405	1,657,365	1,205,002	1,572,402	653,132	d	38,134,067
Loans from shareholders	1,410,060	749,782	502,766	305,955	319,330	86,173	d	25,172,666
Mortgages, notes, bonds, one year or more	5,253,618	2,640,624	1,430,332	2,175,637	2,254,397	1,035,458	d	68,077,709
Other liabilities	845,160	576,816	338,723	1,673,360	564,719	73,865	d	9,654,380
Capital stock	714,451	493,108	149,962	409,281	370,495	179,807	d	12,783,703
Additional paid-in capital	1,781,650	1,327,803	1,381,146	304,902	764,858	441,361	d	24,691,267
Retained earnings [26]	25,424,148	10,616,423	9,561,512	8,413,334	7,060,005	3,102,421	d	188,721,144
Less: Cost of treasury stock	2,549,228	708,920	756,181	654,763	288,657	177,221	d	10,620,680
Total receipts	**74,059,937**	**35,551,121**	**30,470,784**	**22,979,328**	**27,543,920**	**15,487,215**	d	**1,873,113,353**
Business receipts	73,214,364	35,089,761	30,142,892	22,821,504	27,195,101	15,199,737	d	1,852,445,294
Interest on Government obligations, total	9,247	9,126	5,448	1,239	1,522	*883	d	86,991
Net gain, noncapital assets	226,060	142,557	10,333	63,814	24,367	1,949	d	1,362,881
Other receipts	610,266	309,677	312,110	92,772	322,930	284,646	d	19,218,187
Total deductions	**66,442,421**	**31,819,560**	**26,839,502**	**20,654,164**	**25,316,654**	**14,177,331**	d	**1,803,095,685**
Cost of goods sold	47,627,076	21,506,474	18,240,148	14,695,798	19,243,515	10,222,997	d	1,481,062,738
Compensation of officers	2,381,128	1,085,266	989,295	566,356	422,086	320,872	d	29,429,798
Salaries and wages	4,838,507	3,318,861	3,006,222	1,971,670	1,690,944	1,177,122	d	112,575,834
Repairs	355,352	151,416	125,950	72,944	114,126	62,705	d	6,009,961
Bad debts	89,033	52,811	48,731	21,986	54,528	16,530	d	2,248,298
Rent paid on business property	1,453,404	571,660	561,700	327,167	464,638	284,788	d	28,415,082
Taxes paid	1,550,357	717,565	600,609	415,167	511,163	264,110	d	20,341,178
Interest paid	461,996	220,010	149,515	166,730	188,500	80,321	d	6,778,904
Amortization	78,421	47,776	49,730	54,467	26,876	12,716	d	1,584,979
Depreciation	1,655,991	829,052	368,992	329,315	581,172	161,829	d	11,735,201
Depletion	-	-	-	-	-	-	d	*2,880
Advertising	294,776	243,944	250,318	270,366	144,145	159,007	d	12,707,921
Pension, profit-sharing, stock, annuity	505,324	214,990	184,954	108,210	127,304	51,608	d	3,074,973
Employee benefit programs	1,329,691	669,139	437,672	342,488	402,971	238,839	d	8,999,086
Net loss, noncapital assets	3,926	618	*1,596	*3,826	*1,735	1,335	d	276,808
Other deductions	3,817,441	2,189,979	1,824,070	1,307,675	1,342,950	1,122,552	d	77,852,045
Total receipts less total deductions	7,617,515	3,731,561	3,631,282	2,325,164	2,227,266	1,309,884	d	70,017,668
Net income from a trade or buisness	7,608,269	3,722,435	3,625,834	2,323,926	2,225,744	1,309,001	d	69,930,677
Total income tax [12]	5,512	*2,887	1,576	316	1,265	*369	d	41,554

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."

2010 Corporation Returns - 1120S Basic Tables

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	**153,904**	**94,738**	**51,665**	**7,502**	**233,150**	**35,974**	**12,290**	**11,370**	**11,865**
Number of shareholders	**266,910**	**165,549**	**91,451**	**9,909**	**457,902**	**130,950**	**19,159**	**18,666**	**21,340**
Total assets	**285,340,219**	**155,769,114**	**129,067,419**	**503,686**	**241,703,644**	**101,078,441**	**7,979,492**	**7,074,499**	**19,477,024**
Cash	32,582,677	18,507,216	13,849,503	225,959	29,770,105	11,583,323	826,236	992,474	1,921,210
Notes and accounts receivable	80,665,172	44,408,858	36,235,523	*20,791	27,795,839	12,600,525	1,461,100	2,178,072	2,000,843
Less: Allowance for bad debts	1,270,825	726,191	538,407	*6,227	272,210	97,881	25,823	11,668	38,988
Inventories	89,232,770	55,413,059	33,819,710	-	93,498,585	53,829,973	3,019,244	1,686,809	6,864,409
Investments in Government obligations	102,983	*61,746	*41,237	-	*49,164	*39,056	*841	-	778
Tax-exempt securities	1,062,004	798,531	263,472	-	292,021	*18,536	*452	-	*3,434
Other current assets	12,798,103	5,938,157	6,754,981	*104,965	8,342,078	2,393,057	283,037	235,091	398,517
Loans to shareholders	2,935,983	1,618,523	1,313,683	*3,777	3,828,426	1,387,775	179,867	291,276	427,519
Mortgage and real estate loans	541,501	394,713	146,787	-	397,390	*48,226	*8,947	-	*43,240
Other investments	16,560,016	8,192,807	8,318,555	*48,654	19,879,069	3,280,063	476,717	322,861	2,232,513
Depreciable assets	85,291,248	45,268,860	39,772,309	250,079	96,983,450	23,986,385	3,725,452	1,892,264	11,208,358
Less: Accumulated depreciation	55,254,780	29,779,032	25,278,062	197,686	57,769,735	14,217,724	2,293,809	1,313,588	6,299,534
Depletable assets	*293,220	*35,584	*257,636	-	*22,565	55	-	-	*22,510
Less: Accumulated depletion	*189,795	27,333	*162,461	-	*1,335	2	-	-	*1,334
Land	3,094,421	1,388,088	1,706,334	-	7,143,496	2,163,031	234,535	114,107	476,373
Intangible assets (amortizable)	14,473,836	3,755,031	10,592,723	*126,082	12,056,059	3,678,490	238,016	875,786	239,118
Less: Accumulated amortization	3,287,816	1,426,034	1,780,770	*81,011	4,660,760	902,635	135,127	471,995	120,079
Other assets	5,709,500	1,946,531	3,754,665	*8,304	4,349,436	1,288,188	-20,191	283,009	98,136
Total liabilities	**285,340,219**	**155,769,114**	**129,067,419**	**503,686**	**241,703,644**	**101,078,441**	**7,979,492**	**7,074,499**	**19,477,024**
Accounts payable	62,372,275	33,523,555	28,759,977	*88,744	27,649,479	6,544,141	1,205,749	2,362,023	1,953,556
Mortgages, notes, and bonds under one year	29,212,377	16,710,286	12,331,169	*170,922	51,195,476	43,906,968	750,815	384,978	951,969
Other current liabilities	20,816,597	11,986,808	8,751,263	78,526	17,317,470	6,150,447	1,316,919	872,652	1,340,719
Loans from shareholders	11,207,197	6,536,562	4,638,849	*31,786	13,965,469	5,921,315	498,043	260,144	1,033,805
Mortgages, notes, bonds, one year or more	34,012,592	15,413,924	18,575,458	*23,210	34,065,117	10,739,912	1,350,223	900,496	2,129,297
Other liabilities	5,316,886	1,930,425	3,368,105	*18,355	4,337,494	1,460,202	215,197	83,878	57,595
Capital stock	4,353,894	2,321,435	1,978,785	53,674	8,429,810	4,069,227	334,130	71,279	410,415
Additional paid-in capital	10,651,229	5,808,535	4,807,262	*35,432	14,040,038	5,499,739	332,115	265,175	547,108
Retained earnings [26]	113,679,489	65,295,597	48,312,413	71,479	75,041,655	18,331,391	2,063,057	1,900,174	11,264,824
Less: Cost of treasury stock	6,282,317	3,758,013	2,455,861	*68,442	4,338,363	1,544,900	*86,756	*26,300	212,266
Total receipts	**1,011,670,735**	**434,965,873**	**573,194,889**	**3,509,973**	**861,442,618**	**367,444,509**	**23,413,562**	**22,179,027**	**41,159,093**
Business receipts	1,004,582,866	431,644,306	569,562,108	3,376,452	847,862,428	359,955,790	23,202,684	22,065,372	40,925,828
Interest on Government obligations, total	51,653	34,778	16,871	*4	35,338	3,340	*1,143	*2,020	*17,079
Net gain, noncapital assets	726,826	396,615	330,211	-	636,055	262,704	1,298	*10,932	14,446
Other receipts	6,309,390	2,890,174	3,285,699	*133,517	12,908,797	7,222,676	208,437	100,704	201,740
Total deductions	**969,610,975**	**411,821,485**	**554,813,348**	**2,976,142**	**833,484,710**	**359,390,835**	**22,350,101**	**21,213,806**	**38,666,153**
Cost of goods sold	812,682,744	324,529,646	488,153,098	-	668,379,994	306,847,503	13,609,333	14,982,016	28,429,029
Compensation of officers	17,492,299	10,303,393	6,187,256	1,001,650	11,937,498	3,301,100	799,623	577,299	775,032
Salaries and wages	54,701,162	30,993,940	22,805,055	902,168	57,874,672	19,742,616	2,669,201	2,618,410	3,911,380
Repairs	2,721,931	1,395,381	1,312,662	13,889	3,288,029	816,002	152,343	54,289	198,303
Bad debts	1,563,211	897,179	666,033	-	685,086	240,336	26,704	33,025	80,793
Rent paid on business property	11,365,931	6,649,885	4,616,798	99,249	17,049,151	4,611,951	1,226,558	452,342	807,089
Taxes paid	9,608,483	4,807,326	4,709,348	91,809	10,732,695	3,463,527	479,000	323,156	761,007
Interest paid	3,314,907	1,834,916	1,469,693	10,298	3,463,997	1,565,549	140,017	114,706	203,935
Amortization	837,249	266,504	568,489	*2,256	747,730	241,641	15,580	27,134	17,850
Depreciation	5,746,599	3,189,454	2,535,888	21,256	5,988,602	1,655,870	213,316	131,569	494,913
Depletion	*1,019	*756	262	-	*1,861	10	-	-	*1,851
Advertising	4,196,326	2,142,307	2,051,288	2,731	8,511,595	3,548,313	877,981	241,811	555,253
Pension, profit-sharing, stock, annuity	2,181,100	1,264,452	882,763	*33,884	893,874	229,677	31,281	36,716	56,434
Employee benefit programs	4,661,882	2,708,781	1,911,078	*42,022	4,337,204	1,601,057	166,731	168,135	256,350
Net loss, noncapital assets	38,163	10,823	27,340	-	238,645	215,346	*10,486	*677	5
Other deductions	38,497,969	20,826,743	16,916,296	754,930	39,354,076	11,310,337	1,931,946	1,452,520	2,116,929
Total receipts less total deductions	42,059,760	23,144,388	18,381,541	533,831	27,957,908	8,053,675	1,063,461	965,222	2,492,940
Net income from a trade or buisness	42,008,107	23,109,610	18,364,670	533,827	27,922,570	8,050,335	1,062,318	963,202	2,475,861
Total income tax [12]	31,041	15,596	15,445	-	10,512	7,565	*49	-	*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."

2010 Corporation Returns - 1120S Basic Tables

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	**39,635**	**20,980**	**20,687**	**19,660**	**9,151**	**3,831**	**27,775**	**19,932**	**-**
Number of shareholders	**67,667**	**34,763**	**36,495**	**30,543**	**19,454**	**5,261**	**44,103**	**29,500**	**-**
Total assets	**27,361,940**	**10,093,077**	**18,691,146**	**8,263,151**	**7,131,045**	**3,453,493**	**9,619,480**	**21,480,856**	**-**
Cash	3,843,584	2,054,400	1,869,412	1,391,080	619,791	368,493	1,378,049	2,922,052	-
Notes and accounts receivable	1,552,934	1,399,623	1,363,989	414,694	248,927	396,874	1,307,551	2,870,707	-
Less: Allowance for bad debts	5,823	11,433	13,468	*1,094	*5,639	*3,908	7,103	49,381	-
Inventories	6,676,896	3,110,539	2,281,706	4,143,769	3,632,829	1,400,031	3,832,294	3,020,086	-
Investments in Government obligations	-	-	-	-	-	-	8,490	-	-
Tax-exempt securities	*26,069	16,249	-	32,068	*183,323	-	1,812	*10,078	-
Other current assets	783,651	401,285	458,103	518,477	135,791	37,688	578,479	2,118,902	-
Loans to shareholders	192,690	191,548	404,627	177,595	*92,055	*86,855	223,457	173,161	-
Mortgage and real estate loans	1,009	-	*46,163	-	-	-	*249,647	*158	-
Other investments	2,908,353	708,163	1,188,639	324,149	590,235	271,558	483,596	7,092,222	-
Depreciable assets	18,659,038	3,509,496	15,375,461	2,683,700	2,899,052	1,590,255	4,157,259	7,296,731	-
Less: Accumulated depreciation	11,140,072	2,203,617	8,468,498	1,658,542	1,557,821	936,077	3,001,210	4,679,245	-
Depletable assets	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-	-	-
Land	931,911	129,671	2,729,482	34,652	*57,431	84,706	80,008	107,589	-
Intangible assets (amortizable)	2,755,995	1,117,410	1,407,219	174,515	267,479	74,168	633,837	594,025	-
Less: Accumulated amortization	1,249,228	393,071	528,026	82,058	87,511	33,216	402,292	255,523	-
Other assets	1,424,932	62,815	576,335	110,145	55,103	116,066	95,605	259,293	-
Total liabilities	**27,361,940**	**10,093,077**	**18,691,146**	**8,263,151**	**7,131,045**	**3,453,493**	**9,619,480**	**21,480,856**	**-**
Accounts payable	3,737,176	1,796,242	2,571,388	1,478,432	1,081,054	565,787	1,631,404	2,722,527	-
Mortgages, notes, and bonds under one year	1,055,429	454,071	553,407	421,975	295,332	365,503	740,335	1,314,691	-
Other current liabilities	1,817,162	475,255	1,113,473	708,067	509,594	319,157	963,785	1,730,238	-
Loans from shareholders	1,558,148	861,066	1,048,446	898,478	308,327	152,068	925,308	500,321	-
Mortgages, notes, bonds, one year or more	4,989,157	1,862,213	6,338,841	737,848	900,435	303,137	1,474,635	2,338,924	-
Other liabilities	794,096	208,545	575,883	105,772	294,919	*74,593	80,264	386,551	-
Capital stock	1,581,494	328,118	558,745	200,727	249,526	176,946	271,208	177,994	-
Additional paid-in capital	1,633,478	611,150	1,568,717	668,044	463,043	146,335	922,458	1,382,676	-
Retained earnings [26]	11,427,631	3,820,259	4,535,885	3,085,019	3,052,309	1,441,126	2,844,240	11,275,740	-
Less: Cost of treasury stock	1,231,831	323,843	173,640	*41,211	*23,495	*91,159	234,157	348,806	-
Total receipts	**115,370,735**	**42,522,147**	**130,441,778**	**19,488,457**	**14,839,324**	**10,268,015**	**26,132,742**	**48,183,228**	**-**
Business receipts	113,651,603	42,296,718	129,465,338	19,343,436	14,560,973	10,093,060	25,807,531	46,494,095	-
Interest on Government obligations, total	2,389	*4,322	*513	*2,660	*143	*22	*817	*888	-
Net gain, noncapital assets	72,049	16,464	78,294	*9,049	*2,054	*7,276	24,248	137,241	-
Other receipts	1,644,693	204,644	897,632	133,311	276,154	167,656	300,146	1,551,004	-
Total deductions	**111,789,897**	**39,959,337**	**128,775,835**	**18,233,934**	**13,791,326**	**9,758,315**	**24,624,100**	**44,931,071**	**-**
Cost of goods sold	84,605,201	29,312,649	115,840,966	10,840,853	8,701,626	6,725,523	15,969,250	32,516,046	-
Compensation of officers	1,452,141	1,320,175	658,467	577,248	296,731	184,637	1,046,482	948,564	-
Salaries and wages	9,905,996	3,698,645	3,867,947	2,088,012	1,750,419	1,076,059	2,488,124	4,057,863	-
Repairs	788,776	115,001	535,453	100,953	124,756	64,929	153,976	183,247	-
Bad debts	30,287	35,545	43,293	8,210	14,260	6,509	49,869	116,257	-
Rent paid on business property	3,021,011	1,137,067	1,326,156	1,507,122	788,775	344,539	1,306,699	519,842	-
Taxes paid	1,953,936	597,300	1,117,706	443,787	374,892	154,659	542,093	521,632	-
Interest paid	355,827	142,015	409,475	91,659	62,452	36,098	159,933	182,330	-
Amortization	153,802	74,083	97,465	11,266	9,902	3,834	25,154	70,018	-
Depreciation	1,089,270	273,688	1,011,352	153,324	196,659	109,285	222,025	437,331	-
Depletion	-	-	-	-	-	-	-	-	-
Advertising	754,123	350,625	116,830	384,317	275,837	161,854	197,818	1,046,834	-
Pension, profit-sharing, stock, annuity	183,949	144,975	45,151	23,056	14,128	13,155	42,713	72,638	-
Employee benefit programs	982,262	187,224	148,366	71,306	76,435	91,972	138,891	448,474	-
Net loss, noncapital assets	6,468	*955	*194	2,032	112	1,196	*854	*319	-
Other deductions	6,506,849	2,569,390	3,557,015	1,930,789	1,104,341	784,066	2,280,219	3,809,676	-
Total receipts less total deductions	3,580,838	2,562,810	1,665,943	1,254,523	1,047,998	509,701	1,508,642	3,252,157	-
Net income from a trade or buisness	3,578,448	2,558,488	1,665,429	1,251,863	1,047,855	509,678	1,507,825	3,251,269	-
Total income tax [12]	429	1,356	-	-	-	-	-	981	-

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."

2010 Corporation Returns - 1120S Basic Tables

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	**83,922**	**3,426**	**50,389**	**12,329**	***7**	**16,310**	**1,461**
Number of shareholders	**132,904**	**5,090**	**75,645**	**16,525**	***124**	**31,723**	**3,796**
Total assets	**54,087,500**	**9,756,278**	**23,537,724**	**5,092,261**	***143,435**	**10,159,849**	**5,397,952**
Cash	6,281,828	892,397	2,705,882	582,768	*44,004	1,409,833	646,943
Notes and accounts receivable	10,718,545	1,028,073	5,364,482	660,522	*27,864	2,942,081	695,523
Less: Allowance for bad debts	139,186	27,673	82,604	*7,174	230	17,792	3,713
Inventories	1,192,257	290,507	368,306	*27,127	*1,031	146,814	358,471
Investments in Government obligations	2,954	-	306	-	-	2,647	-
Tax-exempt securities	*22,935	-	*2,224	-	-	20,710	-
Other current assets	3,969,638	705,809	1,689,106	443,522	*4,856	729,098	397,247
Loans to shareholders	2,020,476	99,745	786,696	598,102	-	473,318	*62,614
Mortgage and real estate loans	*172,506	*34,029	*7	*114,057	-	*24,199	214
Other investments	3,642,993	689,618	1,681,277	291,550	28,292	428,601	523,655
Depreciable assets	60,972,823	9,601,871	33,134,790	4,596,072	*97,883	8,628,231	4,913,975
Less: Accumulated depreciation	38,831,536	4,349,759	23,271,165	2,969,354	*64,668	5,602,704	2,573,886
Depletable assets	*3,264	-	-	-	*2,031	1,233	-
Less: Accumulated depletion	*2,031	-	-	-	*2,031	-	-
Land	1,330,305	201,660	645,917	*52,828	476	153,821	275,602
Intangible assets (amortizable)	1,907,719	168,933	761,907	324,202	1,526	493,978	157,173
Less: Accumulated amortization	641,368	55,491	333,219	50,435	1,515	123,032	77,675
Other assets	1,463,380	476,558	83,811	428,473	3,914	448,813	21,811
Total liabilities	**54,087,500**	**9,756,278**	**23,537,724**	**5,092,261**	***143,435**	**10,159,849**	**5,397,952**
Accounts payable	4,924,127	523,224	2,284,332	196,820	*9,952	1,583,546	326,254
Mortgages, notes, and bonds under one year	4,617,576	611,055	2,425,561	567,434	3,544	643,002	366,980
Other current liabilities	3,851,365	591,623	1,724,368	285,363	*30,025	906,344	313,641
Loans from shareholders	2,722,336	520,068	1,009,891	384,593	-	492,745	315,038
Mortgages, notes, bonds, one year or more	14,339,439	2,661,739	6,221,143	1,603,058	14,282	2,293,948	1,545,269
Other liabilities	1,374,710	246,236	600,669	140,931	9,537	225,069	152,269
Capital stock	988,018	78,395	457,975	224,314	*163	140,092	87,079
Additional paid-in capital	3,338,054	1,009,496	1,152,530	162,074	*613	463,572	549,769
Retained earnings [26]	19,144,195	3,678,170	8,211,876	1,690,533	*75,319	3,631,324	1,856,974
Less: Cost of treasury stock	1,212,320	163,727	550,621	*162,859	-	219,792	*115,320
Total receipts	**153,923,341**	**12,687,999**	**86,088,102**	**9,893,876**	***236,724**	**37,601,831**	**7,414,808**
Business receipts	151,140,257	12,314,999	84,444,063	9,721,216	*226,003	37,226,783	7,207,193
Interest on Government obligations, total	6,686	*139	2,100	*504	-	*630	*3,314
Net gain, noncapital assets	799,884	152,282	442,177	72,309	6	114,210	18,900
Other receipts	1,976,513	220,580	1,199,762	99,846	*10,715	260,208	185,401
Total deductions	**144,616,426**	**11,403,741**	**81,722,434**	**9,128,684**	***199,983**	**35,264,997**	**6,896,587**
Cost of goods sold	59,633,562	5,522,885	26,719,925	2,839,840	*30,181	21,105,788	3,414,943
Compensation of officers	7,832,165	148,500	6,145,819	406,949	*1,222	1,004,701	124,974
Salaries and wages	19,398,178	1,203,966	11,469,622	2,038,954	*76,294	3,487,030	1,122,312
Repairs	2,849,221	335,925	1,937,561	121,226	14,449	351,013	89,048
Bad debts	139,489	9,919	74,573	19,963	69	32,843	2,121
Rent paid on business property	7,586,407	657,329	4,352,611	727,407	*8,351	1,141,457	699,251
Taxes paid	4,019,846	187,072	2,454,843	409,601	*12,719	742,472	213,138
Interest paid	1,177,655	129,640	598,773	137,311	563	216,414	94,953
Amortization	114,205	15,664	53,087	12,717	12	27,360	5,365
Depreciation	5,280,026	591,456	3,356,817	501,781	*5,307	613,124	211,541
Depletion	*507	5	*495	-	-	-	7
Advertising	392,923	22,043	238,658	63,438	32	60,765	7,988
Pension, profit-sharing, stock, annuity	402,888	44,884	162,003	42,902	*2,898	129,298	20,902
Employee benefit programs	2,141,707	163,081	1,450,840	133,134	*21,237	270,081	103,333
Net loss, noncapital assets	4,982	1,311	944	*1,644	-	*942	*142
Other deductions	33,642,663	2,370,062	22,705,860	1,671,815	*26,649	6,081,708	786,568
Total receipts less total deductions	9,306,915	1,284,259	4,365,669	765,192	*36,741	2,336,834	518,221
Net income from a trade or buisness	9,300,229	1,284,120	4,363,569	764,688	*36,741	2,336,204	514,907
Total income tax [12]	*611	-	*556	[1]	-	1	53

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."

2010 Corporation Returns - 1120S Basic Tables

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 and internet service providers)	Data processing, hosting, and related services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	**44,009**	**10,196**	**13,399**	**1,497**	**6,280**	**4,449**	**8,189**
Number of shareholders	**73,305**	**18,306**	**18,060**	**4,203**	**11,180**	**8,190**	**13,367**
Total assets	**35,622,180**	**18,725,687**	**4,680,159**	**4,040,398**	**4,986,447**	**1,524,518**	**1,664,972**
Cash	6,079,124	2,437,823	1,275,328	644,055	785,826	404,441	531,651
Notes and accounts receivable	4,822,979	2,465,835	529,031	496,137	754,969	180,014	396,993
Less: Allowance for bad debts	149,017	98,364	*8,578	17,166	12,328	*903	*11,678
Inventories	714,832	416,005	104,828	*13,863	165,985	*1,633	*12,518
Investments in Government obligations	*175,211	*84,141	60,119	27,954	*2,998	-	-
Tax-exempt securities	*1,066,325	426,328	*386,692	*253,306	-	-	-
Other current assets	2,218,916	761,534	219,394	204,592	435,063	377,873	220,461
Loans to shareholders	930,692	251,475	100,771	178,591	271,662	57	*128,135
Mortgage and real estate loans	*205,616	*202,159	-	802	*2,656	-	-
Other investments	9,871,689	7,092,584	1,135,589	790,417	663,296	*80,723	109,080
Depreciable assets	18,492,641	5,985,461	3,534,779	2,163,729	4,965,034	810,593	1,033,045
Less: Accumulated depreciation	13,440,382	4,029,949	2,965,968	1,667,649	3,431,555	550,035	795,226
Depletable assets	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-
Land	426,758	175,059	*110,891	69,404	47,520	10,511	*13,373
Intangible assets (amortizable)	5,334,606	2,080,770	1,786,538	836,445	464,022	153,327	13,503
Less: Accumulated amortization	3,004,588	737,597	1,756,483	270,456	190,240	39,235	10,577
Other assets	1,876,778	1,212,423	167,227	316,375	61,540	*95,519	23,694
Total liabilities	**35,622,180**	**18,725,687**	**4,680,159**	**4,040,398**	**4,986,447**	**1,524,518**	**1,664,972**
Accounts payable	2,654,498	949,371	198,839	160,577	1,049,446	145,370	150,894
Mortgages, notes, and bonds under one year	1,189,964	266,896	92,062	552,982	131,334	*94,340	*52,351
Other current liabilities	6,275,537	3,280,390	673,967	389,321	897,489	742,978	291,393
Loans from shareholders	2,763,926	558,709	668,587	*168,061	1,112,849	*237,934	*17,786
Mortgages, notes, bonds, one year or more	4,193,444	1,497,184	229,582	1,073,462	1,060,950	221,821	*110,444
Other liabilities	4,515,617	3,674,092	193,116	151,653	90,568	*320,821	*85,367
Capital stock	874,150	147,147	54,685	213,055	414,296	19,875	25,092
Additional paid-in capital	3,557,341	564,759	1,175,709	529,654	709,240	*514,668	63,310
Retained earnings [26]	11,567,952	8,905,689	1,410,900	1,396,513	-283,389	-744,502	882,740
Less: Cost of treasury stock	1,970,248	1,118,549	*17,289	594,881	*196,336	*28,788	*14,406
Total receipts	**51,253,212**	**17,516,256**	**8,675,236**	**4,499,846**	**9,657,240**	**3,165,492**	**7,739,142**
Business receipts	49,885,233	16,847,152	8,390,731	4,353,664	9,439,610	3,152,961	7,701,115
Interest on Government obligations, total	46,635	31,674	*4,181	*9,679	*763	*147	*190
Net gain, noncapital assets	66,894	11,963	*18,706	*1,773	24,330	*63	*10,059
Other receipts	1,254,449	625,466	261,618	134,729	192,536	*12,321	27,779
Total deductions	**44,397,247**	**15,200,337**	**6,900,055**	**4,041,403**	**8,512,163**	**2,853,273**	**6,890,016**
Cost of goods sold	17,016,941	5,110,732	2,351,231	1,180,744	4,111,086	875,364	3,387,784
Compensation of officers	3,678,548	758,692	1,740,964	153,709	269,190	263,921	492,073
Salaries and wages	8,347,749	3,775,924	729,528	999,862	1,197,332	552,720	1,092,383
Repairs	311,828	138,474	36,666	33,355	80,406	12,334	10,592
Bad debts	192,708	72,716	3,338	21,797	84,298	*583	*9,976
Rent paid on business property	1,261,906	377,927	294,648	125,331	248,636	96,731	118,632
Taxes paid	1,348,584	476,599	145,277	303,855	194,446	67,235	161,171
Interest paid	426,872	137,253	39,722	98,935	119,432	18,523	13,007
Amortization	420,382	189,566	67,382	88,467	32,989	*11,578	30,400
Depreciation	1,329,063	327,681	362,512	113,437	351,025	106,166	68,243
Depletion	-	-	-	-	-	-	-
Advertising	880,240	266,960	59,374	46,594	128,752	90,449	288,112
Pension, profit-sharing, stock, annuity	395,594	212,332	49,402	16,713	45,691	*35,445	36,011
Employee benefit programs	782,755	400,682	51,177	59,709	105,434	47,274	118,479
Net loss, noncapital assets	3,388	1,232	*1,699	*61	234	162	-
Other deductions	8,000,689	2,953,567	967,135	798,834	1,543,213	674,787	1,063,153
Total receipts less total deductions	6,855,964	2,315,919	1,775,181	458,443	1,145,076	312,219	849,126
Net income from a trade or buisness	6,809,330	2,284,244	1,771,000	448,764	1,144,313	312,072	848,936
Total income tax [12]	*2,992	-	183	1,281	*1,527	-	-

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."

2010 Corporation Returns - 1120S Basic Tables

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	**107,692**	**13,758**	**29,795**	**63,008**	**1,131**	**163,311**	**145,652**	**15,986**	**1,673**
Number of shareholders	**176,489**	**37,646**	**43,914**	**91,653**	**3,277**	**262,647**	**230,586**	**28,450**	**3,611**
Total assets	**296,540,044**	**135,178,542**	**134,415,755**	**21,186,786**	**5,758,961**	**82,154,730**	**65,298,046**	**16,210,325**	**646,358**
Cash	56,335,161	11,484,632	38,253,346	6,404,726	192,456	10,053,621	8,099,318	1,863,267	91,036
Notes and accounts receivable	80,329,102	51,490,178	23,791,808	5,014,769	*32,347	5,873,207	3,716,363	2,121,475	*35,369
Less: Allowance for bad debts	1,872,080	1,624,190	227,052	20,499	*338	211,024	148,171	60,809	*2,045
Inventories	483,985	1	479,087	-	4,897	1,391,033	206,622	1,183,825	*586
Investments in Government obligations	7,717,751	7,162,071	545,510	*10,170	-	*160,492	*160,427	65	-
Tax-exempt securities	2,837,825	2,341,331	260,260	*903	235,331	304,090	285,629	*18,461	-
Other current assets	14,557,990	6,470,204	5,293,414	1,095,538	1,698,834	7,563,048	6,030,185	1,337,191	*195,673
Loans to shareholders	2,176,626	293,863	871,385	725,101	*286,277	2,603,514	2,219,226	349,682	*34,606
Mortgage and real estate loans	34,254,718	33,882,053	*318,967	*52,793	905	1,160,322	1,158,213	*2,108	-
Other investments	58,732,281	18,518,745	34,873,953	2,383,902	2,955,682	15,241,878	13,721,844	1,404,324	*115,710
Depreciable assets	23,304,543	4,976,416	12,763,271	5,505,412	59,443	58,975,365	36,868,065	22,009,283	*98,017
Less: Accumulated depreciation	13,462,805	2,652,879	6,997,021	3,780,990	31,916	31,676,538	16,585,967	15,031,303	*59,268
Depletable assets	6,694	372	591	-	5,731	*9,855	*9,855	-	-
Less: Accumulated depletion	439	119	320	-	-	*2,050	*2,050	-	-
Land	1,801,524	512,522	1,154,841	85,498	48,663	6,895,457	6,661,116	230,692	*3,649
Intangible assets (amortizable)	9,706,819	990,764	3,366,517	5,344,576	*4,963	2,144,043	1,481,650	467,567	*194,826
Less: Accumulated amortization	3,351,899	400,228	805,607	2,144,363	*1,702	984,717	745,805	141,434	*97,478
Other assets	22,982,246	1,732,804	20,472,804	509,250	*267,388	2,653,135	2,161,524	455,932	*35,678
Total liabilities	**296,540,044**	**135,178,542**	**134,415,755**	**21,186,786**	**5,758,961**	**82,154,730**	**65,298,046**	**16,210,325**	**646,358**
Accounts payable	60,568,555	4,849,515	51,715,930	3,959,500	*43,610	1,969,287	1,150,579	800,971	*17,737
Mortgages, notes, and bonds under one year	20,693,363	16,348,370	1,064,109	3,220,129	*60,755	5,557,501	3,625,792	1,912,071	*19,637
Other current liabilities	79,107,222	64,476,414	10,894,080	3,343,780	392,948	4,695,074	3,706,054	914,988	*74,033
Loans from shareholders	5,269,135	3,330,335	1,408,966	481,468	*48,365	6,524,439	4,968,427	1,552,992	*3,020
Mortgages, notes, bonds, one year or more	32,777,114	13,739,508	15,049,702	3,945,599	*42,305	26,675,804	22,177,791	4,423,046	*74,967
Other liabilities	46,423,311	13,404,774	31,606,975	938,113	*473,449	3,863,052	3,625,757	202,820	*34,475
Capital stock	2,873,167	1,256,051	1,203,276	398,661	15,179	2,682,893	2,066,571	616,105	*217
Additional paid-in capital	12,919,475	3,626,083	5,575,376	1,121,411	2,596,605	8,886,970	7,175,616	1,660,467	*50,888
Retained earnings [26]	38,920,242	14,358,570	17,780,915	4,673,562	2,107,195	22,779,007	17,940,384	4,454,500	384,123
Less: Cost of treasury stock	3,011,540	211,078	1,883,575	895,437	21,450	1,479,297	1,138,924	327,634	*12,738
Total receipts	**101,075,508**	**25,245,788**	**41,720,337**	**33,485,155**	**624,228**	**69,038,593**	**48,882,036**	**19,103,483**	**1,053,074**
Business receipts	87,883,269	17,961,810	37,230,293	32,469,326	*221,839	65,181,140	46,384,026	17,806,176	990,938
Interest on Government obligations, total	138,424	86,162	39,575	1,061	*11,627	25,167	20,782	3,814	571
Net gain, noncapital assets	1,608,534	1,269,819	171,635	162,072	*5,008	1,259,819	449,943	793,018	*16,857
Other receipts	11,445,281	5,927,997	4,278,835	852,696	385,754	2,572,468	2,027,285	500,475	*44,708
Total deductions	**77,670,273**	**19,551,684**	**30,924,541**	**26,955,387**	**238,662**	**57,032,043**	**39,292,991**	**16,991,327**	**747,725**
Cost of goods sold	*60,874	*1,829	*14,434	-	*44,611	9,669,045	2,216,729	7,438,399	*13,917
Compensation of officers	10,018,475	1,280,769	3,906,926	4,799,519	31,260	4,946,026	4,291,124	628,988	*25,914
Salaries and wages	27,943,139	5,689,740	12,547,394	9,635,975	*70,030	16,538,338	14,384,817	2,081,050	*72,471
Repairs	509,097	159,415	95,058	251,088	*3,536	1,165,929	687,055	474,570	*4,304
Bad debts	2,066,569	1,978,805	30,894	54,007	*2,862	100,176	30,795	60,664	*8,717
Rent paid on business property	4,285,163	820,028	1,748,985	1,707,478	*8,673	2,767,437	2,013,925	748,059	*5,453
Taxes paid	3,538,052	699,452	1,708,111	1,119,679	10,810	2,060,106	1,417,478	531,065	111,562
Interest paid	3,795,171	2,423,205	989,524	381,648	*793	1,039,449	647,648	384,540	*7,261
Amortization	609,954	107,298	149,737	352,164	*756	222,097	191,874	26,462	*3,760
Depreciation	1,186,929	347,269	558,097	278,085	*3,478	2,935,398	656,681	2,273,703	*5,014
Depletion	*60	-	8	*52	[1]	-	-	-	-
Advertising	1,861,059	639,025	709,377	509,638	*3,019	1,479,418	1,223,616	135,923	*119,879
Pension, profit-sharing, stock, annuity	1,367,686	90,749	829,016	447,041	*880	453,941	386,208	56,360	*11,372
Employee benefit programs	1,790,987	307,555	862,949	614,091	6,392	626,721	420,348	201,369	*5,004
Net loss, noncapital assets	34,520	24,223	9,817	*480	-	44,399	1,158	*43,241	-
Other deductions	18,602,538	4,982,321	6,764,215	6,804,440	51,562	12,983,564	10,723,534	1,906,934	353,096
Total receipts less total deductions	23,405,235	5,694,105	10,795,796	6,529,768	385,566	12,006,550	9,589,045	2,112,156	305,349
Net income from a trade or buisness	23,266,810	5,607,943	10,756,222	6,528,707	373,939	11,981,383	9,568,263	2,108,342	304,778
Total income tax [12]	493	385	14	*82	12	*23,316	*23,143	*173	-

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."

2010 Corporation Returns - 1120S Basic Tables

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	**459,332**	**6,763**	**128,000**	**119,426**	**8,574**	**24,402**
Number of shareholders	**674,021**	**74,469**	**192,637**	**175,271**	**17,365**	**34,396**
Total assets	**112,036,376**	**343,879,790**	**44,230,987**	**34,140,150**	**10,090,837**	**7,930,330**
Cash	32,105,900	22,519,781	9,035,321	7,408,363	1,626,958	2,273,797
Notes and accounts receivable	27,217,572	195,969,287	11,194,396	9,490,870	1,703,525	1,781,549
Less: Allowance for bad debts	307,479	2,976,492	371,803	350,271	21,532	193,556
Inventories	2,972,066	*9,678	1,158,819	895,524	263,295	79,615
Investments in Government obligations	*20,476	37,625,765	16,019	-	16,019	-
Tax-exempt securities	171,433	16,310,850	*162,246	*112,746	*49,500	-
Other current assets	10,784,219	8,709,527	3,721,308	3,131,349	589,960	529,213
Loans to shareholders	4,447,505	491,853	2,266,965	2,117,340	149,625	196,014
Mortgage and real estate loans	76,872	8,925,979	*56,794	*56,794	[1]	*10,724
Other investments	10,759,302	43,292,518	3,570,442	2,859,072	711,371	467,593
Depreciable assets	48,321,721	10,966,775	35,601,483	24,448,973	11,152,510	4,895,894
Less: Accumulated depreciation	34,471,207	5,595,927	25,773,237	18,177,537	7,595,700	2,559,773
Depletable assets	*34,247	*4,954	*27,088	*9,646	*17,442	*4,644
Less: Accumulated depletion	*13,725	*1,521	*17,440	*5,697	*11,743	*4,389
Land	1,378,093	1,214,116	1,117,545	619,935	497,610	151,749
Intangible assets (amortizable)	9,601,291	5,347,985	3,458,260	2,625,211	833,050	321,576
Less: Accumulated amortization	2,977,529	380,474	1,488,833	1,055,370	433,463	159,382
Other assets	1,915,620	1,445,137	495,613	-46,797	542,411	135,061
Total liabilities	**112,036,376**	**343,879,790**	**44,230,987**	**34,140,150**	**10,090,837**	**7,930,330**
Accounts payable	12,184,007	56,326,762	4,082,152	3,164,259	917,893	357,336
Mortgages, notes, and bonds under one year	6,387,699	4,724,967	3,600,359	2,779,081	821,279	241,997
Other current liabilities	21,162,205	214,965,656	5,831,900	5,219,672	612,229	2,010,093
Loans from shareholders	9,019,366	803,752	2,275,548	1,858,536	417,012	600,280
Mortgages, notes, bonds, one year or more	12,396,135	13,919,521	7,959,277	5,218,620	2,740,657	957,295
Other liabilities	4,386,124	4,151,774	1,861,237	1,728,956	132,281	408,539
Capital stock	4,541,699	2,052,567	994,183	876,074	118,108	104,778
Additional paid-in capital	10,310,158	12,943,745	2,640,250	2,329,895	310,355	662,657
Retained earnings [26]	36,297,263	36,051,025	15,819,287	11,417,043	4,402,243	2,689,989
Less: Cost of treasury stock	4,648,280	2,059,980	833,206	451,986	381,220	102,634
Total receipts	**383,945,240**	**27,048,147**	**156,801,088**	**134,107,570**	**22,693,518**	**18,724,041**
Business receipts	376,554,813	8,433,897	154,930,631	132,527,772	22,402,859	18,332,246
Interest on Government obligations, total	22,788	636,115	14,513	10,998	*3,515	*963
Net gain, noncapital assets	251,742	392,349	301,191	143,195	157,996	*97,443
Other receipts	7,115,897	17,585,786	1,554,754	1,425,606	129,149	293,389
Total deductions	**333,226,522**	**16,020,625**	**143,200,130**	**122,823,438**	**20,376,692**	**16,064,656**
Cost of goods sold	119,126,519	-	66,328,509	56,557,278	9,771,231	2,644,276
Compensation of officers	39,153,573	1,652,524	6,378,337	5,566,341	811,996	1,035,505
Salaries and wages	68,644,764	2,905,938	31,487,040	28,864,240	2,622,800	4,620,263
Repairs	1,511,042	269,100	1,264,147	827,896	436,251	209,686
Bad debts	602,416	1,236,480	241,467	195,385	46,082	164,061
Rent paid on business property	11,872,155	235,188	3,680,293	3,006,454	673,839	1,356,883
Taxes paid	10,612,210	583,631	5,690,850	5,119,645	571,205	640,803
Interest paid	1,394,467	3,942,642	776,265	590,826	185,439	75,445
Amortization	447,316	440,354	204,478	179,854	24,624	17,600
Depreciation	2,717,043	516,649	2,283,483	1,444,033	839,450	328,100
Depletion	*3,292	2	*4,467	*4,432	*34	-
Advertising	3,812,005	173,639	1,459,383	1,350,661	108,723	678,771
Pension, profit-sharing, stock, annuity	3,720,420	204,805	608,945	426,990	181,955	72,100
Employee benefit programs	5,219,666	503,935	2,233,003	1,926,321	306,682	257,932
Net loss, noncapital assets	23,617	45,634	5,056	5,048	8	*7,140
Other deductions	64,366,016	3,310,103	20,554,406	16,758,033	3,796,372	3,956,092
Total receipts less total deductions	50,718,718	11,027,522	13,600,958	11,284,132	2,316,826	2,659,385
Net income from a trade or buisness	50,695,931	10,391,407	13,586,445	11,273,134	2,313,311	2,658,423
Total income tax [12]	39,718	4,039	658	537	121	-

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."

2010 Corporation Returns - 1120S Basic Tables

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	**243,639**	**198,672**	**35,000**	**9,967**	**46,854**	**31,037**	**15,816**
Number of shareholders	**320,292**	**242,099**	**54,926**	**23,266**	**69,370**	**41,243**	**28,127**
Total assets	**57,992,475**	**35,911,447**	**9,248,728**	**12,832,300**	**15,574,059**	**7,526,838**	**8,047,221**
Cash	15,147,476	10,994,034	2,076,025	2,077,417	4,079,877	2,515,351	1,564,527
Notes and accounts receivable	7,925,232	2,778,307	2,115,422	3,031,503	753,284	512,009	241,275
Less: Allowance for bad debts	596,155	187,872	178,822	229,461	21,270	*4,464	16,806
Inventories	489,654	359,525	84,132	45,997	438,788	125,648	313,140
Investments in Government obligations	*11,379	*4,464	-	*6,914	*13,959	-	*13,959
Tax-exempt securities	*10,516	*8,571	-	*1,945	*61,421	*57,384	4,037
Other current assets	3,211,928	1,597,752	741,705	872,471	833,817	612,971	220,846
Loans to shareholders	3,855,969	2,999,614	595,770	260,585	912,417	566,633	345,785
Mortgage and real estate loans	*7,845	*6,780	1,066	-	*15,038	-	*15,038
Other investments	3,885,502	2,474,663	645,417	765,422	1,508,731	772,765	735,967
Depreciable assets	53,778,103	38,147,211	6,268,959	9,361,933	13,835,011	3,613,499	10,221,512
Less: Accumulated depreciation	37,313,415	28,343,175	4,080,924	4,889,316	9,024,130	2,213,774	6,810,356
Depletable assets	*6,635	*6,635	-	-	-	-	-
Less: Accumulated depletion	*3,055	*3,055	-	-	-	-	-
Land	1,146,006	514,843	252,334	378,830	921,311	103,452	817,858
Intangible assets (amortizable)	8,380,310	6,557,473	953,904	868,933	1,204,914	857,183	347,731
Less: Accumulated amortization	3,467,261	2,859,408	365,273	242,580	351,246	192,337	158,908
Other assets	1,515,807	855,085	139,014	521,708	392,136	200,518	191,618
Total liabilities	**57,992,475**	**35,911,447**	**9,248,728**	**12,832,300**	**15,574,059**	**7,526,838**	**8,047,221**
Accounts payable	2,946,135	956,315	659,875	1,329,944	463,463	241,489	221,974
Mortgages, notes, and bonds under one year	3,914,432	2,355,679	507,270	1,051,483	649,062	210,279	438,783
Other current liabilities	7,337,587	4,242,275	1,256,065	1,839,247	1,684,684	1,028,926	655,758
Loans from shareholders	3,709,379	2,595,168	471,305	642,906	743,308	344,427	398,882
Mortgages, notes, bonds, one year or more	18,960,939	11,151,705	2,353,986	5,455,248	3,926,123	1,585,946	2,340,177
Other liabilities	1,717,940	442,822	439,819	835,299	688,368	553,752	134,617
Capital stock	1,654,077	1,122,226	368,291	163,559	522,258	93,146	429,112
Additional paid-in capital	3,112,744	2,109,993	546,846	455,905	4,679,745	2,127,647	2,552,099
Retained earnings [26]	15,645,712	11,576,712	2,820,001	1,249,000	2,313,068	1,346,289	966,779
Less: Cost of treasury stock	1,006,470	641,447	174,730	190,293	96,021	*5,062	*90,959
Total receipts	**243,150,709**	**169,550,644**	**38,100,933**	**35,499,133**	**30,987,025**	**18,388,141**	**12,598,884**
Business receipts	237,383,314	164,630,727	37,465,829	35,286,759	29,397,675	17,485,852	11,911,822
Interest on Government obligations, total	3,334	2,458	*93	*783	4,716	4,026	690
Net gain, noncapital assets	95,773	77,527	*11,757	6,489	75,658	*58,435	17,223
Other receipts	5,668,288	4,839,932	623,254	205,102	1,508,976	839,827	669,149
Total deductions	**209,225,349**	**142,013,516**	**34,012,418**	**33,199,414**	**25,606,177**	**14,747,451**	**10,858,726**
Cost of goods sold	20,967,753	13,168,222	4,566,825	3,232,706	5,190,328	2,800,740	2,389,588
Compensation of officers	29,857,776	26,525,143	2,528,494	804,139	2,768,552	2,166,316	602,235
Salaries and wages	59,830,270	33,097,513	13,545,794	13,186,962	4,478,647	2,302,360	2,176,287
Repairs	1,958,188	1,287,174	315,720	355,294	398,004	99,208	298,796
Bad debts	413,146	34,026	192,767	186,352	15,373	2,768	12,605
Rent paid on business property	13,439,466	9,471,484	1,812,684	2,155,298	1,547,789	723,588	824,201
Taxes paid	8,628,456	4,994,921	1,580,198	2,053,337	977,030	361,547	615,484
Interest paid	1,540,265	1,071,408	159,780	309,076	308,299	98,753	209,547
Amortization	522,329	407,609	62,599	52,121	207,238	179,268	27,970
Depreciation	2,734,069	1,971,320	350,832	411,917	661,504	180,633	480,871
Depletion	-	-	-	-	-	-	-
Advertising	2,113,284	1,736,128	210,647	166,509	451,925	215,006	236,919
Pension, profit-sharing, stock, annuity	3,240,382	3,057,550	124,268	58,564	275,562	240,873	34,689
Employee benefit programs	3,314,402	1,772,928	480,537	1,060,937	255,826	135,854	119,972
Net loss, noncapital assets	4,076	3,375	*329	*372	*4,537	*2,544	*1,994
Other deductions	60,661,487	43,414,715	8,080,944	9,165,828	8,065,562	5,237,992	2,827,570
Total receipts less total deductions	33,925,361	27,537,127	4,088,515	2,299,718	5,380,848	3,640,690	1,740,159
Net income from a trade or buisness	33,922,026	27,534,669	4,088,422	2,298,935	5,376,132	3,636,664	1,739,469
Total income tax [12]	*207	*207	-	-	-	-	-

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."

2010 Corporation Returns - 1120S Basic Tables

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	**114,123**	**9,368**	**104,756**	**152,867**	**79,609**	**71,976**	***1,282**	**-**
Number of shareholders	**211,331**	**25,286**	**186,045**	**226,634**	**116,960**	**108,382**	***1,292**	**-**
Total assets	**60,174,352**	**15,793,464**	**44,380,889**	**27,953,156**	**13,831,284**	**13,843,742**	***278,130**	**-**
Cash	8,214,486	1,046,064	7,168,421	5,257,825	2,669,819	2,534,585	*53,421	-
Notes and accounts receivable	3,442,360	1,174,875	2,267,486	3,383,098	1,863,177	1,430,606	*89,314	-
Less: Allowance for bad debts	24,393	*1,712	22,681	53,426	9,456	41,734	*2,235	-
Inventories	1,761,125	110,157	1,650,969	2,073,944	1,457,811	611,939	*4,194	-
Investments in Government obligations	*14,537	*5,897	*8,640	-	-	-	-	-
Tax-exempt securities	*45,608	*8,181	*37,427	72,291	-	72,291	-	-
Other current assets	3,168,806	281,784	2,887,021	1,431,199	388,639	1,027,892	*14,668	-
Loans to shareholders	2,197,680	365,979	1,831,701	1,189,871	681,109	491,450	*17,312	-
Mortgage and real estate loans	*53,732	*10,577	*43,155	*82,116	*19,289	*49,730	*13,096	-
Other investments	3,949,434	1,132,181	2,817,253	1,263,015	562,326	641,151	59,537	-
Depreciable assets	65,557,007	16,418,944	49,138,062	27,134,058	13,517,714	13,524,838	*91,506	-
Less: Accumulated depreciation	38,142,829	7,286,242	30,856,587	18,685,692	9,555,730	9,054,637	*75,326	-
Depletable assets	-	-	-	*37,315	*37,315	-	-	-
Less: Accumulated depletion	-	-	-	*12,467	*12,467	-	-	-
Land	4,527,915	1,984,168	2,543,747	1,487,628	1,060,384	427,092	152	-
Intangible assets (amortizable)	9,033,004	640,224	8,392,780	4,158,288	1,558,592	2,599,234	*461	-
Less: Accumulated amortization	4,106,674	359,494	3,747,180	1,812,225	586,994	1,225,056	*174	-
Other assets	482,556	261,879	220,676	946,319	179,756	754,361	*12,202	-
Total liabilities	**60,174,352**	**15,793,464**	**44,380,889**	**27,953,156**	**13,831,284**	**13,843,742**	***278,130**	**-**
Accounts payable	3,655,923	318,133	3,337,789	2,473,861	1,487,510	970,713	*15,638	-
Mortgages, notes, and bonds under one year	3,119,126	625,609	2,493,517	1,350,884	748,634	594,489	*7,761	-
Other current liabilities	4,851,934	504,374	4,347,561	2,739,475	1,165,269	1,492,991	*81,214	-
Loans from shareholders	5,581,450	1,570,540	4,010,910	2,784,760	1,239,267	1,497,152	*48,341	-
Mortgages, notes, bonds, one year or more	24,386,838	9,671,708	14,715,130	7,478,309	3,937,611	3,531,167	*9,531	-
Other liabilities	1,297,300	175,115	1,122,185	814,782	130,823	642,534	*41,425	-
Capital stock	3,130,570	831,469	2,299,101	1,584,848	648,516	925,671	*10,662	-
Additional paid-in capital	5,453,006	1,511,734	3,941,271	2,738,286	1,118,468	1,598,406	*21,412	-
Retained earnings [26]	10,772,356	723,433	10,048,924	6,893,142	3,680,046	3,170,950	*42,146	-
Less: Cost of treasury stock	2,074,152	138,652	1,935,500	905,191	324,859	580,332	-	-
Total receipts	**151,313,206**	**11,499,726**	**139,813,480**	**91,306,952**	**50,662,983**	**39,948,527**	***695,442**	**-**
Business receipts	149,605,576	11,211,443	138,394,134	90,233,308	50,419,632	39,119,293	*694,383	-
Interest on Government obligations, total	3,184	*899	2,285	4,047	*605	*3,442	*[1]	-
Net gain, noncapital assets	239,257	*40,683	198,574	134,064	62,442	71,622	-	-
Other receipts	1,465,188	246,701	1,218,487	935,533	180,304	754,170	*1,059	-
Total deductions	**141,014,277**	**10,324,461**	**130,689,816**	**83,486,579**	**46,304,745**	**36,556,219**	***625,615**	**-**
Cost of goods sold	57,090,703	1,886,972	55,203,730	36,072,023	23,205,342	12,689,766	*176,915	-
Compensation of officers	4,149,352	174,505	3,974,847	5,765,639	3,282,988	2,314,315	*168,337	-
Salaries and wages	26,985,976	1,881,925	25,104,051	14,055,485	6,519,646	7,437,797	*98,042	-
Repairs	2,466,100	313,575	2,152,525	809,948	380,010	428,575	*1,363	-
Bad debts	75,574	7,907	67,667	164,556	108,355	56,048	*153	-
Rent paid on business property	10,713,091	781,933	9,931,158	5,920,748	2,485,640	3,425,133	*9,975	-
Taxes paid	6,120,512	777,074	5,343,438	2,969,425	1,541,213	1,407,680	*20,532	-
Interest paid	1,684,268	600,083	1,084,185	748,406	398,468	347,291	*2,647	-
Amortization	536,819	77,756	459,063	260,795	106,136	154,632	27	-
Depreciation	3,270,592	672,116	2,598,476	1,462,856	739,488	720,780	*2,588	-
Depletion	-	-	-	-	-	-	-	-
Advertising	3,766,042	207,958	3,558,084	1,220,559	603,120	576,652	*40,787	-
Pension, profit-sharing, stock, annuity	114,560	19,121	95,440	315,189	178,117	133,390	*3,682	-
Employee benefit programs	1,140,006	99,689	1,040,316	939,167	591,853	329,884	*17,431	-
Net loss, noncapital assets	11,500	*3,437	8,063	*1,571	*327	*1,245	-	-
Other deductions	22,889,182	2,820,409	20,068,773	12,780,212	6,164,040	6,533,034	*83,138	-
Total receipts less total deductions	10,298,928	1,175,265	9,123,663	7,820,372	4,358,238	3,392,308	*69,826	-
Net income from a trade or buisness	10,295,744	1,174,366	9,121,378	7,816,326	4,357,633	3,388,866	*69,826	-
Total income tax [12]	*[1]	-	*[1]	*128	-	*128	-	-

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, credit to holders of tax credit bonds, qualified electric vehicle, general business, and prior year minimum tax. 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 *2010 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 2009 overpayments claimed as a credit, and 2010 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] In years prior to 2008, the total line of Form 8844 took into account limitations for net income tax and AMT.

[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, including adjustments made in preparing the statistics and limitations in the data. Explanations are designed to aid the user with interpreting the report's statistical content and should not be construed as interpretations of the Internal Revenue Code or policies of the Internal Revenue Service. Code sections cited are those in effect for the Tax Years covered in this report. The Tax Year refers to the calendar year, unless otherwise stated. The line references given for the terms correspond to Form 1120, *U.S. Corporation Income Tax Return*, unless otherwise indicated. In most tables, items taken from other forms (1120-L, 1120-F, etc.) and attached schedules conform to Form 1120 format. Although many standardizing adjustments were made, the data presented are unaudited as reported by taxpayers and are therefore, subject to taxpayer errors and misinterpretations, as well as statistical variability and any errors that may have arisen during processing (see "Data Limitations and Measures of Variability," Section 3). Definitions marked with the symbol **Δ** have been revised for 2010 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 larger corporations filed returns for accounting periods ending in December (a calendar year period). Some corporations filed "part-year returns," which have a shorter accounting period (less than 1-year). Corporations filed part-year returns because of business organizations or reorganizations, mergers, liquidations, or changes to accounting periods. The statistics include income and tax data from part-year returns, but not balance sheet data (see "Balance Sheets.").

Figure D in Section 1 shows the number of returns filed for each accounting period 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 consists 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 includes certain inventory costs capitalized by taxpayers using a simplified method of accounting under the uniform capitalization rules of Code section 263A. However, the statistics found here do not follow the uniform capitalization rules with respect to several deduction items. These rules require certain accrued expenses, such as depreciation, to be capitalized. These accrued expenses are included as current deductions whenever they could be identified (See "Cost of Goods Sold.").

Additional Paid-In Capital

[Page 5, Schedule L, Line 23(d)]

This corporate balance sheet item consists of additions to capital from sources other than earnings. These sources include receipts from the sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions. The amounts shown are after any negative amounts were deducted.

Adjustments to Shareholders' Equity

[Page 5, Schedule L, Line 26(d)]

See "Retained Earnings, Unappropriated."

Advertising

[Page 1, Line 22]

Code section 263(b) allowed advertising expenses as a deduction if they were ordinary, necessary, and bore a reasonable relationship to the corporation's trade or business. Under Code section 263A, these expenses include advertising identified as part of the cost of goods sold or capitalized, and advertising reported separately as a business deduction. Also included are combined advertising expenses, such as advertising and promotion, and advertising and publicity. Excluded from the data were the costs incurred by publishers, broadcasters, and similar businesses in preparing advertisements for others. These were generally treated as part of the cost of goods sold.

Alcohol and Cellulosic Biofuel Fuels Credit

[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 is the sum of the alcohol mixture credit, alcohol credit, and small ethanol producer credit. The American Jobs Creation Act of 2004 requires that the alternative minimum tax rules be applied 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 carryback of any unused credit allowed that previously would have been reported on Form 3800. Also, this means that any credit carried forward from Tax Years beginning before 2005, cannot be shown on Form 6478. Such "carry forwards" must be shown on 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 on 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. These amounts were transferred to this item if they were identified on supporting schedules during statistical processing.

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

Alternative Minimum Tax

[Form 4626, Line 14]

The alternative minimum tax (AMT) was designed to ensure that a minimum amount of income tax is paid, regardless of the legitimate use of exclusions, deductions, and credits. In effect, the AMT provides a second tax system by curtailing or eliminating many of the means of reducing taxes allowed in the regular tax system, and taxes the resulting "alternative" taxable income at a reduced rate.

A small corporation was not subject to the AMT. Generally, for AMT purposes, a corporation is considered small if it had annual gross receipts of $7.5 million or less for 3 years prior to the 2010 Tax Year. New corporations were also exempt from the AMT.

Table 23 shows the basic computation of the AMT. This computation involves recomputing taxable income from the regular tax by adding or subtracting items 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 corporation's books that had not been 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. However, it was limited to 90 percent of the 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, while 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 was the "tentative minimum tax." The excess of this tentative amount over the regular income tax was the legally defined alternative minimum tax 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 by AMT rules, which required expenses to be capitalized and amortized over 10 years.

(4) **Amortization of circulation expenses.** This applies to personal holding companies only and was the difference between the regular tax deduction, which allowed these expenses, and the AMT requirement that they be capitalized and deducted ratably over a 3-years period.

(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 is 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. 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 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.** This applied to personal service corporations only and 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 Code sec

(10) **Passive activities.** This applied to closely held and personal service corporations only and 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 is 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 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 alcohol fuel credit, and AMT adjustments from estates, trusts, large partnerships, or cooperatives.

After all adjustments and preferences had been included in AMTI, a catchall 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 those items for which tax treatment offered tax advantages, but 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.

Alternative Motor Fuel Vehicle Refueling Property Credit Δ

[Form 8911, Page 1, Line 7]

The Alternative Motor Vehicle Refueling Property Credit is known as the credit for all property placed in service during the Tax Year. If the property relates to hydrogen, the maximum credit per location is increased to $200,000. For all other property, the credit percentage is increased to 50 percent and the maximum credit per location is increased to 50,000 ($2,000 for non-depreciable property).

Each property's cost must first be reduced by any section 179 expense deduction taken for the property. The American Recovery and Reinvestment Tax Act of 2009 has temporarily increased the credit for property placed in service during 2009 and 2010.

Alternative Motor Vehicle Credit Δ

[Form 8910]

The Alternative Fuel Motor Vehicle Credit was enacted by the Energy Policy Act of 2005 and included separate credits for four distinct categories of vehicles: 1) Qualified Hybrid Vehicles, 2) Qualified Fuel Cell Vehicles, 3) Qualified Alternative Fuel Motor Vehicles (QAFMV), Heavy Hybrids, and 4) Advanced Lean-Burn Technology Vehicles.

To qualify for this credit, the taxpayer should have had an Alternative Motor Vehicle placed in service during the Tax Year, and/or attributable to depreciable property, such as vehicles used for business or investment purposes.

Amortization

Amortization is 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 is also used in the IR Code for recovering 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 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 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 either paid or incurred before October 22, 2004, for qualified timber property over a 7-year period.

(7) **Qualified revitalization expenditures (section 1400I).** Certain capital expenditures related to a qualified revitalization building, which is located in an area designated as a renewal community.

(8) **Business start- up expenditures (section 195).** For costs either 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. Costs not deducted currently could 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. Costs not deducted currently could 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 expenses. These options included 3-year amortization of circulation expenses (Code section 173), 10-year amortization of research and experimental expenditures (Code section 174), 5-year

amortization of intangible drilling costs (Code section 263) (but see below), and 10-year amortization of mining exploration and development expenses (Code 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."

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 written off as uncollectable. Additions to reserves, even as 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 to deduct additions to bad debt reserves under Code section 585 based on their own experience of bad debt losses.

Balance Sheets

[Page 5, Schedule L]

Balance sheet data are 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 few other guidelines. Thus, the statistics for balance sheets contain considerably more reporting variability than those for income statement and tax computation items. These 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, 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, balance sheet statistics could show little relationship to the income statement accounts. Inventories, accumulated depletion, depreciation, amortization, accrued tax, 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.) With the exception of foreign insurance companies, which are required to report U.S. assets segregated from foreign ones, the balance sheets of foreign corporations were excluded from the data because it is not possible to separate U.S. assets 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, and 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 credit amount is $1.00 per gallon if either the biodiesel or the biodiesel mixture fuel is (1) produced, and sold or used after 2008, or (2) 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 computed on Form 8864, *Biodiesel and Renewable Diesel Fuel Credits*. Instead, it is computed on Form 3800, *General Business Credit*.

Branch Profits Tax

[Form 1120-F, Page 1, Line 3]

This was an additional tax imposed under Code section 884 on 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 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 setting a different rate (which could be zero) with the companies' home country.

The branch profits tax was imposed on the "dividend equivalent" amount of 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 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. These tax exempt earnings included: (1) certain earnings under Code sections 921(d) and 926(B) of a foreign sales corporation; (2) foreign transportation carriers (such as ships and aircraft) 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 electing to treat income as effectively connected income; and (6) foreign governments and international organizations exempt under Code section 892.

The branch profits tax is the sum of the tax imposed on the earnings, profits, and interest payments of the foreign corporation. The branch tax was reported on Form 1120-F, *U.S. Income Tax Return of a Foreign Corporation*. The tax was included in total income tax in the statistics. It is also shown separately for foreign corporations with U.S. business operations in Tables 10 and 11.

Business Receipts

[Page 1, Line 1(c)]

Business receipts are the gross operating receipts of the corporation reduced by the cost of returned goods and allowances. Generally, they represent all of a corporation's receipts except investment and incidental income. Business receipts may also include 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 include rents reported by real estate operators and other corporations for which rent made up a significant portion of income. The latter 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 automobile or clothing rentals.

For banks and other financial institutions whose principal income was interest, business receipts consisting of fees, commissions, credit card income, and other operating receipts as principal income, was reported under that heading and included 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 the 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. 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 Code section 831(b)(2)) to be taxed on only investment income. Companies with premiums of $600,000 or less were exempt from tax under Code 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."

Capital Gains Tax (1120-RIC) Δ

[Form 1120-RIC, Page 2, Schedule J, Line 2b]

Regulated investment companies (RIC) that did not distribute all capital gains to shareholders were taxed at the regular corporate rates of 35% only on

the undistributed gain for non-qualified timber gain. If the RIC was in a partnership with a net gain, and also received a distributive share of a qualified timber gain from the partnership for the period before May 2009, then the RIC may be eligible for an alternative tax rate on the portion of taxable income attributable to the qualified timber gain. 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 includes amounts shown for outstanding shares of both common and preferred stock.

Cash

[Page 5, Schedule L, Line 1(d)]

This balance sheet asset item includes the amount of actual money or instruments and claims that 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 a corporation's own stock, are distributions made to shareholders outside the consolidation. These distributions 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 and real estate investment trusts did not report contributions. Contributions made by S corporations were passed through to the shareholders to be deducted on the shareholders' returns.

The amount shown in the statistics includes contributions identified as part of cost of goods sold or capitalized under section 263A. It also includes 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 Code 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 income tax returns contained combined financial data for two or more corporations. All corporations on the return had to meet 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 group member were owned within the group.

Corporations electing to file consolidated returns in one year had to also 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 (RICs); (2) real estate investment trusts (REITs) that 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 section 1504(c), life insurance companies could file consolidated returns with other life insurance companies without restriction. Also, a non-life insurance parent could include a life insurance subsidiary subject to certain restrictions (e.g., the insurance company must have been a member of the controlled group for at least 5 years).

A consolidated return filed by the common parent company was treated as a unit and each statistical classification was determined on the basis of the combined data of the affiliated group. Therefore, filing changes to or from a consolidated return basis affected year-to-year comparability of certain statistics, including data classified by industry and size of total assets. Data on consolidated returns are shown in Table 19.

Constructive Taxable Income from Related Foreign Corporations Δ

This item was the sum of (1) includable income from controlled foreign corporations (CFC) 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 U.S. shareholders could claim as a foreign tax credit. A CFC was one in which more than 50 percent of the voting stock was controlled by U.S. persons, including domestic corporations, with ownership of at least 10 percent of the voting stock. Any U.S. shareholder owning 10 percent or more of the stock was required to include a share of the includable income and dividend gross-up in taxable income.

Data from foreign dividend gross-up and includable income from controlled foreign corporations were combined into constructive taxable income from related foreign corporations. These 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 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 issuing (or reinsuring) an insurance or annuity contract that would otherwise be taxed under Subchapter L of the Internal Revenue Code if that income had been from a domestic insurance company;

(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 claiming 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.

Controlled 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.

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.

Cost of goods sold was imputed for those companies engaged in manufacturing or trade activities that reported gross receipts, but not the cost of goods sold. This was done by using the 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 to bank returns reporting gross receipts and costs from Federal funds transactions.

Insurance companies were made to conform to 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. For this reason, these appear in the tables as current deductions rather than components of cost of goods sold. Expenses for advertising, amortization, bad debts, compensation of officers, and contributions to charitable organizations, employee benefit programs, and pension plans were transferred to their respective deduction categories when identified on the attachments for cost of goods sold. Also transferred were depletion, depreciation, interest, rent of buildings or real estate, and taxes. Intangible drilling costs were 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, those listed above were the only accounts affected. Inventories were not adjusted; 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 "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 Child Care Facilities and Services

[Form 8882]

The purpose of this credit is to encourage more businesses to provide child care services for their employees. The amount of the credit for a given Tax Year is the sum of 25 percent of the qualified child-care expenditures and 10 percent of the qualified resource and referral expenditures. The maximum amount of credit allowed in any given year is $150,000. 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 it 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 Businesses Credit for Small Employer Health Insurance Premiums

[Form 8941]

The purpose of this credit is to encourage small businesses to offer health coverage to their employees. This form is used to figure the credit for Tax Years beginning after 2009. Small Businesses who paid a total percentage of 35 percent in premiums, employed fewer than 25 full-time employees, and paid less than $50,000 on average in annual wages per full time employee during the Tax Year are eligible to claim this credit. The credit for small employer health insurance premiums was established due to the Affordable Care Act of 2009 and is claimed as a part of the General Business Credit, Form 3800.

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 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 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 2011 Estimated Tax

[Page 1, Line 36a]

This item was the amount of the taxpayer's 2010 overpayment applied to the firm's estimated tax for the 2011 Tax Year. See also, "Overpayment or Amount Owed."

Credit to Holders of Tax Credit Bonds

[Page 3, Schedule J, line 5e]

Form 8912, *Credit to Holders of Tax Credit Bonds*, 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 also 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, Conservative, 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: (1) cost depletion, in which a share of the cost of acquiring or developing a property was written off each year; and (2) 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. 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 Code 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

[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 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

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 2010 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 2010 that were originally placed in service under prior year rules. So the depreciation claimed on 2010 returns included in these statistics could have represented amounts computed by several different sets of rules.

In 2010, 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 2010, the maximum deduction was $500,000 ($535,000 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 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 carry-back 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 and represent 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. This is discussed under "Statutory Special Deductions" in this section.

Deductible dividends from Interest Charge Domestic International Sales Corporations (IC-DISC's) and from former Domestic International Sales Corporations (DISC's) were included as domestic dividends received. Dividends from foreign sales corporation's (FSC's) and foreign subsidiaries 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 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 Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Credits, Deductions, etc.* and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Dividend Income" under "Portfolio Income (less deficit) distributed to shareholders."

Dividends Received from Foreign Corporations

These were dividends paid from the earnings and profits of companies incorporated in foreign countries.

Dividends received from foreign corporations out of U.S. source earnings and profits or from Foreign Sales Corporations (FSC's) were usually eligible for the dividends received deduction, described in "Statutory Special Deductions," below. Not eligible were dividends out of foreign earnings and profits and certain gains from the sale, exchange, or redemption of Controlled Foreign Corporation stock.

Because foreign dividend gross-up and includable income from controlled foreign corporations were not actual receipts, for statistical purposes they were excluded from dividends received. Both were combined and presented in the statistics as "Constructive Taxable Income from Related Foreign Corporations," discussed above.

Dividends received from foreign corporations by S corporations were not included in these statistics.

Domestic Production Activities Deduction

[Page 1, Line 25]

The Domestic Production Deduction (DPD) was added as part of the American Jobs Creation Act and is available for Tax Years beginning after December 31, 2004. By keeping manufacturing and software development activities in the United States, exporters may claim a deduction for a percent of their income from qualified exports. The provision, which can be found under code section 199, was largely written to satisfy WTO objections to Extraterritorial Income (ETI) and Foreign Sales Corporation provisions. The credit is figured on Form 8903.

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 employee plans, such as death benefits, insurance, health, accident, sickness, 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, 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, it had a special tax liability limitation. 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 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

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 have changed to four. These are (1) Passive income; (2) General Category Income; (3)

Section 901 (j) Income (Sanction Country Income); and (4) Income Re-sourced by Treaty. Foreign taxes in excess of the limitation for any one year could be carried back one year (two years for credits arising in a Tax Year beginning before October 23, 2004) and forward ten years (five years for credits that can be carried forward to any Tax Year ending before October 23, 2004). The carryover periods (one year back and ten years forward) were modified by the American Jobs Creation Act of 2004.

A corporation that claimed (or passed through) the foreign tax credit could not also claim a business deduction for the same foreign taxes paid. The credit could be reduced for taxes paid on foreign income from operations involving participation or cooperation with an international boycott. The foreign tax credit was not allowed for taxes paid to certain foreign countries whose government was not recognized by the United States, with which the United States severed or did not conduct diplomatic relations, or which supported international terrorism.

General Business Credit 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), 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 fuels credit (Form 8864), low sulfur diesel fuel production credit (Form 8896), alternative motor vehicle credit (Form 8910), alternative fuel vehicle refueling property credit (Form 8911), qualified plug-in electric drive motor vehicle credit (Form 8936), qualified plug-in electric vehicle credit (Form 8834, Part I), 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, 8923, 8931, 8932, 8933 and 5884-A. However, the current year amount is displayed on the appropriate line of Form 3800 and included in the "credit allowed for the current year" (line 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. Total 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 substitutes for section 11).

The rates of tax on taxable incomes below $18,333,333 were graduated (with some exceptions). Corporations other than members of a controlled group or personal service corporations used the following tax rate schedule. If taxable income is:

Over:	*But not 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 "Consent Plan and Apportionment Schedule for a Controlled Group" 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.

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)]

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 Form 1120S, Schedule K-1, *Shareholders’ Shares of Income, Credits, Deductions, etc.,* and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Interest Income" under "Portfolio Income (less deficit) distributed to shareholders."

Interest on Government Obligations: State and Local

[Page 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

[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

[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 carryforwards and carrybacks 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 presented divided into two data items: "Net Short-Term Capital Gain Reduced by Net Long-Term Capital Loss" and "Net Long-Term Capital Gain Reduced by Net Short-Term Capital Loss." A gain or loss from the sale or exchange of capital assets was short-term if the assets had been held for one year or less and long-term if they had been held for longer than one year. The distinction between long-term and short-term assets was maintained in the Code and in the reporting forms even though it did not affect tax liability.

For corporations, capital losses were generally deductible only from capital gains, so only net gains

were included in the statistics. Excess net losses could be carried back as short-term losses to be applied against the net capital gains of the 3 preceding years; any losses remaining after carryback were carried over the 5 succeeding years. A net capital loss for a regulated investment company could be carried forward 8 years instead of 5 years. If the unused capital loss carryover was not eliminated within the prescribed span of years, it could not be taken. Regardless of origin, all carrybacks and carryovers were treated as short-term capital losses for carryback and carryover purposes.

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks and bonds. Code section 1221 defined the capital assets as all property held by the corporation except:

(1) stock in trade or other property included in inventory or held mainly for sale to customers;

(2) notes and accounts receivable acquired in the ordinary course of business;

(3) depreciable or real property used in the trade or business;

(4) copyrights, literary, musical, or artistic compositions, or similar properties not acquired by purchase;

(5) publications of the United States Government not acquired by purchase;

(6) certain commodities derivative financial instruments held by a dealer;

(7) certain hedging transactions entered into in the normal course of trade or business; and

(8) supplies regularly used in the trade or business.

Gains from constructive ownership transactions entered into after July 11, 1999, that involved any equity interest in pass-through entities such as partnerships, S corporations, trusts, regulated investment companies, and real estate investment trusts that would otherwise be treated as capital gains could be treated instead as ordinary income. Constructive ownership transactions included gains from notional principal contracts with the right to receive substantially all of the investment yield of an equity interest and the obligation to reimburse substantially all of any decline in value of the interest; a forward or futures contract to acquire an equity interest; and the holding of a call option and writing of a put option at substantially the same strike price and maturity date. A net underlying long-term capital gain had to be established by computing a net capital gain as though the asset were acquired at its fair market value when the transaction was opened and sold at its fair market value when the transaction was closed. If not established, the net underlying long-term capital gain was treated as zero. Any long-term capital gain that exceeded the net underlying long-term capital gain was treated as ordinary income. Gains from constructive ownership transactions that were marked to market were excluded from this provision to be treated as ordinary income.

Although depreciable and real property used in the trade or business was defined as not a capital asset, gain on such property held for more than one year could be treated as long-term capital gain. See “Net Gain (or Loss), Noncapital Assets” below.

The capital gains of S corporations were passed through to their shareholders and not included in the corporations’ ordinary income (loss) from trade or business activities but were reported on Form 1120S, Schedule K-1, *Shareholders’ Shares of Income, Credits, Deductions, etc*. These statistics are presented in the 1120S Basic Tables section as "Net short-term capital gain (less loss)" and "Net long-term capital gain (less loss)" under "Portfolio Income (less deficit) distributed to shareholders."

Net Gain (or Loss), Noncapital Assets

[Page 1, Line 9]

This item includes all losses from the sale or exchange of noncapital assets, but only those gains that were not treated as long-term capital gains. Noncapital assets included property used in a trade or business plus certain other transactions given special treatment by statute. After December 16, 1999, noncapital assets were expanded to also include certain financial assets such as:

(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 Code section 1221(b). 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 Form 1120S, Schedule K-1, *Shareholders’ Shares of Income, Credits, Deductions, etc.*

Net Income (or Deficit) Δ

[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 Form 1120S, Schedule K-1, *Shareholders’ Share of Income, Credits, Deductions, 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 tax credit has been created to increase investments in low-income communities. The credit was equal to five percent of the investment in a qualified community development entity for the first three allowance dates and six percent of the investment for the next four allowance dates. The total credit available was equal to 39 percent of the investment over seven years.

The New Markets tax credit is a part of and subject to the limitations and carryover rules of the general business credit. The credit may not be carried back to Tax Years ending before January 1, 2001. Any unused credit at the end of the carryforward period will be allowed as a deduction in the following Tax Year. The components of the general business credit are shown separately in Table 21.

Nonconventional Source Fuel Credit

[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; and

It also includes coke and 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 will be 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

This was a count of the returns filed by active corporations on one of Form 1120-series returns. It included ordinary for-profit C corporations filing Form 1120 or its simplified version, 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 reported elsewhere on the return form. These included 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.

Unidentified and certain dividends received were also regarded as “other receipts.” For example, those from Federal Reserve and Federal Home Loan Banks and 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; tax-exempt charitable, educational, religious, scientific and literary organizations, and mutual and cooperative societies including farmers' cooperatives. Also included were any adjustment items reported by corporations and listed in other income, payments with respect to security loans, foreign currency gains for regulated investment companies, and life insurance decreases in reserves. See also, “Business Receipts.”

Overpayment 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 to owe a tax liability of $500 or more for the year. The payments had to be made quarterly, on the fifteenth day of the fourth, sixth, ninth, and twelfth months of the company’s accounting year. If the total payments for the year were greater than the liability shown on the return, the overpayment could be either refunded or applied to next year’s estimated tax liability. If a corporation realized before it filed its return that it had overpaid, and the overpayment was at least $500 and at least 10 percent of tax liability for the year, it could apply for an immediate refund of the excess payment. The application had to be made within 2-1/2 months of the close of its taxable year.

If a corporation had $500 or more of tax liability on the due date of its return and had not made quarterly estimated tax payments of at least 25 percent (each quarter) of the liability shown on its return or 25 percent of the tax it paid in the previous year, it was liable for a penalty for underpayment of estimated tax. This penalty, which was calculated at the current interest rate prescribed by IRS, became a part of the amount owed when the corporation filed its return. However, the penalty did not apply if there was a legitimate reason for the underpayment.

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 2009 are shown in the computation of the general business credit in Table 21. A personal services corporation was one whose principal activity was the performance of personal services that were substantially performed by employee-owners who owned more than 10 percent of the fair market value of the corporation's stock. A closely held corporation was a corporation that at any time during the last half of the Tax Year had 50 percent or more of the value of its outstanding stock owned directly or indirectly by not more than five individuals and was not an S corporation or a personal service corporation. Passive activities generally included trade or business activities in which the corporation did not materially participate for the Tax Year and, with exceptions, rental activities regardless of the corporation's participation.

Penalty for Underpayment of Estimated Tax

[Page 1, Line 33]

See "Overpayment or Amount Owed."

Pension, Profit-Sharing, Stock Bonus, and Annuity Plans

[Page 1, Line 23]

This deduction was the current year's deductible contributions to qualified pension, profit-sharing, or other funded deferred compensation plans. Contributions made by employers to these plans were deductible under Code section 404 subject to limits on contributions for owners, officers, and highly paid employees. For defined-benefit plans, contributions were also limited based on actuarial computations of the amount necessary to fund the promised benefits.

The statistics included amounts from "Cost of Goods Sold" and "Other Deductions" identified as pensions (unless clearly direct pensions), annuity plans, 401(k) plans, profit-sharing plans, retirement plans, and stock bonus plans. Any amounts identified as part of cost of goods sold or capitalized under section 263A were excluded from cost of goods sold and included in these statistics. The combined amount for companies other than mining companies that reported an amount for a combination of welfare/retirement plans was included in the statistics for contributions to pension and profit-sharing plans.

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 Δ

[Form 8834, Line 13]

A qualified electric vehicle was one having at least four wheels, manufactured primarily for use on public roads, 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 $2,500 or 10 percent of the cost of the vehicle (after reduction by any Section 179 deduction) for vehicles placed in service after February 17, 2009 and before January 1, 2012. The basis of each vehicle must be reduced by the amount of the credit. Vehicles qualifying for this credit were not eligible for the deduction for clean-fuel vehicles under Section 179A. If the vehicle no longer qualifies for the credit within 3 years of the date placed in service, part or all of the credit must be recaptured.

Qualified Plug-In Electric Drive Motor Vehicle Credit Δ

[Form 8936, Line 8]

A qualified plug-in electric drive motor vehicle was a new vehicle having at least four wheels, with a gross vehicle weight of less than 14,000 pounds and powered primarily by an electric motor drawing electricity from a rechargeable battery that has a capacity of not less than 4 kilowatt hours. 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 allowable credit for the year, make, and model of the vehicle multiplied by the percentage of business use for each vehicle. The basis of each vehicle must be reduced by the amount of the credit. 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]

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 Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Credits, Deductions, etc*. and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section.

Repairs

[Page 1, Line 14]

Repairs reported as an ordinary and necessary business expense were the costs of maintenance and incidental repairs that did not add to the value or appreciably prolong the life of the property. Expenditures for permanent improvements, which increased the basis of the property, were required to be capitalized and depreciated rather than deducted currently. Regulated investment companies did not report repairs.

Research Activities Credit

[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 expenses paid or incurred for qualified research as defined by Section 174 of the Internal Revenue Code. The methods to calculate the credit are the Regular 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 Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Credits, Deductions, etc.* and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Royalty Income (less loss)" under "Portfolio Income (less deficit) distributed to shareholders."

Excluded from the statistics were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under Code 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 individual level. Portfolio income (loss), net rental real estate income (loss), net income (loss) from other rental activities, and other income (loss) were not included in net income (loss) from ordinary trade or business but were allocated to shareholders to be reported on their 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 17 provisions relating to S corporations. For more information on this legislation, 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 paid for the Tax Year, less any amounts paid for the work opportunity credit, empowerment zone employment credit, Indian employment credit, or welfare-to-work credit. Also included were expenses, such as bonuses, directors' fees, wages, payroll, and salaries listed in the other deductions schedule. Excluded were 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 the cost of goods sold. Also excluded was compensation of officers 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.

Δ 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

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 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 the alternative minimum tax. It was reduced by the foreign tax credit, nonconventional source fuel credit, qualified electric vehicle credit, general business credit, and 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 at 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 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 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 ending July 2010 through June 2011. The corporation returns included a span of over 23 months between the first-included accounting period, which began on August 1, 2009, and closed on July 31, 2010, and the end of the last–included accounting period, which began on July 1, 2010, and closed on June 30, 2011. Therefore, this report shows income received or expenses incurred during any or all of the months in the 23-month span. This span, in effect defines the tax year in such a way that the non-calendar year ended accounting periods are centered by the calendar year ended accounting period. The calendar year made up 86.6 percent of the number of returns for Tax Year 2010. (See “Introduction” in Section I.)

Taxable Income

[Page 1, Line 30]

This line item from Form 1120 is called “Income Subject to Tax” in this report.

Taxes Paid

[Page 1, Line 17]

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported in the cost of goods sold schedules or capitalized under section 263A. Included among the deductible taxes were ordinary state and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; excise taxes, import and tariff duties; and business, license and privilege taxes. Income and profit taxes paid to foreign countries or U.S. possessions were also deductible unless claimed as a credit against income tax. However, S corporations excluded any foreign taxes from the deduction for taxes paid, instead allocating them to their shareholders (who might either deduct them or take a foreign tax credit for them). Regulated investment companies also had to exclude those foreign taxes from the deduction for taxes when they elected under Code section 853 to allow their shareholders to claim a foreign tax credit (or a deduction) for the foreign taxes paid. See also, “Foreign Tax Credit.”

Taxes not deductible generally included Federal income and excess profits taxes, gift taxes, taxes assessed against local benefits, taxes not imposed on the corporation, and certain other taxes, including state or local taxes that were paid or incurred in connection with an acquisition or disposition of property. Taxes related to the acquisition of property

were to be treated as part of the cost of the property, while taxes related to the disposition of property were to be treated as a reduction in the amount realized from the disposition.

Some corporations included sales, 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 tax rate to the alternative minimum taxable income after applying 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. The carryover of empowerment zone credit could reduce up to 25 percent of the tentative minimum tax remaining after applying the AMT foreign tax 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

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

[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,” and the “Credit for Holders of Tax Credit Bonds”. Many of these items are discussed under their own headings.

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) tax on net income from prohibited transactions;

(9) branch tax of foreign corporations;

(10) reciprocal tax;

(11) Code section 856 tax (includes 856 (c)(7) and 856(g)(5)); and

(12) Code section 857 tax (includes 857 (b)(5) and 857 (b)(7)(A)).

Other tax and interest amounts were either 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 earnings of a qualified electing fund, recapture of new markets credit, recapture of employer-provided childcare facilities and services credit, and deferred LIFO recapture tax (Code 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 with years prior to 1987.

Total Receipts

Total receipts equal 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 equal 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 Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Credits, Deductions, etc*. These are not included in the statistics for this item in the Basic Tables section. Instead, they 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 portfolio or transportation income not effectively connected to their U.S. operations. Also withheld was certain effectively connected income such as, gains from the disposition of U.S. real property reported on Form 8288-A or income allocable to foreign partners reported on Form 8805. This withholding 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 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 a separate item in Tables 10 and 11.

Work Opportunity Credit Δ

[Form 5884]

This credit is the successor to the jobs credit allowed in prior years. It was allowed to taxpayers who hired individuals from certain targeted groups to work at least 120 hours during the year. These 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, ages 18-24 from disadvantaged areas;

(5) vocational rehabilitation referrals;

(6) qualified summer youth, ages 16-17 from disadvantaged areas;

(7) youth, ages 18-24, from families receiving food stamps and (SSI) hired after September 30, 1997;

(8) recipients of supplemental security income;

(9) Hurricane Katrina employees, and

(10) ARRA of 2009 added disconnected youth who begin work after 2008 and before 2011.

Only the first $6,000 ($3,000 for qualified summer youth) of qualified first-year wages paid or incurred for each employee during the Tax Year is taken into account. The credit was limited to 25 percent if the employee worked at least 120 hours, but less than 400 hours, and 40 percent if the employee worked 400 hours or more during the year.

The work opportunity credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carry-back and carryforward provisions of the credit, see "General Business Credit." 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 2010 or tax year beginning _____, 2010, ending _____, 20 ____

▶ See separate instructions.

OMB No. 1545-0123

2010

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	
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	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, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)			30	
	31	**Total tax** (Schedule J, line 10)			31	
	32a	2009 overpayment credited to 2010	32a			
	b	2010 estimated tax payments	32b			
	c	2010 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 2011 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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form **1120** (2010)

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, line 29	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), trust, or tax-exempt organization 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? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
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? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		
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

Schedule K *Continued*

		Yes	No
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. ▶ $ _____		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? . . . . If "Yes," complete and attach Schedule UTP.		

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 $				
			9	Add lines 7 and 8	
6	Add lines 1 through 5		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):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

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

2010

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	14	

Note. *If losses exceed gains, see* ***Capital losses*** *in the instructions.*

For Paperwork Reduction Act Notice, see the Instructions for Form 1120. Cat. No. 11460M **Schedule D (Form 1120) (2010)**

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

2010

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 2010 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 2010, or tax year beginning _____, 2010, and ending _____, 20_____
▶ See separate instructions.

OMB No. 1545-0126
2010

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 ☐ First post-merger return ☐ Amended return ☐ Schedule M-3 attached ☐ Protective return
	City or town, state and ZIP code, or country (see instructions)	

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 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	2009 overpayment credited to 2010 . . .	5a			
b	2010 estimated tax payments	5b			
c	Less 2010 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	
8a	**Overpayment.** If line 5j is larger than the total of lines 4 and 6, enter amount overpaid			8a	
b	**Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3** (attach schedule—see instructions)			8b	
9	Enter portion of line 8a you want **Credited to 2011 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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11470I Form **1120-F** (2010)

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).		
AA	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

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)				
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 5i, 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 (see instructions)	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)			
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)			
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)			
4	Dividends on certain preferred stock of less-than-20%-owned public utilities			
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities			
6	Dividends from less-than-20%-owned foreign corporations			
7	Dividends from 20%-or-more-owned foreign corporations			
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 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 (Form 1120-F))

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 (see instructions for rules for computing this amount). Otherwise, enter -0-.	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

		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)				
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 2010 or tax year beginning _____, 2010, ending _____, 20_____
▶ See separate instructions.

OMB No. 1545-0128
2010

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	2009 overpayment credited to 2010	29a		
	b	Prior year(s) special estimated tax payments to be applied	29b		
	c	2010 estimated tax payments	29c		
	d	2010 special estimated tax payments *(Do not include on line 29f)*	29d		
	e	Less 2010 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 2011 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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ | Firm's EIN ▶
Firm's address ▶ | Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11480E Form **1120-L** (2010)

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, line 29	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 26)	1				
2	**Total assets** (line 28)	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 includible 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 ▶ _____		

		Yes	No
8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of stock of the corporation entitled to vote or **(b)** the total value of all classes of stock of the corporation?		
	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 ▶		
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 state of domicile?		
	If "No," complete **c** below.		
c	Enter the state where the annual statement used to prepare the tax return was filed ▶		
15	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?		
	If "Yes," complete and attach Schedule UTP.		

Form **1120-PC**

Department of the Treasury
Internal Revenue Service

U.S. Property and Casualty Insurance Company Income Tax Return

For calendar year 2010, or tax year beginning _____, 2010, and ending _____, 20_____.

▶ See separate instructions.

OMB No. 1545-1027

2010

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, line 29	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 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	2009 overpayment credited to 2010	14a				
b	Prior year(s) special estimated tax payments to be applied	14b				
c	2010 estimated tax payments (see instructions)	14c				
d	2010 special estimated tax payments (Do not include on line 14f)	14d				
e	2010 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 2011 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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64270Q Form **1120-PC** (2010)

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 9)	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 qualifying section 833 organizations (see instructions)	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 (see instructions)	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 qualifying section 833 organizations (see instructions)	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 (see instructions)	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	Amount expended on reimbursement for clinical services provided to enrollees, as reported under section 2718 of the Public Health Service Act (PHSA) (see instructions)	1	
2	Total premium revenue as reported under section 2718 of the PHSA (see instructions)	2	
3a	Percentage of total premium revenue expended on reimbursement for clinical services provided to enrollees. Divide line 1 by line 2. Enter percentage ► _____		
b	Is the percentage reported on line 3a 85% or more? ☐ **Yes.** Go to line 4. ☐ **No.** Skip lines 4 through 7, and go to line 8.		
4	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	4	
5	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	5	
6	**Total.** Add lines 4 and 5	6	
7	Multiply line 6 by .25	7	
8	Beginning adjusted surplus	8	
9	**Special deduction.** If you checked "No" on line 3b, enter -0- here, you cannot take the special deduction. All others subtract line 8 from line 7. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.)	9	
10	Net operating loss deduction (Schedule A, line 36b)	10	
11	Net exempt income:		
a	Adjusted tax-exempt income	11a	
b	Adjusted dividends-received deduction	11b	
12	Taxable income (Schedule A, line 37)	12	
13	**Ending adjusted surplus.** Add lines 8 through 12	13	

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.) ▶ $		
13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP		

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				
27	Adjustments to shareholders' equity (attach schedule)				
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				
4	Income subject to tax not recorded on books this year (itemize)		8	Deductions in this tax return not charged against book income this year (itemize)	
5	Expenses recorded on books this year not deducted in this return (itemize)		a	Depreciation $	
a	Depreciation $		b	Charitable contributions $	
b	Charitable contributions $				
c	Travel and entertainment $		9	Add lines 7 and 8	
			10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	
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		8	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 2010 or tax year beginning _____, 2010, ending _____, 20 _____

▶ See separate instructions.

OMB No. 1545-1004

2010

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** 2009 overpayment credited to 2010 — 24a		
b	2010 estimated tax payments — 24b		
c	Less 2010 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 2011 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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64114F Form **1120-REIT** (2010)

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 the total dividends paid from line 5 here and on line 21b of 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, line 29	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

	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	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 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 Shareholder's 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 $				
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 $ ( )		8	Deductions on this return not charged against book income this year (itemize):	
c	Balance ▶				
3	Excess of capital losses over capital gains			a Depreciation $	
4	Income subject to tax not recorded on books this year (itemize):			b Net operating loss deduction (line 21a, page 1) $	
5	Expenses recorded on books this year not deducted on this return (itemize):			c Deduction for dividends paid (line 21b, page 1) $	
a	Depreciation $		9	Net income from foreclosure property	
b	Section 4981 tax $		10	Net income from prohibited transactions	
c	Travel and entertainment $		11	Add lines 7 through 10	
6	Add lines 1 through 5		12	REIT taxable income (line 22, page 1)— 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 **1120-RIC**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Regulated Investment Companies

For calendar year 2010 or tax year beginning _____, 2010, and ending _____, 20 _____

▶ See separate instructions.

OMB No. 1545-1010

2010

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	2009 overpayment credited to 2010 — 28a		
	b	2010 estimated tax payments — 28b		
	c	Less 2010 refund applied for on Form 4466 — 28c ( ) dBal ▶ 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 2011 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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64140B Form **1120-RIC** (2010)

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	Amount subject to tax. Subtract line 2 from line 1	3	
4	**Capital gains tax.** Multiply line 3 by 35% (.35). Enter tax here and on line 2b, Schedule J	4	

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 2009? ► ☐ 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, line 29	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

	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	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 Shareholder's 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 gain				
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged against book income this year (itemized):	
			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 line 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

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

2010

For calendar year 2010 or tax year beginning , 2010, 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	2010 estimated tax payments and 2009 overpayment credited to 2010	**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 2011 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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶
Firm's address ▶			Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2010)

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 qualified subchapter S subsidiary election made?		
4	Has this corporation filed, or is it required to file, **Form 8918,** Material Advisor Disclosure Statement, 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 the basis of the asset (or the basis of any other property) in the hands of a C corporation **and (b)** has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years *(see instructions)* ▶ $		
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		
9	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		

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	Distributions *(attach statement if required) (see instructions)*	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				
25	Adjustments to shareholders' equity (*attach statement*)				
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): a Tax-exempt interest $
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):			
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): a Depreciation $ b Travel and entertainment $		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): a Depreciation $
			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

2010

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) 2010**

671110

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0130

Schedule K-1 (Form 1120S)
Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax year beginning _____, 2010
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

For Paperwork Reduction Act Notice, see Instructions for Form 1120S. Cat. No. 11520D Schedule K-1 (Form 1120S) 2010

Form **8825**
(Rev. December 2010)
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 type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
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	Income or (Loss) from each property. Subtract line 16 from line 2	17								

18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	
b	Total expenses. Add total expenses from line 16, columns A through H	18b	( )
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 estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • **Form 1065 or 1120S:** Schedule K, line 2, or • **Form 1065-B:** Part I, line 4	21	

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 10136Z

Form **8825** (12-2010)

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

2010

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	Reserved for future use	1b		
c	Credit for increasing research activities	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) (see instructions)	1f		
g	Indian employment credit	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	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	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	Employer housing credit	1t		
u	Mine rescue team training credit	1u		
v	Agricultural chemicals security credit (Form 8931) (do not enter more than $2 million)	1v		
w	Credit for employer differential wage payments	1w		
x	Carbon dioxide sequestration credit (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle credit (Form 8936)	1y		
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	1z		
aa	New hire retention credit (Form 5884-B)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
2	Add lines 1a through 1bb	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 2010 (see instructions)	5		
6	Carryforward of general business credit to 2010. See instructions for the schedule to attach	6		
7	Carryback of general business credit from 2011 (see instructions)	7		
8	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the result (see instructions)	8		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2010)

Part II Allowable Credit

9	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42 • 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 35 • 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 or 1040NR (see instructions)	12b			
c	Add lines 12a and 12b			12c	
13	**Net income tax.** Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a			13	
14	**Net regular tax.** Subtract line 12c 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. If line 8 is zero and line 24 would be zero, skip lines 16 through 25 and go to line 26. Otherwise, see instructions	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			19a	
	C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.				
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 (see instructions)			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% (see instructions)			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, excluding any portion of the credit that is an eligible small business credit (see instructions)			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	If you skipped lines 16 through 25, enter -0-. Otherwise, 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 20 (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 applicable part of the amount of 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			
h	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: ----------)	29h			
30	Add lines 29a through 29h and increase that sum by any eligible small business credits and enter the result (see instructions)			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 53 or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b			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

2010

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 instructions)	1	
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	
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 2009 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 2011. 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 2010	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 2010 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						
h Residential rental property						
i Nonresidential real property						

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life						
b 12-year						
c 40-year						

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** (2010)

Part V **Listed Property** (Include automobiles, certain other vehicles, 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 2010 tax year (see instructions):					
43 Amortization of costs that began before your 2010 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

2010

Name

Employer identification number

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	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** (2010)

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 • RAS:S
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(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.

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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.

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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 and individuals:

Corporation Income Tax Returns

Corporation Source Book

CD-ROMs containing data from the Corporation *Source Book* are available for Tax Years 1996–1999 at a cost of $250 per year. Data from the 2004 through 2010 Corporation *Source Books* are available at no charge from the Tax Stats Web site.

Individual Income Tax Returns

Individual Public-Use Microdata Files

Files for 1992 through 2007 are available on CD-ROM from the SOI Division for $4,000 per year. These microdata files have been edited to protect the confidentiality of individual taxpayers.

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 1991–2010. 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 2005–2010 are available at no cost at www.irs.gov/taxstats. Click on "U.S. Population Migration Data" under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

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 1989–2010. Price is $50 per year for the entire United States or $10 per State per year for Filing Years 1989–2004. Filing Years 2005–2010 are available at no cost at www.irs.gov/taxstats. Click on "U.S. Population Migration Data" under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

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 1989–2009 for the entire United States. Price is $50 per year for the entire United States or $10 per State per year for Tax Years 1989–2004. Tax Years 2004–2009 are available at no cost at www.irs.gov/taxstats. Click on "County Income" under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

ZIP Code Area Data

Statistics are available for Tax Years 2002 and 2004–2008 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; and contributions; by State and 5-digit ZIP Code. In addition to these items, data for Tax Year 2004–2008 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, 2001, and 2008 are available at no cost at www.irs.gov/taxstats. Click on "Zip Code Data (SOI)" under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

Tax-Exempt Organizations

Compendium of Studies of Tax-Exempt Organizations, 1989–1998

This is a compilation of articles on SOI studies of charitable and other nonprofit organizations described in Internal Revenue Code sections 501(c)(3)–(c)(9), private foundations, charitable remainder trusts, and nonprofit organizations' unrelated business income. All of these articles were published previously in various issues of the *Statistics of Income Bulletin*. In addition, the 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.

Microdata Records for Tax Year 2009

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 17,300 Internal Revenue Code section 501(c)(3) organizations and 6,592 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.

Microdata Records for Tax Years 1992–2008

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.

Private Foundations (and Charitable Trusts)

Microdata Records for Tax Year 2009

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 16,545 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.

Microdata Records for Tax Years 1992–2008

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.

Publications

Statistics of Income—2010, Corporation Source Book

Publication 1053

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.

Compendium of Federal Estate Tax and Personal Wealth Studies

Publication 1773

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composition of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916–1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years 1962–1989, and a discussion of the relationship among realized income, wealth, and well-being.

Statistics of Income—2010, Corporation Income Tax Returns

Publication 16

This report presents comprehensive data on corporation income tax returns with accounting periods that ended July 2010 through June 2011. Data are classified by industry, size of total assets, and size of business receipts.

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.

Superintendent of Documents
P.O. Box 371954
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* 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—2010, Individual Income Tax Returns

Publication 1304, Stock No. 048-004-02552-3
Price: $24.50 Foreign: $34.30

This report presents more comprehensive and complete data on individual income tax returns for Tax Year 2010 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, 2012

Annually, Publication 55B, Stock No. 048-004-02531-1
Price: $15.00 International: $21.00

This volume pertains to Fiscal Year (FY) 2012—October 1, 2011, through September 30, 2012. The report provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities.

Statistics of Income Bulletin

Quarterly, Publication 1136, Stock No. 748-005-00000-5
Subscription price: $67 International: $93.80

Winter 2013, Single copy, Stock No. 748-005-00114-1
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, formerly published in every issue of the *Bulletin* are now published only on the IRS Web site (www.irs.gov/taxstats).