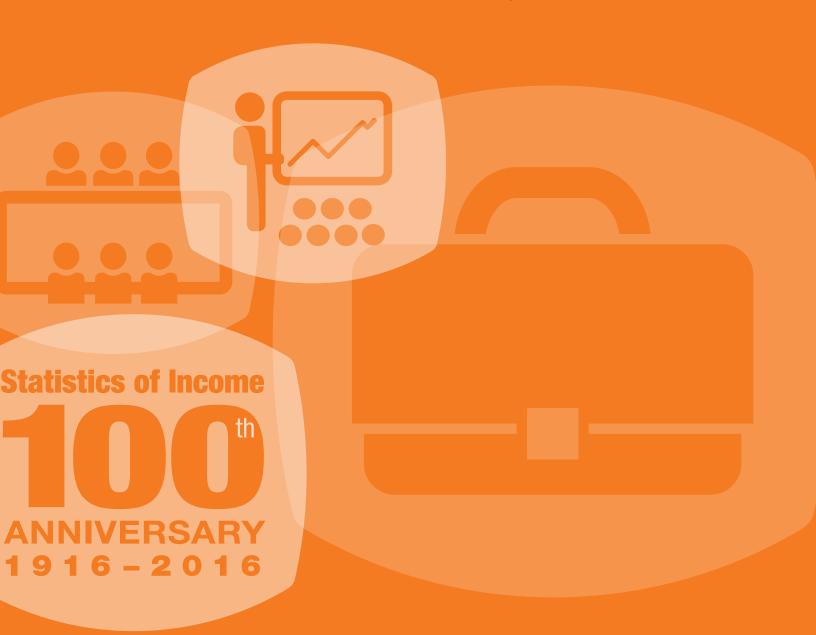


Corporation Income Tax Returns Complete Report

2013



2013Statistics of Income

Department of the Treasury Internal Revenue Service

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Corporation Income Tax Returns

This report contains data by industry on assets, liabilities, receipts, deductions, net income, income subject to tax, tax, and credits. Data are also classified by size of total assets, by size of business receipts, and by size of income tax after credits. Other classifications include returns with net income, return types, and other selected subjects. More detailed statistics for the industries shown in Table 1 are available in Publication 1053, *Corporation Source Book—2013*. The information in this publication and other products are available at http://www.irs.gov/taxstats.

For further information on products and services or for answers to questions on the availability of SOI data, other statistical services, or release dates for data, contact the Statistics of Income Division's Statistical Information Services (SIS) staff. SIS staff also act as a liaison between requesters and IRS analysts on technical questions relating to corporation and other data SOI produces. Additional unpublished information from corporate income tax returns may be available on a reimbursable basis. The SIS staff can be reached by email at sis@irs.gov.

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Section 1

Introduction

his report presents statistical estimates based on a stratified sample of more than 111,348 unaudited returns selected from the nearly 5.9 million active corporate returns filed for Tax Year 2013. This tax year includes accounting periods ending July 2013 through June 2014.

Six sections make up this report. Section 1 provides statistics summarizing overall corporate activity for Tax Year 2013. Section 2 discusses changes in laws and regulations between this report and that for Tax Year 2012. Section 3 describes, in detail, the sample of income tax returns, method of estimation used, 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 2013. 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 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.

The IRS Statistics of Income (SOI) Division classified the industries in this report 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 presents selected financial data for all minor industries.

William Rush was responsible for the overall production of this report and Sandy Jaipaul for this introduction, prepared under the direction of Marty Harris, Chief, Corporation Returns Analysis Section. Kim Doan and Maxine Li produced the table data under the direction of Kelly Luttrell, Chief, Corporation Operations Section. The statistics are classified primarily by major industries, sectors, return types, and specific categories. The statistics in the 2013 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.

Overall Corporate Summary

Figure A presents corporation summary statistics for Tax Years 2012 and 2013. These data includes 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 for active corporations.

The number of active corporate tax returns filed increased approximately 0.8 percent between 2012 and 2013. Approximately 4,080,293 corporations filed tax returns electronically in 2012. This number rose 8 percent in 2013, reaching an all-time high of 4,404,316 returns filed electronically.

Total assets reported for active corporations increased approximately 4 percent, from \$85 trillion in 2012 to \$88 trillion in 2013. By sector, Management of Holding Companies experienced the largest net decrease, down 4.8 percent from \$15.2 trillion in 2012 to \$14.5 trillion in 2013. In contrast, the Wholesale Trade sector shows the largest percentage increase of 12.76 percent from \$2.5 trillion in 2012 to \$2.9 trillion in 2013.

Total receipts from operations and investments increased 2.7 percent, from \$29.4 trillion in 2012 to \$30.2 trillion the following year. This was driven by a 3.1-percent increase in business receipts, from \$26 trillion in 2012 to \$27 trillion in 2013. Interest received also declined 8.3 percent, from \$1.2 trillion to \$1.1 trillion. In comparison, net capital gains rose 21 percent, from \$183.2 billion in 2012 to \$222.1 billion in 2013. By sector, Real Estate experienced the largest increase in total receipts up 14.9 percent from \$372.9 billion in 2012 to \$428.3 billion in 2013. In contrast, Education recorded a decrease of 3.1 percent from \$68.2 billion in 2012 to \$66.1 billion in 2013.

Total deductions increased 2.3 percent, from \$27.7 trillion in 2012 to \$28.4 trillion in 2013. The cost of goods sold, a component of total deductions, also rose 3.4 percent during the year, from \$16.6 trillion to \$17.1 trillion.

Corporate **pretax profits**, also known as, net income (less deficit), increased 8.7 percent, from \$1.8 trillion to \$1.9 trillion (Figure B). When excluding passthrough entities from the total, pretax profits increased from \$1.1 trillion in 2012 to \$1.2 trillion in 2013. In 2013, S corporations passthrough entities reported \$381 billon in pretax profits, regulated investment companies (RICs) reported \$322 billon and REITs reported \$65 billon (Figure C).

Income subject to tax (the tax base) increased 9.5 percent, from \$1.1 trillion in 2012 to \$1.3 trillion in 2013. Total income tax before credits rose 9.7 percent, from \$403 billion to \$442 billion. Income tax also increased (up 9.6 percent) during the year, from \$399.1 billion to \$437.4 billion. Total income tax after credits, the amount paid to the U.S. Government, rose

9.5 percent (or \$25 billion), from \$268 billion in 2012 to \$293 billion in 2013.

Of the 5.9 million active corporations for Tax Year 2013, approximately 4.3 million were passthrough entities. These entities include RICs, REITs and S corporations [1]. Passthrough 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. Pretax profits for passthrough entities increased 6.3 percent (or \$46 billion) during 2013.

The remaining 1.6 million non-passthrough corporate returns reported total receipts of \$23 trillion, an increase of 1.8 percent from 2012 to 2013. Approximately 819,000 reported

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 2012 and 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of total assets is 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)
2012							
Total	5,840,821	84,952,035,514	29,403,675,461	1,774,273,534	1,149,799,988	402,962,750	267,854,131
Zero assets	1,092,269	-	518,069,880	17,365,933	16,712,295	5,795,629	4,787,841
\$1 under \$500,000	3,798,006	379,972,918	1,874,070,635	104,873,969	7,195,585	1,498,967	1,433,205
\$500,000 under \$1,000,000	371,090	261,222,540	660,123,812	27,344,951	3,521,011	844,368	785,116
\$1,000,000 under \$5,000,000	408,910	866,460,014	1,794,011,575	63,921,372	11,869,694	3,601,610	3,432,452
\$5,000,000 under \$10,000,000	68,684	483,680,326	949,870,774	26,518,697	7,556,977	2,549,678	2,437,850
\$10,000,000 under \$25,000,000	46,934	726,057,661	1,308,661,231	35,665,616	12,704,824	4,376,716	4,106,800
\$25,000,000 under \$50,000,000	17,876	624,834,325	887,048,148	26,155,991	11,351,559	3,921,446	3,690,098
\$50,000,000 under \$100,000,000	11,316	805,565,691	849,594,891	24,603,754	14,208,452	4,951,005	4,595,414
\$100,000,000 under \$250,000,000	10,234	1,635,912,309	1,138,352,553	40,966,889	25,864,245	9,070,340	8,190,184
\$250,000,000 under \$500,000,000	5,430	1,949,087,782	951,512,596	27,557,140	29,767,115	10,445,714	9,296,929
\$500,000,000 under \$2,500,000,000	7,020	8,090,772,207	3,365,371,040	186,181,281	122,526,008	43,230,473	36,757,405
\$2,500,000,000 or more	3,051	69,128,469,740	15,106,988,326	1,193,117,941	886,522,222	312,676,805	188,340,837
2013							
Total	5,887,804	88,213,707,424	30,191,736,006	1,928,855,261	1,258,482,675	441,849,495	293,357,284
Zero assets	1,095,574	-	526,609,311	46,339,692	43,388,307	15,082,686	11,044,109
\$1 under \$500,000	3,825,213	382,821,811	1,895,521,859	108,248,115	6,980,623	1,417,761	1,364,483
\$500,000 under \$1,000,000	374,436	264,062,822	665,161,927	26,506,655	4,099,716	1,073,323	1,034,747
\$1,000,000 under \$5,000,000	415,997	881,341,198	1,835,320,490	59,080,137	11,476,405	3,513,758	3,375,866
\$5,000,000 under \$10,000,000	70,737	497,392,099	967,158,527	27,034,405	7,736,898	2,611,039	2,502,470
\$10,000,000 under \$25,000,000	48,639	754,754,989	1,363,521,280	38,318,620	12,949,051	4,454,065	4,235,701
\$25,000,000 under \$50,000,000	19,031	667,498,267	937,233,411	25,877,183	12,133,170	4,201,395	3,917,716
\$50,000,000 under \$100,000,000	11,674	827,951,675	878,208,035	24,204,745	14,510,457	5,040,539	4,665,954
\$100,000,000 under \$250,000,000	10,344	1,651,799,161	1,174,473,555	37,339,670	25,249,527	8,846,610	8,047,099
\$250,000,000 under \$500,000,000	5,580	2,005,350,425	976,660,669	42,170,650	29,331,977	10,282,727	9,039,943
\$500,000,000 under \$2,500,000,000	7,312	8,573,686,007	3,437,261,846	208,362,846	133,541,402	47,087,042	39,321,204
\$2,500,000,000 or more	3,266	71,707,048,968	15,534,605,094	1,285,372,544	957,085,142	338,238,551	204,807,992

^[1] Includes taxable income before net operating loss deduction and special deductions.

^[2] Includes taxable income less net operating loss deduction and special deductions.

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

[4] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior-year minimum tax, qualified zone academy bond, clean renewable energy bond, and gulf bond credit.

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

Figure B. Corporate Pretax Profits by North American Industry Classification System (NAICS) Sector, Tax Years 2012 and 2013

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

	Pretax profits [1],[2]				
Industrial sector	2012	2013	Difference	Percentage change	
	(1)	(2)	(3)	(4)	
All industries	1,774,273,535	1,928,855,261	154,581,726	8.71	
Agriculture, forestry, fishing, and hunting	9,898,037	9,126,430	-771,607	-7.80	
Mining	17,674,721	18,166,329	491,608	2.78	
Utilities	-25,553,745	-7,270,650	18,283,095	71.55	
Construction	36,071,117	45,078,658	9,007,541	24.97	
Manufacturing	513,554,584	527,482,085	13,927,501	2.71	
Wholesale and retail trade	260,825,374	264,053,900	3,228,526	1.24	
Wholesale trade	136,405,658	130,947,667	-5,457,991	-4.00	
Retail trade	124,419,716	133,106,233	8,686,517	6.98	
Wholesale and retail trade not allocable	*0[1]	0	0	0	
Transportation and warehousing	30,244,920	31,176,190	931,270	3.08	
Information	74,059,398	91,694,366	17,634,968	23.81	
Finance and insurance	517,429,289	564,441,431	47,012,142	9.09	
Real estate and rental and leasing	44,760,621	69,788,304	25,027,683	55.91	
Professional, scientific, and technical services	60,218,202	49,505,151	-10,713,051	-17.79	
Management of companies (holding companies)	126,888,978	159,876,023	32,987,045	26.00	
Administrative and support, and waste management and remediation					
services	21,363,452	21,259,874	-103,578	-0.48	
Educational service	3,894,444	3,041,684	-852,760	-21.90	
Health care and social assistance	41,292,479	39,066,756	-2,225,723	-5.39	
Arts, entertainment, and recreation	4,640,036	4,704,053	64,017	1.38	
Accommodation and food services	27,967,129	28,974,194	1,007,065	3.60	
Other services	9,047,855	8,690,483	-357,372	3.95	
Not allocable	*-3,356	0	3,356	100	

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

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

net income for 2013 [2]. Of these, 61 percent had a tax liability compared to 14.0 percent of all corporations with net income.

The number of returns with total assets of \$2.5 billion or more represented only 0.06 percent of total returns, but 81.3 percent of total assets (Figure A). These 3,266 returns for 2013 accounted for 51 percent of the total receipts; 67 percent of net income (less deficit); 76 percent of income subject to tax; 77 percent of total income tax before credits; and 70 percent of total income tax after credits. Approximately 44.4 percent of all returns with net income and total assets greater than \$2.5 billion had a tax liability for 2013. Excluding passthrough entities, this percentage increased to 89.0 percent for the year.

Activities Covered

The estimates 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 U.S., 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 [3]. For foreign corporations (defined as those incorporated abroad) engaged in trade or business in the U.S., only the income considered effectively connected with conducting a trade or business in the U.S. 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. The estimates exclude other foreign corporations, incorporated abroad and not engaged in trade or business in the U.S., that were liable for tax only on investment income from U.S. sources.

IRC section 6012 requires all corporations in existence at any time during the tax year to file a tax return, 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

^[1] Pretax profits are net income (less deficit) in the statistics. No returns were classified as Wholesale and Retail Trade Not Allocable.

^[2] Excludes net long-term capital gains for S corporations (qualifying corporations electing to be taxed through their shareholders).

at the source to satisfy their U.S. tax liability on income earned in the U.S. The statistics presented here include active domestic and foreign corporations and exclude 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

SOI based the estimates on data from returns with accounting periods for: 1) the calendar year ending December 2013, and 2) noncalendar years ending July 2013 through June 2014. 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, IRC 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, 2012, and closed on July 31, 2013, and the end of the last-included accounting period, which began on July 1, 2013, and closed on June 30, 2014. This report shows income received or expenses incurred during any or all of the months in this 23-month span. For balance sheet items, the report shows a corporation's position only at the end of its accounting period. IRC section 441 requires corporations to file returns for the accounting period customarily used in keeping their books.

Calendar year returns made up 90.8 percent of all active corporate returns and 71.5 percent of net income (less deficit) for 2013 (Figure D). These returns accounted for 77 percent of total assets, 77.1 percent of total receipts, 74.1 percent of income subject to tax, 74.4 percent of total income tax before credits, and 69.4 percent of total income tax after credits. Corporations were usually required to file within two-and-one-half months after the corporate accounting period closed. However, most corporations could receive 6-month filing extensions in accordance with IRC 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. Mainly corporations that changed their accounting periods, existed for less than 12 months, merged, or liquidated filed part-year returns.

Figure C. Pretax Profits and Pretax Profits with Certain Inclusions for All Corporations, Regulated Investment Companies, and S Corporations, Tax Years 2012 and 2013

[Money amounts are in thousands of dollars]

Item	Tax year	All corporations	Regulated investment companies	S corporations
	(1)	(2)	(3)	(4)
Pretax profits [1]	2013	1,928,855,261	321,926,393	380,943,324
	2012	1,774,273,534	299,026,074	378,357,265
Pretax profits with certain inclusions [2]	2013	2,291,445,036	619,273,918	446,185,574
	2012	1,983,194,402	410,306,157	475,998,050

^[1] Pretax profits are net income (less deficit) in the statistics

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

Figure D. 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 2013**

[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 credits [5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	5,887,804	88,213,707,424	30,191,736,006	1,928,855,261	1,258,482,675	441,849,495	293,357,284
December	5,343,535	67,715,954,016	23,280,468,755	1,378,364,871	932,850,304	328,525,083	203,621,655
Noncalendar year total	544,268	20,497,753,408	6,911,267,251	550,490,390	325,632,371	113,324,412	89,735,629
July	36,552	995,018,410	227,734,016	26,494,490	12,692,413	4,429,300	2,923,030
August	36,174	1,844,725,485	399,676,644	32,574,185	15,771,507	5,488,526	4,845,011
September	106,664	3,083,678,091	1,286,127,336	106,849,747	69,661,022	24,280,433	19,941,286
October	50,634	3,674,644,208	478,361,951	74,039,383	15,679,361	5,424,098	4,100,266
November	25,873	932,758,801	209,115,599	22,049,033	5,229,027	1,815,944	1,485,037
January	31,477	1,486,510,705	1,293,078,366	67,956,707	63,753,356	22,253,487	20,421,063
February	25,529	1,215,415,856	263,533,816	44,192,709	30,559,928	10,642,849	8,060,049
March	65,660	3,783,821,809	1,228,563,065	72,366,059	33,981,392	11,841,173	9,525,054
April	30,905	683,274,650	234,277,481	16,307,379	7,776,323	2659,798	2,191,787
May	32,463	1,159,369,730	371,688,576	30,431,309	19,995,839	6,958,270	4,551,482
June	102,339	1,638,535,662	919,110,401	57,229,389	50,532,203	17,530,533	11,691,563

Notes and References

- [1] 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.
- [2] Includes returns filed on Forms 1120, 1120-F, 1120-L and 1120-PC.
- [3] For more detailed information, see Wenrich, Jason, "Controlled Foreign Corporations, 2010," Statistics of Income Bulletin, Fall 2015.

^[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] Total income tax before credits includes: 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 Internal Revenue Code Parts II, III, IV, and sections 856 and 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 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."

Section 2

Changes in Law and Regulations

he statistics in this report reflect, in general, changes in law and regulations that became effective during the 2013 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 following change affected the comparability of the relevant statistics in this report with those of prior years.

Biofuel Producer Credit

The cellulosic biofuel producer credit expired for fuel sold or used after January 2, 2013.

See Form 6478, *Biofuel Producer Credit*. The form was previously titled *Alcohol and Cellulosic Biofuels Credit*.

Section 3

Description of the Sample and Limitations of the Data

his section describes the sample design, sample selection, data capture, data cleaning, and data completion processes for the Statistics of Income (SOI) 2013 Corporation Statistics Program. It also presents the techniques used to produce estimates of the total number of corporations and associated variables as well as an assessment of the data limitations, including sampling and nonsampling errors.

Background

From Tax Years (TY) 1916 through 1950, SOI extracted data from each corporate return filed. Beginning with TY 1951, however, SOI introduced stratified probability sampling. Since that time, the sample size has generally decreased while the corporate tax return population has increased. For example, for 1951, the sample accounted for 41.5 percent of the entire population, or 285,000 of the 687,000 total returns filed. For 2013, the sample accounted for about 1.86 percent of the total population of just over 6.3 million returns. 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, SOI stratified the sample by size of total assets and industry. However, from 1952 through 1967, SOI stratified the sample by a measure of size only. The size was measured by either business volume (1953–1958) or total assets (1952 and 1959–1967). Since 1968, SOI has stratified returns by both total assets and, for Forms 1120 and 1120S, 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 included in this study.

Bertrand Überall, Richard Collins, and Elliot Mountjoy were responsible for the sample design and estimation of the SOI 2013 Corporation Program under the direction of Tamara Rib, Chief, Mathematical Statistics Section, Corporation Statistics Branch.

Survey Population

The survey population includes corporate tax returns filed with one of the 1120 forms selected for the study and posted to the IRS Business Master File (BMF). Excluded are amended returns and returns for which the tax liabilities changed because of a tax audit. Figure E gives the number of corporate returns by form type that were subject to sampling during Tax Years 2010 through 2013.

Figure E. Population Counts by Corporate Form Type, Tax Years 2010–2013

Form type	Tax year				
Form type	2010	2011	2012	2013	
1120	1,867,941	1,835,482	1,800,426	1,785,481	
1120S	4,336,365	4,367,077	4,409,276	4,484,612	
1120-L	748	700	657	600	
1120-PC	8,572	9,237	10,218	11,721	
1120-RIC	13,385	14,193	15,612	16,379	
1120-REIT	1,798	1,928	2,168	2,502	
1120-F	32,414	35,149	38,065	40,923	
Total	6,261,223	6,263,766	6,276,422	6,342,218	

Sample Design

The current design is a probability sample stratified by form type and either by 1) size of total assets alone or 2) size of total assets and a measure of income. Form 1120 returns are stratified by size of total assets and size of "proceeds," which is the measure of income for this form. Size of proceeds is defined as 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. Form 1120S is stratified by size of total assets and size of ordinary income. SOI stratified all other 1120 forms (1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT) by size of total assets only.

SOI began the design process with projected population totals derived from IRS administrative workload estimates, adjusted according to the distribution by population strata from several previous survey years. Using projected population totals by sample strata, SOI carried out an optimal allocation based on stratum standard errors to assign sample sizes to each stratum such that the overall targeted sample size

was approximately 118,000 returns for 2013, an increase over the 2012 target because of overall population size increases. Mathematical statisticians selected a Bernoulli sample independently from each stratum, with sampling rates ranging from 0.25 percent to 100 percent. Figure F shows the stratum boundaries, sampling rates, frame population, and sample counts from the BMF for each type of 1120. This table also shows the population and sample counts after adjustments for missing returns, outliers, and weight trimming. The total realized sample for 2013, including inactive and noneligible corporations, is 118,105 returns.

Sample Selection

The IRS Cincinnati and Ogden Submission Processing Centers initially process all corporate returns to determine tax liability before transmitting the data daily to the IRS Business Master File (BMF). After error correction, these returns are said to "post" to the BMF, which serves as the SOI sampling frame. SOI selects the sample on a weekly basis.

Sample selection for TY 2013 occurred over the 24-month period, July 2013 through June 2015. SOI requires a 24-month sampling period for two reasons. First, just over 9 percent of all corporations use noncalendar-year accounting periods. To capture these returns, the 2013 statistics include all corporations filing returns with accounting periods ending between July 2013 and June 2014. Second, many corporations, including some of the largest corporations, request 6-month filing extensions. This combination of noncalendar-year accounting periods and filing extensions means that the last TY 2013 returns the IRS received had accounting periods ending in June 2014, and therefore, had to be filed by October 2014. However, taking into account the 6-month extension, these returns could have been filed as late as March 2015 and still be considered timely. To account for the normal processing time, the sample selection process remained open for the 2013 study until the end of June 2015. However, SOI added a few very large returns for TY 2013 to the sample as late as August 2015.

Each tax return in the survey population is assigned to a stratum and subject 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 for the sample.

The algorithm for generating the TTIN does not change from year to year. Therefore, corporations selected for the sample in any given year may be selected the following year, providing the corporation files a return using the same EIN and 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. SOI extracts some 1,630 additional data items from the corporate tax returns during processing. This datacapture process can take as little as 15 minutes for a small, single-entity corporation filing 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. This often requires constructing totals from various other items elsewhere on 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 forms.
- There is no legal requirement for a corporation to meet its tax return filing requirements by filling in, line by line, the entire U.S. tax return form. Therefore, many corporate taxpayers report financial details using schedules of their own design or using commercial tax-preparation software packages.
- There is no single accepted method of corporate tax accounting in the United States, but rather, several accepted "guidelines," which can vary by geographic location. 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. SOI staff also attempt to standardize these differences.

To help staff overcome these complexities and differences in taxpayer reporting, for each tax year, SOI prepares detailed instructions for the editing units at the IRS Submission Processing Centers. For TY 2013, these instructions consisted of almost 1,000 pages, covering standard and straightforward procedures and instructions for addressing data exceptions.

Data Cleaning

SOI staff enter data directly into the database from the corporate tax returns selected for the sample. In this context, the term "editing" refers to the combined interactive processes of data extraction, consistency testing, and error resolution. SOI runs over 860 tests to check for inconsistencies, such as:

 Impossible conditions, such as incorrect tax data for a particular form type;

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

Sample	Description of samp	ble selection classes	Sampling		Number o		
class	Size of total assets	Size of proceeds*	rates	BMF c	ounts	After adjus	tments**
number	Size of total assets	Size of proceeds	(%)	Population	Sample	Population	Sample
	All Returns, Total			6,342,218	118,105	6,342,219	117,841
	Form 1120. Total ***			1,781,802	55,375	1,781,802	55,245
1		Under \$25,000	0.40	758,908	3,059	758,908	3,039
2	l ' '	\$25,000–\$50,000	0.40	189,336	797	189,336	794
3	' '	\$50,000–\$100,000	0.40	251,042	983	251,042	981
4		\$100,000-\$250,000	1.09	188,738	2,080	188,738	2,070
5	\$500,000-\$1,000,000	\$250,000-\$500,000	1.81	142,626	2,518	142,626	2,510
6	\$1,000,000-\$2,500,000	\$500,000-\$1,000,000	3.48	117,672	4,095	117,672	4,085
7	\$2,500,000-\$5,000,000	\$1,000,000-\$1,500,000	5.94	48,440	2,797	48,440	2,792
8	\$5,000,000-\$10,000,000	\$1,500,000-\$2,500,000	15.00	30,386	4,632	30,386	4,622
9	\$10,000,000-\$25,000,000	\$2,500,000-\$5,000,000	35.00	22,655	7,966	22,655	7,946
10	\$25,000,000-\$50,000,000	\$5,000,000-\$10,000,000	50.00	10,937	5,386	10,937	5,380
11	\$50,000,000-\$100,000,000	\$10,000,000-\$15,000,000	100.00	6,613	6,613	6,623	6,598
12	\$100,000,000-\$250,000,000	\$15,000,000 or more	100.00	7,031	7,031	7,031	7,020
13	\$250,000,000-\$500,000,000		100.00	2,960	2,960	2,955	2,955
14	\$500,000,000 or more		100.00	4,458	4,458	4,453	4,453
	Form 1120S Total ***			4,484,065	36,194	4,484,065	36,160
15		Under \$25,000	0.25	1,667,938	4,022	1,667,938	4,012
16		\$25,000–\$50,000	0.25	665,219	1,656	665,219	1,651
17		\$50,000–\$100,000	0.25	788,321	2,012	788.321	2,009
18		\$100,000–\$250,000	0.23	596,120	1,866	596.120	1,865
19	1	\$250,000–\$500,000	0.56	336,538	1,838	336,538	1,836
20		\$500,000–\$1,000,000	0.99	232,732	2,225	232,732	2,225
21		\$1,000,000–\$1,500,000	1.56	88,824	1,371	88,824	1,371
22		\$1,500,000–\$2,500,000	2.52	53,087	1,292	53,087	1,292
23		\$2,500,000–\$5,000,000	20.00	34,181	6,811	34,181	6,805
24		\$5,000,000–\$10,000,000	30.00	11,388	3,384	11,388	3,382
25		\$10,000,000–\$15,000,000	100.00	4,736	4,736	4,736	4,733
26		\$15,000,000 or more	100.00	3,561	3,561	3,561	3,559
27			100.00	1,420	1,420	1,420	1,420
21			100.00	•			
	1		40.00	444	249	444	249
28	. , , , ,		43.00	304	109	304	109
29			100.00	79	79	79	79
30			100.00	27	27	27	27
31	\$250,000,000 or more		100.00	34	34	34	34
	Form 1120-F, Total			40,885	6,281	40,886	6,210
32	Under \$10,000,000		13.00	38,470	4,933	38,469	4,873
33	\$10,000,000-\$50,000,000		13.00	1,211	144	1,211	144
34	\$50,000,000-\$250,000,000		100.00	695	695	699	686
35	\$250,000,000 or more		100.00	509	509	507	507
	Form 1120-PC Total			11,296	2,244	11,296	2,238
36			10.00	8,365	777	8,365	774
37			25.00	1,967	503	1,967	501
38			100.00	741	741	741	740
39			100.00	211	211	211	211
40			100.00	12	12	12	12
10			100.00				
4.4	,		05.00	2,501	2,103	2,501	2,096
41			25.00	530	132	523	123
42			100.00	610	610	611	607
43			100.00	680	680	679	678
44	\$250,000,000 or more		100.00	681	681	688	688
	Form 1120-RIC, Total			16,374	10,808	16,374	10,799
45	Under \$10,000,000		15.00	3,734	547	3,734	547
46	\$10,000,000-\$50,000,000		30.00	3,315	936	3,315	936
47			100.00	1,339	1,339	1,337	1,333
48			100.00	1,982	1,982	1,977	1,972
49	l .		100.00	1,639	1,639	1,638	1,638
50			100.00	4,365	4,365	4,373	4,373

^{*} 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 5 (based on total assets), rather than in sample class 3 (based on proceeds).

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

- 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 keyed in as cents.

Data Completion

In addition to the tests mentioned above, SOI addresses missing data items and identifies returns to be excluded from the tabulations. The data completion process focuses on these issues.

Beginning with the TY 2012 sample, the criteria for imputing balance sheets for returns with incomplete balance sheets changed significantly. Now, only the largest returns with incomplete balance sheets are subject to SOI's balance sheet imputation procedure. As a result, the number of returns with imputed balance sheets will be negligible, and SOI will perform imputation on an ad hoc basis only.

SOI uses various methods to impute data for some certainty returns unavailable for editing, depending on the information available at the time the return needs to be completed for the sample. These corporations are identified from the previous year's sample using a combination of assets and receipts. Additional corporations may be identified to ensure industry coverage. SOI uses data filed electronically for those corporate returns selected for the sample, but unavailable for statistical processing. For TY 2013, there were 45 returns that met these criteria. For some returns not selected for the sample, if the current tax return was not located and no other current tax data were available, then SOI used data from the previous year's return, with adjustments for tax law changes, if needed.

The data completion process also includes identifying returns not eligible for the sample as the BMF may have duplicate and other out-of-scope returns. These returns include those filed by nonprofit corporations, returns having neither current income nor deductions, and prior-year tax returns. Additionally, amended or tentative returns, nonresident foreign corporations having no effectively connected income with a trade or business located in the United States, fraudulent returns, and returns filed by tax-exempt corporations are not eligible for the sample. Figure G displays the number of inactive sampled returns excluded from the tabulations, as well as the percentages of the total sample size they represent for 2010 through 2013.

Figure G. Number of Inactive Sampled Returns for Tax Years 2010–2013

Type of	Tax year					
inactive return	2010	2011	2012	2013		
No income or deductions	1,608	1,959	1,986	2,058		
Other*	4,686	4,236	4,447	4,436		
Total	6,294	6,195	6,433	6,494		
Percent of sample	5.80	5.60	5.52	5.51		

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

Figure H provides estimates of the number of active corporations by form type for 2010 through 2013. For Forms 1120-L and 1120-PC, these estimates may differ from 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 2010–2013

Form type		Tax year					
Form type	2010	2011	2012	2013			
1120	1,649,285	1,624,888	1,591,973	1,582,809			
1120S	4,127,554	4,158,572	4,205,452	4,257,909			
1120-L	796	752	713	647			
1120-PC	8,244	8,822	9,461	10,720			
1120-RIC	13,256	14,120	15,484	16,297			
1120-REIT	1,766	1,894	2,146	2,472			
1120-F*	12,824	14,077	15,592	16,949			
Total	5,813,725	5,823,126	5,840,821	5,887,804			

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

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

Estimation

SOI bases the estimates of the total number of corporations and associated variables produced in this report on weighted sample data using either a one-step or two-step process, depending on the form type filed. Under the one-step process, SOI assigns a weight for the return, which is the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, weight trimming, and any other necessary adjustments. SOI used these weights, referred to as the "national weights," to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT, as well as 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 of the two-step process is to assign an initial weight for the return as described above. The second stage involves poststratification by industry and sample selection class. SOI uses a bounded raking ratio estimation approach to determine the final weights because certain post-stratification cells may have small sample sizes [3]. SOI used these final weights to produce the aggregated frequency and money amount estimates that are published in this report for these forms.

Data Limitations and Measures of Variability

SOI uses several extensive quality review processes to improve data quality. This starts at the sample selection stage with weekly monitoring to ensure the proper number of returns is selected, especially in the certainty strata. These processes continue through the data collection, data cleaning, and data completion procedures with consistency testing. Part of the review process includes extensive comparisons between the sample year (2013) and prior-year (2012) data. SOI designed each processing stage to ensure data integrity.

Sampling Error

Since the TY 2013 estimates are based on a sample, they may differ from population aggregates resulting from a complete census of all corporate income tax returns. The TY 2013 sample is one of many possible samples that could have been selected under the same sample design. Estimates derived from one possible sample could differ from those derived from another and also 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 deemed to be.

SOI calculates the estimated coefficient of variation of an estimate by dividing the estimated standard error by the estimate itself and taking the absolute value of this ratio. Table 1 (see Section 4) shows the estimated coefficients of variation by industrial groupings for the estimated number of returns, as well as selected money amounts. Figure I shows estimated coefficients of variation for the number of returns, by asset size and sector. Table 4 (see Section 4) provides the corresponding estimates.

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:

$$SE(X)=X \cdot CV(X)$$

= 155,960 x 3.47/100
= 5,412

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

$$X \pm 2 \cdot SE(X) = 155,960 \pm (2 \times 5,412)$$

= 155,960 \pm 10,824

The interval estimate is 145,136 returns to 166,784 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. The inability to obtain information for all sampled returns, differing interpretations of tax concepts or taxpayer instructions, inability to provide accurate information at the time of filing (data are collected before auditing), and inability to obtain all tax schedules and attachments may cause these errors. These errors may also be caused by data recording or coding errors, data collecting or cleaning errors, estimation errors, 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

Figure I. Coefficients of Variation (CVs) for Number of Returns, by Asset Size and Sector, for Tax Year 2013

[Coefficients of variation are in percentages]

			Size of to	tal assets	
Contor	All	7	\$1	\$500,000	\$1,000,000
Sector	asset sizes	Zero	under	under	under
	SIZES	assets	\$500,000	\$1,000,000	\$5,000,000
	(1)	(2)	(3)	(4)	(5)
All industries [1]	0.18	1.53	0.48	1.14	0.60
Agriculture, forestry, fishing, and hunting	2.80	13.26	4.81	4.74	3.48
Mining	7.25	22.26	11.56	16.76	9.77
Utilities	17.26	54.21	22.54	40.40	22.11
Construction	1.06	5.01	1.70	4.18	2.20
Manufacturing	2.76	10.66	4.65	6.62	3.28
Wholesale and retail trade	1.00	4.41	1.59	2.70	1.43
Transportation and warehousing	2.17	6.86	3.75	8.58	6.20
Information	4.03	9.80	5.81	13.37	8.15
Finance and insurance	2.12	7.92	3.54	7.52	4.18
Real estate and rental and leasing	1.15	4.67	2.01	3.09	1.91
Professional, scientific, and technical services	1.09	3.79	1.61	5.68	3.50
Management of companies (holding companies)	5.28	12.22	10.99	15.27	7.46
Administrative and support and waste management and remediation services	2.72	6.81	3.65	10.11	7.06
Educational services.	6.51	14.46	8.76	25.14	19.89
Health care and social assistance	1.17	6.67	1.71	6.61	6.00
Arts, entertainment, and recreation	3.97	11.70	5.14	15.58	9.72
Accommodation and food services	1.57	7.02	2.36	6.80	4.49
Other services	2.08	6.18	2.80	6.86	5.43
Other Services	2.00		of total assets—con		3.43
	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000
Sector	under	under	under	under	under
	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	(6)	(7)	(8)	(9)	(10)
All industries [1]	0.98	0.42	0.53	0.10	0.08
Agriculture, forestry, fishing, and hunting	8.82	3.62	5.96	0.00	0.00
Mining	9.75	4.46	5.03	0.41	0.00
Utilities	28.86	12.39	10.96	0.00	0.00
Construction	3.58	1.71	2.38	0.18	0.33
Manufacturing	3.78	1.28	1.54	0.11	0.07
Wholesale and retail trade	2.32	0.80	1.18	0.10	0.09
Transportation and warehousing	10.70	3.45	3.85	0.39	0.00
Information	9.13	3.47	3.95	0.28	0.34
Finance and insurance	4.82	1.67	1.79	0.31	0.18
Real estate and rental and leasing	3.57	1.55	2.02	0.91	0.74
Professional, scientific, and technical services	5.20	2.30	2.68	0.16	0.22
Management of companies (holding companies)	7.89	3.05	2.75	0.15	0.05
Administrative and support and waste management and remediation services	11.65	5.21	6.36	0.49	0.00
Educational services	25.52	11.11	14.00	0.49	0.00
Health care and social assistance	10.73	5.04	5.95	0.53	0.00
Arts, entertainment, and recreation	16.57 7.12	6.02 3.63	8.72 5.56	0.00	0.00
Accommodation and food services					
Other services	13.43	7.19	10.68	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.

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: There are two types of nonresponse errors: unit and item. 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."

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 items missing from the balance sheet, even though other items have been reported.

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 misstratification error. One example of how a return might be misstratified 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 misstratified according to the incorrect value of the total assets stratifier. To adjust for misstratification errors, only returns selected in a noncertainty stratum, that really belonged in a certainty stratum were moved to this certainty 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, SOI does not incorporate adjustments to a return during audit into the 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.
- [3] 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
- **Table 2** Returns of active corporations: Balance sheet, income statement, and selected other items, by size of total assets, **page 35**
- **Table 3** Returns with net income: Balance sheet, income statement, and selected other items, by size of total assets, **page 37**
- **Table 4** Returns of active corporations: Selected balance sheet, income statement, and tax items, by sector, by size of total assets, **page 39**
- **Table 5** Returns of active corporations: Selected balance sheet, income statement, and tax items, by sector, by size of business receipts, **page 58**
- **Table 6** Returns of active corporations: Balance sheet, income statement, tax, and selected other items, by major industry, **page 77**
- **Table 7** Returns with net income: Balance sheet, income statement, tax, and selected other items, by major industry, **page 89**
- Table 8 Reserved
- Table 9 Reserved
- **Table 10** Returns of active corporations, Form 1120-F: Income statement and selected tax items, by selected sectors, **page 101**
- **Table 11** Returns with net income, Form 1120-F: Income statement and selected tax items, by selected sectors, **page 104**

- **Table 12** Returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC: Balance sheet, income statement, tax, and selected other items, by major industry, page 107
- **Table 13** Returns with net income, other than Forms 1120S, 1120-REIT, and 1120-RIC: Balance sheet, income statement, tax, and selected other items, by major industry, **page 119**
- **Table 14** Reserved
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Selected Subjects

Accounting periods (figure D, table 18)

Alternative minimum tax (table 23)

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Cost of goods sold (table 26)

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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.

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]

		of returns	Total re	eceipts					
Minor industry	Total	With net income	All returns	Returns with net income	Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total returns of active corporations	5,887,804	3,580,938	30,191,736,006	25,128,856,626	26,849,546,002	17,140,894,131	2,329,359,354	400,504,093	1,258,482,675
Agriculture, forestry, fishing and hunting	136,493	81,466	211,949,840	162,986,850	184,343,159	101,466,939	14,409,857	5,283,427	3,454,923
Agricultural production	101,274	61,019	154,812,793	116,570,977	129,600,400	66,978,123	10,938,311	4,397,629	3,077,600
Forestry and logging	8,745	5,667	15,769,922	11,617,881	15,382,013	9,389,317	816,414	329,351	116,791
Support activities and fishing, hunting, and trapping	26,473 35,603	14,779 23,070	41,367,125 519,195,365	34,797,992 342,932,756	39,360,747 472,312,301	25,099,499 242,428,891	2,655,132 42,863,755	556,446 24,697,426	260,532 25,807,535
Mining Oil and gas extraction	18,877	12,872	282,012,588	171,327,157	249,604,211	118,692,782	23,668,459	17,007,792	11,911,704
Coal mining	996	420	29,956,403	4,137,937	27,517,850	17,045,688	316,656	3,850,721	*84,706
Metal ore mining	1,146	154	61,131,504	56,861,718	57,307,208	33,301,120	7,099,880	1,066,213	6,445,371
Nonmetallic mineral mining and quarrying	4,062	2,116	27,286,884	17,903,016	26,482,510	17,297,366	1,340,757	789,386	709,066
Support activities for mining	10,522	7,508	118,807,986	92,702,928	111,400,522	56,091,935	10,438,003	1,983,313	6,656,688
Utilities	7,845	4,637	570,392,841	297,208,233	543,224,862	282,294,549	12,054,900	19,325,550	4,871,477
Electric power generation, transmission, and distribution	1,427	370	313,647,640	154,952,048	296,864,858	152,514,804	5,398,369	12,863,239	1,604,178
Natural gas distribution	646	363	68,885,404	31,955,534	64,171,536	47,397,541	1,809,583	1,899,234	765,062
Water, sewage, and other systems	5,272	3,486 417	11,257,750	8,854,635	10,954,801 171,233,668	3,406,533 78,975,670	698,174	430,441	140,729 2,361,508
Combination gas and electric Construction	501 695,261	447,987	176,602,048 1,340,330,421	101,446,016 1,073,106,759	1,322,187,755	988,450,074	4,148,774 62,609,238	4,132,635 17,530,580	8,384,208
Construction of buildings	209,392	128,689	495,663,188	408,848,076	488,755,840	410,908,814	18,487,962	5,609,070	2,507,272
Heavy and civil engineering construction and land subdivision	50,815	20,603	243,565,314	183,765,736	237,177,232	182,333,927	12,421,781	6,024,627	2,622,581
Heavy and civil engineering construction	23,646	13,355	222,487,233	171,877,663	217,574,032	166,812,895	10,821,045	3,920,673	2,417,145
Land subdivision	27,169	7,247	21,078,080	11,888,073	19,603,200	15,521,032	1,600,736	2,103,954	205,436
Specialty trade contractors	435,053	298,695	601,101,920	480,492,947	596,254,683	395,207,333	31,699,495	5,896,883	3,254,356
Electrical contractors	59,534	41,622	105,474,946	86,234,754	103,835,096	71,043,428	6,017,210	817,541	1,129,153
Plumbing, heating, and air-conditioning contractors	76,658	55,957	130,235,913	109,100,740	129,563,369	86,104,971	6,232,245	989,067	572,600
Other specialty trade contractors	298,861	201,117	365,391,060	285,157,453	362,856,218	238,058,934	19,450,040	4,090,275	1,552,602
Manufacturing	242,755	155,960	8,432,129,191	7,293,535,732	7,934,244,850	5,921,224,067	586,482,215	59,000,131	472,449,903
Food manufacturing	15,602 1,893	10,353 1,061	699,279,245 149,355,498	614,075,402 140,303,635	675,747,233 146,746,119	507,818,285 121,384,277	35,844,380	3,252,742	27,675,915
Animal food manufacturing, grain and oilseed milling Sugar and confectionery product	1,420	1,136	44,777,650	42,754,157	42,257,167	25,649,553	6,155,012 5,381,430	340,734 124,357	5,101,180 4,850,178
Fruit and vegetable preserving, and specialty food	942	391	57,947,676	54,529,660	55,755,437	38,777,506	4,122,481	811,486	3,343,230
Dairy product	1,226	1,059	62,804,477	51,275,401	60,929,203	48,650,131	2,652,216	482,719	1,612,110
Meat and seafood processing	3,997	2,491	147,503,261	110,711,800	146,527,548	124,301,662	4,180,458	556,110	2,653,146
Bakeries and tortilla manufacturing	3,572	1,848	49,432,780	36,788,540	48,493,784	30,808,220	2,376,146	268,412	1,227,359
Other food	2,553	2,367	187,457,902	177,712,209	175,037,974	118,246,936	10,976,638	668,925	8,888,712
Beverage and tobacco product manufacturing	3,151	1,428	160,757,874	151,807,820	150,196,670	65,582,240	22,681,923	724,892	21,195,499
Soft drink and ice	194	163	53,358,654	48,841,459	47,313,134	22,814,542	7,963,609	302,193	7,642,524
Breweries	341	201	23,953,707	22,694,587	23,194,958	9,860,788	2,034,228	*72,517	*1,714,437
Wineries and distilleries	2,584 31	1,035	34,700,475	31,689,538	32,815,577	18,290,492	3,115,994	333,169	2,462,547
Tobacco manufacturing	4,868	29 3,376	48,745,039 38,905,710	48,582,235 32,128,944	46,873,000 38,328,159	14,616,417 26,909,401	9,568,092 1,746,691	17,014 458,595	9,375,992 779,374
Textile mills and textile product mills Textile mills	2,311	1,930	15,569,835	12,155,289	15,309,172	11,203,106	698,952	256,931	286,018
Textile product mills	2,556	1,446	23,335,875	19,973,655	23,018,987	15,706,295	1,047,739	201,665	493,356
Apparel manufacturing	9,116	4,259	51,961,990	42,509,011	50,555,439	33,141,891	3,161,760	525,796	1,461,771
Apparel knitting mills	237	77	8,975,360	8,373,457	8,825,829	6,456,692	317,502	*45,559	*50,068
Cut and sew apparel contractors and manufacturers	6,904	3,437	39,452,007	30,937,835	38,256,670	24,422,663	2,503,993	467,007	1,403,815
Apparel accessories and other apparel	1,974	745	3,534,623	3,197,718	3,472,940	2,262,536	340,265	*13,229	*7,887
Leather and allied product manufacturing	1,477	689	10,837,618	9,979,778	10,689,959	7,032,335	559,138	73,576	*293,245
Wood product manufacturing	10,638	7,165	85,738,121	75,787,391	83,851,456	62,560,128	5,284,209	758,792	1,556,700
Paper manufacturing	3,114	2,178	178,496,139	151,452,879	170,831,816	123,174,335	13,373,995	1,314,820	10,431,771
Pulp, paper, and paperboard mills	757 2,358	234 1,944	68,098,727 110,397,412	50,984,384 100,468,495	66,042,488 104,789,328	50,776,769 72,397,566	2,458,894 10,915,100	853,311 461,509	1,938,333 8,493,438
Converted paper product	22,541	13,932	78,611,061	64,871,981	76,134,901	47,435,101	4,365,694	792,485	1,596,943
Printing and related support activities Petroleum and coal products manufacturing	1,039	739			2,136,684,605	1,938,826,833	125,312,015	5,457,320	
Petroleum refineries (including integrated)	207	67	2,202,152,058	1,894,102,850	2,117,427,865	1,924,632,754	123,956,446	5,358,330	122,576,521
Asphalt paving, roofing, other petroleum and coal products	831	672	19,647,851	17,310,870	19,256,740	14,194,080	1,355,569	98,990	852,214
Chemical manufacturing	8,281	5,137	973,726,185	883,159,306	873,549,631	526,708,064	100,490,772	7,902,830	91,214,006
Basic chemical	704	554	227,467,416	205,386,249	215,191,559	163,451,305	16,878,782	1,371,443	15,218,166
Resin, synthetic rubber, and fibers and filaments	596	332	76,850,928	64,829,929	72,033,331	51,878,316	7,260,936	593,459	6,689,159
Pharmaceutical and medicine	1,600	816		390,692,901	355,241,108	178,936,546	46,704,843	4,723,769	42,462,929
Paint, coating, and adhesive.	1,633	1,154	55,829,565	47,695,360	54,447,388	34,552,075	2,846,619	346,155	2,098,670
Soap, cleaning compound, and toilet preparation	2,007	952	108,548,402	100,253,618	98,717,590	45,105,160	18,400,084	367,045	17,820,738
Other chemical product and preparation Plastics and rubber products manufacturing	1,741 10,813	1,327 7,533	80,504,548 197,469,638	74,301,249 156,196,749	77,918,654 194,214,744	52,784,661 139,650,778	8,399,508 9,248,291	500,959 1,327,479	6,924,344 4,126,409
Plastics and rubber products manufacturing Plastics product	9,324	6,493	129,692,731	103,288,199	128,287,021	93,764,747	6,385,917	1,180,824	1,961,224
Rubber product	1,488	1,040	67,776,907	52,908,550	65,927,723	45,886,031	2,862,374	146,655	2,165,184
Nonmetallic mineral product manufacturing	8,342	4,640	117,576,703	86,273,131	111,034,999	77,192,073	6,083,031	2,074,999	1,856,021
Clay, refractory, and other nonmetallic mineral product	2,365	1,120	22,121,426	18,928,607	20,287,416	13,981,491	1,235,141	212,147	487,868
Glass and glass product	2,002	1,078	30,859,356	23,177,174	28,662,811	19,145,371	2,167,999	466,711	578,976
Cement, concrete, lime and gypsum product	3,975	2,441	64,595,921	44,167,350	62,084,772	44,065,211	2,679,892	1,396,141	789,177
Primary metal manufacturing	5,454	3,231	279,793,789	187,235,156	273,075,001	225,842,828	8,454,749	4,844,578	5,029,171
Iron, steel mills and steel product	2,687	1,481	144,409,331	84,127,701	141,660,321	117,694,732	3,325,495	3,651,031	1,847,372
Nonferrous metal production and processing	1,334	894	106,507,929	75,589,362	102,957,532	87,602,266	2,281,687	1,083,803	1,218,311

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

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

[All ligures are estimates based on samples—money amounts are in thou						1	1	1	
	Number o	of returns	Total re	eceipts	l				Income
Minor industry		With net	All	Returns with	Business	Cost of	Net income	Deficit	subject
	Total	income	returns	net income	receipts	goods sold			to tax
	(4)	(0)	(0)	(1)	(5)	(0)	(7)	(0)	(0)
Manufacturing—continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Foundries	1,602	1,117	28,219,192	26,200,406	27,712,201	20,124,535	2,834,150	80,800	1,815,422
Fabricated metal product manufacturing	49,152	33,871	309,612,517	268,996,093	302,547,996	207,787,483	22,537,807	3,084,880	9,637,635
Forging and stamping	2,072	1,375	19,417,941	16,124,947	19,097,801	13,994,934	1,534,287	143,459	355,362
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	20,729	14,245	72,538,806	64,319,205	70,922,820	46,614,163	4,874,950	738,476	1,555,117
Architectural and structural metals	8,032	5,383	43,638,425	33,915,358	42,994,221	31,065,143	2,175,443	717,564	515,848
Boiler, tank, and shipping container	886	417	30,274,306	28,663,499	29,525,872	22,642,623	2,166,891	325,832	1,592,332
Coating, engraving, heat treating, and allied activities	2,450	1,784	12,989,099	11,571,126	12,546,809	7,410,845	1,197,591	203,642	256,265
Other fabricated metal product	14,981	10,666	130,753,940	114,401,958 457,867,634	127,460,472	86,059,775	10,588,646	955,907	5,362,711
Machinery manufacturing Agriculture, construction, and mining machinery	21,225 3,590	15,466 2,816	505,478,689 189,388,684	184,523,979	482,730,448 179,642,534	329,002,701 128,907,391	39,319,105 17,732,681	4,084,806 344,379	31,155,782 15,920,601
Industrial machinery	3,264	2,313	51,137,882	46,495,066	49,747,269	32,221,998	5,023,475	309,867	3,570,105
Commercial and service industry machinery	2,005	1,510	48,790,641	42,795,824	44,884,616	22,558,500	2,993,883	1,263,503	1,868,914
Ventilation, heating, air-conditioning, and commercial	_,,,,,	.,	,,	,:,	,,	,,	_,,,,,,,,,	1,=10,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
refrigeration equipment	942	331	36,397,628	30,117,511	35,502,958	25,043,163	1,389,908	362,878	815,816
Metalworking machinery	6,185	5,112	29,302,958	27,202,522	28,335,950	18,938,697	2,101,181	70,174	1,008,392
Engine, turbine and power transmission equipment	268	142	64,641,449	57,541,210	61,846,670	44,424,080	4,395,766	485,014	4,024,833
Other general purpose machinery	4,971	3,242	85,819,447	69,191,524	82,770,450	56,908,872	5,682,211	1,248,991	3,947,122
Computer and electronic product manufacturing	13,456	7,372	728,191,652	595,790,759	657,896,585	398,789,179	72,653,245	13,000,204	60,153,623
Computer and peripheral equipment	2,240	973	280,099,073	224,958,081	244,903,166	143,283,738	29,964,888	3,213,089	28,265,088
Communications equipment	1,658	1,068	75,702,592	67,591,546	69,247,595	41,660,286	7,985,325	1,020,629	5,264,050
Audio and video equipment manufacturing and reproducing	4.0=0		00 000 500	05 000 000	20 101 22-	40.000.0:0	4 000 400	555 400	0050:-
magnetic and optical media	1,270	582	28,863,538	25,932,396	28,424,627	18,229,342	1,263,422	555,489	
Semiconductor and other electronic component	4,291 3,997	2,342 2,407	225,485,533 118,040,916	167,701,968 109,606,769	205,807,607 109,513,591	133,007,306 62,608,507	24,034,964 9,404,646	7,166,464 1,044,534	18,771,927 7,247,542
Navigational, measuring, electromedical, and control instruments Electrical equipment, appliance, and component manufacturing	5,997	3,738	329,189,807	306,673,240	241,198,947	162,814,075	19,080,323	2,950,963	15,256,865
Electrical equipment, appliance, and component manufacturing	1,289	965	224,262,637	217,446,060	139,187,165	95,401,452	10,806,719	847,694	9,497,025
Electrical equipment	940	595	41,436,087	39,143,496	39,803,774	25,274,287	4,431,647	245,940	3,385,983
Other electrical equipment and component	3,678	2,178	63,491,083	50,083,683	62,208,008	42,138,336	3,841,957	1,857,328	2,373,858
Transportation equipment manufacturing	10,856	4,770	1,121,157,416	995,791,492	1,065,960,826	829,823,016	55,689,784	6,724,031	32,454,888
Motor vehicles and parts	6,352	2,555	714,473,286	612,754,253	672,387,951	545,776,167	30,119,539	4,536,951	10,152,101
Aerospace product and parts	1,625	1,083	329,426,101	312,367,351	318,365,181	228,974,259	19,623,757	1,828,625	17,832,120
Ship and boat building	743	262	46,256,505	43,962,345	45,462,696	34,413,868	3,571,557	195,048	2,980,446
Other transportation equipment and railroad rolling stock	2,136	871	31,001,524	26,707,543	29,744,998	20,658,723	2,374,932	163,407	1,490,221
Furniture and related product manufacturing	12,471	8,119	61,081,944	47,377,322	60,019,734	39,648,192	2,699,179	838,869	1,206,474
Miscellaneous manufacturing	29,826	18,402	220,644,465	192,652,439	209,384,690	114,561,116	19,576,157	4,076,872	13,258,929
Medical equipment and supplies	9,300	6,219	140,478,154	123,340,114	132,141,895	68,417,971	13,334,157	2,945,337	10,408,281
Other miscellaneous manufacturing	20,526	12,182	80,166,311	69,312,326	77,242,796	46,143,145	6,242,001	1,131,535	2,850,648
Wholesale and retail trade	958,094	585,238	8,305,549,540	7,228,669,928	8,141,098,436	6,426,563,078	297,834,649	37,009,274	188,262,594
Wholesale trade	387,629	243,849	4,460,619,721	3,833,597,231	4,371,788,696	3,619,239,784	156,443,317	20,037,659	89,803,933
Merchant wholesalers, durable goods	246,679 20,243	155,994 13,124	1,910,975,142 275,000,627	1,649,935,045 249,869,518	1,875,067,256 264,105,179	1,492,325,539 220,917,552	72,148,080 8,413,181	11,503,366 686,153	35,089,615 3,658,133
Motor vehicle and motor vehicle parts and supplies Lumber and other construction materials	14,306	10,782	105,076,416	84,417,695	104,320,490	82,387,800	3,023,454	713,108	776,779
Professional and commercial equipment and supplies	35,977	24,195	278,972,988	251,897,529	274,126,468	200,473,393	15,112,751	2,142,514	10,165,740
Metal and mineral (except petroleum)	5,808	4,833	142,130,499	112,921,391	140,767,344	123,746,338	3,815,530	1,236,359	1,986,448
Electrical and electronic goods	31,885	19,798	408,145,827	366,175,797	399,775,758	329,686,069	12,208,985	2,132,749	6,217,996
Hardware, plumbing, and heating equipment and supplies	13,624	9,247	92,791,048	79,886,802	91,705,269	65,996,364	3,977,584	630,087	1,736,633
Machinery, equipment, and supplies	48,730	35,137	327,331,460	290,126,554	322,268,785	244,460,651	16,358,207	1,649,025	7,205,732
Furniture, sports, toys, recyclable, jewelry, and other									
durable goods	76,106	38,878	281,526,277	214,639,759	277,997,963	224,657,372	9,238,388	2,313,371	3,342,154
Merchant wholesalers, nondurable goods	127,119	78,820	2,544,926,846	2,179,110,812	2,492,221,383	2,126,839,051	83,278,912	8,388,150	54,349,584
Paper and paper product	9,777	6,565	55,456,038	49,626,895	54,933,440	45,402,267	1,467,125	204,186	
Drugs and druggists' sundries	5,483	3,211	502,582,298	486,910,726	489,465,218	416,529,994	23,236,109	1,481,067	19,652,049
Apparel, piece goods, and notions	22,110	12,544	120,745,937	94,105,483	117,693,712 595,281,033	78,792,871	8,027,279 25,684,007	1,427,508	5,095,450
Grocery and related product Farm product raw material	36,786 4,278	24,481 3,010	613,709,770 192,065,682	531,965,896 177,537,367	595,281,033 188,144,048	474,743,081 176,753,611	25,684,007 3,524,517	1,169,981 379,677	18,459,941 2,559,082
Chemical and allied products	9,699	6,029	94,300,308	78,908,281	92,790,457	75,249,516	3,524,517	362,496	1,958,238
Petroleum and petroleum products	6,566	3,849	683,494,573	515,648,615	677,522,172	643,240,339	4,531,392	1,394,692	1,030,618
Beer, wine, and distilled alcoholic beverage	3,755	1,803	84,876,418	77,147,085	83,694,376	63,422,615	3,296,623	617,274	634,853
Miscellaneous nondurable goods	28,664	17,329	197,695,822	167,260,464	192,696,926	152,704,757	9,635,707	1,351,270	4,494,860
Wholesale electronic markets and agents and brokers	13,831	9,035	4,717,733	4,551,373	4,500,056	*75,195	1,016,326	146,143	364,735
Retail trade	570,466	341,389	3,844,929,819	3,395,072,696	3,769,309,740	2,807,323,294	141,391,332	16,971,615	98,458,661
Motor vehicle dealers and parts dealers	82,228	49,593	796,266,150	665,099,941	777,786,618	658,377,081	17,100,348	2,465,265	5,357,175
New and used car dealers	45,963	26,980	659,667,527	548,398,346	643,349,694	565,940,996	11,006,614	1,606,803	2,284,535
Other motor vehicle and parts dealers	36,265	22,613	136,598,624	116,701,595	134,436,924	92,436,085	6,093,733	858,462	3,072,640
Furniture and home furnishings stores	32,358	18,674	81,248,310	69,015,186	80,078,026	46,383,670	4,114,279	736,992	2,328,644
Electronics and appliance stores	20,935	11,440	94,699,631	79,704,715	93,124,352	67,513,974	2,826,579	504,131	1,796,657
Building material and garden equipment and supplies dealers	36,499	22,674	229,193,186	205,649,123	224,124,069	152,000,003	14,038,767	1,981,069	10,271,308
Homes centers; paint and wallpaper stores	2,899	1,732	140,727,949	139,072,787	137,059,263	91,167,781	11,199,840	77,114	9,857,676
Hardware stores	7,933	5,705	20,782,866	16,984,269	20,559,271	13,226,929	787,909	134,962	117,183
Other building material dealers	17,897	10,580	50,989,513	35,943,315	49,933,455	35,821,920	1,558,612	1,663,699	207,600
Lawn and garden equipment and supplies stores	7,770	4,657	16,692,857	13,648,751	16,572,080	11,783,373	492,407	105,294	88,849

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

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

	Number o	of returns	Total re	eceipts					
Minor industry	Total	With net income	All returns	Returns with net income	Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and retail trade—continued									
Retail trade—continued	97,097	59,206	618,265,414	556,949,998	608,125,643	454,322,246	14,820,880	1,834,021	9,919,671
Food, beverage and liquor stores Food and beverage stores	76,531	44,959	589,684,089	533,326,357	579,980,086	432,348,821	14,083,199	1,600,652	9,825,694
Beer, wine, and liquor stores	20,565	14,247	28,581,324	23,623,641	28,145,557	21,973,425	737,681	233,369	93,977
Health and personal care stores	44,725	31,690	329,360,513	314,803,671	324,145,864	227,376,492	13,991,728	936,140	10,589,884
Gasoline stations	45,514	30,175	363,617,487	287,646,550	360,729,541	326,476,249	4,059,085	1,020,432	1,231,487
Clothing and clothing accessories stores	49,646	30,909	218,269,967	186,579,814	212,655,648	112,150,034	15,731,097	2,007,757	13,254,934
Sporting goods, hobby, book, and music stores	23,732	10,854	81,421,515	69,091,076	79,387,545	47,441,319	3,444,683	624,259	1,686,813
General merchandise stores	8,712	5,795	697,470,205	675,671,963	679,015,751	499,891,671	35,816,885	1,742,324	35,048,086
Miscellaneous store retailers	73,442	41,730	125,262,170	102,263,151	122,004,089	78,272,960	5,508,591	1,474,784	2,506,991
Nonstore retailers	55,577	28,649	209,855,271	182,597,508	208,132,593	137,117,595	9,938,409	1,644,442	4,467,011
Wholesale and retail trade not allocable	-	-	-	-	-	-	-		
Transportation and warehousing	211,276	134,833	844,428,868	605,013,570	817,585,107	269,127,679	40,213,643	9,968,723	24,004,145
Air, rail, and water transportation	11,053	3,762	265,697,988	150,914,992	255,458,610	68,865,479	11,802,346	4,651,847	8,829,641
Air transportation Rail transportation	7,336 231	1,878 81	175,264,976 58,547,207	76,737,096 51,282,079	169,149,778 56,423,052	48,407,148 9,256,979	2,475,849 7,868,026	3,149,897 452,474	678,313 7,393,278
Water transportation	3,486	1,802	31,885,804	22,895,817	29,885,779	11,201,351	1,458,470	1,049,476	758,049
Truck transportation	120,846	82,748	262,333,333	197,289,436	256,431,484	85,980,979	10,211,510	2,112,108	2,510,208
Transit and ground passenger transportation	29,942	18,741	27,418,032	22,027,842	26,585,026	6,873,854	1,092,274	395,379	127,519
Pipeline transportation	600	242	8,718,824	5,729,841	7,599,284	1,848,161	1,671,867	465,605	1,274,448
Other transportation and support activities	44,864	27,490	252.988.863	209,500,872	245,419,302	94,161,280	13,597,899	1,861,967	10,403,180
Warehousing and storage	3,971	1,851	27,271,829	19,550,588	26,091,400	11,397,927	1,837,747	481,817	859,149
Information	119,324	68,952	1,147,157,527	842,497,045	969,109,652	240,088,594	110,302,572	36,243,174	82,501,667
Publishing industries (except Internet)	28,460	13,048	289,374,614	240,524,446	223,403,902	73,175,652	33,632,311	8,095,118	26,731,308
Newspaper publishers	4,779	2,725	26,566,788	16,494,160	24,638,905	8,073,441	1,624,856	751,334	875,224
Periodical publishers	5,735	4,240	30,664,888	22,577,290	27,794,550	8,526,764	2,225,430	1,045,290	916,894
Book publishers	5,076	1,593	29,058,063	23,929,999	27,649,848	9,072,378	2,196,093	653,743	1,450,820
Database directory and other publishers	3,518	1,823	16,195,921	13,805,717	15,524,785	4,798,813	1,350,730	512,263	912,322
Software publishers	9,353	2,666	186,888,953	163,717,280	127,795,813	42,704,257	26,235,202	5,132,487	22,576,047
Motion picture and sound recording industries	34,434	22,549	122,127,482	106,909,371	101,484,874	24,516,300	15,057,870	2,619,224	12,371,806
Motion picture and video industries (except video rental)	28,577	19,154	112,447,638	101,650,115	94,892,244	21,980,968	14,675,916	2,214,745	12,299,378
Sound recording industries	5,857	3,395	9,679,843	5,259,256	6,592,630	2,535,332	381,955	404,478	*72,428
Broadcasting (except Internet)	6,377	3,370	118,330,143	96,502,490	101,384,319	12,530,273	11,382,831	1,756,326	9,457,985
Telecommunications (including paging, cellular, satellite,	40.400	40.700	474 700 040	000 750 007	445 507 700	00 005 404	20 504 040	0.000.400	40.050.705
cable and Internet service providers)	16,409 9,727	10,729 6,137	471,730,243 43,656,251	289,758,267 22,087,875	415,537,706 40,456,402	96,925,101 9,205,590	29,504,048 2,724,281	8,939,198 11,047,808	16,953,735 1,209,366
Data Processing, Hosting, and Related Services Other information services	23,917	13,119	101,938,794	86,714,595	86,842,450	23,735,678	18,001,231	3,785,500	15,777,466
Finance and insurance	244,835	164,994	3,615,371,064	3,182,753,038	2,140,231,362	1,201,211,355	566,762,467	49,333,179	146,163,971
Credit intermediation	43,122	24,986	473,434,938	434,581,642	158,050,799	1,345,072	76,502,249	8,763,013	39,702,204
Depository credit intermediation	2,790	1,929	127,266,838	103,985,146	21,566,713	59,743	23,674,744	6,004,373	13,716,190
Commercial banking	1,674	1,079	74,537,967	58,471,272	14,473,888	48,258	14,058,540	3,950,961	6,950,468
Savings institutions, credit unions, and other depository	,-	,	,,	, ,	, .,	-,	, , .	.,,	.,,
credit intermediation	1,116	850	52,728,871	45,513,874	7,092,825	11,484	9,616,204	2,053,412	6,765,723
Nondepository credit intermediation	40,332	23,057	346,168,100	330,596,495	136,484,087	1,285,329	52,827,504	2,758,640	25,986,014
Credit card issuing and other consumer credit	9,384	5,267	107,038,897	105,415,970	60,987,942	974,240	17,028,057	725,413	11,066,505
Real estate credit (including mortgage bankers and originators)	8,569	4,741	26,001,378	24,382,403	17,523,865	76,277	6,554,461	625,423	919,420
International, secondary financing, and other nondepository									
credit intermediation	5,531	3,071	156,209,957	153,124,036	8,241,028	-	16,233,981	461,047	2,898,905
Activities related to credit intermediation	16,848	9,979	56,917,868	47,674,086	49,731,252	234,811	12 011 000	946,757	11,101,184
(loan brokers, check clearing, etc.) Securities, commodity contracts, other financial	16,848	9,979	56,917,868	47,674,086	49,731,252	234,811	13,011,006	946,757	11,101,184
investments and related activities	60,627	37,131	327,887,767	302,497,650	198,540,989	16,011,756	57,292,275	10,789,325	31,482,511
Investment banking and securities dealing	3,959	1,512	124,905,135	119,563,151	52,884,595	15,603,319	19,253,400	2,197,020	10,249,408
Securities brokerage	6,718	4,372	79,181,378	72,073,104	43,115,111	1,464	10,354,585	1,060,177	4,538,972
Commodity contracts dealing and brokerage	2,372	1,447	4,241,622	2,038,527	3,231,241	131,811	572,831	364,464	354,571
Securities, commodity exchanges, and other financial	,-	,	, ,	,,.	., . ,	, ,	,,,,	,	
investment activities	47,578	29,798	119,559,632	108,822,868	99,310,042	275,162	27,111,461	7,167,664	16,339,561
Insurance carriers and related activities	118,619	87,410	2,357,674,134	2,004,176,868	1,782,631,572	1,183,724,602	110,737,686	24,754,830	73,000,552
Life insurance	713	525	1,149,268,634	981,571,303	713,298,436	537,181,085	48,661,516	5,068,653	28,610,249
Mutual property and casualty companies (Form 1120-PC)	1,442	858	272,783,181	192,866,688	239,951,673	161,695,965	9,842,887	3,029,914	6,291,910
Stock property and casualty companies (Form 1120-PC)	8,019	5,908	803,629,133	717,232,682	704,292,345	477,162,847	38,547,871	15,033,775	32,333,924
Insurance agencies and brokerages	91,451	68,849	78,892,826	68,694,713	75,312,508	1,481,009	9,748,782	914,826	3,343,321
Other insurance related activities								_	
(including third-party administration of insurance, etc.)	16,994	11,270	53,100,360	43,811,482	49,776,611	6,203,697	3,936,631	707,662	2,421,149
Funds, trusts, and other financial vehicles	22,467	15,466	456,374,226	441,496,879	1,008,002	*129,924	322,230,257	5,026,011	1,978,703
Open-end investment funds (Form 1120-RIC)	15,484	13,292	415,919,107	406,083,880	4 000 000	*400.004	300,350,996	1,324,922	880,657
Other financial vehicles (including mortgage REITS)	6,983	2,174	40,455,119	35,413,000	1,008,002	*129,924	21,879,261	3,701,089	1,098,046

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

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

	Number of	of returns	Total re	ceipts					Income
Minor industry	Total	With net income	All returns	Returns with net income	Business receipts	Cost of goods sold	Net income	Deficit	subject to tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance and insurance—continued Real estate and rental and leasing	642,055	254,388	372,900,633	292,932,988	242,441,951	35,595,705	63,790,636	19,030,016	9,590,471
Real estate	598,342	231,425	235,217,202	179,878,513	125,007,780	4,867,880	51,712,847	16,107,985	6,087,464
Lessors of buildings (including Equity REITs)	234,415	48,418	92,255,296	74,075,822	26,550,820	4,143,593	27,906,639	5,873,129	2,629,700
Lessors of miniwarehouses, self-storage units, and other		,	,,	. ,,,		,,,		2,010,120	_,,,,
real estate (including Equity REITs)	76,107	21,359	38,440,306	30,034,011	10,837,417	334,781	10,668,228	4,450,721	1,193,872
Offices of real estate agents and brokers	126,106	85,973	47,267,573	37,128,124	44,755,612	*166,275	6,076,854	1,117,616	748,129
Other real estate activities	161,714	75,675	57,254,028	38,640,556	42,863,931	223,230	7,061,126	4,666,519	1,515,763
Rental and leasing services	40,324	20,532	128,343,524	104,600,782	111,872,132	29,653,074	9,700,828	2,770,562	1,901,239
Automotive equipment rental and leasing	6,932	3,956	59,501,090	53,018,637	49,509,841	10,303,889	3,512,374	340,848	405,512
Other consumer goods and general rental centers	8,745	4,429	17,605,554	14,953,653	17,125,097	5,212,283	1,498,873	259,633	636,987
Commercial and industrial machinery and equipment rental									
and leasing	24,647	12,147	51,236,879	36,628,492	45,237,194	14,136,902	4,689,582	2,170,082	858,740
Lessors of nonfinancial intangible assets									
(except copyrighted works)	3,390	2,431	9,339,906	8,453,693	5,562,039	1,074,751	2,376,961	151,468	1,601,768
Professional, scientific, and technical services	892,576	595,269	1,195,356,269	986,250,391	1,153,059,710	355,833,755	101,795,683	41,577,480	28,836,929
Legal services	125,468	95,651	111,092,354	95,899,236	107,327,228	5,136,444	13,751,838	934,003	796,808
Accounting, tax preparation, bookkeeping, and payroll services	85,320	63,232	54,997,682	45,006,202	51,641,254	5,279,000	6,591,826	310,437	2,911,568
Architectural, engineering, and related services	103,079	67,729	227,467,914	186,531,244	223,422,878	102,129,819	13,991,685	2,665,972	4,133,676
Specialized design services	39,818	24,669	22,392,956	16,802,978	22,188,676	8,575,068	1,616,521	534,319	230,519
Computer systems design and related services	142,799	90,329	289,989,843	237,809,484	280,819,498	87,334,661	22,249,472	10,802,262	9,079,909
Management, scientific, and technical consulting services	225,730	147,231	219,067,826	190,113,278	212,570,808	65,450,147	21,949,972	4,329,726	5,206,374
Scientific research and development services	16,841	6,612	60,185,828	44,541,695	51,584,427	15,339,060	6,107,586	17,048,951	3,047,248
Advertising and related services	49,260	29,957	102,217,849	83,212,797	98,299,399	38,173,347	5,981,808	2,429,039	1,786,910
Other professional, scientific, and technical services	104,261	69,858	107,944,017	86,333,476	105,205,542	28,416,209	9,554,975	2,522,772	1,643,917
Management of companies (holding companies)	52,779	21,813	785,851,168	742,562,545	180,564,138	2,884,704	146,780,483	19,891,505	116,261,926
Offices of bank holding companies	4,767	3,788	727,246,699	687,023,232	177,917,499	2,212,030	99,874,447	5,432,368	85,586,679
Offices of other holding companies	48,011	18,025	58,604,469	55,539,313	2,646,639	672,674	46,906,036	14,459,137	30,675,247
Administrative and support and waste management									
and remediation services	279,392	176,336	533,668,448	412,292,526	519,926,237	215,798,761	29,230,091	7,866,639	10,711,795
Administrative and support services	265,445	166,910	456,475,467	351,696,780	444,711,260	186,016,482	24,229,493	6,666,551 825,900	8,198,397
Employment services	23,363	14,707	165,462,495	134,380,303	163,644,484	81,007,422	4,991,067		2,316,633
Travel arrangement and reservation services	16,585 225,497	10,128 142,075	42,587,347	34,027,534	40,027,920	19,139,546	1,642,294	354,969 5,485,682	742,924 5,138,840
Other administrative and support services	13,947	9,426	248,425,625 77,192,982	183,288,944 60,595,746	241,038,856 75,214,977	85,869,514 29,782,278	17,596,132 5,000,598	1,200,087	2,513,397
Waste management and remediation services	56,523	9,426 36,819	68,230,243	54,512,566	67,075,520		5,000,598 5,556,155	1,200,087	2,513,397 2,657,568
Educational services Health care and social assistance	451,959	36,819	723,849,063	54,512,566 549,915,385	691,406,391	8,126,630 56,504,234	50,816,929	9,524,450	11,248,070
	364,535	267,722	443,684,165	321,269,358	427,126,313	32,606,124	35,150,785	5,572,838	3,335,594
Offices of health practitioners and outpatient care centers Offices of physicians	158,672	110,177	260,388,596	175,715,699	251,826,450	9,858,650	17,912,006	3,709,025	917,175
Offices of dentists	77,546	59,750	70,332,348	56,526,963	68,359,528	3,814,272	7,570,596	532,238	142,529
Offices of other health practitioners	120,662	91,601	75,468,265	58,957,408	72,544,323	10,776,866	6,814,320	803,530	659,788
Outpatient care centers	7,655	6,193	37,494,956	30,069,287	34,396,011	8,156,336	2,853,862	528,045	1,616,103
Miscellaneous health care and social assistance	69,298	42,145	114,500,295	83,848,651	112,228,272	16,999,322	7,303,609	2,729,124	2,928,003
Hospitals, nursing, and residential care facilities	18,126	11,807	165,664,603	144,797,376	152,051,805	6,898,789	8,362,535	1,222,489	4,984,473
Arts, entertainment, and recreation	123,552	68,253	118,157,921	81,151,814	110,800,020	25,481,199	9,073,068	4,433,032	1,613,614
Other arts, entertainment, and recreation	77,117	45,384	62,152,402	47,741,858	58,831,167	14,467,146	5,929,659	2,033,272	817,731
Amusement, gambling, and recreation industries	46,435	22,869	56,005,519	33,409,956	51,968,853	11,014,053	3,143,410	2,399,760	795,884
Accommodation and food services	302,724	176,066	505,495,328	396,103,475	467,982,316	175,715,847	36,984,197	9,017,067	20,797,624
Accommodation	32,784	16,441	107,466,118	71,028,501	86,642,788	14,705,972	12,599,991	3,834,354	8,977,588
Food services and drinking places	269,939	159,625	398,029,210	325,074,974	381,339,528	161,009,875	24,384,205	5,182,713	11,820,036
Other services	388,264	229,355	215,855,463	164,086,854	207,556,664	85,640,385	12,670,673	3,622,819	2,266,751
Repair and maintenance	173,411	108,001	120,610,806	93,472,759	118,933,012	61,265,614	6,588,883	1,788,482	698,625
Automotive repair and maintenance	114,735	68,636	75,199,366	57,296,071	74,577,213	37,416,386	3,659,508	1,201,623	282,868
Other repair and maintenance	58,676	39,364	45,411,440	36,176,688	44,355,799	23,849,229	2,929,375	586,859	415,757
Personal and laundry services	169,056	99,683	82,491,124	62,598,770	79,288,002	23,012,106	5,628,614	1,630,487	1,353,029
Religious, grantmaking, civic, professional, and similar organizations	45,797	21,671	12,753,533	8,015,325	9,335,650	1,362,664	453,177	203,850	215,097
Not allocable	*505	*8	*12,213			* *	*14	*3,370	*14
Endnotes at end of table section. Detail may not add to total because					,			3,370	

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

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

	T-4-1 :		0	Deinassan	T-4-1 :				
Minor industry	Total income tax before	Foreign	General	Prior year	Total income	Total assets	Not worth	Depresiable	Depreciation
Minor industry	credits [7]	tax credit	business credit	minimum tax credit	tax after credits [2]	Total assets	Net worth	Depreciable assets	deduction
	credits [7]		credit	credit	credits [2]			833613	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total returns of active corporations	402,962,750	109,608,973	22,286,130	2,821,149	267,854,131	84,952,035,514	31,803,974,531	10,672,355,472	709,449,781
Agriculture, forestry, fishing and hunting	1,045,965	9,669	24,912	7,127	1,004,257	151,544,800	57,214,062	129,926,463	9,485,793
Agricultural production	860,310	9,533	20,450	6,875	823,452	121,839,398	43,891,418	103,988,749	7,844,810
Forestry and logging	67,647	*31	1,256	-	66,360	9,690,075	4,326,101	8,117,134	695,156
Support activities and fishing, hunting, and trapping	118,008	*106	3,206	*251	114,445	20,015,326	8,996,543	17,820,580	945,826
Mining	10,818,767	5,251,881	116,778	201,289	5,249,055	1,163,351,343	521,644,403	428,683,272	43,107,300
Oil and gas extraction	3,590,601	1,876,963	46,830	25,126	1,641,681	678,825,217	297,943,392	205,231,897	23,121,282
Coal mining	377,953	122,440	9,539	*631	245,343	79,941,616	24,190,645	31,456,441	2,356,579
Metal ore mining	4,240,460	2,755,773	466	155,547	1,328,675	197,119,501	110,581,775	64,230,075	3,851,722
Nonmetallic mineral mining and quarrying	259,033	5,311	1,311	19,051	233,360	37,918,152	17,112,304	30,904,488	1,817,185
Support activities for mining	2,350,720	491,394	58,632	*934	1,799,997	169,546,857	71,816,287	96,860,371	11,960,532
Utilities	1,038,427	*9,615	129,344	*120,332	779,137	1,715,554,907	419,071,306	1,421,186,066	80,899,068
Electric power generation, transmission, and distribution	258,830	1,576	48,154	1,485	207,615	1,022,432,324	265,560,281	856,419,065	49,109,524
Natural gas distribution	269,655	+740	4,724	83,417	181,513	159,512,167	3,664,262	94,483,042	4,643,263
Water, sewage, and other systems	60,964	*743	*16	*133	60,072	43,418,890	13,392,555	42,638,473	1,591,450
Combination gas and electric	448,979	7,296	76,450	35,296	329,937	490,191,527	136,454,208	427,645,486	25,554,831
Construction Construction of buildings	2,220,552 483,850	51,347 4,574	49,275 12,451	7,302 3,202	2,112,629 463,623	631,171,541 255,419,512	209,532,286 73,897,777	277,546,740 50,152,820	15,146,925 2,288,546
Heavy and civil engineering construction and land subdivision	762,112	25,922	20,011	1,613	714,566	189,913,223	66,580,949	99,332,552	5,807,328
Heavy and civil engineering construction Heavy and civil engineering construction	762,112	25,922	19,740	1,013	666,941	130,574,305	51,761,735	99,332,552 85,557,874	5,807,328
Land subdivision	48,421	23,322	*271	*525	47,625	59,338,918	14,819,214	13,774,678	334,608
Specialty trade contractors	974,590	20,850	16,813	2,487	934,440	185,838,806	69,053,560	128,061,368	7,051,050
Electrical contractors	344,423	*2,964	5,266	2,407	336,193	35,407,398	15,719,115	15,759,902	1,069,048
Plumbing, heating, and air-conditioning contractors	160,784	*2,481	5,079	*831	152,394	36,601,426	13,628,379	18,516,188	925,751
Other specialty trade contractors	469,383	15,406	6,469	1,656	445,852	113,829,982	39,706,066	93,785,278	5,056,251
Manufacturing	161,889,241	72,660,988	8,055,818	1,042,705	80,121,048		4,446,151,406	2,863,984,841	193,448,035
Food manufacturing	7,908,884	1,546,326	171,454	20,277	6,160,420	887,803,337	276,618,734	213,276,743	13,286,739
Animal food manufacturing, grain and oilseed milling	1,463,860	207,143	70,122	116	1,186,662	105,231,621	33,475,129	49,389,918	2,762,733
Sugar and confectionery product	2,484,558	*1,050,288	7,440	1,731	1,425,099	92,876,730	33,116,602	25,682,263	1,672,396
Fruit and vegetable preserving, and specialty food	943,265	*31,030	14,004	*5,542	892,689	85,633,422	46,983,565	23,058,450	1,437,371
Dairy product	529,908	154,829	5,023	*1,307	368,750	30,719,416	7,622,062	20,535,567	1,434,076
Meat and seafood processing	703,378	12,312	44,229	*2,102	634,146	64,358,286	26,728,186	36,384,676	2,338,551
Bakeries and tortilla manufacturing	353,705	8,276	3,661	3,671	338,097	34,454,513	11,244,250	22,102,244	1,358,899
Other food	1,430,209	82,448	26,976	*5,809	1,314,977	474,529,349	117,448,941	36,123,626	2,282,711
Beverage and tobacco product manufacturing	6,078,847	1,438,565	19,932	*408	4,620,027	279,925,089	65,851,810	58,785,118	4,061,829
Soft drink and ice	1,952,282	1,239,358	10,446	-	702,478	67,763,318	10,094,375	25,382,174	2,107,182
Breweries	*538,906	10,119	*2,522	*125	*526,225	96,049,840	22,479,588	10,505,145	552,078
Wineries and distilleries	598,165	83,950	4,701	*283	509,231	55,396,213	24,064,777	14,077,831	1,006,972
Tobacco manufacturing	2,989,494	105,138	2,263	-	2,882,093	60,715,718	9,213,069	8,819,967	395,597
Textile mills and textile product mills	203,293	43,392	11,317	*868 *785	147,716	30,134,553	12,596,161	17,826,519	695,384
Textile mills	83,763	6,306	2,269	*83	74,402	10,765,880	3,925,501	7,439,995	314,453
Textile product mills Apparel manufacturing	119,531 516,520	37,086 164,091	9,048 6,999	487	73,314 344,944	19,368,673 38,352,477	8,670,660 9,739,891	10,386,524 9,598,245	380,931 525,586
Apparel Maidiacturing Apparel knitting mills	*19,768	1,094	*220	285	*18,169	7,473,710	-64,484	1,531,481	50,091
Cut and sew apparel contractors and manufacturers	481,550	162,987	6,647	202	311,715	26,761,556	8,945,044	6,629,025	412,847
Apparel accessories and other apparel	15,202	102,007	*132	-	15,059	4,117,211	859,331	1,437,739	62,648
Leather and allied product manufacturing	54,641	15,655	2,171	557	36,258	8,134,732	2,647,684	2,053,938	103,497
Wood product manufacturing	221,271	*33,243	15,260	*729	172,040	52,817,591	18,742,329	42,008,204	1,909,119
Paper manufacturing	2,644,233	1,007,019	263,709	*10,347	1,363,158	253,100,670	95,104,942	129,332,905	6,430,053
Pulp, paper, and paperboard mills	347,970	2,064	170,580	399	174,927	115,707,337	37,521,706	66,641,069	2,909,133
Converted paper product	2,296,263	1,004,955	93,129	*9,948	1,188,231	137,393,333	57,583,236	62,691,836	3,520,919
Printing and related support activities	364,673	34,852	13,381	*2,114	314,326	53,191,531	12,565,229	42,507,863	2,030,269
Petroleum and coal products manufacturing	52,862,274	41,809,063	1,083,151	747,154	9,222,906	2,421,441,485	1,120,095,095	424,068,099	21,445,611
Petroleum refineries (including integrated)	52,682,820	41,795,475	1,077,163	746,531	9,063,652	2,406,332,043	1,116,132,346	417,147,913	20,930,556
Asphalt paving, roofing, other petroleum and coal products	179,453	*13,588	5,988	*624	159,254	15,109,441	3,962,749	6,920,187	515,055
Chemical manufacturing	29,746,336	10,326,940	1,865,632	78,578	17,474,934	2,132,800,264	733,142,521	427,184,120	24,600,071
Basic chemical	4,251,749	1,057,984	201,151	60,796	2,931,852	414,345,832	131,209,711	134,867,934	7,574,815
Resin, synthetic rubber, and fibers and filaments	1,273,175	356,118	135,331	483	781,242	110,836,257	26,135,356	53,781,761	3,209,498
Pharmaceutical and medicine	15,403,284	5,560,456	1,298,598	13,004	8,531,227	1,172,519,833	388,274,094	144,681,014	8,591,225
Paint, coating, and adhesive.	757,467	198,055	88,372	*1,013	470,028	49,773,750	6,706,880	20,894,360	995,840
Soap, cleaning compound, and toilet preparation	5,624,585	2,876,228	64,305	-	2,683,768	293,408,212	138,186,500	41,508,417	2,356,424
Other chemical product and preparation	2,436,076	278,099	77,876	*3,283	2,076,818	91,916,380	42,629,979	31,450,634	1,872,269
Plastics and rubber products manufacturing	1,584,360	268,015	40,021	12,097	1,264,228	158,094,211	45,064,903	91,658,276	5,499,183
Plastics product	807,608	207,223	27,438	2,574	570,373	104,189,927 53,904,284	33,929,117	62,409,836	3,663,772
Rubber product	776,752 519,503	60,792	12,583	9,523	693,855		11,135,786	29,248,440	1,835,411
Nonmetallic mineral product manufacturing Clay, refractory, and other nonmetallic mineral product	518,502 138,156	49,242 *8,851	44,288 3,963	11,353 184	413,619 125,157	195,076,459	94,177,661 9,938,741	105,273,793 13,033,191	5,184,562 702,416
Glass and glass product	206,163	33,768	*38,232	3,693	130,470	24,731,147 61,917,571	32,194,362	26,377,951	1,055,583
Cement, concrete, lime and gypsum product	174,183	6,623	2,093	*7,475	157,992	108,427,741	52,194,562	65,862,651	3,426,562
Primary metal manufacturing	2,144,941	93,926	57,480	*15,685	1,977,850	336,141,208	115,963,519	128,124,137	7,240,009
Iron, steel mills and steel product	1,091,005	17,575	32,850	*1,129	1,039,450	124,034,330	40,392,444	77,797,763	4,277,806
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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]—Continued

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

Minor industry	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
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Manufacturing—continued							.=		
Foundries Fabricated metal product manufacturing	635,143 3,320,865	*25,862 432,987	13,154 105,965	11,319 8,971	584,807 2,773,100	32,277,401 459,898,958	17,412,022 237,356,616	12,727,984 131,560,860	721,682 7,241,930
Forging and stamping	120,511	6,265	3,996	*335	109,915	14,867,834	6,827,358	9,861,228	551,624
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	528,595	32,835	15,369	*2,019	478,371	75,674,168	42,750,231	33,341,403	1,796,022
Architectural and structural metals	175,497	*25,257	4,748	*1,363	144,129	30,570,334	13,205,486	17,105,329	943,449
Boiler, tank, and shipping container	557,821	201,513	19,598	*3,820	332,890	31,448,620	7,171,386	11,590,384	751,752
Coating, engraving, heat treating, and allied activities	91,117	578	1,898	*188	88,452	10,185,903	3,588,286	7,876,507	436,984
Other fabricated metal product	1,847,324	166,539	60,355	*1,244	1,619,343	297,152,100	163,813,869	51,786,008	2,762,099
Machinery manufacturing	10,884,445	2,849,501	520,665	45,505	7,470,260	692,871,906	241,884,340	155,253,772	12,812,775
Agriculture, construction, and mining machinery	5,568,126	1,276,938	206,011	9,992	4,077,049	294,201,581	79,369,695	56,066,778	5,370,994
Industrial machinery	1,243,019	355,326	59,388	6,794	821,105	72,605,669	37,983,231	16,200,377	982,733
Commercial and service industry machinery Ventilation, heating, air-conditioning, and commercial	657,051	277,662	61,658	13,358	304,373	61,779,887	17,837,450	17,308,006	1,836,161
refrigeration equipment	283,454	44,601	9,315	*1,051	228,487	39,676,909	12,148,532	8,714,887	540,856
Metalworking machinery	346,048	80,874	28,537	*318 3,584	236,319 875,293	26,996,558	9,660,743 32,482,385	13,159,434	836,788
Engine, turbine and power transmission equipment Other general purpose machinery	1,408,263 1,378,484	440,880 373,220	88,505 67,252	*10,409	927,634	84,853,313 112,757,990	52,402,305	19,563,107 24,241,184	1,518,056 1,727,188
Computer and electronic product manufacturing	21,061,909	5,929,168	1,795,397	31,169	13,306,249	1,220,437,840	493,857,128	260,265,042	20,806,533
Computer and peripheral equipment	9,896,670	2,202,309	573,594	*1,009	7,119,805	414,975,901	159,610,153	68,135,727	7,037,250
Communications equipment	1,843,942	988,017	157,942	*12,572	685,412	96,500,342	18,311,817	18,231,095	1,435,582
Audio and video equipment manufacturing and reproducing	,, ,,,	, .	. ,	, ,	,	, , .	-,- ,-	., . ,	,,
magnetic and optical media	212,247	*55,242	23,065	*119	133,822	55,803,168	22,869,147	7,083,177	460,359
Semiconductor and other electronic component	6,576,659	2,047,292	826,160	*9,184	3,694,068	335,041,659	174,989,529	137,129,199	9,957,026
Navigational, measuring, electromedical, and control instruments	2,532,390	636,308	214,637	8,285	1,673,141	318,116,770	118,076,482	29,685,845	1,916,316
Electrical equipment, appliance, and component manufacturing	5,324,750	2,794,293	625,908	3,454	1,901,247	1,055,908,955	360,431,687	117,969,571	12,446,969
Electric lighting equipment and household appliance	3,325,725	2,323,056	519,266	-	483,404	882,339,814	279,930,306	85,646,085	10,584,181
Electrical equipment	1,173,340	331,426	36,420	895 *2.550	804,735	71,414,512 102,154,629	35,145,396	11,080,315	622,065
Other electrical equipment and component Transportation equipment manufacturing	825,684 11,395,370	139,811 2,246,256	70,222 1,131,417	*2,559 33,655	613,108 7,984,261	1,369,735,570	45,355,986 391,482,427	21,243,172 409,886,507	1,240,723 40,818,176
Motor vehicles and parts	3,568,068	1,075,152	287,662	11,359	2,194,113	870,633,482	265,140,442	284,446,358	32,821,663
Aerospace product and parts	6,255,303	1,137,197	787,452	*20,978	4,309,677	424,507,688	101,341,334	99,487,629	6,243,502
Ship and boat building	1,050,494	18,822	41,606	*82	989,984	45,041,646	15,086,696	13,037,011	688,951
Other transportation equipment and railroad rolling stock	521,505	15,085	14,697	1,236	490,487	29,552,754	9,913,955	12,915,510	1,064,060
Furniture and related product manufacturing	418,242	110,619	18,873	-	288,749	39,119,154	14,145,358	21,980,266	881,217
Miscellaneous manufacturing	4,634,886	1,467,837	262,800	*19,297	2,884,756	301,936,090	104,683,371	75,370,862	5,428,525
Medical equipment and supplies	3,643,583	1,222,731	224,222	18,154	2,178,474	230,642,439	80,016,419	46,566,871	3,676,508
Other miscellaneous manufacturing	991,303	245,106	38,577	*1,143	706,282	71,293,650	24,666,952	28,803,991	1,752,017
Wholesale and retail trade	65,374,288	5,881,615	2,687,774	478,847	56,323,947	4,283,016,455	1,513,624,314	1,406,852,329	96,646,972
Wholesale trade	31,162,675	3,472,906	1,869,130	312,823	25,505,715	2,541,719,474	948,465,706	616,014,213	48,768,620
Merchant wholesalers, durable goods	12,100,407	1,160,706	285,911	47,544	10,606,246	1,021,022,108	312,878,704	258,727,331	26,834,631
Motor vehicle and motor vehicle parts and supplies Lumber and other construction materials	1,263,532 258,585	35,803 *2,784	8,192 2,333	1,470 *762	1,218,068 252,706	187,934,900 39,727,753	37,862,064 15,530,121	68,959,022 15,871,382	9,506,845 784,332
Professional and commercial equipment and supplies	3,540,962	461,419	168,079	*4,328	2,907,136	170,929,995	50,850,056	32,158,184	3,449,812
Metal and mineral (except petroleum)	687,996	14,195	1,267	*3,311	669,222	67,131,653	23,818,196	15,507,451	934,334
Electrical and electronic goods	2,177,184	495,988	88,836	7,358	1,585,002	215,587,304	72,487,856	41,344,622	4,454,633
Hardware, plumbing, and heating equipment and supplies	594,207	*820	2,572	*20,919	569,895	45,912,524	19,091,706	11,297,118	621,175
Machinery, equipment, and supplies	2,451,531	39,694	9,888	7,050	2,394,899	171,480,382	64,690,180	48,284,583	5,198,408
Furniture, sports, toys, recyclable, jewelry, and other durable goods	1,126,409	110,003	4,743	2,346	1,009,317	122,317,597	28,548,525	25,304,969	1,885,093
Merchant wholesalers, nondurable goods	18,939,225	2,312,200	1,582,645	265,280	14,777,001	1,516,900,172	634,316,269	356,450,540	21,867,142
Paper and paper product	154,651	11,926	228	3,190	139,308	18,447,437	5,008,078	4,922,528	296,010
Drugs and druggists' sundries	6,873,668	630,475	520,563	*239,300	5,483,351	278,458,477	93,242,674	25,377,240	1,963,708
Apparel, piece goods, and notions	1,773,858	505,213	29,383	*1,782	1,237,479	115,270,714	74,089,529	16,261,939	1,096,477
Grocery and related product	6,435,348	369,806	1,000,438	12,245	5,052,859	631,237,242	298,034,815	183,447,489	10,139,626
Farm product raw material	890,826	382,421	8,564	*423	499,418	92,649,446	36,412,149	23,549,663	1,430,066
Chemical and allied products	673,220	26,461	4,117	*3,175	639,466	57,286,168 165,699,635	21,703,184	17,120,279	1,107,908
Petroleum and petroleum products Beer, wine, and distilled alcoholic beverage	365,010 218,697	*13,559 *10,943	3,890 2,464	2,876 *673	344,685 202,494	52,109,495	48,441,501 22,065,974	51,682,389 8,631,214	3,758,338 484,029
Miscellaneous nondurable goods	1,553,948	361,395	12,997	1,616	1,177,940	105,741,557	35,318,365	25,457,800	1,590,981
Wholesale electronic markets and agents and brokers	123,043	-	575	- 1,010	122,468	3,797,194	1,270,732	836,342	66,847
Retail trade	34,211,613	2,408,709	818,643	166,024	30,818,232	1,741,296,982	565,158,609	790,838,116	47,878,353
Motor vehicle dealers and parts dealers	1,831,421	*7,327	24,313	1,899	1,797,882	261,234,204	62,908,708	65,155,285	4,255,250
New and used car dealers	773,469	*660	4,613	1,744	766,452	197,012,906	46,860,307	39,846,714	2,622,761
Other motor vehicle and parts dealers	1,057,953	6,668	19,699	*155	1,031,430	64,221,297	16,048,401	25,308,572	1,632,488
Furniture and home furnishings stores	801,445	4,298	30,061	*165	766,920	40,992,189	14,898,078	20,888,531	1,133,858
Electronics and appliance stores	621,024	29,158	5,824	2,469	583,418	39,133,096	13,212,540	14,367,372	705,538
Building material and garden equipment and supplies dealers	3,566,916	*125,514	43,311	*40	3,398,051	183,404,548	49,066,964	74,598,267	3,333,347
Homes centers; paint and wallpaper stores	3,448,052	125,397	38,225	-	3,284,430	137,294,361	36,854,193	54,773,398	2,462,325
Hardware stores	31,439	-	2,057	*40	29,343	8,806,415	3,187,293	4,648,392	233,876
Other building material dealers	62,344	*117	2,505	-	59,722	30,735,618	7,206,156	11,551,325	455,327
Lawn and garden equipment and supplies stores	25,082	*[1]	*526	-	24,556	6,568,153	1,819,322	3,625,153	181,820

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

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

	Total income		General	Prior year	Total income				
Minor industry	tax before	Foreign	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
,	credits [7]	tax credit	credit	credit	credits [2]			assets	deduction
	(40)	(44)	(40)	(10)	(4.0)	(45)	(40)	(47)	(40)
Wholesale and retail trade—continued	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Retail trade—continued									
Food, beverage and liquor stores	3,428,562	101,966	118,503	*41,602	3,166,491	218,046,119	65,476,879	165,593,587	9,370,717
Food and beverage stores	3,403,887	101,961	117,853	*41,602	3,142,470	208,318,890	62,404,588	161,954,740	9,189,089
Beer, wine, and liquor stores	24,676	*5	*649	-	24,021	9,727,229	3,072,292	3,638,847	181,628
Health and personal care stores	3,674,555	*23,804	22,436	*1,374	3,626,941	171,829,146	79,324,340	43,306,971	3,304,574
Gasoline stations	403,456 4,624,660	501 184,112	24,296 59,101	*20,349 *1,438	358,309 4.380,160	57,771,130	19,015,308 44,525,497	46,521,667 66,615,561	2,952,235 4,892,145
Clothing and clothing accessories stores Sporting goods, hobby, book, and music stores	586,866	34,311	10,154	1,430	542,401	127,061,289 47,329,925	9,059,930	22,783,418	1,403,049
General merchandise stores	12,267,608	*1,219,828	287,513	-	10,760,267	383,231,468	140,932,818	212,590,579	11,945,937
Miscellaneous store retailers	848,849	93,329	19,575	*96,164	639,781	61,538,472	17,173,483	25,422,369	1,451,662
Nonstore retailers	1,556,250	584,560	173,556	524	797,611	149,725,395	49,564,063	32,994,507	3,130,042
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	-
Transportation and warehousing	8,220,760	282,981	149,639	68,938	7,719,244	727,459,707	181,281,207	615,942,921	39,714,365
Air, rail, and water transportation	3,097,686	48,176	61,957	64,140	2,923,413	385,023,148	82,427,814	350,310,170	19,044,912
Air transportation	238,426	11,634	*1,578	*54,641	170,572	180,444,406	6,815,282	141,430,567	9,403,100
Rail transportation	2,586,624	7,382	60,049	*0.400	2,519,192	157,618,725	57,916,793	170,489,116	6,772,563
Water transportation Truck transportation	272,637 806,141	*29,159 *3,112	330 11,480	*9,499 1,237	233,649 790,313	46,960,017 99,563,503	17,695,739 30,991,325	38,390,487 107,308,633	2,869,249 10,395,588
Transit and ground passenger transportation	36,111	2,591	*3,055	*37	30,428	21,363,498	4,675,962	14,244,030	1,357,546
Pipeline transportation	378,999	2,001	427	22	378,550	29,071,255	7,524,423	25,330,459	1,208,434
Other transportation and support activities	3,606,152	209,243	71,790	*2,647	3,322,512	161,877,872	44,421,259	101,202,335	6,744,001
Warehousing and storage	295,671	*19,859	929	*856	274,027	30,560,431	11,240,423	17,547,295	963,884
Information	29,087,346	5,985,024	1,212,884	14,431	21,875,024	2,576,010,300	833,410,741	958,886,382	64,675,985
Publishing industries (except Internet)	9,361,440	2,953,152	624,636	3,629	5,780,035	542,560,647	164,503,479	84,391,581	6,846,161
Newspaper publishers	303,341	755	2,848	889	298,862	57,212,786	17,705,130	21,247,232	702,383
Periodical publishers	322,487	70,369	*2,521	*27	249,569	73,039,336	17,166,435	8,884,867	489,985
Book publishers Database directory and other publishers	508,826 318,466	82,511 *80,423	5,729 2,242	*172 106	420,414 235,695	47,991,489 17,501,654	10,359,493 1,927,155	6,487,082 5,046,433	823,771 271,673
Software publishers	7,908,321	2,719,094	611,296	2,435	4,575,496	346,815,383	117,345,266	42,725,967	4,558,349
Motion picture and sound recording industries	4,338,799	1,581,215	*13,614	7	2,743,963	253,629,408	109,407,933	41,601,041	7,044,423
Motion picture and video industries (except video rental)	4,317,769	1,581,134	*13,614	[1]	2,723,021	217,995,937	98,948,680	40,124,255	6,748,394
Sound recording industries	21,030	*82	-	7	20,942	35,633,471	10,459,253	1,476,786	296,029
Broadcasting (except Internet)	3,320,491	578,163	34,578	*2,829	2,704,921	274,490,339	101,041,078	72,368,138	4,661,815
Telecommunications (including paging, cellular, satellite,									
cable and Internet service providers)	6,122,570	199,709	92,195	2,753	5,827,917	1,261,341,856	331,745,292	699,232,751	40,412,703
Data Processing, Hosting, and Related Services	425,833	*32,557	12,476	*17 *5,196	380,783 4,437,403	88,572,477	40,656,352	29,907,601	2,513,711
Other information services Finance and insurance	5,518,212 52,447,544	640,227 5,592,493	435,386 2,438,054	660,216	43,573,375	155,415,572 42,226,768,005	86,056,607 19,449,771,390	31,385,269 331,378,092	3,197,173 33,753,242
Credit intermediation	14,195,885	1,135,334	710,307	26,279	12,312,335	8,321,528,369	355,524,194	106,821,461	13,111,847
Depository credit intermediation	4,856,910	687	336,956	22,335	4,485,301	1,601,367,863	138,668,697	27,649,375	2,886,560
Commercial banking	2,469,255	13	224,481	14,996	2,221,911	616,396,552	45,996,494	10,016,145	1,397,726
Savings institutions, credit unions, and other depository credit									
intermediation	2,387,655	674	112,475	7,339	2,263,390	984,971,310		17,633,230	1,488,834
Nondepository credit intermediation	9,338,974	1,134,646	373,351	3,944	7,827,033	6,720,160,506	216,855,497	79,172,085	10,225,287
Credit card issuing and other consumer credit	3,872,546	*410,877	104,626	179	3,356,864	827,038,294	115,768,859	60,454,213	8,404,191
Real estate credit (including mortgage bankers and originators) International, secondary financing, and other nondepository	317,423	-	*403	2,027	314,994	102,992,585	20,685,554	2,314,610	217,423
credit intermediation	1,271,044	23,499	246,012	*457	1,001,075	5,592,643,673	35,520,364	5,520,834	508,150
Activities related to credit intermediation	.,, .,,,,,,	20,.00	0,012	.57	.,55.,570	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	11,020,004	2,020,004	300,.00
(loan brokers, check clearing, etc.)	3,877,962	700,271	22,310	*1,281	3,154,101	197,485,954	44,880,719	10,882,429	1,095,522
Securities, commodity contracts, other financial									
investments and related activities	11,053,672	1,534,059	301,252	15,608	9,121,569			64,678,279	4,477,224
Investment banking and securities dealing	3,598,036	*1,113,457	210,866	471	2,272,693	4,249,303,162	253,807,198	23,173,723	1,511,883
Securities brokerage	1,600,260	22,897	19,771	307	1,557,284	1,480,965,837	99,551,493	10,138,933	741,849
Commodity contracts dealing and brokerage	123,985	6	*105	-	123,874	63,777,911	5,628,388	762,644	90,746
Securities, commodity exchanges, and other financial investment activities	5,731,391	397,699	70,509	14,830	5,167,717	671,775,755	215,489,997	30,602,978	2,132,745
Insurance carriers and related activities	26,770,343	2,919,493	1,425,759	612,197	21,722,304	9,837,276,651	2,148,974,796	140,246,077	15,728,146
Life insurance	10,583,421	1,496,902	1,126,873	273,048	7,619,065	6,925,153,920	1,033,381,237	68,936,943	6,222,629
Mutual property and casualty companies (Form 1120-PC)	2,677,007	133,290	38,006	78,418	2,425,574	760,181,272	308,742,162	12,330,430	2,790,817
Stock property and casualty companies (Form 1120-PC)	11,535,599	611,565	210,677	258,517	10,431,305	1,941,960,652	725,287,463	41,281,909	5,510,334
	1,134,209	677,252	47,831	1,748	409,573	129,191,716	55,267,886	12,113,163	757,839
Insurance agencies and brokerages									
Other insurance related activities								_	
Other insurance related activities (including third-party administration of insurance, etc.)	840,108	*484	2,372		836,786	80,789,092	26,296,048	5,583,632	
Other insurance related activities	840,108 427,643 9,013	*484 3,607	2,372 736	*465 *6,132	417,168	80,789,092 17,602,140,320 16,661,738,116	16,370,795,324	5,583,632 19,632,275 24,223	446,528 436,025 1,676

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

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

	Total income	F	General	Prior year	Total income				
Minor industry	tax before	Foreign tax credit	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation deduction
	credits [7]		credit	credit	credits [2]			assets	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Finance and insurance—continued									
Real estate and rental and leasing	3,232,718	171,794	58,464	39,780	2,962,680	1,744,454,256	776,285,354	1,018,361,089	46,621,007
Real estate	1,975,105	86,412	22,610	35,535	1,830,550	1,483,746,482	713,139,625	814,630,245	16,243,309
Lessors of buildings (including Equity REITs) Lessors of miniwarehouses, self-storage units, and other	849,607	39,870	4,844	8,546	796,347	940,110,733	461,861,402	603,517,398	11,145,874
real estate (including Equity REITs)	405.047	2.684	5.057	1.385	395.921	362,571,785	197,981,216	157,603,721	3,348,061
Offices of real estate agents and brokers	227,285	31,839	*2,392	1,297	191,757	45,386,146	11,887,407	12,462,276	536,728
Other real estate activities	493,167	12,019	10,316	24,306	446,525	135,677,817	41,409,599	41,046,850	1,212,646
Rental and leasing services	697,540	19,383	23,672	3,456	651,029	232,761,115	49,287,023	201,535,191	30,114,402
Automotive equipment rental and leasing	170,983	*738	*2,988	*75	167,182	91,966,245	16,136,368	81,575,285	16,435,958
Other consumer goods and general rental centers	221,497	514	17,689	*261	203,032	16,224,824	5,152,232	12,960,011	2,321,629
Commercial and industrial machinery and equipment rental									
and leasing	305,060	18,130	2,994	*3,120	280,815	124,570,046	27,998,422	106,999,895	11,356,815
Lessors of nonfinancial intangible assets									
(except copyrighted works)	560,073	66,000	12,183	790	481,101	27,946,659	13,858,707	2,195,653	263,296
Professional, scientific, and technical services	9,871,043	1,681,188	506,025	28,877	7,653,252	986,086,818	317,199,108	195,400,377	14,974,618
Legal services	269,910	*1,771	5,247	*513	262,378	29,931,054	7,557,031	14,834,656	642,543
Accounting, tax preparation, bookkeeping, and payroll services	1,006,079	189,772	3,461	110	812,735	84,804,496	19,730,529	7,365,999	565,154
Architectural, engineering, and related services	1,424,766	298,162	76,336	1,606	1,048,321	149,163,530	55,297,378	44,734,557	3,320,193
Specialized design services	71,133	1,758	*577	7.055	68,798	8,303,910	825,250	4,605,982	249,920
Computer systems design and related services	3,140,035	336,893	193,233	7,955	2,600,620	263,131,218	88,143,794	35,994,176	3,907,652
Management, scientific, and technical consulting services	1,727,847 1,068,022	610,135 114,684	45,726 163,365	*2,317 *6,534	1,069,660 783,422	138,004,103 104,150,515	43,398,843 39,861,121	28,029,007 20,399,814	1,990,856
Scientific research and development services Advertising and related services	617,153	96,352	7,811	*45	512,945	131,644,099	39,530,442	17,858,846	1,669,120 1,287,890
Other professional, scientific, and technical services	546,099	31,661	10,268	*9.797	494,373	76,953,893	22,854,720	21,577,339	1,341,290
Management of companies (holding companies)	40,877,357	8,171,288	5,988,211	117,211	26,403,580	15,283,339,103	2,725,454,461	212,351,346	24,987,795
Offices of bank holding companies	30,082,336	3,949,110	5,954,896	109,694	19,871,573	14,587,608,075	2,381,097,374	206,966,641	24,612,804
Offices of other holding companies	10,795,020	4,222,178	33,315	7,517	6,532,007	695,731,028	344,357,087	5,384,705	374,991
Administrative and support and waste management	,,	.,===,	22,212	.,	-,,		,,	2,223,722	,
and remediation services	3,675,354	290,962	221,251	7,095	3,156,046	335,247,942	112,675,952	146,395,451	9,417,456
Administrative and support services	2,791,996	289,715	158,687	6,075	2,337,519	238,518,011	82,750,135	79,535,270	5,449,044
Employment services	801,902	98,151	80,826	*4,154	618,770	46,033,714	19,205,681	6,064,214	377,554
Travel arrangement and reservation services	256,256	22,225	10,872	*1,011	222,147	29,132,951	8,659,885	5,481,934	337,325
Other administrative and support services	1,733,838	169,339	66,988	909	1,496,602	163,351,345	54,884,568	67,989,122	4,734,165
Waste management and remediation services	883,359	*1,247	62,564	1,021	818,527	96,729,931	29,925,817	66,860,181	3,968,412
Educational services	911,503	20,546	9,701	465	880,792	52,286,130	18,256,829	23,118,927	1,530,683
Health care and social assistance	3,853,756	53,163	84,577	15,616	3,700,795	367,138,659	62,774,285	201,065,589	11,029,262
Offices of health practitioners and outpatient care centers	1,110,107	*3,171	16,316	3,262	1,087,769	135,912,645	26,028,030	86,546,733	4,919,558
Offices of physicians	283,608	23	7,735	1,529	274,321	47,991,923	2,913,843	38,840,532	2,280,260
Offices of dentists	45,917 215,831	3,146	*1,488 3,001	*1,182	44,429 208,915	19,562,572 23,309,910	3,791,565 7,273,458	25,157,702 13,614,343	1,274,213 633,675
Offices of other health practitioners Outpatient care centers	564,750	3,146	4,092	552	208,915 560,105	45,048,241	12,049,164	8,934,157	731,410
Miscellaneous health care and social assistance	1,003,141	20,313	26,318	*5,635	950,859	73,717,371	18,835,287	26,454,578	1,958,450
Hospitals, nursing, and residential care facilities	1,740,507	*29,679	41,943	*6,719	1,662,167	157,508,642	17,910,968	88,064,277	4,151,254
Arts, entertainment, and recreation	545,795	19,760	7,157	*924	517,856	112,771,396	26,522,731	84,891,450	4,598,082
Other arts, entertainment, and recreation	274,230	18,240	2,609	520	252,763	44,798,888	11,497,455	20,176,490	999,433
Amusement, gambling, and recreation industries	271,565	*1,520	4,548	*404	265,093	67,972,508	15,025,277	64,714,960	3,598,650
Accommodation and food services	7,163,552	3,444,104	533,378	8,081	3,177,989	482,341,743	100,311,878	281,189,906	15,007,241
Accommodation	3,153,745	2,419,828	75,613	4,630	653,674	240,236,744	43,414,327	122,185,135	5,098,521
Food services and drinking places	4,009,807	1,024,276	457,765	*3,451	2,524,315	242,105,000	56,897,551	159,004,770	9,908,720
Other services	688,781	30,554	12,890	1,913	643,423	126,570,329	32,792,817	75,194,231	4,405,930
Repair and maintenance	196,612	6,031	4,658	*1,745	184,179	46,048,091	10,142,551	32,390,395	1,937,793
Automotive repair and maintenance	75,631	5,456	2,110	*958	67,108	23,539,589	3,844,318	22,403,334	1,189,647
Other repair and maintenance	120,981	575	2,548	*787	117,071	22,508,502	6,298,233	9,987,061	748,146
Personal and laundry services	438,485	*24,493	7,725	*168	406,098	57,429,404	11,920,297	37,367,889	2,259,812
Religious, grantmaking, civic, professional, and similar	53,683	30	507		53,146	23,092,835	10,729,970	5,435,947	208,325
organizations		30	507	-		23,092,035	10,729,970	5,435,947	
Not allocable Endestos at and of table section. Detail may not add to total because of	*2	-	-	-	*2	-	-	-	*20

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

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

	Alla	of roturn-	T-4-7		ent of variation (I	ercent)		-	
Minor industry	Number		Total re		Business net income	Cost of	Net income	Deficit	Income
	Total	With net income	All returns	Returns with net income	receipts	goods sold	goods sold	Delicit	subject to tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total returns of active corporations	0.18	0.55	0.17	0.19	0.19	0.23	0.12	0.38	0.
Agriculture, forestry, fishing and hunting	2.74	4.13	4.21	5.10	4.75	7.49	3.77	6.55	3.
Agricultural production	2.83	4.30	4.43	5.44	5.15	8.77	4.03	7.38	3.
Forestry and logging	17.82	22.29	17.17	22.11	17.67	17.76	19.55	19.61	15.
Support activities and fishing, hunting, and trapping	8.49	12.05	12.00	13.42	12.49	16.53	10.51	20.31	13
Mining	7.11	8.85	0.83	1.26	0.91	1.17	0.93	0.62	0
Oil and gas extraction	10.37	12.64	0.64	1.36	0.72	1.02	1.66	0.63	0
Coal mining	47.27	62.87	2.48	2.75	2.72	3.47	5.71	3.33	3
Metal ore mining	39.63	80.77	0.12	0.12	0.12	0.14	0.15	5.62	(
Nonmetallic mineral mining and quarrying	23.57 14.30	26.50 16.90	5.75 3.09	8.48 3.38	5.87 3.23	4.54 4.16	7.94 2.48	6.57 2.90	- 2
Support activities for mining Itilities	18.78	23.35	0.22	0.62	0.22	0.35	2.40	0.13	1
Electric power generation, transmission, and distribution	32.33	45.58	0.29	1.05	0.29	0.51	4.38	0.13	-
Natural gas distribution	41.13	27.66	0.29	1.63	0.29	0.87	3.18	0.14	3
Water, sewage, and other systems	22.94	26.00	5.55	7.40	5.74	8.57	16.72	3.64	6
Combination gas and electric	91.51	[4]	0.19	[4]	0.19	0.41	[4]	0.13	
Construction	1.03	1.84	1.16	1.42	1.17	1.24	1.69	2.67	1
Construction of buildings	3.32	4.53	2.15	2.56	2.17	2.18	3.61	4.11	:
Heavy and civil engineering construction and land subdivision	6.38	9.73	2.75	3.38	2.82	2.92	3.19	4.67	
Heavy and civil engineering construction	9.43	12.08	2.75	3.33	2.81	2.84	3.36	4.83	
Land subdivision	8.76	16.49	14.47	19.99	15.65	18.08	10.06	7.91	1:
Specialty trade contractors	1.85	2.60	2.27	2.60	2.29	2.53	2.86	5.49	
Electrical contractors	7.18	8.81	5.38	6.04	5.46	5.78	7.27	13.56	
Plumbing, heating, and air-conditioning contractors	6.28	7.65	5.06	5.36	5.06	5.01	7.38	14.57	
Other specialty trade contractors	2.59	3.40	3.24	3.71	3.26	3.67	3.78	6.69	
lanufacturing	2.73	3.51	0.15	0.16	0.16	0.16	0.18	0.75	
Food manufacturing	11.17	14.54	0.71	0.79	0.73	0.80	0.75	5.46	
Animal food manufacturing, grain and oilseed milling	32.11	35.85	1.33	1.12	1.34	1.44	1.50	11.43	(
Sugar and confectionery product	48.15	55.22	2.18	2.24	2.27	2.72	0.70	20.23	
Fruit and vegetable preserving, and specialty food	45.76	24.55	2.28	2.37	2.35	2.70	2.25	20.19	
Dairy product	43.16	47.26	2.66	2.83	2.71	2.92	2.01	20.37	(
Meat and seafood processing	26.18	31.80	2.19	2.60	2.20	2.24	3.37	12.16	(
Bakeries and tortilla manufacturing	26.02	38.29	4.33	5.44	4.41	4.95	5.37	7.50	
Other food	25.23	29.45	1.53	1.82	1.63	1.84	2.40	12.84	
Beverage and tobacco product manufacturing	26.26	26.71	0.71	0.66	0.75	0.99	0.49	7.22	
Soft drink and ice	54.79	39.39	1.29	1.24	1.44	2.18	0.52	11.30	
Breweries	53.98	43.56	1.24	1.05	1.25	1.85	2.12	11.86	
Wineries and distilleries	34.74	37.44	2.06	2.07	2.15	1.25	2.93	10.31	
Tobacco manufacturing	25.81	30.43	1.13	0.96	1.17	1.84	0.48	13.13	
Textile mills and textile product mills	24.14	30.01	4.93	5.48	4.98	4.67	6.56	7.47	
Textile mills	41.11	44.15	6.63	7.80	6.74	6.98	11.80	10.17	
Textile product mills	28.36	32.83	6.83	7.42	6.88	6.27	7.41	10.96	
Apparel manufacturing	16.97	24.26	4.47	5.30	4.63	4.94	5.77	13.81	
Apparel knitting mills	51.14	21.74	3.77	8.25	3.82	3.47	22.69	8.26	4
Cut and sew apparel contractors and manufacturers	22.25	30.96	5.36	5.54 19.98	5.61 16.16	6.33	4.87	23.28	2.
Apparel accessories and other apparel	29.10	38.67	16.05			16.85	27.98	15.83	2
Leather and allied product manufacturing	46.47 13.90	61.72 18.10	6.42	6.48 5.43	6.59 4.58	7.12 4.60	5.40 7.61	17.09 12.18	
Wood product manufacturing			4.50						
Paper manufacturing	19.36 46.25	25.14 58.40	1.68 2.14	1.48 0.89	1.73 2.18	1.94 2.84	1.66 2.88	6.90 8.43	
Pulp, paper, and paperboard mills Converted paper product	21.34	27.82	2.14	2.29	2.18	2.84	1.99	12.09	
	10.82	12.88	4.79	5.51	4.86	5.28	1.99 8.18	12.09	-
Printing and related support activities Petroleum and coal products manufacturing	38.97	48.26	0.06	0.06	0.06	0.05	0.07	0.28	
Petroleum refineries (including integrated)	49.31	66.04	0.00	0.00	0.06	0.05	0.07	0.28	
Asphalt paving, roofing, other petroleum and coal products	46.70	56.99	5.95	7.16	6.07	6.31	9.35	9.00	
Chemical manufacturing	13.13	14.62	0.32	0.33	0.36	0.40	0.30	2.16	
Basic chemical	22.18	27.04	0.52	0.58	0.52	0.43	1.08	2.67	
Resin, synthetic rubber, and fibers and filaments	43.99	34.84	0.92	1.13	0.95	0.43	2.25	2.74	
Pharmaceutical and medicine	24.94	22.76	0.32	0.22	0.33	0.41	0.15	2.29	
Paint, coating, and adhesive.	30.64	28.34	3.55	4.68	3.65	3.87	5.08	7.62	
Soap, cleaning compound, and toilet preparation	32.52	27.00	1.43	1.27	1.57	2.35	0.55	20.63	
Other chemical product and preparation	27.94	34.32	1.59	1.69	1.65	1.59	1.69	10.66	
Plastics and rubber products manufacturing	12.54	14.58	1.61	1.84	1.63	1.61	2.65	8.82	
Plastics product	13.37	15.61	2.38	2.64	2.41	2.36	3.74	9.45	
Rubber product	38.10	28.20	1.30	1.60	1.32	1.30	2.32	12.56	
Nonmetallic mineral product manufacturing	16.05	18.99	2.30	3.23	2.35	2.37	4.50	1.76	
Clay, refractory, and other nonmetallic mineral product	32.70	37.41	4.87	7.68	4.93	4.94	8.97	6.42	
Glass and glass product	36.92	43.99	4.39	5.86	4.66	4.53	5.49	4.60	
Cement, concrete, lime and gypsum product	20.81	25.10	3.38	4.68	3.39	3.45	8.99	1.99	
Primary metal manufacturing	19.84	21.56	1.64	1.99	1.68	1.87	2.51	1.21	
Iron, steel mills and steel product	27.64	29.74	1.67	1.76	1.69	1.75	4.45	1.57	
Nonferrous metal production and processing	22.15	26.02	3.48	4.54	3.62	4.09	4.02	1.67	

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

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

					ent of variation (I	Percent)			
Minor industry	Number o	of returns With net	Total re	ceipts Returns with	Business net income	Cost of	Net income	Deficit	Income subject
	Total	income	returns	net income	receipts	goods sold	goods sold		to tax
Manufacturing—continued	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Foundries	43.20	49.15	5.28	5.58	5.36	5.35	3.76	16.08	0.66
Fabricated metal product manufacturing	5.88	7.18	1.53	1.70	1.55	1.63	2.10	5.97	0.98
Forging and stamping	28.47	34.18	6.23	6.98	6.30	6.22	8.57	19.36	9.01
Cutlery, hardware, spring, and wire: machine shops, nut, bolt Architectural and structural metals	10.39 16.37	12.34 18.76	4.37 5.51	4.80 6.33	4.44 5.56	4.86 5.54	5.67 9.06	9.88 13.08	3.85 5.65
Boiler, tank, and shipping container	42.78	46.52	2.75	2.70	2.81	2.66	4.10	26.89	1.41
Coating, engraving, heat treating, and allied activities	22.73	26.68	8.16	8.55	8.42	7.73	12.57	25.26	6.94
Other fabricated metal product	11.23	13.17	2.54	2.76	2.60	2.66	3.35	10.39	1.14
Machinery manufacturing	9.31	11.15	0.81	0.86	0.84	0.85	1.07	2.49	0.26
Agriculture, construction, and mining machinery	23.31	26.67	1.06	1.08	1.09	1.12	1.02	9.36	0.28
Industrial machinery	24.20 29.48	28.88 37.68	3.31 2.75	3.08 2.74	3.39 2.93	3.54 3.69	3.55 6.79	10.22 3.46	0.94 0.96
Commercial and service industry machinery Ventilation, heating, air-conditioning, and commercial	29.40	37.00	2.75	2.14	2.93	3.69	6.79	3.40	0.90
refrigeration equipment	31.42	20.54	2.83	2.92	2.86	3.04	5.90	11.85	3.76
Metalworking machinery	18.72	21.32	6.39	6.77	6.55	6.58	9.16	13.56	3.02
Engine, turbine and power transmission equipment	29.48	46.48	1.07	1.08	1.11	1.20	1.07	10.89	0.43
Other general purpose machinery	20.24	22.27	2.55	3.10	2.63	2.46	3.36	3.54	1.00
Computer and electronic product manufacturing	11.00	15.17	0.40	0.43	0.45	0.47	0.42	1.32	0.11
Computer and peripheral equipment	30.67	45.22	0.49	0.38	0.56	0.63	0.31	2.92	0.08
Communications equipment Audio and video equipment manufacturing and reproducing	35.83	48.31	1.19	1.27	1.29	1.05	0.87	4.34	0.41
magnetic and optical media	38.82	60.82	2.67	2.50	2.61	2.46	6.84	17.73	2.89
Semiconductor and other electronic component	17.53	23.95	0.89	1.06	0.97	0.99	0.93	1.07	0.23
Navigational, measuring, electromedical, and control instruments	21.14	25.18	1.22	1.28	1.31	1.37	1.84	6.10	0.56
Electrical equipment, appliance, and component manufacturing	16.00	20.41	0.70	0.69	0.95	0.93	1.15	3.31	0.35
Electric lighting equipment and household appliance	38.09	49.22	0.43	0.38	0.69	0.60	0.88	8.11	0.23
Electrical equipment	25.21	24.37	3.43	3.55	3.55	3.90	2.71	14.11	0.51
Other electrical equipment and component	21.13	26.77	2.59	3.00	2.64	2.56	4.26	3.33	1.94
Transportation equipment manufacturing	13.84	17.71	0.30	0.28	0.31	0.31	0.42	1.86	0.15
Motor vehicles and parts	18.18 31.75	21.76 40.17	0.40 0.35	0.38 0.32	0.42 0.37	0.42 0.31	0.57 0.65	1.89 2.15	0.34
Aerospace product and parts Ship and boat building	47.24	25.19	2.09	2.10	2.11	1.95	2.20	24.37	0.10
Other transportation equipment and railroad rolling stock	35.63	53.50	3.84	3.34	3.99	4.34	2.93	42.48	1.21
Furniture and related product manufacturing	15.43	19.29	4.15	4.79	4.22	4.50	5.28	7.45	1.67
Miscellaneous manufacturing	9.07	11.92	1.46	1.60	1.53	1.82	1.55	4.07	0.41
Medical equipment and supplies	16.42	21.32	1.23	1.31	1.31	1.46	1.07	4.08	0.38
Other miscellaneous manufacturing	11.11	14.60	3.55	3.92	3.65	4.09	4.39	10.33	1.34
Wholesale and retail trade	0.94	1.59	0.43	0.48	0.43	0.50	0.41	1.74	0.13
Wholesale trade	1.53	1.93	0.70	3.68	0.71	0.80	0.74	2.27	0.68
Merchant wholesalers, durable goods	2.48 10.57	3.42 12.99	0.83 2.38	0.89 2.11	0.84 2.47	0.91 2.68	1.14 2.35	3.07 7.85	0.51 1.30
Motor vehicle and motor vehicle parts and supplies Lumber and other construction materials	11.38	13.38	6.04	6.94	6.07	6.46	8.91	12.71	4.31
Professional and commercial equipment and supplies	8.57	10.73	2.53	2.72	2.57	2.95	2.49	7.25	0.64
Metal and mineral (except petroleum)	17.77	20.30	3.06	3.62	3.09	3.20	4.83	4.01	1.56
Electrical and electronic goods	8.62	10.82	1.54	1.63	1.56	1.55	2.84	7.70	1.04
Hardware, plumbing, and heating equipment and supplies	13.23	16.04	3.88	4.02	3.88	3.94	4.36	16.63	3.72
Machinery, equipment, and supplies	6.43	7.60	2.13	2.30	2.15	2.14	2.84	9.94	1.59
Furniture, sports, toys, recyclable, jewelry, and other			*						
durable goods	5.59	7.77	2.93	3.27	2.96	3.13	4.30	7.14	2.43
Merchant wholesalers, nondurable goods Paper and paper product	3.85 16.86	5.07 20.69	1.02 5.21	1.16 5.63	1.04 5.24	1.12 5.07	0.78 10.92	3.19 16.32	0.21 5.90
Drugs and druggists' sundries	20.41	25.76	0.54	0.55	0.56	0.48	0.70	6.69	0.22
Apparel, piece goods, and notions	10.74	13.76	3.69	4.54	3.78	4.43	3.39	10.63	0.22
Grocery and related product	8.13	9.96	1.96	2.21	2.01	2.24	1.46	7.84	0.31
Farm product raw material	20.13	23.52	3.23	3.38	3.28	3.33	4.10	10.82	1.00
Chemical and allied products	15.94	19.34	3.89	4.54	3.94	4.03	4.69	9.68	1.97
Petroleum and petroleum products	14.79	18.34	3.16	3.99	3.18	3.13	2.98	5.46	2.43
Beer, wine, and distilled alcoholic beverage	22.64	20.47	4.24	4.55	4.28	4.29	5.88	12.78	4.98
Miscellaneous nondurable goods	9.03	11.54	3.43	3.83	3.50	3.87	3.23	9.37	1.27
Wholesale electronic markets and agents and brokers Retail trade	15.67 1.31	19.75 1.69	15.13 0.63	15.63 5.44	15.68 0.64	3.08 0.75	16.73 0.59	26.73 2.84	7.22 0.27
Motor vehicle dealers and parts dealers	3.07	5.10	1.32	1.59	1.33	1.40	2.27	8.21	1.19
New and used car dealers	5.06	7.19	1.65	1.88	1.66	1.70	2.69	10.56	2.44
Other motor vehicle and parts dealers	7.11	9.44	4.16	4.64	4.20	4.71	4.67	13.81	1.11
Furniture and home furnishings stores	8.77	11.91	4.20	4.60	4.24	4.77	4.67	14.62	1.18
Electronics and appliance stores	10.63	15.17	3.02	3.02	3.07	2.79	5.48	9.95	1.27
Building material and garden equipment and supplies dealers	7.25	8.92	1.96	2.09	2.00	2.13	1.79	6.23	0.34
Homes centers; paint and wallpaper stores	28.11	35.33	1.17	1.14	1.20	1.25	0.71	38.06	0.10
Hardware stores	12.97	15.07	10.27	11.92	10.26	10.28	11.62	43.97	14.42
Other building material dealers	11.63	14.49	7.50	9.86	7.63	7.84	13.95	6.16	10.46
Lawn and garden equipment and supplies stores	17.54	21.41	12.34	13.85	12.38	12.66	19.51	27.33	23.89

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

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

	Coefficient of variation (Percent) Number of returns Total receipts Rusiness									
Minor industry	Number				Business	Cost of	Net income	5.5.1	Income	
	Total	With net income	All returns	Returns with net income	net income receipts	goods sold	goods sold	Deficit	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	3.76	5.62	1.54	1.63	1.56	1.70	2.16	7.62	0.58	
Food and beverage stores	4.70	6.91	1.58	1.65	1.60	1.75	2.16	7.93	0.55	
Beer, wine, and liquor stores	10.57	12.82	10.50	12.06	10.53	10.75	17.27	26.04	22.65	
Health and personal care stores	6.98	8.58	1.73	1.71	1.75	1.93	2.26	12.84	0.55	
Gasoline stations	5.70	7.64	3.61	4.29	3.63	3.68	4.47	28.13	4.03	
Clothing and clothing accessories stores	5.86	8.42	1.32	1.47	1.35	1.61	1.37	4.89	0.26	
Sporting goods, hobby, book, and music stores	9.73	15.17	2.94	3.32	2.98	3.42	4.73	11.91	1.46	
General merchandise stores	17.55	21.35	0.30	0.30	0.30	0.32	0.30	2.25	0.04	
Miscellaneous store retailers	5.00	7.50	10.01	12.21	10.18	14.53	4.98	9.07	1.36	
Nonstore retailers	6.23	9.90	2.82	3.11	2.83	3.50	2.39	6.48	0.80	
Wholesale and retail trade not allocable	1.94	3.41	1.35	1.85	1.39	2.77	1.38	3.15	0.46	
Transportation and warehousing Air, rail, and water transportation	13.63	26.71	0.66	0.90	0.68	1.89	1.03	4.28	0.46	
Air, rail, and water transportation	17.93	40.73	0.80	1.22	0.81	2.40	2.91	5.25	2.60	
Rail transportation	44.59	16.05	0.41	0.33	0.40	0.48	0.40	2.58	0.20	
Water transportation	26.42	40.07	3.65	4.52	3.83	5.56	6.63	10.68	2.57	
Truck transportation	3.47	4.98	3.93	4.96	4.00	6.78	4.30	9.00	2.93	
Transit and ground passenger transportation	9.55	12.73	8.04	9.46	8.18	12.34	12.55	16.43	18.21	
Pipeline transportation	44.00	51.65	7.78	10.99	8.89	24.84	3.16	13.08	0.87	
Other transportation and support activities	7.87	10.33	2.68	3.09	2.75	5.20	2.54	3.92	0.65	
Warehousing and storage	21.48	28.25	7.56	7.78	7.82	12.64	8.35	23.00	4.61	
Information	4.11	6.14	0.58	0.72	0.68	1.95	0.47	0.97	0.13	
Publishing industries (except Internet)	9.60	14.68	1.37	1.47	1.77	3.70	0.84	2.79	0.22	
Newspaper publishers	24.67	34.57	6.26	9.22	6.71	14.79	6.73	7.45	1.87	
Periodical publishers	23.64	28.00	4.38	5.75	4.81	9.50	4.71	7.21	1.60	
Book publishers	23.86 30.47	38.54 41.63	2.74 7.35	3.22 8.54	2.87 7.66	4.18 7.37	5.22 7.88	14.35 20.25	0.99 1.76	
Database directory and other publishers Software publishers	16.35	27.91	1.65	1.59	2.39	5.25	0.71	2.98	0.22	
Motion picture and sound recording industries	7.13	10.65	1.60	1.65	1.80	3.73	1.73	5.40	0.39	
Motion picture and video industries (except video rental)	7.94	11.52	1.70	1.70	1.87	4.00	1.67	5.81	0.33	
Sound recording industries	24.45	32.05	4.65	7.63	6.80	10.04	23.83	14.57	35.92	
Broadcasting (except Internet)	20.56	26.38	0.87	0.98	1.01	3.19	1.10	3.11	0.26	
Telecommunications (including paging, cellular, satellite,										
cable and Internet service providers)	12.08	15.79	0.61	0.83	0.70	2.14	0.71	1.69	0.29	
Data Processing, Hosting, and Related Services	17.58	22.81	3.15	5.92	3.39	9.42	4.95	0.94	2.54	
Other information services	10.19	14.88	3.67	4.27	4.30	12.49	1.28	4.22	0.26	
Finance and insurance	2.11	2.96	0.14	0.15	0.23	0.02	0.15	0.77	0.14	
Credit intermediation	7.05 2.54	9.17 3.68	0.31 0.86	0.32 7.75	0.90 1.55	0.05	0.41 1.43	1.43 2.45	0.13 1.58	
Depository credit intermediation Commercial banking	1.55	3.68 1.48	0.86	0.07	0.21	[4] [4]	0.03	0.52	0.04	
Savings institutions, credit unions, and other depository credit	1.55	1.40	0.10	0.07	0.21	[7]	0.03	0.52	0.04	
intermediation	6.00	7.76	0.11	0.11	0.56	[4]	0.07	0.28	0.04	
Nondepository credit intermediation	7.53	9.75	0.55	17.19	1.23	0.18	1.06	4.60	1.74	
Credit card issuing and other consumer credit	15.58	20.75	0.48	0.47	0.80	0.04	0.66	8.21	0.18	
Real estate credit (including mortgage bankers and originators)	15.54	20.08	2.65	2.68	3.86	[4]	2.89	10.84	2.47	
International, secondary financing, and other nondepository										
credit intermediation	19.92	25.46	0.30	0.24	4.13	-	0.74	11.21	0.99	
Activities related to credit intermediation										
(loan brokers, check clearing, etc.)	13.10	16.60	2.06	2.33	2.30	[4]	1.54	7.31	0.29	
Securities, commodity contracts, other financial	5.00	7.00	0.04	0.70	4.00	0.04	0.04	0.04	0.50	
Investments and related activities	5.38 26.72	7.38 41.53	0.81 0.33	0.78 0.33	1.32 0.76	0.01	0.81 0.35	2.64 9.40	0.56 0.23	
Investment banking and securities dealing Securities brokerage	19.53	24.25	1.90	1.74	3.44	[4] [4]	1.62	5.17	0.23	
Commodity contracts dealing and brokerage	35.37	48.03	3.72	6.63	4.70	[4]	8.79	17.72	2.20	
Securities, commodity exchanges, and other financial	00.07	40.00	0.72	0.00	4.70	[7]	0.70	17.72	2.20	
investment activities	6.52	8.71	1.85	1.83	2.19	0.50	1.61	2.50	1.04	
Insurance carriers and related activities	3.22	4.31	0.17	0.20	0.23	0.02	0.40	0.53	0.10	
Life insurance	0.28	1.90	0.02	[23]	0.03	[23]	0.02	0.08	0.02	
Mutual property and casualty companies (Form 1120-PC)	4.44	5.48	0.04	0.04	0.04	0.04	0.25	0.63	0.19	
Stock property and casualty companies (Form 1120-PC)	0.80	1.96	0.03	0.02	0.03	0.03	0.09	0.31	0.09	
Insurance agencies and brokerages	4.11	5.27	4.88	5.58	5.09	12.52	4.28	10.70	1.53	
Other insurance related activities										
(including third-party administration of insurance, etc.)	13.19	16.68	3.05	3.08	3.20	1.45	4.54	10.23	1.56	
Funds, trusts, and other financial vehicles	5.16	3.88	0.15	0.14	21.13	61.15	0.15	3.55	2.72	
Open-end investment funds (Form 1120-RIC)	[23]	0.51	0.13	0.13	-	-	0.14	1.43	0.27	
Other financial vehicles (including mortgage REITS)	16.60	27.41	1.07	0.91	21.13	61.15	1.19	4.79	4.90	

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

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

	Coefficient of variation (Percent)								
Minor industry	Number (of returns	Total re	ceipts	Business	Cost of	Not income		Income
Willion Industry	T	With net	All	Returns with	net income	goods sold	Net income goods sold	Deficit	subject
	Total	income	returns	net income	receipts	goods sold	goods sold		to tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Finance and insurance—continued									
Real estate and rental and leasing	1.20	2.87	1.71	1.74	2.27	3.76	1.21	2.01	1.72
Real estate	1.05	2.93	2.46	2.52	3.91	11.47	1.34	2.22	2.59
Lessors of buildings (including Equity REITs)	2.64	5.88	1.39	1.50	4.37	12.95	1.14	2.52	3.43
Lessors of miniwarehouses, self-storage units, and other									
real estate (including Equity REITs)	5.39	9.79	3.87	4.62	13.20	35.14	2.77	3.17	8.12
Offices of real estate agents and brokers	4.56	5.84	7.70	8.04	8.00	2.81	6.98	9.98	6.4
Other real estate activities	3.79	6.11	7.42	7.91	6.97	45.22	5.59	6.00	5.1
Rental and leasing services	7.65	11.00	2.01	2.15	2.18	4.09	3.12	4.68	2.38
Automotive equipment rental and leasing	19.76	25.38	2.48	2.03	2.89	7.35	2.60	13.32	3.47
Other consumer goods and general rental centers	18.31	26.91	7.65	8.26	7.77	10.02	10.68	22.61	1.5
Commercial and industrial machinery and equipment rental									
and leasing	9.92	14.03	3.36	4.38	3.45	5.70	5.31	4.99	4.90
Lessors of nonfinancial intangible assets									
(except copyrighted works)	30.06	33.98	6.13	6.69	10.16	7.62	6.30	20.31	0.57
Professional, scientific, and technical services	1.09	1.69	1.32	1.55	1.37	2.68	1.19	1.39	0.90
Legal services	4.88	5.68	5.83	6.44	6.00	20.27	5.45	15.64	8.19
Accounting, tax preparation, bookkeeping, and payroll services	6.24	7.38	7.77	7.19	8.25	30.56	5.85	13.23	1.38
Architectural, engineering, and related services	5.48	6.80	2.60	3.02	2.63	2.74	4.26	6.86	1.88
Specialized design services	9.29	12.00	10.78	12.31	10.87	15.63	13.34	24.52	8.4
Computer systems design and related services	4.46	5.80	3.25	3.84	3.35	7.50	2.77	2.87	1.19
Management, scientific, and technical consulting services	3.61	4.63	3.71	4.15	3.81	6.78	3.47	7.06	2.02
Scientific research and development services	11.73	20.55	3.74	4.39	4.26	4.07	4.14	1.32	1.28
Advertising and related services	8.01	10.36	5.68	6.83	5.89	10.09	6.64	6.54	2.60
Other professional, scientific, and technical services	5.44	6.77	5.06	5.77	5.17	7.70	6.17	6.79	10.93
Management of companies (holding companies)	5.74	8.03	0.07	0.07	0.14	0.57	0.25	1.13	0.13
Offices of bank holding companies	2.48	2.98	0.03	0.03	0.11	[4]	0.02	0.20	[23
Offices of other holding companies	6.27	9.69	0.82	0.82	5.95	2.45	0.79	1.55	0.49
Administrative and support and waste management									
and remediation services	2.75	3.78	2.76	3.25	2.82	3.74	2.31	3.74	0.90
Administrative and support services	2.75	3.84	3.15	3.73	3.22	4.22	2.57	4.15	1.07
Employment services	11.30	14.25	7.33	8.14	7.41	7.18	5.13	15.05	1.72
Travel arrangement and reservation services	13.96	17.46	9.37	10.09	9.89	15.84	8.66	13.01	3.76
Other administrative and support services	3.16	4.29	3.07	3.78	3.15	5.36	3.30	4.49	1.47
Waste management and remediation services	13.38	16.90	4.13	4.62	4.22	6.55	5.07	8.46	1.59
Educational services	6.89	9.05	4.45	5.09	4.51	10.39	4.78	9.30	1.60
Health care and social assistance	1.14	1.87	2.08	2.18	2.18	4.76	1.55	3.96	1.07
Offices of health practitioners and outpatient care centers	0.95	1.86	3.14	3.34	3.26	7.06	1.89	5.49	3.30
Offices of physicians	3.28	4.32	5.16	5.84	5.31	16.16	3.94	7.07	10.42
Offices of dentists	5.33	6.16	6.44	7.39	6.60	13.93	7.17	20.08	22.84
Offices of other health practitioners	4.30	5.26	6.87	5.64	7.14	14.01	6.60	11.05	5.84
Outpatient care centers	18.94	21.36	4.64	4.82	5.05	7.08	6.59	17.47	1.92
Miscellaneous health care and social assistance	5.30	7.53	4.19	5.31	4.23	7.07	4.68	7.21	1.30
Hospitals, nursing, and residential care facilities	10.96	13.88	2.34	2.46	2.55	10.41	3.50	9.00	0.60
Arts, entertainment, and recreation	3.86	5.97	5.00	6.73	5.30	12.07	4.56	5.86	2.89
Other arts, entertainment, and recreation	4.61	7.12	8.07	10.38	8.48	17.23	5.80	10.08	4.76
Amusement, gambling, and recreation industries	6.95	10.88	5.62	6.90	5.99	16.37	7.34	6.75	3.24
Accommodation and food services	1.59	3.04	1.49	1.91	1.60	2.01	1.53	4.26	0.5
Accommodation	7.29	10.32	1.45	1.98	1.94	5.45	1.48	4.85	0.29
Food services and drinking places	1.40	3.12	1.82	2.27	1.89	2.11	2.18	6.48	0.2
Other services	2.01	3.10	3.12	3.88	3.18	4.86	4.17	6.84	3.0
Repair and maintenance	2.69	4.30	4.29	5.47	4.33	5.35	6.07	8.57	6.99
	3.98	5.95	5.76	7.37	5.78	7.36	8.36	10.91	11.0
Automotive repair and maintenance		5.95 8.60		9.45		7.36 8.74			
Other repair and maintenance	6.83		7.88		7.99		10.26	14.11	9.5
Personal and laundry services	3.26	4.98	5.09	5.96	5.09	11.09	5.94	11.73	3.0
Religious, grantmaking, civic, professional, and similar	6.15	9.25	7.52	8.97	8.91	18.40	18.67	18.91	12.5
organizations						.5.40			
Not allocable	67.92	87.50	99.40	93.28	99.52		93.28	88.98	93.2

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

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

		Coefficient of variation (Percent) —continued							
Minor industry	Total income tax before	Foreign	General	Prior year	Total income				
Minor industry	credits [7]	tax	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
	credits [7]	credit	credit	credit	credits [2]			assets	deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total returns of active corporations	0.05	0.02	0.08	0.34	0.07	0.01	0.09	0.12	0.15
Agriculture, forestry, fishing and hunting	3.32	2.32	10.84	52.43	3.41	1.43	4.67	3.01	4.08
Agricultural production	3.32	2.33	12.94	54.34	3.41	1.42	5.66	2.81	4.13
Forestry and logging	16.06	71.38	2.33	-	16.37	7.89	11.09	24.00	27.51
Support activities and fishing, hunting, and trapping	14.43	12.22	16.66	24.16	14.81	6.02	9.95	10.62	10.96
Mining	0.26	0.12	0.56	0.35	0.53	0.14	0.25	0.56	0.63
Oil and gas extraction	0.45	0.08	0.10	0.19	0.97	0.19	0.35	0.36	0.39
Coal mining	3.17	[4]	[4]	98.33	4.86	0.50	1.36	2.06	1.60
Metal ore mining	0.10	[4]	[4]	[4]	0.33	0.14	0.27	0.11	0.24
Nonmetallic mineral mining and quarrying	2.53	[4]	2.69	0.92	2.77	2.27	3.28	5.67	8.44
Support activities for mining	0.87	1.23	1.11	32.32	1.06	0.56	0.84	1.68	1.78
Utilities	0.93	6.20	0.08	0.03	1.24	0.04	5.14	0.06	0.07
Electric power generation, transmission, and distribution	1.74	[4]	0.22	[4]	2.16	0.03	0.18	0.02	0.03
Natural gas distribution	2.92 6.55	80.19	[4] 63.06	[4] 29.42	4.34 6.50	0.10 1.43	[11] 2.75	0.15 2.06	0.14 3.28
Water, sewage, and other systems Combination gas and electric	[4]	[4]				0.02	0.08	[23]	0.02
Construction	1.75	1.81	[4] 5.31	[4] 19.01	[4] 1.83	0.02	1.78	1.55	1.78
Construction of buildings	3.81	0.01	9.48	33.42	3.94	1.17	2.36	3.15	4.07
Heavy and civil engineering construction and land subdivision	2.50	0.46	4.33	23.49	2.64	1.45	4.35	2.79	2.68
Heavy and civil engineering construction	2.54	0.46	4.38	17.05	2.69	1.44	2.07	3.01	2.79
Land subdivision	12.39	-	20.51	62.88	12.34	3.54	18.19	7.80	9.01
Specialty trade contractors	3.15	4.43	12.96	32.27	3.25	1.68	2.99	2.77	3.09
Electrical contractors	5.36	6.73	22.52	-	5.45	4.09	5.33	6.10	5.57
Plumbing, heating, and air-conditioning contractors	7.75	2.64	31.23	67.30	8.06	4.55	7.10	5.86	6.55
Other specialty trade contractors	4.70	5.84	14.29	34.89	4.89	2.38	4.37	3.65	4.10
Manufacturing	0.04	0.01	0.11	0.16	0.08	0.04	0.09	0.19	0.15
Food manufacturing	0.18	0.07	1.43	6.34	0.21	0.15	0.43	0.85	0.59
Animal food manufacturing, grain and oilseed milling	0.25	[4]	0.26	[4]	0.30	0.59	2.09	1.10	1.01
Sugar and confectionery product	0.22	0.11	5.68	[4]	0.36	0.41	0.53	1.73	1.40
Fruit and vegetable preserving, and specialty food	0.61	0.07	3.59	20.26	0.60	0.67	0.56	1.98	1.57
Dairy product	0.93	[4]	8.93	13.87	1.23	1.67	3.04	2.50	1.96
Meat and seafood processing	0.88	[4]	2.18	4.85	0.96	1.11	2.66	2.00	1.62
Bakeries and tortilla manufacturing	1.84 0.47	[4] [4]	11.75 7.65	[4] 10.27	1.90 0.46	2.40 0.14	3.92 0.37	6.68 1.93	3.96 1.24
Other food Beverage and tobacco product manufacturing	0.10	[4]	1.85	73.36	0.40	0.14	0.37	1.28	1.08
Soft drink and ice	0.10	[4]	[4]	73.30	0.13	0.32	2.60	1.36	0.99
Breweries	0.34	[4]	2.19	80.81	0.34	0.37	0.51	2.80	4.86
Wineries and distilleries	0.74	[4]	7.75	99.46	0.85	1.40	1.45	4.30	2.80
Tobacco manufacturing	[4]	[4]	[4]	-	[4]	0.29	2.30	1.38	1.65
Textile mills and textile product mills	3.22	[4]	2.96	3.96	4.41	2.31	2.96	3.53	3.57
Textile mills	4.65	[4]	[4]	2.08	5.23	3.77	5.19	4.58	3.71
Textile product mills	4.42	[4]	3.70	36.55	7.15	2.95	3.63	5.13	5.80
Apparel manufacturing	1.59	[4]	0.47	[4]	2.39	2.09	4.82	4.18	2.29
Apparel knitting mills	4.26	[4]	5.02	[4]	4.63	1.88	[11]	7.61	4.45
Cut and sew apparel contractors and manufacturers	1.50	[4]	[4]	[4]	2.31	2.52	4.60	3.52	2.04
Apparel accessories and other apparel	26.95	[4]	21.83	-	27.17	10.90	24.76	21.57	13.71
Leather and allied product manufacturing	0.40	[4]	[4]	[4]	0.60	3.59	6.23	8.54	6.72
Wood product manufacturing	4.53	0.08	8.18	26.75	5.70	2.24	4.56	3.71	3.08
Paper manufacturing	0.30 1.35	[4]	0.08	0.05	0.58 2.69	0.36 0.26	0.76 0.56	1.04 0.32	1.01 1.01
Pulp, paper, and paperboard mills Converted paper product	0.28	[4] [4]	0.01	[4] 0.03	0.54	0.26	1.20	2.13	1.01
Printing and related support activities	1.66	0.69	5.66	5.39	1.81	2.22	6.60	4.61	4.00
Petroleum and coal products manufacturing	0.01	[23]	0.03	[23]	0.05	0.02	0.00	0.12	0.23
Petroleum refineries (including integrated)	[23]	[23]	[4]	[4]	0.02	0.01	0.02	0.02	0.03
Asphalt paving, roofing, other petroleum and coal products	2.60	0.38	4.97	2.61	2.89	3.48	24.95	7.04	9.36
Chemical manufacturing	0.07	0.04	0.15	0.29	0.11	0.05	0.17	0.20	0.21
Basic chemical	0.21	0.08	0.32	0.05	0.29	0.09	0.19	0.23	0.33
Resin, synthetic rubber, and fibers and filaments	0.51	[4]	0.03	[4]	0.83	0.34	1.26	0.54	0.53
Pharmaceutical and medicine	0.06	0.02	0.19	[4]	0.10	0.04	0.12	0.19	0.25
Paint, coating, and adhesive.	1.42	1.49	0.97	21.47	2.07	1.34	7.09	2.39	2.12
Soap, cleaning compound, and toilet preparation	0.09	0.06	0.66	-	0.14	0.16	0.22	0.77	0.60
Other chemical product and preparation	0.42	[4]	0.89	1.50	0.48	0.63	2.14	1.23	1.58
Plastics and rubber products manufacturing	0.98	0.11	7.03	2.14	1.16	0.85	1.97	1.89	1.57
Plastics product	1.74	0.14	9.34	10.05	2.32	1.27	2.59	2.74	2.31
Rubber product	0.91	[4]	9.38	[4]	0.98	0.66	1.76	1.21	1.08
Nonmetallic mineral product manufacturing	1.82	1.45	2.10	0.04	2.19	0.59	0.78	1.56	1.48
Clay, refractory, and other nonmetallic mineral product	3.91	8.05	21.67	[4]	3.83	2.05	2.72	4.88	3.44
Glass and glass product	3.35	[4]	0.49	[4]	5.26	0.89	1.24	2.84	3.58
Cement, concrete, lime and gypsum product	2.45 0.46	[4] 1.06	14.75 2.08	0.04 1.96	2.67 0.48	0.87 0.33	1.10 1.19	2.07 0.72	1.86 0.84
Primary metal manufacturing Iron, steel mills and steel product	0.46	5.63	1.65	27.16	0.48	0.33	1.19	0.72	1.05
Nonferrous metal production and processing	1.27	5.03	2.44	[4]	1.47	0.87	2.17	1.12	1.05
Endnetes at and of table section. Detail may not add to total because					f the Comple and			1.12	1.30

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

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

	Total income	Coefficient of variation (Percent)—continued								
Minor industry	tax before	Foreign	General	Prior year	Total income			Depreciable	Depreciation	
	credits [7]	tax credit	business credit	minimum tax credit	tax after credits [2]	Total assets	Net worth	assets	deduction	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
Manufacturing—continued Foundries	0.64	0.01	7.96	[4]	0.61	1.64	1.59	4.56	4.36	
Fabricated metal product manufacturing	0.93	0.19	2.78	5.30	1.08	0.42	0.69	1.89	2.40	
Forging and stamping	8.95	[4]	15.13	32.31	9.69	3.39	6.31	5.71	5.08	
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	3.77	1.38	12.10	1.68	4.05	1.72	1.96	5.72	6.78	
Architectural and structural metals	5.44	0.76	12.66	19.20	6.45	3.40	5.08	5.77	9.51	
Boiler, tank, and shipping container	1.36	[4]	1.71	3.69	2.24	1.26	10.68	2.16	3.79	
Coating, engraving, heat treating, and allied activities	6.20	[4]	30.97	62.11	6.24	5.18	10.99	9.95	9.23	
Other fabricated metal product	1.04 0.25	0.40 0.03	3.43 0.72	27.25 1.26	1.15 0.35	0.49 0.25	0.63 0.47	2.99 1.03	3.13 0.77	
Machinery manufacturing Agriculture, construction, and mining machinery	0.25	0.03	0.72	[4]	0.36	0.28	0.47	1.03	1.30	
Industrial machinery	0.89	0.15	4.21	1.69	1.27	1.18	1.42	4.05	2.40	
Commercial and service industry machinery	0.92	0.02	0.33	[4]	1.97	0.91	2.26	2.31	1.30	
Ventilation, heating, air-conditioning, and commercial										
refrigeration equipment	3.68	0.76	2.49	53.00	4.46	1.27	3.51	3.01	2.23	
Metalworking machinery	2.82	0.11	7.72	15.74	3.87	3.00	4.27	7.85	6.14	
Engine, turbine and power transmission equipment	0.42	0.02	0.32	[4]	0.66	0.40	0.65	0.97	0.91	
Other general purpose machinery	0.96	0.14	2.28	0.06	1.37	0.72	0.94	2.56	1.88	
Computer and electronic product manufacturing Computer and peripheral equipment	0.11 0.07	0.06 0.01	0.20 0.28	0.52 0.51	0.15 0.09	0.11 0.10	0.34 0.16	0.50 0.32	0.29	
Computer and peripheral equipment Communications equipment	0.40	0.01	0.28	0.80	0.09	0.10	2.13	1.40	0.28	
Audio and video equipment manufacturing and reproducing	0.40	0.08	0.08	0.80	0.93	0.49	2.13	1.40	0.00	
magnetic and optical media	2.86	5.11	6.61	97.20	3.13	0.71	5.99	8.02	1.32	
Semiconductor and other electronic component	0.22	0.06	0.27	0.55	0.36	0.29	0.39	0.81	0.51	
Navigational, measuring, electromedical, and control instruments	0.52	0.12	0.68	[4]	0.75	0.26	0.47	1.07	1.14	
Electrical equipment, appliance, and component manufacturing	0.34	0.03	0.43	9.11	0.89	0.11	0.18	0.60	0.29	
Electric lighting equipment and household appliance	0.22	[4]	0.04	-	1.50	0.04	0.09	0.27	0.14	
Electrical equipment	0.47	0.08	1.85	[4]	0.64	0.98	1.16	3.07	2.73	
Other electrical equipment and component	1.89 0.14	0.48 0.05	3.66 0.24	12.30 0.68	2.40 0.19	0.82 0.10	1.01 0.28	2.79 0.25	2.35	
Transportation equipment manufacturing Motor vehicles and parts	0.14	0.05	0.24	2.00	0.19	0.10	0.26	0.25	0.18	
Aerospace product and parts	0.16	0.02	0.03	0.11	0.40	0.12	0.30	0.46	0.64	
Ship and boat building	0.35	[4]	2.14	8.07	0.35	1.23	2.16	2.86	2.80	
Other transportation equipment and railroad rolling stock	1.18	[4]	3.06	[4]	1.23	2.01	2.62	2.74	2.20	
Furniture and related product manufacturing	1.55	[4]	4.14	-	2.12	2.19	4.19	4.77	4.49	
Miscellaneous manufacturing	0.38	0.20	1.24	0.16	0.56	0.42	0.86	1.39	0.97	
Medical equipment and supplies	0.36	0.02	0.83	[4]	0.57	0.30	0.52	1.19	0.97	
Other miscellaneous manufacturing	1.21	1.16	6.95	2.65	1.53	1.59	3.30	3.19	2.27	
Wholesale and retail trade Wholesale trade	0.12 0.68	0.09 0.93	0.14 0.93	0.71 1.12	0.14 0.79	0.12 0.41	0.83 1.33	0.29 0.51	0.32 0.54	
Merchant wholesalers, durable goods	0.49	0.93	0.69	3.22	0.75	0.41	3.82	0.87	0.70	
Motor vehicle and motor vehicle parts and supplies	1.22	0.54	12.31	6.67	1.26	0.74	2.04	0.70	0.46	
Lumber and other construction materials	3.96	0.29	11.25	65.73	4.02	4.60	6.12	7.51	7.69	
Professional and commercial equipment and supplies	0.61	0.15	0.61	8.82	0.74	0.89	1.95	2.27	1.65	
Metal and mineral (except petroleum)	1.41	5.10	7.64	11.44	1.43	1.78	2.68	2.52	3.25	
Electrical and electronic goods	0.96	0.02	0.72	5.57	1.31	0.76	1.46	1.71	0.77	
Hardware, plumbing, and heating equipment and supplies	3.60	0.43	31.20	2.14	3.73	3.00	4.77	3.79	2.82	
Machinery, equipment, and supplies	1.52	6.24	5.79	14.79	1.55	1.46	2.02	2.62	2.09	
Furniture, sports, toys, recyclable, jewelry, and other durable goods	2.34	0.89	13.07	25.38	2.58	1.83	41.09	4.00	6.17	
Merchant wholesalers, nondurable goods	0.20	0.18	0.08	1.14	0.25	0.22	0.31	0.60	0.63	
Paper and paper product	5.59	[4]	63.25	[4]	6.20	4.45	9.44	8.20	7.43	
Drugs and druggists' sundries	0.21	0.07	0.02	0.01	0.27	0.31	0.59	1.13	1.01	
Apparel, piece goods, and notions	0.61	0.02	0.30	19.68	0.87	1.10	1.06	2.11	1.70	
Grocery and related product	0.29	0.05	0.08	23.84	0.35	0.30	0.37	0.66	0.96	
Farm product raw material	0.92	[4]	3.36	82.59	1.61	1.02	1.32	2.25	3.11	
Chemical and allied products	1.83	4.90	4.93	7.20	1.88	1.67	2.22	2.97	2.52	
Petroleum and petroleum products Beer, wine, and distilled alcoholic beverage	2.28 4.82	0.28 2.04	16.48 8.91	2.03 62.87	2.40 5.18	0.90 1.97	1.44 2.71	2.41 5.65	1.54 6.44	
Miscellaneous nondurable goods	1.20	1.09	4.46	27.97	1.53	1.97	2.71	3.33	2.67	
Wholesale electronic markets and agents and brokers	6.58	1.09	[4]	21.31	6.61	6.90	17.66	10.50	7.01	
Retail trade	0.26	2.03	0.39	0.37	0.23	0.28	0.67	0.40	0.47	
Motor vehicle dealers and parts dealers	1.14	0.40	3.30	13.90	1.16	0.86	2.26	1.97	2.73	
New and used car dealers	2.41	4.47	15.10	14.09	2.43	1.19	2.47	1.80	3.33	
Other motor vehicle and parts dealers	0.98	[4]	2.05	62.90	1.00	2.76	5.78	4.52	4.97	
Furniture and home furnishings stores	1.00	[4]	0.66	7.97	1.04	2.78	5.69	3.43	2.86	
Electronics and appliance stores	1.13	[4]	11.13	[4]	1.18	2.13	3.42	3.47	6.91	
Building material and garden equipment and supplies dealers	0.29	[23]	2.20	98.29	0.30	0.84	2.34	1.47	1.77	
Homes centers; paint and wallpaper stores Hardware stores	0.08 13.97	[4]	0.76 31.02	98.29	0.08 14.53	0.39 9.71	1.01 19.41	0.51 11.48	0.48	
i idi divale stores		·		30.29						
Other building material dealers	9.65	0.53	25.36	_	9.96	4.12	12.36	7.41	8.54	

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

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

Minor industry	Total income	Coefficient of variation (Percent)—continued								
	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	Depreciatio deduction	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
Wholesale and retail trade—continued										
Retail trade—continued	0.47	0.00	0.07	0.20	0.50	0.70	4.04	0.00	0	
Food, beverage and liquor stores	0.47 0.44	0.02	0.67 0.56	0.39 0.39	0.50 0.47	0.73 0.70	1.64 1.50	0.89 0.89	0. 0.	
Food and beverage stores Beer, wine, and liquor stores	26.01	[4] 99.41	70.66	0.39	26.53	9.40	19.07	12.79	16.	
Health and personal care stores	0.48	0.07	6.11	3.82	0.48	0.62	0.88	1.24	10.	
Gasoline stations	2.46	[4]	8.22	0.50	2.69	2.31	8.58	3.07	2.	
Clothing and clothing accessories stores	0.21	0.24	0.10	1.47	0.22	0.89	1.62	0.96	0.	
Sporting goods, hobby, book, and music stores	1.36	[4]	4.07	-	1.46	2.16	8.28	2.33	3	
General merchandise stores	0.04	[23]	0.09	-	0.05	0.12	1.14	0.14	0	
Miscellaneous store retailers	1.08	[4]	0.82	0.15	1.43	2.15	5.89	3.46	4	
Nonstore retailers	0.73	[4]	0.52	[4]	1.41	0.79	1.37	2.49	1	
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-		
Transportation and warehousing	0.35	0.20	1.24	0.61	0.37	0.30	1.81	0.68	1	
Air, rail, and water transportation	0.32	0.13	2.75	0.30	0.32	0.28	3.47	0.57	1	
Air transportation	2.50	[4]	0.16	0.34	3.48	0.37	41.15	1.22	1	
Rail transportation	0.19	[4]	2.84	-	0.16	0.17	0.38	0.17	0	
Water transportation	2.45	0.20	[4]	0.30	2.86	1.92	3.09	2.68	6	
Truck transportation	2.17	1.21	5.80	12.91	2.21	1.79	3.46	3.11	3	
Transit and ground passenger transportation	17.62	[4]	0.28	82.38	20.90	4.57	10.19	7.63	9	
Pipeline transportation	0.99	-	[4]	[4]	0.99	1.24	3.87	0.89	5	
Other transportation and support activities	0.47	0.23	0.31	3.30	0.51	0.76	2.32	1.90	1	
Warehousing and storage	4.38	1.40	29.82	38.41	4.71	2.80	4.61	5.62		
Information	0.12	0.06	0.40	2.83	0.15	0.08	0.45	0.26	(
Publishing industries (except Internet)	0.21	0.04	0.67	1.72	0.32	0.21	1.21	1.19	C	
Newspaper publishers	1.70	[4]	1.14	[4]	1.72	1.20	1.87	3.56	3	
Periodical publishers	1.45 1.26	0.48	2.09	98.35 17.61	1.85 1.52	0.72 0.79	2.97 5.82	6.07 3.72	- 4	
Book publishers		1.48	[4]							
Database directory and other publishers	1.70 0.21	0.01	[4] 0.68	[4] 1.93	2.24 0.34	1.85 0.20	13.98 1.52	3.36 0.69	3	
Software publishers Motion picture and sound recording industries	0.21	0.01	0.00	[4]	0.49	0.20	2.12	4.46	3	
Motion picture and video industries (except video rental)	0.28	0.05	0.75	[4]	0.45	0.30	2.12	4.60	3	
Sound recording industries	29.18	36.13	0.73	[4]	29.29	0.40	10.80	15.17	1	
Broadcasting (except Internet)	0.24	0.17	0.02	9.38	0.28	0.07	1.07	0.79	1	
Telecommunications (including paging, cellular, satellite,	0.24	0.17	0.02	0.00	0.20	0.20	1.07	0.70		
cable and Internet service providers)	0.27	0.78	0.83	9.78	0.28	0.07	0.46	0.16	C	
Data Processing, Hosting, and Related Services	2.44	5.24	17.50	81.13	2.04	0.61	1.05	1.10	1	
Other information services	0.22	0.31	0.13	2.66	0.26	0.52	1.10	1.59	C	
Finance and insurance	0.13	0.06	0.02	0.39	0.16	0.01	0.01	0.29	0	
Credit intermediation	0.12	0.01	0.03	0.83	0.14	0.02	0.41	0.34	C	
Depository credit intermediation	1.57	[4]	1.26	[4]	1.67	0.56	2.37	0.49	1	
Commercial banking	0.04	[4]	0.02	[4]	0.04	0.08	1.36	0.15	C	
Savings institutions, credit unions, and other depository credit										
intermediation	0.03	[4]	0.17	[4]	0.03	0.04	0.95	0.10	C	
Nondepository credit intermediation	1.69	4.89	0.14	7.86	1.52	0.10	0.80	0.53	C	
Credit card issuing and other consumer credit	0.16	0.02	0.05	[4]	0.19	0.13	0.49	0.18	C	
Real estate credit (including mortgage bankers and originators)	2.37	-	0.66	[4]	2.38	1.06	2.35	7.29	2	
International, secondary financing, and other nondepository										
credit intermediation	0.72	[4]	0.06	3.30	0.92	0.01	1.26	2.24	3	
Activities related to credit intermediation										
(loan brokers, check clearing, etc.)	0.27	[4]	0.11	16.64	0.33	0.46	1.08	2.67	1	
Securities, commodity contracts, other financial	0.55	201	0.00	44.07	0.00	0.00	0.00	4.40	,	
investments and related activities	0.55	0.24	0.03	14.87	0.66	0.03	0.23	1.18	(
Investment banking and securities dealing	0.22	0.01	[4]	[4]	0.35	0.01	0.14	0.08	(
Securities brokerage	0.62	0.11	[4]	[4]	0.63	0.04	0.45	1.91	1	
Commodity contracts dealing and brokerage	1.99	[4]	9.77	-	1.99	0.60	4.22	16.33	9	
Securities, commodity exchanges, and other financial investment activities	1.03	0.91	0.11	15.65	1.14	0.22	0.55	2.39		
Insurance carriers and related activities	0.08	[23]	0.11	0.17	0.10	0.22	0.55	0.38	(
Life insurance	0.08	[23]	[4]	[23]	0.10	[23]	[23]	[23]		
Mutual property and casualty companies (Form 1120-PC)	0.02	0.01	0.21	0.04	0.02	0.03	0.04	0.09	(
Stock property and casualty companies (Form 1120-PC)	0.15	0.01	[4]	0.04	0.17	0.03	0.04	0.09	(
Insurance agencies and brokerages	1.38	[23]	0.66	[4]	3.83	0.02	1.41	4.16		
Other insurance related activities	1.36	[23]	0.00	[4]	3.03	0.90	1.41	7.10		
	1.49	2.18	[4]	3.70	1.50	0.62	1.71	3.17	2	
(including third-party administration of insurance, etc.)										
(including third-party administration of insurance, etc.) Funds, trusts, and other financial vehicles									(
(including third-party administration of insurance, etc.) Funds, trusts, and other financial vehicles Open-end investment funds (Form 1120-RIC)	5.74 0.91	2.06	2.84	0.55	5.89 0.91	0.01 0.01	0.01 0.01	0.25 2.55		

RETURNS OF ACTIVE CORPORATIONS

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

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

	Total :			Coeff	icient of variation	(Percent)—cont	inued		
Minor industry	Total income tax before	Foreign	General	Prior year	Total income				5
Willion Hidusti y	credits [7]	tax	business	minimum tax	tax after	Total assets	Net worth	Depreciable	Depreciation
	credito [7]	credit	credit	credit	credits [2]			assets	deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Finance and insurance—continued									
Real estate and rental and leasing	1.64	1.27	6.66	5.89	1.77	0.23	0.58	0.59	0.87
Real estate	2.57	0.84	16.91	6.58	2.75	0.25	0.60	0.52	0.89
Lessors of buildings (including Equity REITs)	3.39	1.73	30.81	1.40	3.61	0.41	0.70	0.67	0.93
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REITs)	8.41	1.51	13.97	10.40	8.59	0.71	1.05	1.19	2.71
Offices of real estate agents and brokers	3.68	[4]	1.21	[4]	4.36	2.59	8.04	5.93	6.53
Other real estate activities	5.00	1.74	33.44	9.58	5.37	1.88	4.78	3.79	3.64
Rental and leasing services	2.12	3.45	3.16	5.38	2.25	0.70	3.01	2.16	1.25
Automotive equipment rental and leasing	2.41	0.02	0.26	6.02	2.47	1.06	2.77	1.77	1.08
Other consumer goods and general rental centers	1.35	[4]	[4]	4.24	1.47	4.96	12.17	9.34	10.87
Commercial and industrial machinery and equipment rental and leasing	4.56	3.69	24.95	5.95	4.90	0.99	4.58	3.82	2.12
Lessors of nonfinancial intangible assets									
(except copyrighted works)	0.56	2.96	[4]	[4]	0.51	1.30	1.73	3.10	5.95
Professional, scientific, and technical services	0.84	0.67	1.82	24.47	0.99	0.33	1.54	1.52	1.17
Legal services	7.94	79.25	7.76	11.57	8.12	4.60	11.05	7.54	7.82
Accounting, tax preparation, bookkeeping, and payroll services	0.92	[4]	1.38	[4]	1.14	0.86	2.56	7.28	6.45
Architectural, engineering, and related services	1.77	1.14	7.31	10.17	2.18	1.09	2.11	4.08	2.93
Specialized design services	5.33	[4]	71.20	-	5.40	8.85	[11]	8.85	18.19
Computer systems design and related services	1.04	1.60	2.94	8.32	1.16	0.68	2.42	2.07	1.70
Management, scientific, and technical consulting services	1.57	0.63	6.16	18.74	2.46	1.46	6.80	4.14	3.67
Scientific research and development services	1.16	2.90	1.92	2.84	1.34	0.85	3.09	3.17	2.73
Advertising and related services	2.33	0.60	9.51	9.24	2.77	0.90	5.87	5.47	4.16
Other professional, scientific, and technical services	11.35	24.56	17.55	71.62	11.03	1.86	3.90	6.49	4.50
Management of companies (holding companies)	0.10	0.08	0.04	0.26	0.16	0.01	0.11	0.17	0.08
Offices of bank holding companies	[23]	[4]	[23]	0.19	0.01	0.01	0.02	0.11	0.07
Offices of other holding companies	0.39	0.15	7.91	3.02	0.64	0.30	0.88	5.45	2.27
Administrative and support and waste management									
and remediation services	0.81	0.19	0.78	3.26	0.94	0.68	1.44	1.97	2.21
Administrative and support services	0.96	0.19	1.06	3.80	1.14	0.83	1.84	2.97	3.26
Employment services	1.53	0.20	0.82	2.59	1.96	1.88	3.06	5.74	5.29
Travel arrangement and reservation services	3.51	0.27	3.21	4.27	4.03	2.20	6.36	3.89	5.55
Other administrative and support services	1.32	0.30	2.24	21.93	1.52	1.14	2.40	3.46	3.73
Waste management and remediation services	1.50	0.11	0.57	[4]	1.62	1.19	1.85	2.46	2.73
Educational services	1.36	1.11	19.40	[4]	1.37	2.16	4.68	3.78	4.39
Health care and social assistance	0.76	2.17	4.45	2.57	0.77	0.56	3.88	1.40	1.83
Offices of health practitioners and outpatient care centers	2.25	0.05	21.71	8.63	2.27	1.10	5.78	2.84	3.83
Offices of physicians	6.31	[4]	32.45	8.96	6.39	2.63	38.79	5.03	6.64
Offices of dentists	23.36	-	43.03	-	23.94	5.47	21.67	6.80	9.16
Offices of other health practitioners	5.23	[4]	81.47	20.80	5.26	4.12	8.29	7.72	8.80
Outpatient care centers	1.88	79.25	[4]	[4]	1.90	1.17	2.75	4.33	1.84
Miscellaneous health care and social assistance	1.16	[4]	4.68	5.05	1.18	1.44	4.85	3.77	2.94
Hospitals, nursing, and residential care facilities	0.56	3.85	0.80	0.59	0.58	0.74	9.43	1.23	1.16
Arts, entertainment, and recreation	2.96	34.49	11.44	16.68	2.55	1.49	6.12	2.95	2.78
Other arts, entertainment, and recreation	5.12	37.36	6.43	[4]	4.18	2.12	8.31	4.65	4.29
Amusement, gambling, and recreation industries	2.96	0.77	17.61	38.06	2.99	2.11	8.73	3.64	3.36
Accommodation and food services	0.29	0.04	1.50	8.34	0.55	0.49	2.06	1.20	1.56
Accommodation	0.27	0.05	0.38	14.18	1.24	0.63	2.40	1.53	1.86
Food services and drinking places	0.46	0.01	1.74	4.44	0.61	0.74	3.15	1.78	2.15
Other services	2.87	0.35	10.87	7.44	3.05	1.57	4.89	3.13	3.67
Repair and maintenance	7.02	[4]	27.90	7.90	7.44	2.96	11.20	4.49	5.65
Automotive repair and maintenance	10.46	[4]	44.69	1.98	11.63	4.79	24.29	5.87	7.77
Other repair and maintenance	9.70	[4]	35.38	17.36	9.96	4.57	10.69	8.59	9.09
Personal and laundry services Religious, grantmaking, civic, professional, and similar	2.68	0.12	5.63 57.78	21.07	2.87 14.59	2.22 3.15	8.03 5.64	4.83 8.82	5.22 9.92
organizations		[4]	51.18	-		3.15	5.04	0.82	
Not allocable	93.28	-	-	-	93.28	-	-	-	93.28

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]

	Total returns of	1		Size of total assets	1	
Item	Total returns of	_	\$1	\$500,000	\$1,000,000	\$5,000,000
	active corporations	Zero assets	under	under	under	under
			\$500,000	\$1,000,000	\$5,000,000	\$10,000,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	5,887,804	1,095,574	3,825,213	374,436	415,997	70,73
Fotal assets	88,213,707,424	-	382,821,811	264,062,822	881,341,198	497,392,09
Cash	4,871,262,451	-	108,265,203	52,866,036	144,642,614	73,765,48
Notes and accounts receivable	12,714,009,753	-	35,264,489	33,300,182	157,189,489	102,039,91
Less: Allowance for bad debts	222,931,615	-	1,444,196	561,199	3,003,368	1,698,54
Inventories	1,835,614,456	-	38,055,861	32,446,916	118,832,898	85,672,30
Investments in Government obligations	2,957,594,592	-	24,013	116,402	391,468	767,21
Tax-exempt securities Other current assets	1,869,353,240	-	72,972	119,951	1,057,768	1,288,26
Loans to shareholders	5,503,870,109 305,317,396	-	20,266,727 26,830,969	15,672,917 12,481,652	63,314,260 22,148,187	33,539,35 8,135,94
Mortgage and real estate loans	7,533,462,429	-	1,513,861	2,065,586	7,726,306	3,493,26
Other investments	34,757,775,536	-	16,247,363	17,613,229	83,545,099	55,540,54
Depreciable assets	11,210,170,410	-	446,577,947	208,153,566	537,399,418	239,428,81
Less: Accumulated depreciation	5,446,272,787	-	348,191,454	145,430,361	350,170,962	148,741,94
Depletable assets	922,340,015	-	677,833	296,249	2,293,182	1,235,55
Less: Accumulated depletion	399,582,907	-	256,236	124,242	1,032,876	539,94
Land	601,230,878	-	13,381,784	18,318,833	55,839,554	20,566,94
Intangible assets (amortizable)	5,432,779,593	-	41,710,388	18,105,653	38,151,160	18,206,28
Less: Accumulated amortization	1,003,037,060	-	23,974,013	8,493,698	17,269,969	7,759,28
Other assets	4,770,750,937	-	7,798,299	7,115,150	20,286,971	12,451,95
otal liabilities	88,213,707,424	-	382,821,811	264,062,822	881,341,198	497,392,09
Accounts payable	5,062,710,870	-	36,700,247	27,030,805	111,506,763	67,579,46
Mortgages, notes, and bonds payable in less than one year	3,682,479,405	-	32,571,876	17,874,842	66,093,640	54,200,50
Other current liabilities	17,295,819,779	-	48,619,719	23,749,333	86,296,967	49,407,24
Loans from shareholders	741,438,663	-	129,697,063	50,091,910	95,703,875	35,531,7
Mortgages, notes, and bonds payable in one year or more	13,578,988,994	-	91,567,501	68,311,464	204,893,880	93,829,65
Other liabilities	12,772,971,436	-	17,386,560	9,252,693	35,229,397	24,546,88
Capital stock	2,981,871,137 27,641,930,947	-	56,340,611 127,399,182	22,775,718 57,552,467	74,027,643	42,917,13 114,425,3
Additional paid-in capital Retained earnings, appropriated	420,099,498	-	1,694,424	1,455,774	205,525,543 3,529,589	988,9
Retained earnings, appropriated Retained earnings, unappropriated [26]	6,549,313,528	-	-143,774,489	-3,842,255	22,030,281	24,842,05
Less: Cost of treasury stock	2,513,916,833	-	15.380.883	10,189,928	23,496,380	10,876,8
otal receipts	30,191,736,006	526,609,311	1,895,521,859	665,161,927	1,835,320,490	967,158,5
Business receipts	26,849,546,002	418,612,718	1,851,004,521	651,052,219	1,792,890,798	946,234,9
Interest	1,109,032,939	26,498,782	532,847	266,335	1,180,930	983,4
Interest on Government obligations: State and local	57,946,503	383,367	35,880	27,676	185,304	182,4
Rents	160,186,839	4,401,643	904,381	492,167	1,418,701	853,9
Royalties	195,261,751	2,307,922	198,733	75,474	323,609	619,1
Net short-term capital gain reduced by net long-term capital loss	62,884,653	1,034,728	62,386	31,103	161,434	156,6
Net long-term capital gain reduced by net short-term capital loss	159,278,587	16,872,577	1,363,887	1,816,407	2,776,987	1,656,7
Net gain, noncapital assets	95,954,282	4,464,615	2,325,870	1,390,438	2,984,899	1,405,2
Dividends received from domestic corporations	26,234,464	220,253	163,206	87,263	341,822	115,0
Dividends received from foreign corporations	122,757,253	16,450,444	21,491	28,587	35,281	67,0
Other receipts	1,352,652,732	35,362,262	38,908,658	9,894,257	33,020,726	14,883,9
otal deductions	28,356,590,109	483,924,958	1,787,252,223	638,633,386	1,776,078,026	940,004,1
Cost of goods sold [19]	17,140,894,131	224,416,848	706,716,982	342,451,068	1,090,887,986	642,789,4
Inventory, beginning of year	1,697,730,951	39,090,131	40,390,298	29,789,800	113,766,989	79,994,9
Purchases	12,244,131,170	176,785,206	495,899,575	245,701,572	783,422,334	479,085,3
Cost of labor	1,017,785,658	12,963,759	77,862,867 8,315,371	38,837,710	117,408,423	61,981,4
Additional inventory costs (section 263A) Other costs	117,140,568 2,525,350,296	828,518 24,549,988	121.980.602	1,638,062 57,570,714	8,434,690 183,218,978	4,166,6 102,049,1
Less: Inventory, end of year	1,773,733,126	36,486,015	37,792,554	31,123,460	115,863,988	85,211,3
Compensation of officers	478,733,557	13,736,506	188,649,964	39,524,617	70,070,693	24,043,0
Salaries and wages	2,883,060,721	52,188,995	292,662,229	85,385,127	218,625,633	96,930,8
Repairs	194,325,770	4,320,638	17,859,942	6,487,334	13,606,759	5,395,1
Bad debts	145,330,983	4,415,101	1,971,605	1,098,635	3,924,822	2,099,8
Rent paid on business property	494,661,004	15,697,178	85,803,708	22,268,837	46,760,562	20,378,9
Taxes paid	563,942,799	10,954,992	56,760,331	17,230,484	44,390,238	18,027,6
Interest paid	711,362,644	26,807,984	9,042,974	4,163,417	11,851,559	6,370,5
Charitable contributions	16,674,328	114,820	195,855	77,053	181,538	109,7
Amortization	208,631,850	4,088,204	2,477,443	1,214,579	2,627,741	1,288,2
Depreciation	729,907,620	10,662,872	21,830,538	9,632,165	25,271,213	12,959,5
Depletion	26,909,519	374,646	63,452	33,589	214,985	85,
Advertising	284,505,883	4,327,118	18,910,046	5,682,348	13,738,082	7,163,0
Pension, profit-sharing, etc., plans	159,580,481	1,816,911	14,111,363	3,046,233	7,270,706	2,996,2
Employee benefit programs	364,305,331	5,399,895	19,763,941	6,759,886	20,817,534	11,357,4
Domestic production activities deduction	33,933,968	231,582	53,233	48,535	246,265	179,9
Net loss, noncapital assets	49,344,301	3,297,802	900,145	455,729	1,114,538	810,4
Other deductions	3,799,807,513	100,803,177	349,475,218	93,072,579	204,459,360	86,982,3
otal receipts less total deductions	1,835,145,897	42,684,353	108,269,637	26,528,541	59,242,464	27,154,
onstructive taxable income from related foreign corporations et income (less deficit)	151,655,868 1,928,855,261	4,038,706 46,339,692	*14,358 108,248,115	*5,789 26,506,655	22,976 59,080,137	62, 27,034,
et income (less deficit)	1,928,855,261	45,339,692	6,980,623	4,099,716	59,080,137 11,476,405	7.736.8
otal income tax before credits [7]	1,258,482,675 441,849,495	43,388,307 15,082,686	1,417,761	1,073,323	3,513,758	2,611,0
Income tax	437,372,463	14,893,677	1,417,761	1,073,323	3,513,758	2,583,9
Alternative minimum tax	4,197,924	87,841	6,192	6,430	25,024	2,563,
preign tax credit	118,279,104	3,940,783	11,105	6,102	24,741	32,8
eneral business credit	27,750,632	72,279	40,043	31,681	103,767	61,0
rior year minimum tax credit	2,018,169	23,252	*2,129	793	9,434	13,8
otal income tax after credits [2]	293,357,284	11,044,109	1,364,483	1,034,747	3,375,866	2,502,4
istributions, except Form 1120S:		,,	.,,	.,	5,5.5,550	_,002,
Cash and property except own stock	1,058,532,720	32,250,154	2,350,379	1,052,677	4,005,631	3,342,7
Corporation's own stock	10,698,002	*43,359	*15,498	*11,352	74,420	100,4
indnotes at end of table section. Detail may not add to total because						,

RETURNS OF ACTIVE CORPORATIONS

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

				of total assets—conti			Ī .
Item	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	under \$25,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	under \$500,000,000	under \$2,500,000,000	or more
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	48,639	19,031	11,674	10,344	5,580	7,312	3,266
Total assets	754,754,989	667,498,267	827,951,675	1,651,799,161	2,005,350,425	8,573,686,007	71,707,048,968
Cash	98,360,172	74,820,743	80,861,435	127,294,191	120,444,149	362,426,654	3,627,515,766
Notes and accounts receivable	153,276,509	122,318,993	155,108,281	331,479,542	353,700,909	978,477,795	10,291,853,654
Less: Allowance for bad debts	4,121,148	3,655,139	4,930,918	7,589,828	8,145,601	23,335,481	164,446,193
Inventories	129,314,161	92,917,372	82,355,962	104,222,123	85,614,786	264,643,165	801,538,910
Investments in Government obligations Tax-exempt securities	2,206,284 2,656,176	4,480,117 5,658,200	15,840,273 16,439,571	53,877,722 58,943,082	70,731,064 82,457,402	267,379,322 356,031,574	2,541,780,711 1,344,628,283
Other current assets	57,620,653	54.280.946	56,509,074	78.057.598	87,890,249	285.270.102	4,751,448,230
Loans to shareholders	8,511,563	5,371,678	4,227,194	4,440,412	3,997,110	11,658,158	197,514,53
Mortgage and real estate loans	4,336,837	6,952,954	14,265,380	48,098,222	76,160,815	247,662,500	7,121,186,706
Other investments	112,592,589	129,146,556	192,924,080	489,097,067	738,327,413	4,015,899,103	28,906,842,495
Depreciable assets	304,235,458	235,542,612	248,223,594	366,987,314	336,777,889	1,266,252,002	7,020,591,79
Less: Accumulated depreciation Depletable assets	181,831,257 3,191,348	132,410,677 4,083,863	133,442,355 8,013,340	189,423,336 12,482,118	166,048,158 16,281,655	589,895,967 93,538,975	3,060,686,312 780,245,900
Less: Accumulated depletion	1,378,705	1,577,226	3,778,259	5,827,584	8,225,438	35,002,779	341,839,619
Land	24,602,678	17,315,140	18,132,312	25,108,745	22,170,895	83,512,392	302,281,603
Intangible assets (amortizable)	34,085,184	40,525,184	63,104,527	130,895,036	159,195,037	835,501,573	4,053,299,570
Less: Accumulated amortization	11,714,452	11,416,591	14,828,764	28,523,577	30,385,872	141,382,140	707,288,69
Other assets	18,810,940	23,143,544	28,926,949	52,180,312	64,406,121	295,049,056	4,240,581,640
Total liabilities	754,754,989	667,498,267	827,951,675	1,651,799,161	2,005,350,425	8,573,686,007	71,707,048,968
Accounts payable Mortgages, notes, and bonds payable in less than one year	93,245,149 92,307,669	73,220,626 64,296,233	73,192,092 55,837,183	113,635,644 68,792,170	108,443,761 62,863,955	425,376,171 195,959,844	3,932,780,149 2,971,681,49
Other current liabilities	80,505,861	88,598,024	145,054,325	397,624,890	465,215,814	1,320,792,953	14,589,954,648
Loans from shareholders	34,405,944	21,706,359	20,294,375	23,352,753	19,769,118	55,548,151	255,337,372
Mortgages, notes, and bonds payable in one year or more	121,475,531	102,477,338	121,221,362	208,210,153	230,522,721	1,118,026,284	11,218,453,106
Other liabilities	43,459,887	79,669,800	56,814,805	99,258,994	117,510,504	559,097,805	11,730,744,104
Capital stock	67,570,809	61,383,783 233,401,782	64,865,096	105,996,470	124,778,950 898,021,305	523,984,977	1,837,229,943 20,719,517,148
Additional paid-in capital Retained earnings, appropriated	211,692,840 1,617,148	1,471,958	304,377,038 2,180,861	646,193,736 3,901,366	7,102,862	4,123,824,589 37,392,380	358,764,234
Retained earnings, unappropriated [26]	22,817,229	-46,662,862	-5,021,816	4,097,512	-6,118,491	426,899,267	6,254,047,094
Less: Cost of treasury stock	14,343,078	12,064,774	10,863,646	19,264,527	22,760,072	213,216,415	2,161,460,319
Total receipts	1,363,521,280	937,233,411	878,208,035	1,174,473,555	976,660,669	3,437,261,846	15,534,605,094
Business receipts	1,323,901,607	907,709,508	845,863,428	1,106,807,438	895,852,568	3,117,697,221	12,991,918,975
Interest	1,774,750	2,080,389	3,905,546	13,422,094	20,772,014	82,488,041	955,127,810
Interest on Government obligations: State and local Rents	306,625 1,485,449	384,654 1,620,023	757,285 2,717,715	2,422,569 4,659,654	3,406,510 5,354,288	13,801,530 22,680,255	36,052,684 113,598,617
Royalties	584,600	374,649	1,078,552	2,108,221	3,240,454	16,139,298	168,211,081
Net short-term capital gain reduced by net long-term capital loss	462,216	515,993	816,020	2,342,816	3,736,498	20,110,080	33,454,776
Net long-term capital gain reduced by net short-term capital loss	5,102,606	2,478,797	3,168,160	5,501,591	3,844,639	17,978,125	96,718,07
Net gain, noncapital assets	2,303,204	1,636,159	1,858,835	2,615,952	3,299,088	10,337,744	61,332,258
Dividends received from domestic corporations	230,859	197,567	279,318	406,754	543,598	1,209,429	22,439,33
Dividends received from foreign corporations	123,706	375,799	359,845	685,772	1,216,426	8,094,669	95,298,198
Other receipts Total deductions	27,245,658 1,325,025,397	19,859,873 911,182,599	17,403,331 853,601,003	33,500,694 1,135,421,982	35,394,586 932,070,726	126,725,453 3,223,998,773	960,453,292 14,349,396,92
Cost of goods sold [19]	957,001,713	645,536,392	592,099,137	753,234,359	585,123,456	2,022,345,200	8,578,291,503
Inventory, beginning of year	119,070,143	85,143,584	76,525,995	97,846,273	78,921,109	244,242,184	692,949,529
Purchases	740,724,268	499,256,296	446,855,820	571,244,675	423,158,762	1,488,640,607	5,893,356,730
Cost of labor	75,488,569	48,799,019	46,179,707	51,542,422	48,983,004	176,917,163	260,821,604
Additional inventory costs (section 263A)	6,664,765	4,500,577	3,408,016	3,059,996	2,544,919	4,979,009	68,600,04
Other costs Less: Inventory, end of year	140,858,922 128,454,836	96,169,725 92,582,131	92,846,728 81,980,220	117,519,079 103,705,139	95,215,533 83,537,480	281,020,064 259,001,521	1,212,350,852 717,994,465
Compensation of officers	23,224,710	13,237,571	9,958,218	11,831,500	8,902,900	22,318,291	53,235,49
Salaries and wages	122,317,806	89,028,326	82,033,468	117,232,047	99,311,776	346,495,082	1,280,849,39
Repairs	6,047,369	4,314,020	4,100,257	5,981,726	5,550,391	20,166,813	100,495,392
Bad debts	4,179,764	2,144,485	1,926,805	3,726,377	3,890,556	14,166,238	101,786,70
Rent paid on business property	23,493,044	15,256,212	13,891,342	20,918,813	17,339,785	55,282,731	157,569,83
Taxes paid Interest paid	22,782,620 8,653,265	15,237,921 7,287,356	15,876,162 9,103,283	19,258,899 16.428,217	16,909,723 20,632,054	64,905,741 81,298,800	261,608,08 509,723,20
Charitable contributions	149,474	136,185	151,837	261,507	364,645	1,570,008	13,361,61
Amortization	2,599,263	2,636,237	3,641,147	7,168,568	8,250,166	31,926,475	140,713,74
Depreciation	18,617,774	15,869,962	17,251,751	25,316,152	23,367,725	84,643,873	464,484,045
Depletion	228,045	243,097	325,119	739,143	555,069	3,291,322	20,755,86
Advertising	10,422,279	7,562,980	7,470,181	10,423,548	9,876,111	34,830,555	154,099,56
Pension, profit-sharing, etc., plans	3,927,996	2,892,481	2,794,521	4,270,445	3,878,152	16,602,471	95,972,90
Employee benefit programs Domestic production activities deduction	15,515,387 331,835	10,414,416 346,057	10,748,197 385,453	14,682,082 772,019	13,439,575 958,396	51,514,284 4.466,743	183,892,70 25,913,85
Net loss, noncapital assets	2,011,337	1,165,147	1,625,195	2,106,463	1,592,503	7,530,600	26,734,42
Other deductions	103,355,458	77,579,489	79,696,960	119,238,154	108,840,754	344,194,590	2,132,109,47
Total receipts less total deductions	38,495,883	26,050,812	24,607,032	39,051,573	44,589,944	213,263,073	1,185,208,17
Constructive taxable income from related foreign corporations	129,362	211,025	354,998	710,667	987,217	8,901,303	136,217,05
Net income (less deficit)	38,318,620	25,877,183	24,204,745	37,339,670	42,170,650	208,362,846	1,285,372,544
ncome subject to tax	12,949,051	12,133,170	14,510,457 5,040,530	25,249,527 8,846,610	29,331,977	133,541,402	957,085,142
Fotal income tax before credits [7] Income tax	4,454,065 4,405,015	4,201,395 4,144,097	5,040,539 4,982,986	8,846,610 8,741,251	10,282,727 10,187,146	47,087,042 46,647,682	338,238,55 334,813,51
Alternative minimum tax	4,405,015	4, 144,097 53,157	4,962,966 53,346	85,717	88,129	400,523	3,318,01
Foreign tax credit	93,710	140,975	225,800	427,121	801,312	5,459,358	107,115,26
General business credit	107,196	118,465	124,161	288,711	354,560	1,993,210	24,455,48
Prior year minimum tax credit	17,450	21,780	24,260	68,197	82,890	293,413	1,460,72
Total income tax after credits [2]	4,235,701	3,917,716	4,665,954	8,047,099	9,039,943	39,321,204	204,807,99
Distributions, except Form 1120S:	0.746.457	6 744 444	0.000.705	22 507 765	22.046.440	127 227 002	907 549 00
Cash and property except own stock Corporation's own stock	8,716,457 50,244	6,711,444 73,105	9,892,735 63,728	22,507,765 170,142	22,916,149 344,300	137,237,963 460,149	807,548,60 9,291,22
Endnotes at end of table section. Detail may not add to total because							3,231,22

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]

	Total returns		£1	Size of total assets	64 000 000	PE 000 000
Item	with net income	Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under
			\$500,000	\$1,000,000	\$5,000,000	\$10,000,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	3,580,938	543,169	2,408,966	238,202	266,707	48,262
Total assets	75,876,245,623 4,050,804,263	-	249,169,092 82,515,381	167,856,609 39,289,903	566,961,004 108,273,869	340,010,747 54,727,870
Cash Notes and accounts receivable	11,426,210,439		23,453,439	23,928,329	117.965.451	81,288,159
Less: Allowance for bad debts	189,023,252	-	1,104,490	153,615	1,232,510	1,044,94
Inventories	1,504,828,690	-	23,913,257	23,429,474	89,639,252	67,474,637
Investments in Government obligations	2,770,360,821	-	23,101	40,979	320,505	441,64
Tax-exempt securities	1,662,117,829	-	52,126	50,680	702,677	963,97
Other current assets	4,125,553,610	-	12,419,851	9,588,065	38,973,735	22,117,383
Loans to shareholders	262,836,400 7,240,261,962	-	20,619,117 921,696	9,301,370 623,267	13,841,171 3,028,608	4,687,743 1,444,68
Mortgage and real estate loans Other investments	31,395,348,968		9,289,278	9,809,916	45,167,591	30,382,08
Depreciable assets	8,425,356,436	-	285,830,920	131,786,500	337,070,856	159,078,69
Less: Accumulated depreciation	4,259,815,716	-	230,844,652	98,750,878	237,356,720	104,851,024
Depletable assets	435,501,272	-	202,560	268,621	568,049	763,66
Less: Accumulated depletion	188,942,362	-	89,008	113,857	367,463	386,60
Land	443,336,320 4,444,078,047	-	5,666,569 26,864,692	7,679,046 12,507,997	25,341,724 24,533,424	9,870,44- 11,049,37-
Intangible assets (amortizable) Less: Accumulated amortization	791,390,006		15,608,836	5,901,795	11,260,754	4,803,05
Other assets	3,118,821,902	-	5,044,092	4,472,606	11,751,541	6,806,012
Total liabilities	75,876,245,623	-	249,169,092	167,856,609	566,961,004	340,010,74
Accounts payable	4,306,525,417	-	20,096,374	18,350,160	76,086,755	49,908,004
Mortgages, notes, and bonds payable in less than one year	3,002,110,672	=	15,579,364	10,806,064	40,910,411	36,335,269
Other current liabilities	14,878,602,138	-	30,117,766	14,560,211	56,681,114	32,631,488
Loans from shareholders Mortgages, notes, and bonds payable in one year or more	441,892,946 11,401,700,429	-	43,823,749 49,754,049	18,363,699 36,807,698	39,280,851 102,057,208	14,423,260 48,675,57
Other liabilities	9,576,835,264		6,102,702	3,133,852	15.724.912	10.840.57
Capital stock	2,365,058,393	-	23,311,578	9,121,786	26,768,006	16,256,08
Additional paid-in capital	23,742,573,038	-	40,055,557	22,834,680	61,764,086	36,963,028
Retained earnings, appropriated	370,526,273	-	905,911	967,964	2,488,915	788,686
Retained earnings, unappropriated [26]	8,200,611,716	-	29,270,841	39,739,026	162,785,638	101,184,862
Less: Cost of treasury stock	2,410,190,662	-	9,848,802	6,828,530	17,586,890	7,996,082
Total receipts Business receipts	25,128,856,626 22,185,851,084	354,682,158 260,668,707	1,446,203,402 1,413,107,257	532,655,615 520,889,165	1,484,735,348 1,452,471,046	806,091,142 789,087,761
Interest	994,678,565	21,171,060	430,067	188,903	852,795	510,449
Interest on Government obligations: State, local	51,083,316	142,713	7,885	13,589	91,315	90,983
Rents	134,061,812	2,474,726	616,748	354,791	1,056,318	506,123
Royalties	180,863,002	1,784,010	132,617	61,480	245,459	455,319
Net short-term capital gain reduced by net long-term capital loss	61,216,790	1,004,214	55,678	28,211	150,094	152,370
Net long-term capital gain reduced by net short-term capital loss	144,082,868 79,202,946	15,719,252 3,771,494	1,168,625 1,724,504	1,714,113 1,113,668	2,459,058 2,345,891	1,480,008 1,130,118
Net gain, noncapital assets Dividends received from domestic corporations	23,778,323	202,527	145,080	75,804	306,216	93,889
Dividends received from foreign corporations	118,748,425	16,387,260	20,465	27,257	30,499	62,933
Other receipts	1,155,289,495	31,356,194	28,794,476	8,188,633	24,726,658	12,521,189
Total deductions	22,895,206,416	276,501,525	1,300,298,393	493,242,905	1,392,107,539	760,302,669
Cost of goods sold [19]	14,124,640,488	129,666,547	523,180,895	270,181,383	881,897,385	541,906,29
Inventory, beginning of year	1,373,065,933	19,433,184	23,772,892	21,058,653 199,910,726	85,223,570	61,829,750
Purchases Cost of labor	10,211,913,061 802,237,241	101,230,784 6,874,179	372,898,116 55,084,840	26,947,153	642,003,787 94,969,250	409,675,183 50,953,911
Additional inventory costs (section 263A)	104,096,296	704,021	6,678,538	973,752	6,032,689	3,517,825
Other costs	2,016,397,261	14,060,422	88,272,534	44,035,647	141,406,938	82,785,324
Less: Inventory, end of year	1,447,139,435	18,438,693	23,536,389	22,780,089	87,929,879	67,151,354
Compensation of officers	374,228,650	8,013,561	144,783,057	31,953,422	57,104,355	19,532,171
Salaries and wages	2,309,355,756	27,790,814	206,013,288	66,384,886	163,913,767	71,790,947
Repairs	143,419,510 115,938,113	2,431,345	12,025,483 898,170	4,892,871	10,210,137	3,968,191
Bad debts Rent paid on business property	373,179,763	1,285,922 8,502,033	60,001,294	751,499 17,320,122	2,152,141 34,654,328	1,215,418 15,570,909
Taxes paid	456,903,733	6,972,128	41,087,843	13,141,083	34,816,556	14,007,609
Interest paid	537,614,646	17,917,079	5,560,297	2,669,398	7,481,958	3,703,998
Charitable contributions	16,567,776	105,806	165,987	72,458	177,788	107,800
Amortization	146,591,731	1,868,948	1,473,661	784,648	1,597,715	672,80
Depreciation	536,668,927	5,278,587	13,468,319	6,344,887	17,313,761	8,657,762
Depletion	17,501,247	33,782	54,168	29,080	179,202	58,608
Advertising	233,927,954 129,224,254	2,813,943 1,146,435	13,873,211 10,602,469	3,998,416 2,446,308	9,841,836 5,770,996	5,567,940 2,465,387
Pension, profit-sharing, etc., plans Employee benefit programs	293,819,673	3,275,546	13,588,917	2,446,308 4,951,024	15,578,819	2,465,38 8,849,488
Domestic production activities deduction	33,896,260	226,540	49,794	47,663	233,375	176,45
Net loss, noncapital assets	20,972,666	923,558	201,946	63,308	184,086	103,21
Other deductions	2,964,622,330	58,002,438	253,268,594	67,209,179	148,982,783	61,920,598
Total receipts less total deductions	2,233,650,210	78,180,633	145,905,009	39,412,710	92,627,809	45,788,47
Constructive taxable income from related foreign corporations	146,792,460	4,005,862	13,694	*5,786	22,455	58,740
	2,329,359,354	82,043,782 43,388,307	145,910,818 6,980,623	39,404,907 4,098,795	92,558,950 11,472,246	45,756,229 7,736,899
Net income	1 257 661 520	+3,300,307		1,071,226	3,509,941	2,605,53
Net income Income subject to tax	1,257,661,529 441,286,166	15 058 164	141//61			2,000,00
Net income Income subject to tax Total income tax before credits [7]	441,286,166	15,058,164 14,893,676	1,417,761 1,420,366			2.583.87
Net income Income subject to tax		15,058,164 14,893,676 75,148	1,417,761 1,420,366 6,192	1,067,788	3,483,052 23,458	
Net income Income subject to tax Total income tax before credits [7] Income tax	441,286,166 437,065,001	14,893,676	1,420,366	1,067,788 6,383 6,102	3,483,052 23,458 24,741	23,60
Net income Income subject to tax Total income tax before credits [7] Income tax Alternative minimum tax Foreign tax credit General business credit	441,286,166 437,065,001 3,971,301 118,086,352 27,722,887	14,893,676 75,148 3,940,783 72,278	1,420,366 6,192 11,105 40,043	1,067,788 6,383 6,102 31,681	3,483,052 23,458 24,741 103,767	2,583,878 23,600 32,836 61,078
Net income 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	441,286,166 437,065,001 3,971,301 118,086,352 27,722,887 1,998,859	14,893,676 75,148 3,940,783 72,278 23,252	1,420,366 6,192 11,105 40,043 *2,129	1,067,788 6,383 6,102 31,681 793	3,483,052 23,458 24,741 103,767 9,434	23,600 32,836 61,078 13,842
Net income 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]	441,286,166 437,065,001 3,971,301 118,086,352 27,722,887	14,893,676 75,148 3,940,783 72,278	1,420,366 6,192 11,105 40,043	1,067,788 6,383 6,102 31,681	3,483,052 23,458 24,741 103,767	23,60° 32,830 61,070 13,843
Net income 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	441,286,166 437,065,001 3,971,301 118,086,352 27,722,887 1,998,859	14,893,676 75,148 3,940,783 72,278 23,252	1,420,366 6,192 11,105 40,043 *2,129	1,067,788 6,383 6,102 31,681 793	3,483,052 23,458 24,741 103,767 9,434	23,60° 32,830 61,070

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	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	under \$25,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	under \$500.000.000	under \$2,500,000,000	or more
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	33,794	13,076	8,160	7,575	4,265	5,986	2,77
Total assets	527,398,378	459,664,427	584,167,644	1,231,189,939	1,558,622,895	7,459,211,825	62,731,993,06
Cash	71,386,470	51,265,171	55,691,103	88,046,183	85,946,224	283,417,585	3,130,244,50
Notes and accounts receivable	117,904,761	92,813,724	119,390,907	265,561,366	283,747,385	885,808,228	9,414,348,69
Less: Allowance for bad debts	2,077,466	1,869,215	3,026,699	5,425,463	5,986,592	18,710,502	148,391,75
Inventories	106,097,873	76,847,827	68,781,763	83,970,398	64,508,712	222,256,287	677,909,21
Investments in Government obligations Tax-exempt securities	1,613,506 1,681,404	3,279,394 3,768,714	12,209,274 12,416,205	44,433,930 47,422,024	60,402,634 69,127,130	246,294,269 300,327,034	2,401,301,58 1,225,605,85
Other current assets	40,230,233	39,791,861	41,038,129	52,603,988	66,482,221	256,171,689	3,546,136,45
Loans to shareholders	5,345,472	3,359,113	2,715,547	2,720,141	2,560,336	10,095,110	187,591,28
Mortgage and real estate loans	2,619,177	5,166,515	9,880,301	36,312,821	62,346,499	212,159,367	6,905,759,02
Other investments	68,704,916	81,310,715	132,279,332	380,280,808	607,355,553	3,670,041,654	26,360,727,12
Depreciable assets	208,621,535	161,611,649	174,066,154	258,790,272	235,009,534	969,356,443	5,504,133,8
Less: Accumulated depreciation Depletable assets	132,623,734 1,726,570	96,223,333 1,434,692	98,785,196 3,229,223	141,509,000 6,206,544	121,371,748 8,053,616	475,519,888 32,761,624	2,521,979,5 380,286,1
Less: Accumulated depletion	861,884	597,966	1,422,402	3,087,650	4,457,298	13,235,738	164,322,4
Land	11,868,068	9,307,112	10,968,322	15,622,315	15,954,906	64,574,229	266,483,5
Intangible assets (amortizable)	20,470,054	23,170,909	38,154,747	85,427,866	101,734,639	661,670,360	3,438,493,9
Less: Accumulated amortization	6,925,936	6,489,995	8,849,000	17,260,964	18,690,311	110,414,776	585,184,5
Other assets	11,617,358	11,717,541	15,429,935	31,074,362	45,899,457	262,158,849	2,712,850,1
otal liabilities	527,398,378	459,664,427	584,167,644	1,231,189,939	1,558,622,895	7,459,211,825	62,731,993,0
Accounts payable Mortgages, notes, and bonds payable in less than one year	69,573,052 67,437,777	55,012,856 47,160,495	55,729,975 38,282,513	83,620,610 44,776,122	80,679,138 38,012,151	385,403,416 169,808,736	3,412,065,0 2,493,001,7
Other current liabilities	54,542,762	54,593,881	103,750,837	307,283,666	375,994,984	1,122,817,875	12,725,627,5
Loans from shareholders	16,818,332	10,338,331	9,359,400	12,433,594	9,149,794	45,910,047	221,991,8
Mortgages, notes, and bonds payable in one year or more	63,658,217	55,953,453	69,064,563	117,500,525	139,186,004	809,930,303	9,909,112,8
Other liabilities	18,089,252	18,967,924	25,092,568	51,943,278	81,434,047	454,072,405	8,891,433,7
Capital stock	26,558,845	27,219,855	32,244,205	67,820,204	81,929,166	429,105,528	1,624,723,1
Additional paid-in capital	93,372,586	111,718,224	149,264,028	407,172,085	627,607,568	3,446,214,461	18,745,606,7
Retained earnings, appropriated	1,054,999 127,665,511	1,101,885 87,216,598	1,515,213 108,324,120	3,295,602 151,188,903	5,776,572 141,013,809	34,878,301 778,042,907	317,752,2 6,474,179,5
Retained earnings, unappropriated [26] Less: Cost of treasury stock	11,372,956	9,619,075	8,459,778	15,844,651	22,160,335	216,972,154	2,083,501,4
otal receipts	1,132,861,836	775,189,410	721,486,887	944,250,616	762,146,614	2,919,328,200	13,249,225,3
Business receipts	1,099,938,739	751,982,990	696,165,311	888,473,102	695,481,569	2,628,902,688	10,988,682,7
Interest	1,338,269	1,426,626	2,782,447	10,387,252	16,700,805	75,581,249	863,308,6
Interest on Government obligations: State, local	204,448	305,046	570,416	1,987,428	2,845,090	11,589,434	33,234,9
Rents	1,107,040	1,030,787	1,641,359	3,282,179	3,874,227	18,883,245	99,234,2
Royalties	459,272 430,945	248,355 474,429	771,863 771,191	1,730,219 2,289,372	1,954,717 3,637,943	13,724,834 19,654,919	159,294,8 32,567,4
Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net short-term capital loss	4,818,811	1,724,840	2,769,926	4,850,831	3,439,213	16,195,143	87,743,0
Net gain, noncapital assets	1,945,993	1,264,511	1,457,847	1,974,771	2,530,435	8,288,430	51,655,2
Dividends received from domestic corporations	211,038	171,675	233,116	385,326	482,330	1,141,725	20,329,5
Dividends received from foreign corporations	115,831	349,850	324,285	600,949	1,072,739	7,960,112	91,796,2
Other receipts	22,291,451	16,210,300	13,999,126	28,289,186	30,127,545	117,406,421	821,378,3
otal deductions	1,070,002,937	730,375,804	678,297,457	878,985,890	698,210,855	2,653,428,273	11,963,452,1
Cost of goods sold [19] Inventory, beginning of year	803,248,127 97,221,987	541,657,597 70,215,820	492,665,788 63,991,838	618,117,011 78,425,187	452,270,179 59,865,693	1,699,873,118 205,711,779	7,169,976,1 586,315,5
Purchases	634,301,477	432,287,407	383,145,019	484,628,962	332,120,565	1,304,416,419	4,915,294,6
Cost of labor	61,953,471	37,504,529	36,272,830	40,436,872	37,269,835	132,434,361	221,536,0
Additional inventory costs (section 263A)	5,339,414	3,623,680	2,602,964	2,587,664	2,564,203	4,201,643	65,269,9
Other costs	109,159,244	72,961,626	69,870,502	86,069,021	67,121,903	205,690,045	1,034,964,0
Less: Inventory, end of year	106,121,957	76,900,372	69,027,331	84,040,993	63,796,661	219,195,465	608,220,2
Compensation of officers	18,929,094	10,720,552	7,869,584	9,009,598	6,814,108	17,797,195	41,701,9
Salaries and wages	91,847,748 4,401,426	66,919,536 3,329,693	61,800,658 2,921,689	82,511,270 4,185,945	74,089,696 4,013,586	289,189,339 16,351,694	1,107,103,8 74,687,4
Repairs Bad debts	2,960,578	1,037,198	1,209,437	2,148,693	1,958,689	10,533,523	89,786,8
Rent paid on business property	17,397,045	11,461,957	10,420,459	13,925,669	12,858,326	43,817,499	127,250,1
Taxes paid	18,064,500	11,668,191	12,400,863	13,967,126	13,123,211	53,765,297	223,889,3
Interest paid	5,199,781	4,173,068	5,359,218	9,601,593	11,257,474	57,938,177	406,752,6
Charitable contributions	143,645	134,694	151,809	265,416	364,187	1,599,876	13,278,3
Amortization	1,310,998	1,338,636	1,894,544	3,516,999	4,450,503	20,667,202	107,015,0
Depreciation Depletion	12,645,145 164,225	10,401,176 157,891	11,596,221 183,336	16,860,866 472,383	16,426,265 244,637	61,467,437 1,672,500	356,208,5 14,251,4
Depletion Advertising	7,030,719	5,152,686	5,420,351	7,846,558	7,819,479	1,672,500 28,581,625	135,981,1
Pension, profit-sharing, etc., plans	3,366,952	2,367,804	2,300,438	3,437,201	2,967,215	14,590,353	77,762,6
Employee benefit programs	12,133,368	7,708,157	8,259,883	10,838,825	9,911,514	41,424,320	157,299,8
Domestic production activities deduction	330,048	346,356	386,630	791,897	963,140	4,716,845	25,627,5
Net loss, noncapital assets	176,122	314,783	238,005	481,661	588,662	2,790,511	14,906,8
Other deductions	70,528,010	51,250,655	52,792,953	79,408,484	75,170,840	271,481,636	1,774,606,1
otal receipts less total deductions	62,858,899	44,813,606	43,189,431	65,264,726	63,935,759	265,899,927	1,285,773,2
constructive taxable income from related foreign corporations	109,807 62,764,258	171,357 44,679,917	308,096 42,927,110	561,836 63,839,134	876,134 61,966,803	8,375,298 262,685,791	132,283,3 1,384,821, 6
net income ncome subject to tax	12,937,147	12,121,887	14,836,455	25,584,436	29,716,011	140,901,817	947,886,9
otal income tax before credits [7]	4,448,041	4,194,525	5,155,146	8,963,647	10,401,950	49,652,547	334,807,6
Income tax	4,400,770	4,140,226	5,098,214	8,857,910	10,322,071	49,219,124	331,577,9
Alternative minimum tax	45,726	50,791	52,823	86,719	75,041	396,561	3,128,8
oreign tax credit	93,710	140,960	226,022	460,868	773,787	5,719,680	106,655,7
General business credit	107,196	119,785	125,456	296,259	363,087	2,016,330	24,385,9
rior year minimum tax credit	17,450	21,780	25,507	69,350	80,490	298,103	1,436,7
otal income tax after credits [2]	4,229,678	3,909,542	4,777,798	8,121,694	9,180,879	41,600,670	201,926,5
Distributions, except Form 1120S: Cash and property except own stock	8,147,860	5,861,764	8,386,032	20,761,197	21,468,008	134,698,909	785,627,9
Casn and property except own stock Corporation's own stock	29,607	26,821	32,248	90,318	335,521	431,832	9,077,7
Endnotes at end of table section. Detail may not add to total because							-,,-

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 tivial according to the according to the latest to the

	Total refurns						Size of to	tal assets					
Sector and item	of active		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	corporations	Zero assets	under \$500 000	under \$1,000,000	under \$5,000,000	under \$10,000,000	under	under \$50 000 000	under \$100 000 000	under \$250 000 000	under \$500 000 000	under \$2 500 000 000	or more
	(4)	(6)	900,000	000,000	90,000,000	000,000,014	453,000,000	000,000,000	900,000,000	45.00,000,000	4300,000,000	42,300,000,000	130
() in \$ ()	(E)	(2)	(3)	(4)	(c)	(q)	(5)	(8)	(6)	(10)	(11)	(71)	(13)
Number of returns	5 887 804	1 095 574	3 825 213	374 436	415 997	70 737	48 639	19 031	11 674	10.344	5.580	7.342	3.266
Total assets	88,213,707,424	-	382,821,811	264,062,822	881,341,198	497,392,099	754,754,989	667,498,267	827,951,675	1,651,799,161	2,005,350,425	8,573,686,007	71,707,048,968
Cash	4,871,262,451		108,265,203	52,866,036	144,642,614	73,765,488	98,360,172	74,820,743	80,861,435	127,294,191	120,444,149	362,426,654	3,627,515,766
Notes and accounts receivable	12,714,009,753	•	35,264,489	33,300,182	157,189,489	102,039,910	153,276,509	122,318,993	155,108,281	331,479,542	353,700,909	978,477,795	10,291,853,654
Less: Allowance for bad debts	222,931,615	1	1,444,196	561,199	3,003,368	1,698,544	4,121,148	3,655,139	4,930,918	7,589,828	8,145,601	23,335,481	164,446,193
Inventories	1,835,614,456	'	38,055,861	32,446,916	118,832,898	85,672,301	129,314,161	92,917,372	82,355,962	104,222,123	85,614,786	264,643,165	801,538,910
U.S. government obligations, total	2,957,594,592	'	24,013	116,402	391,468	767,215	2,206,284	4,480,117	15,840,273	53,877,722	70,731,064	267,379,322	2,541,780,711
Tax-exempt securities	1,869,353,240	'	72,972	119,951	1,057,768	1,288,263	2,656,176	5,658,200	16,439,571	58,943,082	82,457,402	356,031,574	1,344,628,283
Other current assets	5,503,870,109	1	20,266,727	15,672,917	63,314,260	33,539,354	57,620,653	54,280,946	56,509,074	78,057,598	87,890,249	285,270,102	4,751,448,230
Moderne and real estate loans	7 533 462 429		1 513 861	2,461,632	7 726 306	3 403 262	0,011,000	6 952 954	14 265 380	4,440,412	76 160 815	247,662,500	7 121 186 706
Other interpreta	34 757 775 536		1,013,661	17 613 220	83 545 000	5,493,202	4,330,637	120 146 556	102 024 080	46,096,222	738 327 413	4 045 800 103	28 006 842 405
Depreciable assets	11 210 170 410		446 577 947	208 153 566	537.399.418	239 428 817	304 235 458	235 542 612	248 223 594	366 987 314	336 777 889	1 266 252 002	7 020 591 791
Less: Accumulated depreciation	5 446 272 787		348 191 454	145 430 361	350 170 962	148 741 947	181 831 257	132 410 677	133 442 355	189 423 336	166 048 158	589 895 967	3 060 686 312
Depletable assets	922.340.015		677.833	296.249	2.293.182	1.235,551	3.191.348	4.083.863	8.013,340	12.482.118	16.281.655	93.538.975	780.245.900
Less: Accumulated depletion	399,582,907		256,236	124.242	1.032.876	539,943	1,378,705	1,577,226	3,778,259	5.827.584	8,225,438	35,002,779	341.839,619
Land	601,230,878		13.381,784	18,318,833	55,839,554	20.566,943	24,602,678	17,315,140	18,132,312	25,108,745	22,170,895	83,512,392	302,281,603
Intangible assets (amortizable)	5,432,779,593		41,710,388	18,105,653	38,151,160	18,206,280	34,085,184	40,525,184	63,104,527	130,895,036	159,195,037	835,501,573	4,053,299,570
Less: Accumulated amortization	1,003,037,060		23,974,013	8,493,698	17,269,969	7,759,289	11,714,452	11,416,591	14,828,764	28,523,577	30,385,872	141,382,140	707,288,697
Other assets	4,770,750,937	'	7,798,299	7,115,150	20,286,971	12,451,955	18,810,940	23,143,544	28,926,949	52,180,312	64,406,121	295,049,056	4,240,581,640
Total liabilities	88,213,707,424		382,821,811	264,062,822	881,341,198	497,392,099	754,754,989	667,498,267	827,951,675	1,651,799,161	2,005,350,425	8,573,686,007	71,707,048,968
Accounts payable	5,062,710,870	'	36,700,247	27,030,805	111,506,763	67,579,467	93,245,149	73,220,626	73,192,092	113,635,644	108,443,761	425,376,171	3,932,780,145
Mortgages, notes, and bonds under one year	3,682,479,405	•	32,571,876	17,874,842	66,093,640	54,200,500	92,307,669	64,296,233	55,837,183	68,792,170	62,863,955	195,959,844	2,971,681,493
Other current liabilities	17,295,819,779	•	48,619,719	23,749,333	86,296,967	49,407,246	80,505,861	88,598,024	145,054,325	397,624,890	465,215,814	1,320,792,953	14,589,954,648
Loans from shareholders	741,438,663	•	129,697,063	50,091,910	95,703,875	35,531,743	34,405,944	21,706,359	20,294,375	23,352,753	19,769,118	55,548,151	255,337,372
Mortgages, notes, bonds, one year or more	13,578,988,994	1	91,567,501	68,311,464	204,893,880	93,829,654	121,475,531	102,477,338	121,221,362	208,210,153	230,522,721	1,118,026,284	11,218,453,106
Other liabilities	12,772,971,436	'	17,386,560	9,252,693	35,229,397	24,546,887	43,459,887	79,669,800	56,814,805	99,258,994	117,510,504	559,097,805	11,730,744,104
Net worth	35,079,298,277		26,278,846	67,751,775	281,616,676	172,296,603	289,354,948	237,529,887	355,537,534	740,924,557	1,001,024,553	4,898,884,799	27,008,098,101
l otal receipts	30,191,736,006	526,609,311	1,895,521,859	665,161,927	1,835,320,490	967,158,527	1,363,521,280	937,233,411	878,208,035	1,1/4,4/3,555	976,660,669	3,437,261,846	15,534,605,094
Interest	1 109 032 939	26 498 782	532 847	266.335	1 180 930	983 401	1 774 750	2 080 389	3 905 546	13 422 094	20 772 014	82 488 041	955 127 810
Interest on dovernment obligations total	57.946.503	383.367	35.880	27.676	185.304	182,419	306.625	384.654	757.285	2,422,569	3.406.510	13.801.530	36.052.684
Rents	160,186,839	4,401,643	904,381	492,167	1,418,701	853,946	1.485,449	1.620.023	2,717,715	4,659,654	5,354,288	22,680,255	113,598,617
Royalties	195,261,751	2,307,922	198,733	75,474	323,609	619,159	584,600	374,649	1,078,552	2,108,221	3,240,454	16,139,298	168,211,081
Net S-T capital gain less net L-T loss	62,884,653	1,034,728	62,386	31,103	161,434	156,604	462,216	515,993	816,020	2,342,816	3,736,498	20,110,080	33,454,776
Net L-T capital gain less net S-T loss	159,278,587	16,872,577	1,363,887	1,816,407	2,776,987	1,656,739	5,102,606	2,478,797	3,168,160	5,501,591	3,844,639	17,978,125	96,718,071
Net gain, noncapital assets	95,954,282	4,464,615	2,325,870	1,390,438	2,984,899	1,405,221	2,303,204	1,636,159	1,858,835	2,615,952	3,299,088	10,337,744	61,332,258
Other receipts	1,352,652,732	35,362,262	38,908,658	9,894,257	33,020,726	14,883,941	27,245,658	19,859,873	17,403,331	33,500,694	35,394,586	126,725,453	960,453,292
Total deductions	28,356,590,109	483,924,958	1,787,252,223	638,633,386	1,776,078,026	940,004,117	1,325,025,397	911,182,599	853,601,003	1,135,421,982	932,070,726	3,223,998,773	14,349,396,921
Cost of goods [19]	17,140,894,131	224,416,848	706,716,982	342,451,068	1,090,887,986	642,789,487	957,001,713	645,536,392	592,099,137	753,234,359	585,123,456	2,022,345,200	8,578,291,503
Compensation of officers	7 883 060 721	13,736,506	202 662 220	39,324,017	719 625 633	24,043,092	122 242,7 10	13,237,571	9,930,210	11,031,500	00,302,300	346 405 082	1 200 040 200
Seign said wages Rent paid on hisiness property	494 661 004	15 697 178	85 803 708	22,268,837	46 760 562	20,328,957	23 493 044	15 256 212	13.891.342	20.918.813	17,339,785	55 282 731	157.569.835
Taxes paid	563,942,799	10,954,992	56,760,331	17,230,484	44,390,238	18,027,600	22,782,620	15,237,921	15,876,162	19,258,899	16,909,723	64,905,741	261,608,088
Interest paid	711,362,644	26,807,984	9,042,974	4,163,417	11,851,559	6,370,527	8,653,265	7,287,356	9,103,283	16,428,217	20,632,054	81,298,800	509,723,209
Amortization	208,631,850	4,088,204	2,477,443	1,214,579	2,627,741	1,288,285	2,599,263	2,636,237	3,641,147	7,168,568	8,250,166	31,926,475	140,713,740
Depreciation	729,907,620	10,662,872	21,830,538	9,632,165	25,271,213	12,959,550	18,617,774	15,869,962	17,251,751	25,316,152	23,367,725	84,643,873	464,484,045
Advertising	284,505,883	4,327,118	18,910,046	5,682,348	13,738,082	7,163,076	10,422,279	7,562,980	7,470,181	10,423,548	9,876,111	34,830,555	154,099,561
Pension, profit sharing, stock, annuity	159,580,481	1,816,911	14,111,363	3,046,233	7,270,706	2,996,299	3,927,996	2,892,481	2,794,521	4,270,445	3,878,152	16,602,471	95,972,902
Employee benefit programs	364,305,331	5,399,895	19,763,941	6,759,886	20,817,534	11,357,430	15,515,387	10,414,416	10,748,197	14,682,082	13,439,575	51,514,284	183,892,704
Net income (less deficit)	1,928,855,261	46,339,692	108,248,115	26,506,655	59,080,137	7 720 000	38,318,620	25,877,183	24,204,745	37,339,670	42,170,650	208,362,846	1,285,372,544
Total income for hofers and its [7]	1,230,402,073	45,300,307	0,900,623	4,039,716	11,476,405	7,730,030	12,949,051	12,133,170	14,510,457	0 046 640	772, 287, 977	133,541,402	957,005,142
locame tax	441,649,493	14,893,677	1,417,701	1 068 111	3,484,715	2,611,039	4,404,003	4,201,393	2,040,339 4 982 986	8 741 251	10 187 146	46.647.682	334.813.517
Altemative minimum tax	4.197.924	87.841	6.192	6.430	25.024	27.579	45.972	53.157	53.346	85.717	88.129	400.523	3.318.012
Foreign tax credit	118,279,104	3,940,783	11,105	6,102	24,741	32,836	93,710	140,975	225,800	427,121	801,312	5,459,358	107,115,260
General business credit	27,750,632	72,279	40,043	31,681	103,767	61,078	107,196	118,465	124,161	288,711	354,560	1,993,210	24,455,481
Prior year minimum tax credit	2,018,169	23,252	*2,129	793	9,434	13,842	17,450	21,780	24,260	68,197	82,890	293,413	1,460,729
Total income tax after credits [2] Finding in a section Detail may not add to total because of rounding. See text for "Exchanation of Terms" and "Description of the Sample and Limitations of the Data.	293,357,284	11,044,109	1,364,483 e text for "Explan	1,034,747	3,375,866	2,502,470 f the Sample an	4,235,701	3,917,716 ne Data."	4,665,954	8,047,099	9,039,943	39,321,204	204,807,992
Elidiotes at one of the control of t	ממק זה והובי בבבייי	6		district of the	- Condition DIE	The Courters							

RETURNS OF ACTIVE CORPORATIONS
Table 4. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets—Continued
[All ligures are estimates based on samples—money amounts are in thousands of dollars and size of total actions are in the samples—money amounts are in thousands of dollars and size of total Assets—continued

and them of active corporations 2 ero a corporations 2 ero a 156,864,094 16,660,031 184,212 137,873 137,282,899 16,600,733,403 electron total 137,873 137,282,899 14,46,094 14,600,733,403 electron total 137,873 139,296,874 100,733,403 electron total 139,296,874 100,733,403 electron total 139,296,874 11,289,771 11,289,7	Si ed:	\$1 under (3) (3) (3) (4) 76,449 11,795,637 2,689,601 20,872 1,180,827 1,180,826 27,420 61,578 1,180,921 1,180,921 1,180,921 1,180,921 1,190,607 224,040 137,034 327,668 327,668 327,668 327,667 524,040 137,034 327,668 524,040 137,034 327,668	\$500.000 (4) 14,685,107 2,593.011 2,593.011 5,44,195 767,516 1,103,763 1,130	\$5,000,000 St \$5,000,000 St \$5,000,000 St \$6,000,000 St \$6,000 St \$6,0	85,000,000 undoe0 (6) (6) (7) 1,968,238 1,468,202 1,168,203 1,468,203 1,174,788 1,707 1,704,788 2,30,188 2,30,188 1,326,479 1,326,479	\$10,000,000 under \$25,000,000 (7) 911 14,035,230 1,058,808 1,365,854	\$25,000,000 under \$50,000,000 (8) 302 10,406,065	\$50,000,000 under \$100,000,000 (9)	\$100,000,000 under \$250,000,000 (10)	\$250,000,000 under \$500,000,000 (11) 29 10,645,858	\$500,000,000 under \$2,500,000,000 (12)	\$2.500,000,000 or more (13)
turne from the first ing, and Hunting and Hunting (1) (2) (2) (2) (3) (4) (4) (6) (6) (6) (6) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	<u>o</u>	100 11 10 10 10 10 10 10 10 10 10 10 10	- 6.0 - 1 - 1 - 2 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3	76 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	(6) (6) (7) (7) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	911 (7) 911 14,035,230 1,058,808 1,365,854	\$50,000,000 (8) (8) 302 10,406,065	(9)	\$250,000,00	\$500,000,000 (11) 29 10,645,858	\$2,500,000,000	
ture, Forestry, Fishing, and Hunting and Hunting and Hunting and Hunting trins and trins and trins and trins and debte to be and debts and sate loans and bonds under one year and bonds and bonds and	(2) 16,016	76,449 11,796,637 2,889,601 2,09,762 611,578 - 611,578 - 1,180,826 27,74,229 11,86,388 11,86,389 11,86,389 11,86,389 11,1796,637 11,796,797 11,	20,309 14,685,107 5,43,011 5,44,195 767,516 1,108,763 1,108,763 1,131,424 1,131,424 1,131,424 1,131,424 1,131,424 1,131,424 1,131,424 1,131,424 1,131,424 1,131,424 1,131,424 1,131,424 1,131,424 1,131,424 1,131,424 1,131,889 1,120,788 1,	(5) 20,182 39,724,635 4,404,636 1,746,062 2,117 2,884,311 1,778,085 2,443,768 193,062 193,062 194,065 10,09,689 609,689 609,689 609,689 609,689 609,689 609,689	2,063 14,070,308 1,468,902 1,307 1,704,708 *30,188 576,296 2,04857 1,326,479	911 14,035,230 1,058,808 1,365,854	(8) 302 10,406,065	_	(10)	(11) 29 10,645,858	(12)	
136,493 136,493 136,493 136,493 136,493 136,493 136,493 14,466,046 14,466,046 14,466,046 14,466,046 14,466,046 137,873	16,016	76,449 2.089,601 2.09,752 611,578 -1,100,226 1.10,226 22,74,429 1.10,926 1.20,921 1.10,926 1.	20,309 2,593,011 2,593,011 2,593,011 5,44,195 - 767,516 - 847,547 - 1,108,763 - 1,131,424 - 1,131,424 - 1,131,424 - 1,131,424 - 1,131,424 - 1,131,424 - 1,131,424 - 1,131,424 - 1,131,424 - 1,131,424 - 1,131,424 - 1,131,424 - 1,131,424 - 1,131,424 - 1,131,438 - 1,1202 - 1,131,886 - 1,1202 - 1,1202 - 1,1203 - 1	20, 182 39,724,635 1,746,062 1,746,062 1,746,062 2,884,311 1,78,085 1,778,08	2,063 1,958,238 1,468,902 1,468,902 1,704,798 *30,188 *37,556,296 2,204,857 *37,133	911 14,035,230 1,058,808 1,365,854	10,406,065	741		29 10,645,858		: : : : :
136,493 154,660,359 154,660,359 156,564,094 14,466,066 14,466,066 14,466,066 14,466,066 14,466,066 17,7873 137,873	916,016	76,449 2,689,601 2,089,601 2,089,752 611,578 1,180,226 22,74,229 1,86,921 1,86,898 1,86,921 1,170,690 22,411 1,1796,637 1,170,640 327,668	20,309 2,593,011 2,593,011 5,44,195 767,516 -1,108,763 78,979 1,131,424 20,430,401 17,032,977 779,100 33,32,882 173,889 104,209 14,685,107 385,643 1,218,556 404,049	20,182 39,724,635 4,404,676 1,746,062 2,884,311 1,778,085 2,443,768 19,062 3,576,221 3,576,221 10,099,688 10,099,698 10,0	2,063 1,968,238 1,469,902 1,704,708 *30,188 *30,188 *37,256,296 2,04,857 1,326,479	911 14,035,230 1,058,808 1,365,854	302 10,406,065	147		29 10,645,858		: : : : : : :
154,560,359 154,560,359 16,564,094 16,564,094 16,564,094 16,564,094 16,564,094 14,466,066 14,466,066 18,260,331 18,260,331 18,260,331 18,260,331 18,260,331 18,260,331 18,260,331 18,260,331 18,260,333 18,266,874 18,266,329 18,266,329 18,266,329 18,266,329 18,266,329 18,266,329 18,266,329 18,266,329 18,266,329 18,266,329 18,266,329 18,266,329 18,266,329 18,269		2.089.601 2.09.752 611.578 -1.180.226 '27.420 685.771 22.714.229 *186.896 *186.896 *186.896 137.034 137.034 327.658 15.404 137.034 327.658 5.550.673 5.550.673	2,593,011 5,544,195 6,44,195 1,108,763 1,108,763 1,108,763 1,131,424 1,131,424 1,131,424 1,202 1,202 1,202 1,332,882 1,202 1,202 1,203 1,2	39,724,635 1,404,675 1,404,662 2,884,311 1,778,085 1,778,085 193,062 193,062 3,576,221 3,576,221 3,576,221 193,062 193,062 193,062 193,062 193,062 193,062 193,062 193,062 193,062 193,062 196,063 10,099,688 10,099,698 10,	1,958.238 1,469.902 1,469.902 1,704.798 *30,188 772 576.296 204.857 *37,133 1,326.479	14,035,230 1,058,808 1,365,854	10,406,065	4	28	10,645,858	12	* * * * *
16,564,094 16,564,094 17,991 18,200,331 18,200,331 18,200,331 19,200,331 19,200,331 19,200,331 19,200,331 19,200,331 19,200,331 19,200,331 19,200,331 19,200,331 19,200,331 19,200,331 19,300,332 11,300,333 11,300,3		2,689,601 209,752 611,578 1,180,826 22,74,229 1,186,838 1,186,831,272 22,744,229 1,186,838 1,186	2,563,011 5,44,195 767,516 - 1,108,763 7,8,979 1,131,424 20,430,401 17,032,977 20,788 11,202 3,332,882 104,209 104,209 104,209 11,218,565 404,049 1,218,565 404,049	4,404,676 1,746,062 2,884,311 2,884,311 1,778,085 1,778,086 1,778,086 1,778,086 1,778,086 3,576,221 3,576,221 3,576,221 3,576,221 10,099,688 609,689 609,689 10,099,688 609,689 214,162 2,286,086	1,958,238 1,469,902 *1,307 1,704,798 *30,188 576,296 204,857 *37,133 *37,133	1,058,808	724 032	10,559,493	13		14,963,647	* * * *
ounts receivable 14,400,000 outs receivable 14,400,000 outs receivable 14,212 or curties 2,216 or curties 2,216 or curties 2,220,331 or curties 2,220,332 or cell estate loans 5,746,295 or cell estate loans 5,746,296 or cell estate loans 6,00,933 or cell estate loans 7,825,893 or cell estate loans 7,823,403 or cell estate loans 7,823,403 or cell estate loans 7,823,403 or cell estate loans 6,243,436 or cell estate amortizable) 3,076,818 or cell estate amortizable) 3,076,818 or cell estate loans 6,240,934 or cell estate loans 6,240,934 or cell estate loans 6,340,334 or cell estate loans 6,340,334 or cell estate loans 6,340,341 or cell estate loan		209,722 611,578 10 421,162 1,180,826 27,420 26,851,272 22,714,229 1,86,898 1,86,898 1,297,080 224,040 1,297,080 137,034 327,658 327,658 327,658 5,550,673 5,550,673	2044,195 - 767,516 - 847,547 1,108,763 1,111,424 1,120,28 1,20,78 1,20,88 1,20,88 1,12,88 104,209 104,209 104,209 104,209 112,18,566 104,209 112,18,566 104,409 1,218,566 104,409 1,218,566 104,409 1,218,566	1,746,062 2,884,311 117,2884,311 118,280 1,778 085 2,443,768 42,046,113 32,425,180 373,933 373,933 10,099,689 609,689 609,689 609,689 609,689	1,489,902 *1,307 1,704,798 *30,188 *72 576,296 204,857 *37,133	1,365,854	100,000	747,120		842,104	916,074	* * *
Inter for bad debts and obligations, total and obligations, total and estate loans are esta		611,578 10 421,162 1,180,826 22,74,229 22,74,229 186,898 186,898 186,898 177,287,080 224,040 137,034 327,668 163,032 177,034 327,668 163,032 177,034 327,668 5,560,673 5,550,673	767,516 847,547 1,108,763 78,979 1,113,424 20,430,401 1,002,977 7,002,977 1,002 3,322,882 173,889 104,209 744,00 386,643 1,218,556 404,049 2,874,864	2,884,311 18,280 1,778,685 2,443,768 193,062 3,576,221 42,046,113 92,425,180 373,933 10,096,688 609,689 609,689 2,286,086	1,704,798 *30,188 *72 *72 576,296 204,857 *37,133	11 200	1,639,997	1,449,399	2,288,414	1,389,670	7,362,821	*
assets 144,212 assets 147,873 assets 147,873 assets 148,772 annotides amortization 2,574,628 antis (amortizable) 3,76,818 antis (amortizable) 3,76,918 antis (amo		27.162 1,180,826 27.420 885,771 26,851,772 22,774,229 1,186,808 1,186,808 137,034 137,034 327,668 1,634,047 327,668 1,634,057 5,550,673 5,550,673	847,547 1,108,763 178,979 17,131,424 20,430,401 17,022,977 20,788 17,202,977 120,788 13,32,882 104,209	118,280 1,778,085 2,443,768 193,062 3,576,221 42,046,113 32,45,180 373,933 10,099,668 609,668 609,668 2,286,086	*30,188 *30,188 576,296 204,857 *37,133	2 191 733	1 561 469	1 644 727	2 925 009	1 922 143	2 047 048	
sseets 137,873 sseets 5,746,295 end eatate loans 6,746,295 end eatate loans 159,266,874 uuted depreciation 100,733,403 ents 143,266,874 uuted depletion 2,521,862 uuted depletion 2,521,862 uuted depletion 2,521,862 uuted depletion 2,521,863 uuted depletion 3,076,818 uuted depletion 3,077 uuted depletion		421, 162 1, 180, 226 27, 420 695, 771 22, 74, 229 186, 898 186, 898 186, 899 137, 034 137, 034 137, 034 327, 668 327, 668 5, 550, 673 5, 550, 673	847,547 1,108,763 778,979 1,131,424 20,430,401 7,032,977 20,788 1,120 3,332,882 104,209 104,209 104,209 11,218,556 404,410 385,447 385,643 1,218,556	1,778,085 2,443,768 193,062 3,576,221 3,576,221 3,276,180 373,933 10,099,685 10,099,688 609,689 214,162 2,286,086	*72 \$76,296 204,857 *37,133 1,326,479	2,131,133	20t,100,1	12 469		500	0,750,7	
1,225,899		421.162 1,180.826 27.742 695,771 26.861.272 22,74,229 *186.898 *09.921 1,297.080 224,040 137.034 332,411 11,795,637 327,688 16.83,647 327,648 327,688 5,550.673	847.547 1.108.763 7.8979 1.131.424 20.430.401 17.032.377 70.708 8.332.882 104.209 104.209 104.209 11.218.856 404.409 1.218.556 404.499	1,778,085 2,443,768 193,062 3,506,21 42,046,113 32,425,180 373,933 *95,667 10,099,658 609,689 214,162 2,286,086	576,296 204,857 *37,133 1,326,479	'	*103.891	Î.		'		
real estate loans 6,746,295 real estate loans 16,009,33 and 16,008,703 seets 139,296,874 ulusted depreciation 2,521,862 ulusted depletion 2,521,862 ulusted depletion 2,521,862 ulusted depletion 2,521,862 ulusted depletion 2,521,862 test, and bonds under one year 17,014,092 iabilities 17,014,092 iabilities 17,014,092 iabilities 3,33,159 iabilities 2,521,949,044 igain less net L-T loss 1,329,273 aptiral assets 2,318,860 ns 1,129,273 aptiral assets 1,329,273 aptiral assets 2,318,860 ns 1,129,911 (119) 10,1466,939 of officers 1,529,273 aptiral assets 1,329,273 aptiral assets 2,318,860 ns 1,120,906,895 1,120,906,895 1,120,906,895 1,120,906,895 1,120,004,477 1,140,004,477 1,140,003 1,146,030 1,450,630 1,450,630 1,450,630 1,450,630		1,180,826 27,420 26,881,272 22,714,229 1186,889 1186,889 11,297,080 224,040 137,034 337,034 337,034 327,688 11,796,637 327,688 11,796,637 526,552 5,550,673	1,108,763 1,78,979 1,131,424 20,403,407 17,032,977 12,02 3,332,882 173,889 104,209 104,209 104,209 14,65,107 385,643 1,218,556 4,04,049	2,443,768 193,062 3,576,211 42,046,113 32,425,180 373,933 795,667 10,099,658 609,689 214,162 2,286,086	204,857 *37,133 1,326,479	966,355	506,937	700,787	542,803	555,040	930,887	*
real estate loans		727,420 885,771 22,774,229 1186,898 1186,898 124,040 137,034 324,040 137,034 327,668 1,634,067 327,668 1,634,067 5,550,673	78,979 1,113,424 20,430,401 17,032,977 1,202 3,32,882 173,889 104,209 704,100 14,685,107 385,643 1,218,556 4,04,049	193,062 3,56,221 42,046,113 32,425,180 373,933 10,096,688 609,689 2,286,086	*37,133	337,585	213,341	82,456		36,156		'
sets sets 19,008,703 sets ulated depreciation 10,073,403 uutaed depreciation 10,073,403 uutaed depreciation 10,073,403 12,546,426 12,546,426 12,546,426 12,546,426 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,71 11,259,73 11,259,73 11,259,84 11,21,21,33 11,31,31 11,31 11,31 11,31,31 11,31,31 11,31,31 11,31,31 11,31,31 11,31,31 11,31,31 11,31,31 11,31,31 11,31,31 11,31,31 11,31,31 11,31,31 11,31,31		695,771 22,714,229 *186,898 *186,898 *24,040 137,034 327,658 5,550,673 5,550,673 5,550,673	1,131,424 17,022,977 20,788 1,1202 3,32,882 173,889 104,209 104,209 104,209 14,685,107 385,643 1,218,555 404,049	3,576,221 42,046,113 32,425,180 373,933 "95,567 10,099,688 609,689 214,162 2,286,086	1,326,479	51,732	*125,650	31,382	15,265	373	•	
sets ulated depreciation ulated depreciation 2,273,403 ulated depletion 2,273,403 48,720 2,521,862 48,720 48,720 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,259,771 11,250,63 11,351,595 11,3		26,861,272 22,774,229 116,898 90,921 1,297,080 224,040 332,411 11,795,637 327,658 327,658 5,550,673	20,430,401 17,032,977 20,788 1,202 3,332,882 173,889 104,209 794,000 385,643 1,218,556 4,404,049	42,046,113 32,425,180 373,933 "95,567 10,099,658 609,689 214,162 2,286,086		1,833,532	1,298,065	1,602,868	1,3	1,419,235	1,778,280	*
sets and depreciation 100,733,403 sets canding 2,521,662 sulated depletion 2,521,662 sulated depletion 2,546,426 sts (amortizable) 802,789 sulated amortizable) 802,789 sulated amortization 6,540,994 stes, and bonds under one year 17,014,092 stes, and bonds under one year 17,014,093 steps 11,093 steps 11,004,047 ste		22,714,229 186,898 80,9021 1,297,080 224,040 137,034 33,2411 11,795,637 1,634,067 1,634,067 5,650,673	7,032,977 70,788 7,1202 3,332,882 173,889 104,209 7794,100 7794,100 785,643 1,218,585 1,218,585 1,218,585 1,218,585 1,218,585 1,218,585 1,218,585 1,218,585	32,425,180 373,933 "95,567 10,099,658 609,689 214,162 2,286,086	10,037,072	8,668,809	5,693,321	5,139,792	7,825,793	5,625,839	6,978,461	**
2,521,862 at a computation (2,53,862 at a computation (2,53,943 are holders are hold		*186.898 *80.921 1,297.080 224,040 137.034 332.411 11,795.637 327.658 1,634.067 526,552 5,560,673	*20,788 *1,202 3,332,882 173,889 104,209 794,100 794,100 785,643 1,218,556 404,049	373,933 *95,567 10,099,658 609,689 214,162 2,286,086	6,357,520	5,599,115	3,310,308	2,923,671	4,0	2,990,552	3,356,369	*
tes, bonds, one year or more bigges april 25,546,426 15,466,426 10,546,426 10,546,426 10,546,426 10,546,934 11,259,77 11,014,092 11,259,77 11,014,092 11,259,77 11,014,092 11,259,77 11,014,092 11,259,77 11,014,092 11,259,77 11,014,092 11,26,033 11,26,033 11,26,033 11,26,033 11,26,033 11,26,033 11,26,033 11,26,033 11,26,033 11,26,033 11,26,033 11,26,033 11,26,033 11,26,033 11,26,034 11,26,030 1		*80,921 1,297,080 224,040 137,034 332,411 11,795,637 327,658 1,634,057 526,552 5,650,673	*1,202 3,332,882 173,889 104,209 794,100 14,685,107 385,643 1,218,556 404,049	*95,567 10,099,658 609,689 214,162 2,286,086 39,724,635	*47,610	237,047	439,209	452,426	-	749,186	3,907	•
tes, and bonds under one year or more are bonds, one year or more tes, one year or more		1,297,080 224,040 137,034 332,411 11,795,658 1,634,067 526,552 5,550,673	3,332,882 173,889 104,209 794,100 14,685,107 385,643 1,218,556 404,049	10,099,658 609,689 214,162 2,286,086	*3,679	50,163	*42,054	120,997		146,088	3,907	•
3.076.818 3.076.818 4.076.818 4.1269.771 4.1269.771 4.1269.771 5.23.045 5.23.045 6.24.094 6.24.094 7.014.095 7.023.045 7.023.045 7.023.045 7.023.045 7.023.045 7.023.045 7.023.045 9.023.045 9.023.045 9.023.045 9.023.045 9.023.045 9.023.045 9.023.045 9.023.045 9.023.045 9.023.045 9.033.045 9.033.045 9.033.045 9.033.045 9.033.045 9.033.045 9.033.045 9.033.045 9.033.045 9.033.045 9.033.045 9.033.045 9.033.045 9.033.045 9.034.044 9.034.044 9.034.054 9.034.054 9.036.025 9		224,040 137,034 332,411 11,795,637 327,658 1,634,057 526,552 5,550,673	173,889 104,209 794,100 14,685,107 385,643 1,218,556 404,049 2 874 864	214,162 2,286,086 39,724,635	2,738,246	2,443,700	1,216,272	1,017,912	Ť,	902,949	1,208,735	*
bbe 6.540.994 10.269.771 11.289.771 11.289.771 11.289.771 12.89.771 12.89.771 12.89.771 12.89.771 12.89.771 12.89.771 12.89.771 12.89.771 12.89.771 12.89.771 12.89.771 12.89.771 12.89.781 13.89.894 13.896 14.896		137,034 332,411 11,795,637 327,658 1,634,057 526,552 5,550,673	794,100 14,685,107 385,643 1,218,556 404,049 2,874,864	2,286,086	65,494	140,063	56,921	267,694	.,	187,857	960,263	* *
tes, and bonds under one year 15,030,030 to the tes, and bonds under one year 17,014,092 to the tes, bonds, one year or more 17,014,092 to the tes, bonds, one year or more 23,33,443,43 to the tes, bonds, one year or more 38,304,437 to the tes, bonds, one year or more 38,304,437 to the tes, bonds, one year or more 21,349,040 to the tes, bonds, one year or more 38,304,437 to the tes, bonds, one year or more 21,349,040 to the tes, bonds, one year or more 21,349,040 to the tes, bonds, one year or more 21,349,041 to the tes, bonds, one year		11,795,637 327,658 1,634,057 526,552	14,685,107 385,643 1,218,556 404,049	39.724.635	42,695	33,710	23,844	41,821	07,771	46,165	91,377	*
tes, and bonds under one year 17,259,771 tes, and bonds under one year 17,014,092 tabilities 3,304 tes, bonds, one year or more 38,364,437 tes, bonds, one year or more 4,978,840 tes, bonds, one year or more 38,364,437 tes, bonds, one year or more 4,978,840 tes, bonds, one year or more 38,364,437 tiple 18,155 terriment obligations, total 18,156 terriment obligations, total 13,540 tigain less net L.T loss 13,540 tigain less net L.T loss 13,540 tigain less net S.T loss 13,540 tigain less sets 20,296,846 tifl 19] 3,509,684 tofficers 10,004,477 the control of		327,658 1,634,057 526,552 5,550,673	385,643 1,218,556 404,049 2,874,864		44 070 308	14 035 230	40 406 065	10 559 493	13 674 379	10 645 858	14 963 647	*
onds under one year 17,014,092 7823,045 77,626,110 7,626		1,634,057 526,552 5,550,673	1,218,556 404,049 2,874,864	1.306.157	1 097 988	1 042 615	954 087	868.885		590,690	2 584 343	*
rone year or more 17,823,045 7,823,045 7,823,045 7,823,045 7,823,045 7,823,045 7,823,045 7,928,940 7,923,045		526,552 5,550,673	404,049	4,547,217	1,483,449	2,073,005	1,168,345	1,032,030	L	1,189,397	1,302,312	*
17,626,110 one year or more 38,364,437 49,784,064 27,494,064 27,494,064 27,494,064 27,494,064 27,494,064 27,494,064 184,342,159 188,991 net L-T loss 1,354,595 net S-T loss 1,329,273 net S-T loss 1,329,273 net S-T loss 1,329,273 net S-T loss 1,329,273 net S-T loss 1,356,038 101,466,939 101,466,939 100,04,477 ncok, annuity 34,524 ncok, annuity 34,524 ncok, annuity 14,50,620		5,550,673	2 874 864	1,357,146	570,079	763,746	676,770	759,172	1,052,560	566,899	1,146,072	**
, one year or more 38,394,437 4,978,940 4,978,940 4,978,940 6,974,064 1,949,840 1,1949,840 1,1949,840 1,1949,840 1,1949,840 1,1949,840 1,1949,941 1,195,053				5,673,077	709,608	1,574,525	657,555	366,022	198,561	21,225	•	•
4,978,840 211,949,044 211,949,840 211,949,840 184,34,159 168,159 11,351,595 11,3540 net S-T loss 1,126,063 sts 2,318,850 202,906,895 101,466,939 101,466,939 101,466,939 101,466,939 101,466,939 100,04,477 11,26,830 11,26,830 11,26,830 11,26,830 11,26,830 11,26,830 11,26,830 11,26,830 11,26,830 11,26,830 11,26,830 11,26,830 11,26,830 11,26,830		3,404,293	4,378,714	10,883,998	3,629,597	3,416,948	2,551,436	2,324,701	7	1,995,372	3,067,184	* *
20,149,1064 11,949,940 11,949,940 11,949,940 11,949,940 11,941,155 11,941,155 11,941,155 11,941,155 11,941,155 11,941,155 11,941,155 11,941,1941 11,94	1	2/1,245	559,100	1,840,712	313,049	339,053	192,091	281,536		478,579	1,123,998	* *
Indigations, total 12, 12, 13, 13, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15	1 922 184	81,160	20 592 356	14,116,329	0,200,537	4,825,337	4,205,781	10 825 947	0,004,150	5,803,696	17 855 539	*
bilgations, total 30,319 1.351,595 11.351,595 11.351,595 11.359,273 11.126,063 11.359,273 11.126,063 11.126,063 11.126,063 11.126,063 11.126,063 11.126,063 11.12,183 11.126,063 11.12,183	1 617 716	23 387 491	16 787 974	41 467 661	19 785 238	15 874 451	9 706 213	10.361.609		12 450 061	17 024 446	*
holigations, total 30,319 1361,595 1361,595 1369,91	4,122	13,258	14,750	54,768	14,704	11,700	7,687	15,977		6,112	10,506	***
1,351,595 Inet L-T loss Inet S-T loss Interpretation of the control of the contro	*1,249	*739	*326	7,183	*761	1,585	7,737	2,088		476	1,534	'
189.991 net L-T loss 13.640 net S-T loss 1.329.273 sts 2.33.18,850 20.33.18,850 20.2906,895 101,466.939 coperty 3.509.684 112,183 3.836,028 2486,790 426,895 100,04,477 496,034 took, annuity 1490,620 ms 9,126,430	17,505	279,962	180,375	454,806	106,812	41,177	20,852	24,087	40,012	47,117	138,890	**
13.540 net S-T loss 1.329.273 sts 2.3,318,850 22.3,08,895 1.02.06,895 1.01,466,939 3.509,684 15.68,579 0perty 9,112,183 3.839,028 10,004,477 436,034 10,004,477 436,034 10004,477 436,034 10004,477 436,034 10004,477 10004,478 10	*343	*6,849	*7,014	48,895	*31,519	*4,164	*7,316	20		44,864	17,794	:
1329.273 143.92.73 1426.663 202,906,896 101,466,939 15,638,579 176,638,579 176,638,579 176,638,579 176,638,579 176,638,579 176,638,579 176,638,579 176,638,579 176,638,579 176,638,579 176,638,579 176,638,579 176,638,579 176,638,579 176,638,579 176,638,638 176,638,638 176,638,638 176,638,638 176,638,638 177,638,638 177,638,638 177,638,638 178	1	*19	*241	5,292	*340	*1,799	*3,128	585		226	•	1
1176,063 202,906,895 202,906,895 101,466,939 101,466,938 101,466,938 15,638,679 9,112,183 9,112,183 10004,477	59,918	143,217	61,625	180,521	54,245	151,562	13,600	10,842		286,984	358,247	*
202,906,895 1, 101,466,939 101,466,939 3,509,684 15,638,579 9,112,183 3,836,028 2,486,790 4,26,966 10,004,477 10,004,477 1450,630 1450,630 1450,630 1450,630 1450,630 1450,630	33,933	267,935	220,771	298,539	82,107	53,559	21,014	41,849		12,394	74,612	*
202,00,939 1,101,466,039 1,00,684 1,00,684 1,00,684,79 1,00,684,79 1,00,004,47 1,00,004,47 1,450,034 1,450	186,098	5,071,163	3,312,452	10,211,465	1,640,785	1,445,346	432,941	346,989	239,249	217,716	214,646	* *
operty 3.509.684 15.638.579 9.112.183 3.836.028 2.486.790 4.26.966 10.004.477 4.36.034 4.36.034 1.456.620 ms 9,126,430	1,836,017	4 901 211	19,206,962	18 846 484	17 113 678	0 666 690	10,163,827	7.466.211	11,633,654	0.01,555,100	13,604,428	*
15.638,579 operty 9,112,183 9,112,183 3,836,028 2,486,790 4,26,900 4,26,030 1,004,477 1,450,620 ms 9,126,430	38 587	1 104 373	586 070	982 851	168 476	195.575	87 179	86 324	115.917	0,467,636	73 652	**
operty 9,112,183 3,836,028 2,846,790 4,26,966 10,004,477 436,034 tock, amulity 334,524 ms 1,450,620 ms 9,126,430	227,499	2,440,338	1.873,266	5.612.866	939,127	1,402,563	873,603	9		539,155	346,361	**
3,836,028 3,836,028 426,730 10,004,477 436,034 1450,634 ms 1,450,620 9,126,430	64,316	2,687,698	1,446,681	3,019,617	692,977	441,628	198,323	149,294		125,123	130,241	*
2,486,790 46,966 10,004,477 436,034 146,034,524 ms 1,450,630 9,126,430	71,049	655,229	504,378	1,173,343	253,479	292,348	160,031	130,194		170,320	237,425	* *
126,966 10,004,477 10,004,477 10,004,477 10,003,44,724 10,004,430 10,126,430	27,047	300,243	245,964	625,964	235,439	203,875	129,369	124,615	,	115,644	332,211	*
10,004,477 436,034 436,034 334,524 ms 1,450,620 9,126,430	*46,358	19,928	4,949	39,531	3,420	13,016	7,649	42,746		99,261	103,094	***
436,034 tock, annuity 334,524 ms 1,450,620 9,126,430	116,204	1,866,439	1,455,295	3,151,387	833,500	637,362	349,462	282,430	LO.	352,588	447,414	*
704, annuny 3.4,224 ms 1,450,620 9,126,430	23,892	36,648	26,712	117,110	26,602	28,020	24,567	22,637		48,830	57,323	* *
ms 1,450,020 9,126,430	.83	50,057	27,047	43,415	13,629	25,508	21,381			23,130	95,690	: :
0,140	0,284	234,732	1 205 069	331,645	94,303	139,606	90,354	01,887	149,880	749 023	1 286 003	*
Income subject to tax	47.719	472.196	332,066	800.031	207.703	180.265	92,763	129.575		622.843	349.117	•
credits [7] 1,032,611	11.951	94.255	72,655	223,071	68,835	61.711	31,863			217.795	128.983	**
1,022,664	11,947	94,047	72,655	222,359	68,147	60,861	31,514		9/	217,795	122,905	1
num tax	1 :	*209	1	*713	*91	820	*343	9	4		6,076	*
	*51			*113	* !	*31	*1,873			625	Ξ	'
General business credit 27,348	, QA*	876	513	4,549	1,124	*907	*1,906	633	3,729	3,195	9,916	
Total income tay after credits [2]	11 840	93 379	72 133	218 190	67 491	60 373	5	100	7.	213 976	119 067	
Total months are and with a section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data.	unding. See te	ext for "Explanatic	on of Terms" an	d "Description of th	ne Sample and	Limitations of the	ne Data."	: di.				

	Total refirms						Size of to	total assets					
Sector and item	of active	-	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	corporations	zero assets	\$500,000	under \$1,000,000	\$5,000,000	under \$10,000,000	under \$25,000,000	\$50,000,000	under \$100,000,000	unaer \$250,000,000	s500,000,000	under \$2,500,000,000	or more
	(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Mining									:				
Number of returns	35,603	6,239	19,267	3,311	3,747	1,169	808	358	246	158			87
Total assets	1,226,219,430		2,387,400	2,461,371	9,255,577	8,098,939	12,771,770	12,777,753	17,406,922	25,354,511	30,789,765	150,971,061	953,944,360
Cash Notes and accounts receivable	139 251 552		367 917	425 190	1 479 272	1,467,488	2,430,366	1,684,892	1,878,945	2,121,004	3 247 518	11,059,790	112 579 830
Less: Allowance for bad debts	1,693,812	ľ	'	*1,389	*16,070	*3,498	23,730	18,674	79,971	41,577	40,895	100,200	1,367,808
Inventories	29,044,226	1	*43,167	*180,520	430,443	223,035	408,805	376,474	479,518		1,338,854	4,242,353	20,614,446
U.S. government obligations, total	1,387,436	'	1	•	•	*51,212	*60,443	201	99,770		55,646	7,302	1,090,440
Tax-exempt securities	533,779	1	1	•	*26,738	*12,617	*104,358	*66,536	29,129		270,238	•	•
Other current assets	31,620,232	•	120,369	172,291	427,897	729,453	710,349	692,247	827,020	Ť,	1,756,022	3,661,971	21,342,652
Loans to shareholders	5,405,263	•	*84,853	*34,187	248,151	234,597	262,908	235,019	195,581	206,941	90,766	1,059,256	2,753,005
Mortgage and real estate loans	154,523	•	*3,681	•	*12,315	*49,187	*5,500	*2,539	25,012	45,372	1,033	9,883	'
Other investments	197,175,913	'	130,593	262,769	1,029,123	1,456,078	2,210,550	2,406,843	2,923,894	3,918,191	4,425,459	23,596,850	154,815,562
Depreciable assets	460,314,173	1	4,849,860	2,920,021	9,292,858	5,491,067	7,554,486	5,946,964	7,276,800	11,549,117	12,511,646	55,535,415	337,385,939
Less: Accumulated depreciation	198,332,967		4,492,792	2,519,131	7,402,736	4,122,618	5,487,318	3,778,218	3,949,067	6,616,004	6,042,497	24,138,225	129,784,361
Depletable assets	630,636,559	'	220,591	179,031	1,287,506	936,912	2,463,554	3,105,261	6,635,769	10,961,671	14,639,558	85,064,482	505,142,223
Less: Accumulated depletion	268,046,505	'	120,567	*76,705	649,425	459,513	1,177,177	1,365,130	3,236,079	5,292,511	7,834,647	32,828,102	215,006,649
Land	10,061,347	'	48,326	6,669	606,834	160,770	354,087	444,227	510,485	478,267	330,887	921,641	6,199,153
Intangible assets (amortizable)	100,531,075		122,405	00,854	276,630	354,244	829,808	042,240	1,046,974	2,734,379	2,035,066	13,970,249	78,452,226
Other poorts	64 709 123		757 730	21,934	130,009	152,065	404,000	200,490	1 038 054	1,270,341	1 909 521	3,991,034	54 514 957
Offier assets	1 226 240 430		2 387 400	9 464 374	0.255.777	710,032	302,930	42 777 753	17 406 023	1,900,127	1,090,080,1	3,001,200	04,014,907
Accounts payable	88 173 647	'	194 979	118 880	1 135 098	900 802	1 349 131	089 280	1 399 318	2 208 831	20,763,763	8 889 779	68 803 999
Mortgages notes and honds under one year	27.573.946	'	393 047	137 473	747 554	403,009	833 752	875 142	831 667	1 159 355	1 125 677	4 109 354	16 957 915
Other current liabilities	52.896.763	'	438.935	438.017	1.162.924	691,724	1.068.838	864.139	887.501	1.521.585	1,721,158	6.865.008	37,236,935
Loans from shareholders	14,366,593		1.260,874	334,614	1,070,430	852,989	975,613	828.276	1.264,408	994,039	1,217,466	1,675,868	3.892.016
Mortgages, notes, bonds, one year or more	314,116,705	'	601,179	345,678	1,788,475	1,362,575	1.896,434	2,146,790	3,115,750	5.203,311	5,772,950	44,223,873	247,659,687
Other liabilities	167,429,420		298,913	*56,065	316,963	446,869	845,865	684,396	1,634,156		3,075,937	17,953,580	139,535,948
Net worth	561,662,356	'	-800,527	1,030,633	3,034,135	3,632,762	5,802,137	6,389,730	8,274,122	11,686,664	15,501,242	67,253,599	439,857,861
Total receipts	519,195,365	8,571,709	10,834,260	5,770,079	14,534,338	8,991,007	10,788,700	9,442,459	10,098,759	Ì	13,839,291	58,791,935	354,290,589
Business receipts	472,312,301	7,455,213	10,521,767	5,688,027	13,546,634	8,582,865	9,944,142	8,996,831	9,353,900	11,3	13,031,977	53,110,730	320,772,895
Interest	2,756,189	19,456	3,137	7,304	5,346	5,210	15,100	7,422	17,450	Ì	25,847	233,435	2,396,611
Interest on government obligations, total	34,381	s* 600	[1]	*526	*1,208	*1,470	6,268	3,318	2,474		11,287		583
Kents	1,985,499	38,054	*71 120	*3,928	48,651	8,455	15,963	1,974	32,442	77,083	67,145	170,538	1,495,522
Not S T canital rain less not L T loss	2,104,099	30,719	11,120	040	91,763	*1 540	135,177	10,745	800				1,541,620
Net 3-1 capital gain less net E-1 loss	5 970 394	258 771	*13.241	40 709	60 725	21.846	29.271	54 122	101 658	210			4 001 018
Net gain, noncapital assets	7,170,328	105,323	16,699	*7,187	79,121	29,412	140,190	97,960	80,172			1,099,123	5,304,464
Other receipts	18,023,054	642,840	170,756	21,158	733,221	258,883	464,684	250,691	397,548	1,4		3,004,689	10,273,331
Total deductions	506,311,421	8,889,843	10,075,395	5,211,789	13,239,417	8,234,188	9,722,512	8,706,842	9,967,190	12,300,160	13,604,704	60,189,043	346,170,338
Cost of goods [19]	242,428,891	5,023,910	2,734,205	2,246,357	5,804,656	4,111,100	5,013,438	4,754,701	4,638,098	2	6,644,186	27,786,216	168,568,318
Compensation of officers	4,470,652	93,498	652,346	321,902	538,774	232,744	203,287	162,459	154,715	199,662	156,306	419,062	1,335,898
Salaries and wages	30,622,357	406,011	3,210,809	819,049	1,480,081	943,522	991,486	730,205	1,028,854	1,223,206	890,189	2,931,923	15,967,022
Texas paid	9,404,369	145 035	306 126	104,690	476 300	302,823	306 584	222,349	285,171	371 463	343,052	1 844 320	6,104,722
Interest paid	21 789 857	290 161	57 982	34 220	155 965	502,063	131 879	78 404	234 510		482 311		16,448,749
Amortization	18.968.662	315.716	21.424	*7.835	46.294	30,320	64.318	81.454	168.205		401.918		13.361.399
Depreciation	40,680,799	401.091	238,681	187,987	601.846	560,221	555,507	556,604	702,399	-	1.458,205		28,346,879
Advertising	322,402	7,177	10,799	24,616	39,806	20,256	13,593	16,295	10,681	9,267	14,819		112,873
Pension, profit sharing, stock, annuity	2,655,533	19,496	*31,590	*13,092	49,507	27,857	30,897	25,015	46,068		44,481		2,114,726
Employee benefit programs	5,956,106	53,836	128,144	101,796	137,132	83,464	139,914	108,252	146,599	190,381	166,367	883,726	3,816,495
Net income (less deficit)	18,166,329	-318,143	758,865	557,765	1,293,712	755,348	1,076,418	732,409	150,642		225,738	-1,328,431	13,323,190
Income subject to tax	25,807,535	289,342	85,669	45,783	222,061	150,407	323,026	245,613	245,010		774,723	2,029,988	20,899,220
Total income tax before credits [7]	9,666,751	111,807	23,987	13,087	74,267	51,511	110,870	89,191	87,311		280,751	754,618	7,891,223
Income tax	9,004,981	97,995	23,882	13,087	72,975	50,716	110,356	83,702	84,320	+	(7	710,399	7,314,729
Alternative minimum tax	652,974	*10,569	69*	'	*897	*795	514	5,489	2,990			44,079	571,512
Foreign tax credit	4,456,522	1		1	1	*53	*13,255	*3,628	25,506	54,525	105,176	137,404	4,116,968
Prior year minimum tax credit	95,520		' '	*227	- 61*	*169	*784	*1 206	1431	5.067			185 987
Total income tax after credits [2]	4.896,248	111.807	23,980	12.861	74.255	51.270	96,550	82,287	60,217	117,559	172,226	LC)	3,507,283
Endnotes at end of table section. Detail may not add to total because of rounding. See text	add to total because	e of rounding. Se		nation of Terms" a	for "Explanation of Terms" and "Description of the Sample and Limitations of the Data	of the Sample an	nd Limitations of t						

RETURNS OF ACTIVE CORPORATIONS Table 4. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets—Continued

	Total returns							Size of total assets					
Sector and item	of active	1	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	corporations	Zero assets	under \$500,000	under \$1,000,000	under \$5,000,000	under \$10,000,000	under \$25,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	under \$500,000,000	under \$2,500,000,000	or more
	(1)	(2)	(3)	(4)	H	(6)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Utilities													
Number of returns	7,845	107	5,838	708	484	246	113		53	50	29		28
Total assets	34 965 792		763,335	590,852	1,223,147	1,750,104	1,864,165	2,572,189	3,897,956	7,851,175	10,714,583	72,299,390	1,652,073,803
Notes and accounts receivable	119,164,601		*32.433	*34,472	94.373	108.289	301,738		556,310		471,105		111.469.950
Less: Allowance for bad debts	2,915,327	•	•	'	*554	*577	22,177		14,312	11,088	2,785		2,790,545
Inventories	29,726,464	•	*8,080	*25,450	*12,942	*44,069	26,838	128,464	86,699	196,318	279,567	2,309,103	26,608,935
U.S. government obligations, total	1,121,623		'		*283	Ī		*3,976		'	2,820		1,010,748
Tax-exempt securities	402,750	'								'	2,560		14,912
Other current assets	71,206,468		*19,795	*12,631	62,080	61,299	181,729	7	ĕ	315,653	453,521	3,113,137	66,392,873
Loans to shareholders	107,468		*4,036	*113	*8,074	*47,620	*2,562	*1,606			26,707		10,958
Mortgage and real estate loans	*2,704,144				•	*3,244			1,229				2,696,429
Other investments	155,961,154			823	294,592	213,936			726,816	1,341,828	2,102,466		141,999,227
Depreciable assets	1,451,009,877		1,105,698	916,455	940,648	1,733,148	1,361,552	1,484,372	2,284,002	5,469,274	7,383,181		1,371,720,608
Less: Accumulated depreciation	18 500 387		7 02,630	931,008	410,010	313,283	002,548	288,882	900,081	1,616,521	2,409,453	17,606,977	18 314 845
Legierable assets	16,390,367					900			900	128 962	7,947		0,414,645
Less. Accumulated depletion	5,555,777		*20 053	*29 102	30 000	111 909	37 885	94 205	60		120 254		4390,334
Latinativo controlo	2,633,439		*77 953	29,102 *E 400	30,000	111,909	37,003		ľ		462,021	0	4,390,709
Intangible assets (amortizable)	72,010,437		*12,053	3,490	14,0/0	430,776	67 087	13,430	36 138	022,930	784 454		6 822 448
Other assets	262 812 630		*2.755	*45 590	69.583	56.221	160,387	112 173	308,130	325 256	1 142 960	ď	254 656 992
Total liabilities	1 755 600 699		763 335	590 852	1 223 147	1 750 104	7	2 572 189	3 897 956	7 851 175	10 714 583	_	1 652 073 803
Accounts navable	85 227 258	'	*90.917	*20.210	88.437	53.525		276.758	282.664	729.893	268.482		79.911.099
Mortgages, notes, and bonds under one year	129,502,288	-	*31,835	*99,603	234,182	113,129	102,124		226,366	366,357	471,415		124,745,811
Other current liabilities	83,352,214	•	53,173	*60,523	93,666	129,072	151,845		457,053	528,915	828,278		75,801,693
Loans from shareholders	4,535,313		*593,683	*104,562	*244,398	*4,378	*63,191	*107,905	70,649	42,875	115,777	755,548	2,432,346
Mortgages, notes, bonds, one year or more	542,374,596	•	*99,349	*102,631	274,005	511,203	359,335	648,523	918,359	2,840,424	3,803,706	25,591,158	507,225,901
Other liabilities	478,619,218	•	*119,341	*6,885	116,677	127,027	311,940		381,906	983,547	2,937,235		427,780,578
Net worth	431,989,812	•	-224,963	196,438	171,782	811,768	618,089	ကု	1,560,958	2,359,164	2,289,689		434,176,375
Total receipts	570,392,841	5,871,539	1,384,890	694,496	744,313	1,328,785	1,827,263	1,452,716	3,261,711	8,774,799	3,079,552	30,344,676	511,628,102
Business receipts	543,224,862	5,214,205	1,157,430	*691,156	679,486	1,271,034	1,686,766	7,3	'n	8,540,031	2,751,663	.29,	487,740,708
Interest	4,164,656	83,018	~200,714	71.	1,699	1,398	1,812	4,053	42,5	9/6//	64,960		3,585,659
Interest on government obligations, total	42,006	12 807			* 4 7 7 7 8	*197	*263	*	713	0.4	3,300	7,033	34,616
Royalties	137 712	16,031		Ξ) -	*1 168					060,0		135 703
Net S-T capital gain less net L-T loss	346.219	'	1		•		*80			'	2.163	10	
Net L-T capital gain less net S-T loss	3,128,423	255,277		ľ	*17,403	*2,245	*	*13,6	232	70,736	20,961	.,	2.
Net gain, noncapital assets	2,949,305	67,450	•	'	1	*642			751	49,168	102,462		2,562,016
Other receipts	14,296,768	238,220	*26,746	*3,328	43,810	52,111	134,361	56,303	94,817	102,753	127,459	740,871	12,675,990
Total deductions	577,938,674	6,740,433	1,516,024	684,051	860,610	1,209,844	2,244,948	1,477,433	3,300,700	8,912,512	3,581,728	32,704,936	514,705,455
Cost of goods [19]	282,294,549	1,991,498	248,626	*294,695	448,329	607,713	1,147,366	952,826	2,187,483	7,520,244	1,448,987	20,448,330	244,998,452
Compensation of officers	2,724,963	150,354	*138,335	*52,844	*31,127	*39,942		29,098	30,816	21,478	22,344		1,795,396
Salaries and wages	29,693,231	227,887	-90,589	*61,387	63,433	73,070			209,065	156,704	170,894	٦,	27,226,157
Rent paid on business property	4,511,505	108 853	33.405		11,024	38,091	30 686	15,248	40,827	20,783	83 144	183,982	3,967,891
l axes paid	24 904 202	190,000	33,400			41,192				ľ	00,144	7	20,004,504
Interest paid	31,801,303	498,595	190,999	606,0-	18,975	23,907	19,125			157,687	367,710	1,449,731	28,964,501
Amortization	0,095,598	33,788	5,102	339	36 765	31,/12	11,272	62.456	9,321	317 414	43,450	C	65 710 473
A dio dia mana	1,270,203	1,010,000	37,002	*4 750	33,703	*1 048					454,009	,,	03,710,473
Pension profit sharing stock appuilty	1,022,036	1,030	*10.176			1,610			26,729		0,302	20,130	5 987 989
Employee benefit programs	7 987 286	124.211	*13.533		i	33.273	23.399	16.884	39.611	31.697	41.857		7.372.404
Net income (less deficit)	-7,270,650	-869,362	-131,134	10,445	-116,297	118,942	-418,136	-24,855	-39,009	-137,809	-505,555	-2,	-2,857,721
Income subject to tax	4,871,477	*18,589	*3,150	*234	*18,899	968*	13,306	55,674	107,593	126,193	37,013	171,976	4,317,953
Total income tax before credits [7]	1,980,868	*7,659	£9*	*35	*5,885	*635	4,341				13,079	63,876	
Income tax	1,700,814	*6,349	*473	*35	*5,885	*143	4,315		37,346	43,405	12,621		
Alternative minimum tax	273,154	1,073	*206	'	_	*492	*26	*260	376	238	458	3,935	266,090
Foreign tax credit	12,298				-				65		-		
General business credit	511,548	269							193	1,561	3,059	12,079	4
Frior year minimum tax credit	7,005	*7 300	- *670	*	, n	- 35.3*			324	42 000	36/		6,314
Total income tax after credits [2]	1,450,017	*7,390	.679	*35	Total income tax after credits [2] 1,450,017 7,390 669 679 735 4,341	000	4,341	19,320	141,70	42,009	9,653	51,797	1,271,133

RETURNS OF ACTIVE CORPORATIONS Table 4. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets—Continued

Sector and liern " of active or postular in a sector and liern " of active or postular in a sector and liern \$ \$500,000 \$ \$1,000,000 \$1,000,000	\$1,001 \$1,001 \$5,000 \$1,001	ته ک ^۲	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	08 00 00 00 00 4 6 6 00 7 8 7 00 7 00 4 1 00 8 8 1 6 0	\$100,000,000 (10) (10) 45,615,768 (10,608,225 13,282,97 73,790 3,948,326 15,1229 26,365 4,680,549 21,472 21,472 21,472 21,472 21,472 21,472 21,472 21,473 15,780,250 15,80,250 15,80,250 1,50,60,27 16,60,71 1,60,71 1,60,71 1,60,71 1,60,71 1,770,465	86 31,985,490 (1) 31,985,490 (2) 37,303 (1) 36,000,000 (2) 31,985,490 (2) 31,3566 (2) 313,586 (2) 313,		(13) (13) (13) (13) (13) (13) (13) (13)
(1) (2) (3) (4) (4) (5) (5) (6) (7) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	\$5,000 \$6,000 \$1,000	0 w 1 0 0 1 2 0 0 1 2 0 0 1 2 0 0 0 0 0 0 0	8 8 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	\$100,000,(9) (9) (9) (9) (9) (8) 8 8,102, 5 5 12,46,20, 6 7,245,6 7 12,718, 8 12,718, 11,118,	\$250,000,000 (10) (10) (10) (10) (10) (10) (11) (11	10 10	(12) 76,278,067 9,494,153 15,798,914 137,264 7,466,233 12,722 93,836 7,184,392 196,732 404,333 11,597,204 7,794,137	or (13) (13), 613,613,474 133,613,474 12,687,031 15,03,034 17,18,048 25,745,329 14,1898,273 1,180,183 1,118,305 24,472,907 9,760,334 25,785,329 24,472,907 9,760,334 25,388,313 8,803,426 1,961,117 2,388,813 8,803,426 1,364,294 23,642,294 23,675,392 6,868,702 6,766,393 6,863,703 6,766,393 6,863,703 6,766,393 6,863,703 6,868,703 6,766,393
1,000,000,000,000,000,000,000,000,000,0	(E)	• w - 0 o - 5 o o o o o o o o o o o o o o o o o	6 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	(9) 10) 10) 10) 11) 11) 12) 12) 12	45,615,768 6,608,225 13,282,97 73,790 3,948,326 15,129 26,355 4,680,549 24,386 15,60,054 15,60,057 1,607,163 1,370,465 1,770,4	49 - 4 - 10 4 1 0 4 1 0 10 4 - 4 10 10 4 1 10 4 1 10 4 10 4	76,278,057 9,494,153 15,798,914 137,264 7,466,233 12,722 93,836 7,184,392 166,392 166,285 17,507,270 8,460,285 7,794,137 1,794	24 133,613,414 12,687,931 15,022,688 172,340 27,136,514 16,115 23,872 1,601,963 1,718,048 1,718,048 25,745,329 24,472,307 9,750,334 1,951,117 1,478,791 1,951,117 1,478,791 1,951,117 1,478,791 1,951,117 1,95
1,000,000,000,000,000,000,000,000,000,0	411 4.00 4		44 46 48 48 48 48 48 48 48 48 48 48 48 48 48	38,102 5,720 96,96,12,445 12,445 14,437 25,178 11,178 11,1057 1,1	84 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 31,985,490 4,048,988 9,195,659 92,805 2,901,966 14,347 349,480 3,313,586 65,025 25,359 8,469,438 4,782,842 200,712 20,546 2,517,082 11,33,333 1,666,054 31,985,490 6,061,001 1,149,103 6,061,099	76,278,057 9,494,153 15,798,144 137,264 7,466,233 12,722 93,886 7,184,392 196,282 11,507,270 17,507,270 8,460,285 16,280 17,594,137 17,794,137	24 133,613,474 12,687,931 15,022,888 172,340 27,136,514 16,115 23,872 14,896,273 1,610,963 1,718,048 25,745,329 24,472,907 9,760,334 529,745,329 24,472,907 9,760,334 1,478,791 2,388,813 8,803,426 1,961,117 2,388,813 8,803,426 1,364,294 23,675,392 24,42,294 23,675,392 24,42,294 23,675,392 26,868,702 6,868,703 6,868,703
11,00,000 1,	7.411 7.711 7.711 7.711 7.711 7.711 7.711 7.711 7.711 7.711 7.711 7.711		94.6 6. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4.	38,102 5,720 96 96 2,945 12,443 7,78 11,178 11,178 842 842 842 1067 1,16	9.6 4 4 9.6 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	31,985,490 4,048,988 9,195,559 92,805 2,901,966 14,347 349,480 3,313,586 65,025 25,006 3,32,359 8,469,438 4,782,842 200,712 20,546 2,517,082 1,517,082 1,517,082 1,517,082 1,149,103 1,666,054 31,985,490 6,061,601 1,149,103 1,149,103 1,14	76,278,057 9,494,153 15,798,144 137,264 7,466,233 12,722 93,836 7,184,392 196,732 404,333 15,507,70 8,400,285 708,396 14,98,52 16,283,445 76,276,63 14,98,65 17,794,137 17,794,1	24, 133,613,474 12,687,931 12,687,931 172,340 27,136,514 16,115 23,872 14,896,273 1,016,963 1,718,048 25,745,329 24,472,907 9,760,334 529,745,329 24,472,907 9,760,334 25,3931 14,78,394 14,78,394 23,484,294 23,675,392 24,42,294 23,675,392 6,868,702 6,868,703 6,868,703 6,868,703 6,868,703 6,868,703 6,868,703 6,868,703 6,868,703 6,868,703
11,000 14,000 1	40 4 1		9.44 4. 4. 2. 2. 2. 2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	38. 2. 2. 2. 4. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7.	45,615,758 13,222,977 73,790 3,948,326 111,229 26,356 4,880,549 211,472 224,388 5,056,054 15,580,250 8,788,218 1370,465 273,605 1,780,057 45,615,758 8,492,682 1,976,5977 7,186,479	31,985,490 4,048,988 9,195,659 92,805 2,901,966 14,347 349,480 3,313,586 65,025 65,025 25,006 3,352,390 8,469,438 4,782,842 200,712 200,712 200,712 200,712 200,712 200,712 200,640 31,985,490 11,482,103 1,666,054 442,103 442,103 442,103 4,073,861	76,278,057 19,789,143 19,789,144 137,264 137,264 12,722 93,889,285 11,507,270 140,335 17,507,270 84,602,865 16,280,765 17,597,270 84,602,865 17,784,137 17	133,613,474 12,687,331 172,340 27,136,514 161,698,273 1601,663 1,718,048 25,745,329 24,472,907 9,750,334 5,29,334 1,478,791 14,78,791 2,388,813 8,803,426 1,442,294 2,388,813 8,803,426 1,442,94 2,388,813 8,803,426 1,442,94 2,386,139 2,746,392 3,444,294 2,365,392 6,986,702 6,986,703
103,666,208	94. 1. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7.		2.2.2.2.4.4.4.9.9.9.9.9.9.9.9.9.9.9.9.9.	25, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7,	13.282.977 73.790 3.948.326 15.29 26.355 4.680.549 21.472 22.438 5.066.054 15.80.250 8.738.218 1370.465 1.	4,046,968 9,195,659 92,805 2,901,966 14,347 349,480 3,313,866 65,025 25,3906 3,332,359 8,469,438 4,782,842 200,712 20,546 2,517,082 1,666,054 3,198,490 1,666,054 1,149,103 1,149,103 5,365,115 1,149,103 1,14	9,494,153 15,798,914 17,264 7,466,233 12,772 93,336 7,184,392 196,732 196,732 115,209,765 17,507,270 8,460,285 17,507,270 17,597,720 11,789,720 1,789,860	12.687,931 15.022,888 17.136,514 16,115 23.872 14,898,273 1,601,963 1,718,048 25,745,329 24,472,907 9,760,334 529,381 1,961,117 1,478,791 2,388,813 8,803,426 1,961,117 1,478,791 2,388,813 8,803,426 1,361,474 2,344,294 23,675,392 5,786 3,444,294 23,675,392 6,986,702 6,986,702 6,986,703
176,002,888	4. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		2. 8. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4.	2. 2. 4. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	13.282,977 73.282,378 3.948,326 161,229 261,355 4,660,554 211,472 211,472 214,472 214,472 214,473 16,506,054 16,506,054 11,507,163 11,370,465 17,370,465 1	9,195,689 9,195,689 9,2,001,966 14,347 349,480 3,313,586 65,025 23,906 3,332,359 8,469,438 4,782,842 2,00,712 26,546 942,404 2,517,082 1,666,054 1,666,054 3,955,490 1,149,103 1,149,103 1,149,103 1,149,103 1,149,103 1,149,103	15,798,914 7,466,223 12,722 8386 7,1184,392 196,732 196,732 15,008,765 17,507,270 8,460,285 708,396 1,794,137 1,794,	15,022,888 15,022,888 16,115 22,136,514 1,601,963 1,601,963 1,718,048 22,745,329 24,72,307 9,750,334 529,305 1,951,117 1,478,791 2,389,426 1,951,117 2,389,813 8,803,426 1,951,117 2,389,813 8,803,426 1,05,392 21,105,348 3,442,294 3,442,294 3,442,294 3,642,2
1,205,306 -1,407 -1,204 -2,604	7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7		8. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6.	22 74 1.0.27 1.0.18 1.0.18 1.0.18 1.0.18 1.0.18 1.0.18 1.0.18 1.0.18 1.0.18 1.0.18 1.0.18 1.0.18 1.0.18 1.0.18	3,948,326 151,229 26,355 4,686,549 211,472 294,388 5,066,054 15,590,250 8,738,218 18,027 1,370,465 1,370,4	2.901.966 14.347 349.480 3,313.586 65.025 53.906 3,352.359 8,466,438 4,782.842 200.772 26.546 942.404 2.517.082 173.303 1,666.054 31,985,490 6,061.601 1,149.103 6,061.601 1,149.103 6,066.116	7,466,233 12,722 93,836 7,184,392 196,732 14,09,785 17,507,270 8,460,285 708,396 1,789,720 1,789,720 1,789,720 1,784,137 1,794	27,136,114 15,115 23,872 1,601,963 1,601,963 1,718,048 1,718,048 25,745,339 24,472,907 9,750,334 529,381 1,951,117 1,478,791 1,951,117 2,389,813 8,803,426 13,614,294 3,442,294 3,442,294 23,675,392 6,986,702 6,986,702 6,986,702 6,986,702
1,222,186 1,1224,186 1,1228,180 1,1288,180 1,1288,180 1,1288,180 1,1288,180 1,1288,180 1,12			2 2 2 2 4 4 4 5 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1	88. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	161,229 163,526 4,685,49 211,472 294,388 5,056,054 15,066,054 15,060,250 1,370,465 1,3	23.906 3.313.686 65.025 23.906 3.352.589 8.489.438 4.782.842 200,712 200,712 200,712 200,712 200,712 173.303 1,666.054 31,966,490 6.061.601 1,149.103 1,366,115 442.099	1,702,703 93,836 7,184,392 196,732 404,323 15,208,765 17,507,270 8,460,285 708,396 169,280 1,789,200 1,789,137 7,794,137 1,498,652 2,888,644 161,295,933 10,295,933 11,613,200 9,746,440	2.3.872 1.601.663 1.601.663 1.718.048 25.745.329 24.472.907 9.750.334 5.29.391 1.951.117 1.448.791 2.389.813 8.803.426 1.361.474 2.389.813 8.803.426 1.105.948 3.442.94 2.3.675.392 6.865.702 6.986.702
1,222,106 1,222,106 1,467,706 1,467,706 1,467,706 1,467,704 1,46	7. 0.00 4 8. 0.1 2.4.00 8.4. 0.1 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.		2 8 8 4 8 6 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		26.355 4.680.549 2.94,388 5.056.054 15.80.250 8.788.218 1370,465 1,370,465 1,780,657 45,615,758 8,492.682 1,975,677	349,480 3,313,586 65,025 23,906 3,362,359 8,489,438 4,782,842 200,712 26,546 942,404 2,517,082 173,303 1,666,054 6,061,601 1,149,103 5,366,115 4,209	93.886 7.184.392 104.323 10.208.765 17.507.270 8.460.285 7.794.137 7.794.137 7.794.137 7.794.137 1.498.652 2.883.945 76.276.057 1.0.295.933 1.0.295.933 1.613.200 9.744.040	23.872 14.889.273 1.1601.983 1.718.048 25,745.329 24,772.907 9,750.334 550.334 550.334 1.951.117 11,478.791 2.389.813 8,803.426 13.8613.474 21,105.948 3,444.294 23,675.392 6,986.702 6,986.703
Tr. 22, 180	8, 8, 8, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		8 2 2 2 2 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	4	4,680,549 211,472 294,388 5,056,054 15,580,250 8,738,218 186,027 3,4167 1,607,163 1,7370,465 273,605 1,760,057 45,615,758 8,492,682 1,975,977	3,313,586 65,025 2906 3,352,359 8,469,438 4,782,842 200,712 20,546 942,404 2,517,082 11,666,054 31,985,490 6,061,601 1,149,103 1,149,103 5,365,115	7,184,392 196,732 404,332 15,208,765 17,507,270 8,460,285 1794,137 1,794,137 1,498,652 2,883,945 76,278,067 10,295,933 10,295,933 11,613,290 9,754,640 7789,860	14,896,273 1,601,963 1,716,048 25,745,329 24,472,907 9,750,334 529,391 14,78,791 2,388,813 8,803,426 13,474 2,105,948 3,442,294 23,675,392 5,786 6,986,702 6,986,703
I 1,228,180	. Q Q Q Q L Q L Q L Q L Q Q Q L		8 2 2 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	88. 1. 2. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7.	211,472 284,388 5,086,054 15,586,056 15,880,27 188,027 34,67 1,807,163 1,370,465 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,700,65 1,975,700	65,025 23,906 3,332,359 8,469,438 4,732,842 200,712 26,546 942,404 2,517,082 173,303 1,866,054 31,985,490 6,061,601 1,149,103 1,149,103 442,099	196,732 404,333 15,208,765 17,507,270 8,460,285 708,386 169,720 1,789,720 7,734,137 1,498,682 2,883,945 10,295,933 10,295,933 10,295,933 10,1613,290 9,774,400 1,1613,290	1,601,963 1,718,048 25,745,329 24,472,807 9,760,334 529,305 1,951,117 1,478,791 2,389,813 8,803,426 13,614,294 3,442,294 3,442,294 3,442,294 3,442,294 3,442,294 3,442,294 3,618,295 3,675,392 6,968,702 6,968,702
1,34,43,764 -1,20,722 16,562 534,614 1,348,334 -1,342,733 6,776,425 1,342,733 6,776,425 1,342,733 6,776,425 1,342,733 6,776,425 1,342,733 6,776,425 1,342,733 1,377,434 1,377,344 1,377,	0.00 4 6.00 4 6.00 6.00 6.00 6.00 6.00 6		2 3 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	38.7.7.7.7.7.8.3.1.8.1.8.1.8.1.1.8.1.1.8.1.1.8.1.1.8.1.1.8.1.1.8.1.1.8.1.1.8.1.1.8.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	294,388 5,066,054 15,590,250 8,738,218 18,027 34,167 1,370,465 1,370,465 273,805 1,370,465 45,615,758 8,492,682 1,975,977	23,906 3,352,389 8,409,438 4,782,842 200,712 26,46 942,404 2,517,082 173,303 1,666,054 31,985,490 6,061,601 1,149,103 4,42,099 4,42,099	16,208,765 17,507,270 8,460,285 708,396 1,789,720 1,784,137 1,784,137 1,784,137 1,498,652 2,886,647 10,295,933 11,613,200 9,746,440 789,860	25,748,329 24,472,907 9,760,334 5,29,391 1,59,391 1,59,391 1,961,117 1,478,791 2,389,813 8,803,426 133,613,474 2,1105,948 3,442,94 23,675,392 5,786 6,986,702 6,986,702
Tay 48, 324 - 1, 10,0, 531 1, 34,2,739 5,70,415 6,70,415	0.00		8 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	38. 1. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7.	5,056,054 15,80,250 8,788,218 168,027 1,60,7163 1,370,465 1,780,057 45,615,758 8,492,682 1,975,677	3,352,359 8,468,438 4,782,842 200,712 26,546 942,404 2,517,082 173,303 1,666,054 3,1985,40 6,061,601 1,149,103 5,365,115 6,365,115 4,20,999	15,208,765 17,507,270 8,460,285 708,396 16,280 17,784,137 7,794,137 7,794,137 7,794,137 1,498,652 2,883,945 76,278,057 10,295,933 16,13,200 9,744,640	25,745,329 24,472,907 9,750,334 529,391 1,951,117 11,478,791 2,389,813 8,803,426 1,385,813 21,105,948 3,444,294 23,675,392 5,786 5,786 6,986,702 6,986,703
208,286,988	60 43 11 144 144 15 18 18 18 18 18 18 18 18 18 18 18 18 18		7,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	12,7 7,7 7,8 3,8,1,0	15,580,250 8,738,218 15,027 34,167 1,607,163 1,370,465 273,605 1,760,057 45,615,758 8,492,682 1,975,977	8,499,438 4,782,932 200,712 26,546 942,404 2,517,082 173,303 1,666,054 31,985,490 6,061,001 1,149,103 5,365,115 4,20,099	17,507,270 8,460,285 709,396 169,280 1,789,720 7,794,137 1,498,652 2,883,945 76,278,067 10,295,933 1,613,290 9,746,440 789,860	24,472,907 9,760,334 520,391 169,305 1,478,791 2,389,813 8,803,426 21,105,948 3,444,294 23,675,392 5,786 6,986,702 6,986,703
COM 136 520 - C 6 714,923 18,652,829 43,771,543 44,040 20,03316	41 2 20 20 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8		1,11 8 8 8 8 9 7,7,2 9 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	7,7 1,0 38,7 7,5	8,738,218 186,027 34,167 1,607,163 1,370,465 273,605 1,760,057 45,615,758 8,492,682 1,975,977	4,782,842 200,712 26,546 942,404 2,517,082 1,666,054 31,956,490 6,061,601 1,149,103 5,365,115 442,099	8.460.285 708.386 169.280 1,789,720 1,498.652 2,883.345 76,278,067 10,295.933 10,11613.290 9,754.640 789,860	9,750,334 529,391 1,951,117 11,478,791 2,389,813 8,803,426 13,613,474 3,442,294 3,442,294 23,675,392 5,786 6,986,702 6,986,702
2.003.316 - 7,449 - 7,449 - 7,4794 - 7,47093	20 1 7 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		2, 1, 4, 4, 6, 6, 6, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7,	38,7,5 7,5,5,7,5	158,027 34,167 1,607,163 1,307,465 273,605 1,760,057 45,615,768 8,492,682 1,975,977	200,712 26,546 942,404 2,517,082 173,303 1,666,054 31,985,490 6,061,601 1,149,103 5,365,115 4,2099	706.396 1,782,280 1,784,137 7,794,137 1,498,652 2,883,945 10,295,933 10,295,933 16,13,200 9,754,640 789,860	529.391 159.305 1.961,117 11,478.791 2.389.813 8.803.426 133,613,474 2.1105,948 3,442.94 23,675.392 5,786 6,986,702 6,986,702
494,807	. 6		44, 44, 68, 64, 17, 2, 7, 7, 6, 1, 1, 5, 6, 1, 6, 1, 6, 6, 1, 6, 6, 1, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6,	m	34,167 1,607,163 1,370,465 273,605 1,760,057 45,615,758 8,492,682 1,975,977	26,546 942,404 2,517,082 173,303 1,686,054 31,885,490 6,061,601 1,149,103 5,365,115 442,099	169,280 1,789,720 7,794,137 1,498,652 2,883,945 76,278,657 10,296,933 1,611,290 9,754,640 789,860	159,305 1,951,117 11,478,791 2,389,813 8,803,426 133,613,474 21,105,948 3,444,294 23,675,392 5,786 36,408,363 6,986,702
1,22,168 1,563,030 5,793,822 1,232,163 1,653,030 5,793,822 1,22,668 1,22,088 1,22,088 1,107,265 1,107,265 1,107,265 1,203,268 1,107,265 1,207,265 1,207,265 1,207,265 1,207,265 1,207,265 1,207,265 1,207,265 1,207,265 1,207,265 1,207,265 1,207,265 1,207,265 1,207,265 1,207,26	5 2		4	<u>ب</u>	1,607,163 1,370,465 273,605 1,760,057 45,615,758 8,492,682 1,975,977 7,166,429	942,404 2,517,082 173,333 1,666,054 31,988,400 6,061,601 1,149,103 5,365,115 442,099	1,789,720 7,794,137 1,498,652 2,883,945 76,278,057 10,295,933 1,613,290 9,754,640 789,860	1,951,117 11,478,791 2,398,813 8,803,426 133,613,474 21,105,948 3,444,294 23,675,392 5,408,702 6,986,702
Carrone year Castset, 807	1 2 4		+ 4 0, 0, 0, +, 0,		1,370,465 273,605 1,760,067 45,615,758 8,492,682 1,975,977	2,517,082 1,666,054 31,985,490 6,061,601 1,149,103 5,365,115 442,089	7,794,137 1,498,652 2,883,945 76,278,057 10,295,933 1,613,290 9,754,640 789,860	11,478,791 2,389,813 8,803,426 113,613,474 21,105,948 3,444,294 23,675,392 5,708 6,986,702 6,986,702
12,232,683,857	1 2		+ 4 0, 0, 0, +, 0, 1	۳	27.5,60.5 1,760,057 45,615,758 8,492,682 1,975,977 7,168,730	1,666,054 31,985,490 6,061,601 1,149,103 5,365,115 442,089	1,498,602 2,883,945 76,278,057 10,295,933 1,613,290 9,754,640 789,860	2,389,813 8,803,426 133,613,474 21,105,948 3,444,294 23,675,392 5,786 36,408,363 6,986,702
12,098,959 12,098,999 12,	1 2		4	e e	45,615,758 45,615,758 8,492,682 1,975,977	31,985,490 6,061,601 1,149,103 5,365,115 442,099	76,278,057 76,278,057 10,295,933 1,613,290 9,754,640 789,860	133,613,474 21,105,948 3,444,294 23,675,392 5,786 36,408,363 6,986,702
122,089,089 4,562,08 4,065,680 20,317,570 20,317,570 20,317,570 20,317,570 20,317,570 20,317,570 20,317,570 20,317,570 20,317,570 20,317,570 20,317,146 22,308,421 22,308,421 22,308,421 22,308,421 22,308,421 22,308,421 22,308,421 22,308,421 22,308,421 23,308,221 23,30	ш			,	8,492,682 1,975,977 7,66,420	6,061,601 1,149,103 5,365,115 442,099	10,295,933 1,613,290 9,754,640 789,860	23,675,392 23,675,392 5,786 36,408,363 6,986,702
Jay 16, 508 - 4,566,212 3,317,845 9,207,691 Jay 16, 508 - 4,566,212 3,317,845 9,207,691 Jay 20, 1644 - 1,462,537 3,317,845 9,207,691 Jay 20, 144 - 1,462,537 3,317,845 1,254,230 Jay 23, 24,41 - - 2,289,125 8,690,402 Jay 33, 421 1,987,573 249,032,005 531,532 2,934,851 Jay 33, 421 1,987,603 24,902,005 531,532 26,842,664 Jay 33, 421 1,987,603 24,903,206 531,532 26,826,44 Jay 3, 421 1,987,603 24,938,216 79,65,809 268,144 Jay 3, 421 1,987,603 24,938,216 79,65,809 268,144 Jay 3, 421 1,987,603 24,938,216 66,200 164,44 Jay 3, 421 1,987,603 24,938,216 66,200 164,44 Jay 3, 421 1,987,603 24,44 166,200 164,44 Jay 3, 421 1,182,44 1,182,44	Ш	4,146,991 8,104,331 3,437,428 6,389,472 1,721,149			1,975,977	1,149,103 5,365,115 442,099	1,613,290 9,754,640 789,860	3,444,294 23,675,392 5,786 36,408,363 6,986,702
99,401,644 an or more 125,409,062 an or more 25,941,138 an or more 25,941,138 an or more 125,409,062 1,224,030,62 1,324,030,400 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,420 1,324,030,430 1,325,244,030 1,325,244,030 1,325,244,030 1,325,244,030 1,325,345 1,401,323 1,325,345 1,401,323 1,117,016 1,700,69	L	8,104,331 3,437,428 6,389,472 1,721,149			7 166 420	5,365,115	9,754,640	23,675,392 5,786 36,408,363 6,986,702
ar or more 175,409,082 - 10,686,18 6,400,413 18,089,402 25,948,138		3,437,428 6,389,472 1,721,149		5,592,129	7,100,140	442,099	789,860	5,786 36,408,363 6,986,702
ar or more 125,409,062 - 10,666,618 6,400,413 18,069,402 223,304,146 - 330,650 651,650 682,068 632,068 632,008 1,340,330,421 19,875,734 249,032,005 79,055,809 268,125,633 1,322,187,755 18,987,603 247,938,216 78,353,532 265,882,244 180,701 2936 17,203,203,203 11,205,243 12,365,241 12,365,243 12,365,244 12,365,243 12,365,244 12,365,344 12,365,344 12,365,344 12,365,344 12,365,344 12,365,344 13,365,344 13,365,344 13,365,344 13,365,344 13,365,344 13,365,344 13,365,344 13,365,344 13,365,344 13,365,344 13,365,344 13,365,346 13,36		6,389,472			1,048,008	4 OOU RE4		36,408,363 6,986,702
225,941,146		1,721,149		32 5,507,257	6,626,820	4,002,001	15,236,128	6,986,702
1.322,308,400 2.289,125 6.62,008 26,82,008 26,82,008 26,815,663 1.322,187,734 249,032,005 79,055,809 26,81,25,663 16,81,25,663 1.322,187,731 18,97,603 24,738,8,16 78,363,532 26,81,25,663 1.80,701 18,0701 18,286 69,077 23,455 15,761 64,444 1.80,701 18,287 18,67,291 66,200 15,721 64,444 1.80,701 18,289 69,077 66,200 15,721 64,444 1.80,701 18,289 18,87,603 86,200 16,444 16,721 1.80,701 18,277 18,871 18,782 18,444 18,782 18,444 18,782 18,402 <t< td=""><td></td><td></td><td>_</td><td></td><td>1,793,712</td><td>1,942,016</td><td>4,767,806</td><td></td></t<>			_		1,793,712	1,942,016	4,767,806	
1,322,187,734 249,022,005 79,055,809 248,125,654 1,322,187,755 18,997,603 247,998,216 75,835,532 265,822,641 180,701 290,632 27,938,216 75,835,532 265,822,641 180,701 290,732 190,731 180,701	ľ				18,512,129	12,222,706	33,820,399	41,986,989
189, 247, 458 18,987, 603 24,5385, 156 76,535, 535,535 269,882,141 180,701 180,207 23,455 180,207 180,	_	_			70,877,451	46,256,543	82,198,243	101,895,146
18, total 18, 72, 73, 73, 73, 73, 73, 73, 73, 73, 73, 74, 73, 74, 73, 74, 73, 74, 73, 74, 74, 74, 74, 74, 74, 74, 74, 74, 74	765,8		82,3	2,79	69,702,168	45,073,249	79,340,357	97,512,514
1,243,141 136,269 69,071 66,060 152,163 189,297 40		5,363	15 207	3421	20 032	18 056	35 190	18 901
189,297	ľ	67.410			_	77,521	186 479	16,901
loss 78,831 40 *80 *37 *4,092 loss 21,63,424 *1,876 76,993 39,587 *4,092 2 16,124 42,244 *1,876 30,1028 146,724 42,933 12,366,828 626,868 548,474 408,067 1,401,923 1,295,264,561 19,013,016 236,997,914 76,715,802 260,238,623 38,386,450,074 10,632,266 184,775,263 136,220,981 19,754,22 38,386,500,074 10,532,266 13,47,844 19,754,22 19,74,103 76,096,397 1,292,439 25,101,034 5,926,104 15,062,180 22,3766,418 57,536 5,115,44 15,44,54 4,866,486 6,725,438 57,536 5,101,034 1,544,54 4,866,486 1,700,09 76,576 50,064 32,027 42,456 4,187,465 2,982 3,186,43 1,040,110 3,015,654 4,187,465 207,861 2,287,467 3,286,666 39,6156 4,187,		*176				5.430	47.677	38,036
1,296,264,561 236,288 236,397 148,762 148,762 12,366,888 28,6888 28,6888 28,6888 28,6888 28,6888 28,6888 28,6888 28,6888 28,6888 28,6888 28,6888 28,6888 12,366,888 19,013,016 236,397,914 76,715,802 260,238,623 23,88936,057 10,263,288 18,475,283 16,046,781 3,547,864 18,0756,482 23,755,448 575,366 5,811,549 1,584,564 4,866,486 1,700,069 23,756,448 37,547 10,023,793 1,020,057 433,081 1,117,016 1,700,094 23,882 3,815,433 1,020,044 16,723,456 20,7881 16,723,456 20,7881 1,625,099 247,993 16,723,465 20,7881 2,957,438 16,723,456 20,7881 1,025,009 247,993 1,020,044 16,723,456 20,7881 2,957,438 1,026,244 3,936,159 2,947,438 16,723,456 2,957,438 1,026,249 3,936,159 2,947,438 16,723,456 20,7881 1,026,349 28,439 28,448 2,947,868 1,026,439 2,957,438 1,026,249 3,936,159 2,947,338 2,947,338 2,957,338 2,		3,346				1,484	22,159	26,901
2,158,195 93,013 371,028 156,721 422,333 12,386,828 628,888 628,474 408,057 1,401,223 1,295,264,5074 19,013,016 156,475,263 52,290,981 199,786,422 988,450,074 10,563,265 16,046,781 3,547,884 8,406,482 38,936,052 715,723 16,046,781 3,547,884 8,406,482 23,755,486 377,541 3,547,884 8,406,482 23,755,484 37,536 5,811,549 15,045,544 4,806,486 6,725,294 37,536 5,811,549 1,645,504 1,117,016 6,725,294 347,933 1,062,057 453,001 1,117,016 6,725,294 347,933 1,062,057 453,001 1,117,016 6,726,294 347,933 1,062,057 343,809 908,130 1,700,069 23,865,182 346,078 345,671 341,684 32,650 4,104,331 42,561 491,159 247,990 757,467 45,784,668 10,204,310	_	33,646	50,018 19,371	43	Ω	18,027	251,778	77,472
12.366 828 G68,688 568,474 408,067 1,401,923 1,296,264,561 19,013,016 236,997,914 76,715,802 260,238,623 36,36,5007 10,632,265 136,475,263 52,290,981 199,795,428 38,936,007 775,723 16,965,781 3,547,864 8,406,428 76,096,937 1,292,439 25,101,034 5,926,104 15,022,109 77,009,091 37,154.1 6,777,643 2,033,001 4,866,486 6,725,294 347,933 1,062,057 453,081 1,177,016 1,700,069 76,575 50,064 32,027 82,466 1,700,069 76,576 40,004,10 30,165,544 3,046,564 4,104,331 42,561 491,159 247,990 757,467 16,723,455 207,866 10,034,03 20,034,01 757,467 4,078,668 172,103 23,366,12 33,36,168 8,384,018 10,082,34 23,366,20 33,36,168 8,386,108 10,03,034 26,313 23,36,068		200,957			151,213	56,406	130,889	133,525
1,296,264,551 19,013,016 226,997,914 76,715,802 260,238,623 89,84,50,074 10,563,256 136,475,623 52,290,981 199,795,428 38,93,60,674 10,563,256 16,046,781 3,547,864 8,406,482 76,096,937 1,292,439 25,101,034 5,926,104 15,052,180 6,725,448 57,536 5,115,44 6,727,443 1,664,564 4,866,486 6,726,049 37,541 6,777,443 2,033,001 1,717,016 1,700,069 76,575 50,064 32,027 82,456 17,009,094 76,576 50,064 32,027 82,456 1,177,016 17,009,094 22,618 31,626,93 34,180 30,185 30,185 16,723,456 207,861 491,159 247,990 757,467 1,062,190 16,723,456 207,861 10,082,07 33,806,159 39,86,159 45,078,668 112,2946 254,310 239,491 86,120 27,43,336 26,951 103,053 86,704 30,568		Ш			621,059	830,838	2,029,279	3,596,263
98,456,074 10,563,265 136,475,563 52,29,981 199,756,428 9 9 9 9 9 6,052 129,2981 199,756,428 9 9 9 9 6,052 129,439 199,756,428 129,280,981 159,756,489 123,755,449 1575,586 1581,549 159,520,140 15,021,80 15,25,60,199 15,75,549 15,75,649 15,020,199 15,020,199 15,020,199 15,020,199 15,020,199 15,020,199 15,020,199 16,725,499 11,117,016 11,170,019 15,020,199 15,020,199 16,723,456 16,173,455 10,41,149 16,723,456 12,924,489 11,024,380 12,934,199 16,723,456 12,948 12,949 186,416 12,703,399 12,949 186,416 12,743,399 12,743,339 12,948 10,36,319 103,053 169,704 125,508					69,258,659	45,251,227	79,688,894	97,745,039
23,565,652 715,733 16,046,781 35,4864 84 2406,486 23,765,448 575,356 5,811,549 1.504,554 4,866,486 23,765,448 575,356 5,811,549 1.504,554 4,866,486 6,725,234 347,333 10,020,057 43,033 10,020,057 43,031 31,002,057 41,04,314 41,04,31 42,661 41,040,110 3,015,644 41,04,314,56 207,361 2,957,438 1,056,24 3,396,159 45,078,688 881,781 12,034,480 299,338,698 12,736,698 12,736,698 12,736,698 12,736,698 12,736,698 12,736,698 12,736,698 12,736,698 12,736,998			9	56,	58,654,439	39,415,729	67,851,925	80,484,796
70,099,337 70,099,337 71,541 71,700,699 71,700,690	ľ	3,107,408			658,791	491,159	612,522	884,479
23 680,114 6,725,294 1,700,699 1,700,994 2,17,095,994 1,100,099 2,100,099 1,100,099 2,100,0		2,874,642	2,317,168 2,940,060 2,346,618 1,250,231	31 2,667,602	1.085.538	1,692,767	1 256 128	1 125 927
6.725,294 347,933 1,062,057 453,081 1,117,016 17,000,069 76,575 5,000,064 32,027 82,456 17,009,094 32,027 32,027 82,456 4,107,456 104,124 16,25,009 343,809 908,130 146,734,456 207,861 2,957,438 10,68,24 3,966,159 16,723,456 207,861 12,957,438 10,68,24 3,966,159 16,723,456 207,861 12,034,380 2,336,065 7,865,20 2,743,336 25,951 103,053 68,704 259,508		2,068,050			842,320	538,507	862,867	881,023
1,700,069 76,575 50,064 32,027 82,456 82,456 17,009,094 239,882,433 1,040,110 3,015,664 30,105,004 4,107,40 331 42,561 491,159 247,990 757,467 16,734,167,689 861,791 12,957,438 10,68244 3,996,159 16,734,568 861,791 12,034,380 23,336,065 76,861 103,053 68,704 259,491 885,416 27,43,336 26,310 68,704 259,508		418,033			309,199	183,162	568,507	1,027,108
17,009,094 239,882 3,165,433 1040,110 3,015,664 nuity 4,105,3456 104,124 1,625,009 343,809 908,130 16,723,456 207,861 2,957,438 2,7,990 757,467 16,723,456 207,861 2,957,438 1,056,244 3,936,159 8,304,08,688 861,781 12,035,438 7,865,220 8,340,78,689 125,446 12,034,380 1,056,244 1885,416 2,743,336 26,951 103,063 68,704 259,508		20,402			117,025	142,925	276,617	758,828
4,187,465 104,124 1,625,009 343,809 908,130 16,723,455 207,817 401,159 247,990 757,467 45,078,65 207,817 2,957,43 1,058,244 3,936,159 45,078,67 861,781 12,034,380 2,336,065 7,865,20 8,384,208 122,946 594,310 299,491 885,416 2,743,336 26,951 103,053 68,704 259,508		1,234,074	1,		1,129,309	531,375	1,301,497	1,515,265
nulty 4,104,331 42,561 491,159 247,990 757,467 767,7467 767,224,55 207,861 2,957,438 1,088,244 3,986,159 7,867,868 861,181 12,034,380 2,336,065 7,865,20 83,364,336 122,346 894,310 299,491 885,416 2,743,336 26,951 103,053 68,704 259,508		242,551			76,829	52,811	128,129	219,133
46,723,455 207,861 2,957,438 1,086,244 3,906,159 46,728,658 861,778 12,034,380 2,336,065 7,856,220 8,346,108 122,946 564,310 299,491 885,416 2,743,336 26,951 103,053 68,704 259,508		467,679				90,433	340,993	365,124
8.345.076,558 859.076 1 12,034,380 2,359,059 1 (356,416) 2,743,336 2,635,3 1 103,053 68,704 259,508		2,008,899				394,022	593,897	614,689
2,743,336 26,951 103,053 68,704		4,263,742	Z,	- Î	ŕ	1,050,774	2,484,188	4,241,609
2,743,330		246,046 102 444	029,466 422,974	74 Z97, U14	777.001	779,034	1,953,786	1,328,702
2 7 0 3 4 3 4 1 5 8 7 M		178 723	212 074 145,940		181 384	273,900	683 422	467,211
*145	67	3214			1 697	681	4 360	21 481
*	*2 418	*516	*			76 200	1,991	69 225
credit 62.836 *49 3.861 2.222		3.035			2	2.368	20.903	16,414
credit 19,376 49 *1,048		3,086				91	488	5,773
Total income tax after credits [2] 2,505,311 28,852 98,144 66,482 252,664 175,807 212,306 1	66,482 252,664	175,807	212,306 140,650	50 98,417	176,127	195,328	666,733	395,800

RETURNS OF ACTIVE CORPORATIONS Table 4. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets—Continued

acturing acturing acturing ceivable sations, total ations, total tepreciation ritzable) mortization bonds under one year	Zero assets (2) 28,175	\$1 under \$500,000 (3)	\$500,000 under \$1,000,000 (4)		\$5,000,000 under \$10,000,000 (6)	\$10,000,000 under \$25,000,000 (7)	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000 (9)	\$100,000,000 under \$250,000,000 (10)	\$250,000,000 under \$500,000,000 (11)	\$500,000,000 under \$2,500,000,000 (12)	\$2,500,000,000 or more (13)
Corpor	Zero assets (2) (2) 28,175	(3)	under \$1,000,000 (4)		under 10,000,000 (6)	under \$25,000,000 (7)	under \$50,000,000 (8)	under \$100,000,000 (9)		under \$500,000,000 (11)	under \$2,500,000,000 (12)	or more (13)
12,451, 12,451, 12,451, 12,451, 12,451, 12,451, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 12,471, 13,4	28,176	(3)	(4)	++ ;	(9)	(7)	(8)	(6)	-	(11)	(12)	(13)
Inufacturing 12,451, 12,451, 14,451, 14,451, 14,451, 15,451, 16,451, 16,451, 18,451, 18,451, 18,451, 18,451, 18,41, 18,451,	28,175	128,994	(4)	(c)	(o)	(,)	(Q)	(A)	(10)	(11)	(12)	(13)
12,451, 1445, 1455, 14	28,176	128,994				•					•	
12,451, 445,	28,175	128,994		010	•							
ounts receivable ner for bad debts nnt obligations, total courties ssests shoders snets sints sists uited depreciation ets uited depreciation ets the amortizable) uided amortization tels to the pear			21,606	37,270	10,392	7,745	3,306	1,880		715	819	424
ounts receivable nce for bad debts nn obligations, total curifies sseets sseets holders seets ulated depreciation ulated depreciation ulated amortizable) ulated amortization luided amortization		7,471,552	3 321 060	14 430 130	10 000 827	16,741,933	115,182,0/1	133,699,195	10 035 147	258,363,936	77 750 745	10,217,978,576
nee for bad debts nee for bad debts neurites nesets holders real estate loans and sets luiated depreciation luiated deptetion luiated amortizable) luidated amortization luided		4,049,331	3,321,900	20 846 428	17 168 419	27 675 112	24 623 437	26,779,788	40 596 049	16,760,463	145 026 627	233,331,366
nnt obligations, total courties scents holders real estate loans and estate loans sets sets uitated depreciation tals (amortizable) uitated amortization ties, and bonds under one year			42.816	167.889	255,087	570,715	517.647	602,713	931,561	937.433	2.799.324	16.176.662
ent obligations, total courlities assets assets antis sets sets antis sets antis sets antis antis sets antis		2,667,303	3,349,696	18,653,532	18,981,723	28,306,238	26,619,114	27,480,784	39	39,568,084	115,996,230	404,333,365
sesets seets shoders shoders and seate loans ants sets ulated depreciation ets ulated depreciation tets ulated amortization to the sear and bonds under one year		*12,157		*2,440	*13,770	*19,528	19,553	60,789		222,344	1,826,365	2,851,726
unded amortization sets united depreciation united depreciation united depreciation united amortization united amortization tes, and bonds under one year		•	•	*23,054	*16,968	141,672	127,292	233,436	229,981	445,687	712,888	4,314,284
holders real estate loans real estate loans sets sets ulated depreciation tels (amortizable) ulated amortization tes, and bonds under one year		853,652	390,422	3,613,222	2,734,111	5,661,026	5,468,120	6,915,916	11,594,469	15,145,989	55,577,756	417,962,712
real estate loans ants sets sets sets tallated depreciation tels unlated depletion united amortization to the sets to and bonds under one year	1	1,054,246	572,578	1,254,659	875,546	796,704	697,940	558,953	644,097	1,016,022	2,399,047	152,664,232
sets sets ulated depreciation ets ulated depletion ulated amortization to be tes, and bonds under one year		*7,048	*3,323	268,885	*80,529	909'68	35,985	38,011	48,980	185,259	78,113	2,258,850
usets uulated depreciation uulated depletion uulated depletion uulated amortization uulated amortization tulated amortization total	'	262,177	671,243	3,646,296	3,241,566	6,682,358	7,531,575	10,128,246		28,840,540	240,024,886	3,748,119,957
ulated depreciation lets ulated depletion lulated amortization lulated amortization loble les, and bonds under one year	•		17,176,691	76,695,249	55,380,043	81,004,949	70,970,936	76,943,903	122,407,423	115,661,803	422,773,495	1,948,188,246
rets ulated depletion tists (amortizable) ulated amortization tible tes, and bonds under one year	•	21,169,892	14,371,024	59,155,705	39,661,033	54,531,296	44,708,354	47,726,548	73,165,040	66,193,943	238,614,688	1,053,859,414
ulated depletion sts (amortizable) ulated amortization ble tes, and bonds under one year	•	*44,243	*4,708	*62,844	*17,688	118,428	44,469	165,734		470,789	4,652,872	174,963,801
sts (amortizable) ulated amortization tible tes, and bonds under one year	•	*7,035	*4,471	*57,542	*12,243	45,961	*9,620	34,288		94,925	653,564	88,904,508
is (amortizable) Initiated amortization 1 1 1 1 1 1 1 1 1 1 1 1 1	•	178,042	218,109	1,459,965	1,095,452	1,757,673	1,681,165	2,005,947	3,392,709	3,138,109	11,872,639	58,664,021
ulated amortization 1 ble tes, and bonds under one year	•	1,366,613	426,455	3,653,191	2,713,310	6,236,129	10,681,063	16,909,737	က	50,224,473	326,847,854	1,472,303,000
ble tes, and bonds under one year	'	758,577	324,573	2,274,465	1,234,116	2,143,239	3,166,738	4,168,149		9,526,736	48,675,929	299,771,461
ble tes, and bonds under one year	•	221,274	219,652	1,387,365	795,665	2,993,729	2,525,167	4,331,054		17,381,399	76,526,582	921,196,975
bonds under one year		17,471,552	15,642,184	84,350,661	72,945,138	120,741,933	115,182,071	133,699,195	^	258,363,936	1,191,331,594	10,217,978,576
bonds under one year	'	3,064,114	2,200,221	13,441,573	10,479,464	16,163,818	16,140,727	15,994,617	27,370,925	28,853,496	102,382,665	1,086,812,042
	'	1,684,502	1,400,734	6,628,690	5,712,988	9,974,540	9,424,371	9,726,503	13,622,192	13,744,371	48,315,438	757,258,359
-	'	2,072,469	1,605,527	7,535,667	6,265,835	11,980,661	70,716,302	12,141,192	21,145,542	23,301,498	98,448,260	896,512,241
Materials in the honders 2.54,940,559		4,082,047	2,318,500	1,879,327	11 005 700	5,091,433	3,036,604	4,397,333	4,060,433	60,909,895	247.475.077	7 224 440 246
es, bonds, one year or more		4,134,639	716,431	7 659 930	2 1 4 1 8 4 9	17,047,711	16,200,347	6 752 610	40,029,042	29,313,067	122 115 120	1 160 500 300
4/4/22/27/2/1		1 306 7/2	410,004	2,050,029	31 571 837	4,330,320	51 884 207	62 249 732	04 602 041	26,033,674	133,113,439	3 813 805 133
9	71 441 769	69 086 131	46 120 274	198 690 537	148 540 444	224 343 046	188 758 932	197 484 354	ſ	301 007 593	972 844 445	5 720 687 278
inte	66.047.025	68.296.815	45.625.254	196.666.531	146,903,286	220,196,387	186.836.027	195.204.415		295,132,783	939.617.710	5.286.725.647
	280,190	9,523	7,357	48,490	49,997	69,112	86,668	120,717		519,892	3,655,154	69,129,780
on government obligations, total	*863	-	*634	5,122	3,611	12,773	11,233	24,153	22,733	21,672	36,986	290,908
	21,048	*3,712	11,089	46,506	41,150	52,358	45,296	63,228		163,939	906,826	27,506,877
Royalties 112,443,178	365,433	*3,704	*458	20,621	37,561	68,847	99,154	132,922	402,125	760,246	5,705,025	104,847,083
	*7,594	*201	*64	2,447	1,215	1,444	12,432	7,783		10,481	219,476	190,345
t S-T loss	1,123,942	118,087	75,959	139,150	154,271	184,204	156,164	205,710		325,973	2,314,841	21,980,863
apital assets	863,675	98,523	140,339	315,258	307,472	319,171	237,066	249,606		324,913	1,122,495	18,501,294
	1,874,973	553,247	257,500	1,430,929	1,019,150	3,343,096	1,048,999	1,352,099	3,967,844	3,127,336	14,348,968	139,522,161
	71,549,447	65,397,962	74,3/4,25/	190,347,659	141,608,995	213,973,485	181,435,699	189,980,537	282,445,238	244 700 171	927,334,288	5,390,793,479
Cost of gloods [19]	47,005,139	50,739,120	3 001 007	0.105.625	4 477 078	130,233,324	2 800 105	7 328 040	1	2 364 733	6 428 800	11 165 043
Salaries and wades	6.287.206	6.627.561	3,001,007	9,105,625	11 086 403	15 419 498	13.326.946	12 651 392	,	19 913 335	68 163 500	279 604 540
iss property	793,438	2,861,362	1,382,438	4,527,119	2,770,795	3,028,512	2,290,317	2,130,295	2,715,046	2,553,453	8,745,903	28,646,580
	928,252	1,934,808	1,255,068	5,103,106	3,003,547	4,017,206	3,072,397	3,474,229	3,949,799	3,895,603	14,623,782	77,759,783
1 1	2,535,888	367,353	241,623	1,268,246	953,493	1,428,391	1,554,055	1,826,480	3,717,239	5,234,982	24,769,747	130,795,811
	796,960	113,633	32,259	242,545	178,318	499,296	616,510	900,001	1,610,419	2,258,154	9,025,172	36,825,680
	1,427,080	885,078	650,362	3,335,229	2,717,437	4,502,089	4,315,904	4,760,167	7,745,565	7,652,674	26,709,455	139,348,901
	408,080	511,989	355,247	937,702	848,568	1,258,957	1,284,988	1,272,065	2,285,530	3,086,377	10,394,875	59,497,723
k, annuity	360,241	123,687	207,809	967,183	517,892	805,760	671,414	875,401	1,371,529	1,485,659	6,623,643	39,820,034
Employee benefit programs 99,113,716	1,197,695	7/4,824	695,129	3,037,457	2,392,709	3,334,396	7.424.002	2,957,489	4,454,063	4,358,836	15,387,333	57,966,403
	2 800 456	231.335	293 724	1 382 252	1 452 620	2 948 911	3.392.960	4 030 064	7 794 677	9 543 068	47,476,262	391,103,575
credits [7]	978,379	49,508	71,859	420.533	493.584	1.017,523	1,167,109	1.401.272	2,720,874	3,350,353	16.718.337	137,067,526
	964,632	48,432	71,847	419,191	487,477	1,003,576	1,158,901	1,383,699	2,702,494	3,329,305	16,611,647	136,797,817
minimum tax	11,081	*1,045	*12	1,283	8,428	12,282	7,790	15,284	16,435	21,524	98,247	237,212
89	258,512	'	•	*2,226	*3,670	18,671	81,579	60,577	148,503	289,055	2,957,500	64,801,400
80	34,016	1,750	2,961	29,126	25,807	44,900	41,707	60,264		145,042	994,343	6,547,693
	*1,545	' (1	*87	*1,298	2,208	3,699	4,026	7,074	16,856	12,307	81,129	467,173
Total income tax after credits (2) 66,191,133 664,497 47,788 66,811 367,882 491,996 390,282 1,0	684,467	47,738	118,84	381,882	461,898	350,252	1,039,794	1,273,287	2,435,085	2,903,949	12,681,943	69,255,005

Sector and item Wholes ale and Retail Trade Number of returns Octal assets	of active corporations	Zero assets	\$1 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under	\$5,000,000 under \$10,000,000	\$10,000,000 under	\$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
Wholesale and Retail Trade Number of returns Total assets	corporations	Zero assets	s500,000	under \$1,000,000		under \$10 000 000	under	under \$50.000.000	under \$100,000,000	under \$250,000,000	ı	under \$2,500,000,000	or more
Wholesale and Retail Trade Number of returns Total assets	(4)	(2)	100				\$25,000,000			0.	1		
Wholesale and Retail Trade Number of returns Total assets	=	ì	<u>3</u>	4	╁	(9)	(2)	(8)	6)	(10)		(12)	(13)
Number of returns Total assets										,			
Total assets	960,845	145,890	588,223	84,870	100,873	19,035	13,451	4,311	1,997	1,158	399	456	183
	4,708,601,361		74,412,284	59,694,947	218,584,864	135,574,393	208,021,589	149,784,851	139,257,513	181,929,249	138,199,452	553,602,225	2,849,539,993
Notice and accounts accompliants	326,232,102	1	16,672,844	10,366,877	30,418,100	16,953,218	22,406,675	14,727,575	12,250,240	14,316,528	9,655,603	35,003,266	143,461,177
Notes and accounts receivable	13 894 821		125,671	9,043,940	40,000,200	30,995,724	44,301,030	32,673,062	756 919	1 089 434	682 429	2 045 322	5 153, 163, 024 6 692 505
Inventories	866,190,159		26,284,021	21,741,237	78,356,174	55,377,434	87,440,364	57,193,724	46,334,552	2	35,921,711	118,298,750	287,153,218
U.S. government obligations, total	7,437,700		68*	*6,122	*47,511	*7,359	*78,271	*15,125	29,956	80,054	400	356,057	6,816,756
Tax-exempt securities	7,658,873	•	,	*19,729	56,212	*10,264	107,210	*156,957	68,978	196,177	44,114	616,320	6,382,913
Other current assets	212,459,256	1	2,654,664	2,031,449	9,809,511	5,927,241	8,660,608	7,588,698	7,351,362	8,800,339	7,706,140	30,941,665	120,987,579
Loans to shareholders	18,293,685	1	2,981,019	1,452,536	2,982,111	1,369,703	1,992,049	1,097,627	718,259	966,504	560,515	2,610,803	1,562,559
Mortgage and real estate loans	2,092,278	1	*107,897	*89,213	757,540	229,397	181,507	127,848	156,535	74,169	19,968	47,787	300,419
Other investments	877,998,981	1	1,791,604	1,896,546	11,076,838	5,040,137	9,871,360	7,147,843	9,690,569	15,292,603	12,360,252	63,195,624	740,635,604
Depreciable assets	1,503,932,784	1	44,480,276	28,306,556	83,603,572	36,285,264	55,213,457	41,956,108	40,222,622	55,095,048	42,527,700	195,891,393	880,350,787
Less: Accumulated depreciation	75 776 438			20,3 14,676 *94	20,407,009	*191 283	34,069,760	44,201,034	55 215	30,047,826	107 732	1 084 951	74 068 949
Less: Accumulated depletion	25,259,003	1	*5.027	*72	*2.049	*41.757	14.682	*18,357	35.488		66.136	641.471	24.347.464
Land	107,210,113	'	1,185,089	1,600,290	5,191,810	2,203,529	2,988,412	2,555,438	2,273,398	3,4	2,353,990	12,168,224	71,271,547
Intangible assets (amortizable)	613,863,598	1	7,193,521	3,296,915	8,792,107	4,261,045	8,118,824	8,054,734	10,776,043	20,610,576	21,294,665	81,697,366	439,767,802
Less: Accumulated amortization	93,226,399	•	3,961,390	1,588,824	3,876,378	1,419,146	2,344,127	1,853,132	2,218,652	3,940,466	4,043,586	13,108,916	54,871,782
Other assets	298,531,119	•	1,567,726	1,041,848	3,512,329	2,276,807	3,881,983	3,004,166	3,751,495	5,521,875	5,441,317	31,842,246	236,689,328
Total liabilities	4,708,601,361	•	74,412,284	59,694,947	218,584,864	135,574,393	208,021,589	149,784,851	139,257,513	181,929,249	138,199,452	553,602,225	2,849,539,993
Accounts payable	666,698,772		13,482,451	12,067,353	46,559,712	26,970,965	37,726,562	28,033,108	26,815,058	33,548,398	24,948,251	96,701,718	319,845,196
Mortgages, notes, and bonds under one year	363,880,281	'	5,392,956	3,708,412	20,963,803	28,407,292	54,314,025	34,171,875	22,700,242	22,373,933	11,649,760	29,646,258	130,551,726
Other current liabilities	518,141,569	'	6,560,473	3,686,669	18,697,466	10,950,171	14,866,760	11,6/1,955	12,584,607	17,641,128	13,810,397	60,794,828	346,877,116
Loans from snareholders	928 869 038	'	12,416,552	10 410 399	31 633 348	15.031.513	20 636 569	4,634,032	19.815.700	4,390,233	25,147,610	0,202,309	628 427 154
Other liabilities	371 320 396	ľ	1 894 649	1 221 117	4 214 420	3.063.241	4 024 571	4 164 241	5.075.909		9 119 441	49 869 684	279 145 411
Net worth	1,757,671,059	'	8,737,903	18,623,443	77,697,626	43,360,204	67,532,506	50,043,004	48,790,612		50,841,590	190,085,655	1,137,444,144
Total receipts	8,717,744,873	147,678,753	409,924,764	226,383,347	726,117,295	425,230,938	678,945,638	439,099,031	377,740,890	452,868,166	288,998,681	1,175,320,379	3,369,436,990
Business receipts	8,539,775,012	143,921,599	406,427,777	224,167,810	718,285,632	420,005,196	669,206,428	433,022,410	373,370,406	446,362,414	284,628,485	1,155,322,998	3,265,053,857
Interest	15,697,076	199,829	33,962	47,780	263,508	169,853	285,474	191,148	165,597	315,582	368,804	1,869,499	11,786,040
Interest on government obligations, total	277,786	*1,847	*1,116	*1,301	13,482	5,543	16,899	12,699	14,960		4,313	36,056	147,442
Rents	14,320,524	38,598	56,179	42,426	169,539	93,441	166,900	109,840	125,518		201,319	955,287	12,097,731
Royalties	15,196,959	53,082	*13,352	*4,166	68,448	215,970	56,943	56,254	104,695	8	386,310	1,527,851	12,340,988
Net 3-1 capital gain less net C-1 loss	10 180 697	169.378	121 410	152 122	349 140	139 668	100 137	4,037	164 801	310 658	16,263	720.364	7 775 140
Net capital gain ress net can loss	8.317.234	437.359	347 429	162 233	518 402	268 564	439 606	380,435	291.573	519,636	365 735	886.075	3,699,835
Other receipts	100,305,736	2,245,034	2,910,323	1,784,278	6,383,647	4,298,318	8,625,783	5,182,044	3,404,329	4,502,955	2,833,132	13,328,960	44,806,935
Total deductions	8,466,535,483	146,991,449	400,972,858	221,684,925	710,502,301	415,391,280	665,447,422	429,200,563	368,668,693	443,661,269	282,656,167	1,144,330,358	3,237,028,197
Cost of goods [19]	6,745,707,329	123,200,950	291,470,534	170,459,346	560,378,158	344,798,941	562,742,509	361,554,263	310,295,541	364,610,996	225,718,784	923,148,827	2,507,328,480
Compensation of officers	74,498,815	1,592,959	17,046,158	6,982,966	16,800,957	5,898,902	7,012,324	3,498,831	2,457,815	2,230,318	1,361,885	3,387,236	6,228,466
Salaries and wages	582,273,104	6,485,213	25,750,770	15,738,869	50,049,565	25,148,369	38,288,391	25,038,262	20,913,007	27,950,999	18,952,402	73,801,035	254,156,222
Taxes paid	102 862 951	1.186.459	7 176 058	3.573.203	11 289 217	4 287 223	6.754.154	3,960,952	3,682,659	4 300 218	2,867,089	13 097 957	40.687.762
Interest paid	60,076,434	866,158	1,294,518	785,303	2,862,822	1,665,451	2,200,788	1,608,768	1,597,633	2,302,862	2,145,897	9,310,328	33,435,905
Amortization	21,725,562	327,979	449,104	181,181	590,513	260,074	545,543	497,345	618,471	980,752	918,364	3,215,463	13,140,772
Depreciation	102,912,911	709,661	2,134,389	1,363,683	4,084,587	1,847,585	3,541,900	3,243,118	3,157,079		3,673,811	14,204,021	60,301,627
Advertising	79,880,123	964,573	3,152,694	1,557,583	4,556,611	2,915,066	5,286,687	3,352,762	2,995,745	4	3,687,797	12,066,133	34,942,353
Pension, profit sharing, stock, annuity	18,698,800	269,919	690,119	381,215	1,506,643	613,599	816,174	605,370	554,503	853,846	469,857	2,681,516	9,256,041
Employee benefit programs	57,254,755	662,535	1,532,024	1,055,313	3,829,297	2,096,215	3,296,450	2,244,822	2,150,651	2,902,825	2,289,667	8,073,663	27,121,293
Net income (less deficit)	264,053,900	1,262,907	8,956,971	4,697,122	15,606,324	9,835,333	13,497,532	9,917,650	9,126,287	9,342,485	6,441,518	32,246,415	143,123,356
Income subject to tax Total income tax hafters credite [7]	70 855 588	684 439	1,130,415	177 383	9,114,236	718 464	3,246,237	2,005,074	3,303,043	1 058 351	5,102,420	10 100 410	50 043 136
local income tax before credits [7]	70 733 487	677.810	203,210	179 234	916,370	715,565	1,107,900	980,740	1 134 873	1 948 722	1 807 960	10,185,419	50,843,130
Alternative minimum tax	120.912	6.650	*81	*421	2.210	4.059	6.177	7.156	8.459		4.714	32.823	40.144
Foreign tax credit	7.023,633	*272,290	*5.100	'	11,691	3,923	4,898	10,572	36,180	8	61,820	589,925	5.946,127
General business credit	2,623,595	6,729	3,792	6,181	17,881	6,823	11,654	17,106	10,868	30,493	44,069	192,763	2,275,236
Prior year minimum tax credit	218,034	*1,550	*469	*46	2,497	4,219	5,726	5,999	5,130	6,836	29,607	20,848	135,106
Total income tax after credits [2] 60,990,498 403,870	60,990,498	403,870	195,854	171,156	195,854 171,156 886,500 703,498 1,085,631 9	703,498	1,085,631	953,053	1,089,665	1,838,395	1,678,646	9,396,042	42,588,187

RETURNS OF ACTIVE CORPORATIONS Table 4. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets—Continued

Column C		Total returns												
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Sector and item	of active		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
Column C		corporations	zero assets	s500.000	under \$1.000.000	s5.000.000	under \$10.000.000	under \$25.000.000	under \$50.000.000	under \$100.000.000	under \$250,000,000	s500,000,000	under \$2.500.000.000	or more
1,12,12,13,14,12,12,13,14,12,12,13,14,12,12,13,14,12,12,13,14,13,14,14,13,14,14,13,14,14,14,14,14,14,14,14,14,14,14,14,14,		(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
1,11,12,12,12,13,12,12,12,12,12,12,12,12,12,12,12,12,12,	Transportation and Warehousing		(-)			ĵ.	(-)	(:)	(2)					,
1,00,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,	Number of returns	219,600	58,179		11,826	11,889	2,010	1,218					100	34
0.00.00.00.00.00.00.00.00.00.00.00.00.0	Total assets	772,730,385	•		8,562,954	24,713,529	14,225,758	19,210,331	15,994,036	18,380,768	26,702,864	28,807,825	117,198,027	487,462,785
69.296 69.296 7.92.50 2.92.50	Notes and accounts receivable	92,144,185		2,809,268	1 179 410	3,241,089	1,640,900	5,000,578	3 737 881	3 870 615	1,695,424	1,961,447	0,125,557	40,797,499
69.2.0.5 6.0.0.2.0 7.9.2.0	Less: Allowance for bad debts	1,346,791		*7.932	*1.665	32,654	46.877	59.377	73.582	62.779		63.346	412.390	499.198
1.02.56 1.01.74 1.02.76 1.11.74 1.02.76 1.11.75	Inventories	9,240,539	•	93,935	144,073	563,328	204,254	458,298	318,624	370,833		330,181	1,622,835	4,264,752
0.00.00 0.00	U.S. government obligations, total	*3,389,649	-	-		*10,276	*42	-		21,122		70	6,591	3,348,289
68.92.92 68.92.92 68.92.92 7.18.02.92 <td>Tax-exempt securities</td> <td>457,214</td> <td>•</td> <td>•</td> <td>*8,305</td> <td>*4,312</td> <td>*19,031</td> <td>*53,283</td> <td>*17,686</td> <td>3,487</td> <td></td> <td>•</td> <td>329,285</td> <td>21,825</td>	Tax-exempt securities	457,214	•	•	*8,305	*4,312	*19,031	*53,283	*17,686	3,487		•	329,285	21,825
1,225,244 99,179 91,150	Other current assets	40,721,325	-	839,296	557,667	1,317,409	755,708	1,159,751	1,040,337	1,183,062	-	,	4,561,460	25,789,886
37.7. 28.04. 47.2. 24.04 1.7. 27.04 1.7.	Loans to shareholders	5,758,872	-	1,013,069	1,225,548	981,780	381,636	318,137	206,303	204,139			168,204	998,333
307 316 522 9600 633 96 91 91 91 92 91 91 92 92 92 92 92 92 92 92 92 92 92 92 92	Mortgage and real estate loans	220,101	-	-	*32,864	*53,712	*11,755	*39,820	*4,270	3,310			22,426	•
20.006.73.6 6.006.74.0 20.366.86.0 7.007.69.0 7.007.69.0 8.007.69.0 7.007.69.0 9.007.69.0 7.007.69.0 9.007.69.0 7.007	Other investments	72,906,722	-		442,347	1,911,065	1,158,677	1,372,704	1,271,115	1,347,909		4,909,501	17,507,906	39,911,003
20.00 66.71 7.00 <	Depreciable assets	637,124,095	•		9,660,633	28,268,357	13,109,868	16,554,465	13,957,622	15,091,684	20,393,924	18,602,208	69,058,973	408,051,079
2.2.6.1 1.3.6.1 <t< td=""><td>Less: Accumulated depreciation</td><td>261,462,492</td><td>'</td><td></td><td>6,987,498</td><td>20,386,893</td><td>7,605,698</td><td>9,197,195</td><td>7,576,847</td><td>7,781,908</td><td>9,86</td><td>7,809,966</td><td>27,141,234</td><td>137,024,470</td></t<>	Less: Accumulated depreciation	261,462,492	'		6,987,498	20,386,893	7,605,698	9,197,195	7,576,847	7,781,908	9,86	7,809,966	27,141,234	137,024,470
29.4.0.9.0 69.0.9.0 17.13 30.2.00 29.0.0.0 17.10.0.0 20.2.0 18.0.0 57.0.0 17.10.0.0 27.10.0.0	Depletable assets	52,542		*22,622	*15	889*	*375	*18,134	*2,291	1,935		1,221	750	'
500.23 300.44 300.45<	Less: Accumulated depletion	8,941	-	*820	-	889*	*131	*5,256	08*			2	124	'
200.02.2. 300.41.4 300.40.40. 260.40.40. 300.40.40.	Land	9,791,041	-	224,599	94,089	637,997	120,844	330,425	273,401	508,215	C	570,960	2,175,343	4,186,728
20.70.026. 20.70.026. 40.20.44 63.50.00 14.25.36.00 14.70.47 17.01.49 17.01.49 20.50.00 20.70.026. 10.66.426 24.72.364 24.72.264 24.72.264 24.72.264 14.74.73 36.93.00 44.74.79 36.44.78 30.50.00 44.74.79 30.50.00 44.74.79 30.50.00 30.50.00 44.74.79 30.50.00	Intangible assets (amortizable)	11 624 015		210 023	386.414	508 178	56 840	136,050	188 481	302 551	,	2,300,302	3 019 653	40,037,4442
2.0.0.2.0. 2.0.0.2.0. 2.0.0.0.0. 2.0.0.0.0. 2.0.0.0.0. 2.0.0.0.0. 4.0.0.0.0. 4.0.0.0.0. 4.0.0.0.0.0. 4.0.0.0.0.0. 4.0.0.0.0.0.0. 4.0.0.0.0.0.0. 4.0.0.0.0.0.0. 4.0.0.0.0.0.0. 4.0.0.0.0.0.0. 4.0.0.0.0.0.0. 4.0.0.0.0.0.0.0. 4.0.0.0.0.0.0.0. 4.0.0.0.0.0.0.0.0. 4.0.0.0.0.0.0.0.0.0.0.0. 4.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0	Less: Accumulated amortization	11,624,013	'	270.025	713 900	200,170	30,049	136,030	100,401	500,551		470,747	3,019,033	30,067,080
10 10 10 10 10 10 10 10	Other assets	45,700,930		270,025	710,092	769,392	4402,344	000,000	180,124	299,000		1,770,445	0,147,007	30,307,200
1,000,432,10 1,00	Total liabilities	772,730,385	'	11,471,507	8,562,954	24,713,529	14,225,758	19,210,331	15,994,036	18,380,768	`	28,807,825	117,198,027	487,462,785
1,20,20,20,20,11, 1,20,20,20, 1,11,13,20, 2,12,3,5,00, 1,14,13,20, 2,2,2,3,2,2,3,2,3,2,3,3,2,3,3,3,3,3,3,	Accounts payable	76,221,213	1	1,361,016	1,085,425	3,622,975	1,915,607	2,719,905	1,885,904	1,952,438		2,169,721	9,525,285	47,044,281
7.80.312 3.56.46.20 3.66.50 4.7.20 7.7.20	Morgages, notes, and bonds under one year	29,586,285		1,016,038	664,171	2,363,998	1,471,335	2,043,869	1,540,051	1,750,956		1,456,075	2,513,491	12,415,454
5,000,213 1,114,700,223 3,172,80 4,154,700 2,24,430 1,120,131 3,1866,500 2,24,430 1,120,131 3,120,131 3,101,310 6,104,226 1,104,40 287,844 3,120,130 3,120,140 3,120,1	Other current liabilities	77,925,608	1	1,089,497	555,312	1,685,864	1,206,264	1,454,722	1,314,677	1,741,289	7		10,166,143	54,122,861
18.08 14.0	Loans from snareholders	17,160,400		3,780,372	1,108,314	1,014,802	991,164	7.00,534	376,233	454,694	_		24 956 290	420 244 640
1,000,000,000,000,000,000,000,000,000,0	Mortgages, notes, bonds, one year of more	444 645 030	'	4,043,210	3,546,219	0,031,032	3,526,910	4,020,293	4,170,409	4,344,760		2 051 050	34,650,260	120,241,010
1,566,524 20,70,500,500 20,500,500 20,500,500 <td>Net worth</td> <td>222 561 370</td> <td></td> <td>338 502</td> <td>1 4 79 472</td> <td>8 508 938</td> <td>4 488 578</td> <td>6 581 530</td> <td>900,000</td> <td>6 566 525</td> <td></td> <td>3,631,630</td> <td>42 371 636</td> <td>131 237 364</td>	Net worth	222 561 370		338 502	1 4 79 472	8 508 938	4 488 578	6 581 530	900,000	6 566 525		3,631,630	42 371 636	131 237 364
1,811 2,724 4,722 6,73 1,957 2,954 1,03,94 3,97,771 3,95 1,811 2,274 3,921 1,722 4,132 4,132 4,132 4,132 9,14,57 2,954 1,13,47 3,94 1,811 2,274 1,431 2,654 1,632 4,147 2,249 1,134 3,94 1,174 3,94 1,812 2,274 1,143 2,264 1,633 4,473 4,444 4,444 4,444 4,444 4,444 4,444 4,444 4,444 </td <td>Total receipte</td> <td>853 986 646</td> <td>28 118 933</td> <td></td> <td>26 776 897</td> <td>74 266 152</td> <td>31 770 546</td> <td>41 309 828</td> <td>29 583 997</td> <td>27.851.678</td> <td></td> <td>28 800 384</td> <td>94 175 978</td> <td>358 941 334</td>	Total receipte	853 986 646	28 118 933		26 776 897	74 266 152	31 770 546	41 309 828	29 583 997	27.851.678		28 800 384	94 175 978	358 941 334
1,931 3,921 14,312 9,881 22,286 4,113 1,729 1,657 29,524 1,751 4,173 1,744 36,777 1,892 1,751 1,751 1,744 36,777 1,818 1,751 1,751 1,751 1,744 36,777 1,818 1,751 1,751 1,744 36,777 1,818 1,751 1,744 36,777 1,818 1,751 1,744 36,777 1,818 1,744 36,777 1,818 1,744 36,777 1,818 1,744 36,777 1,818 1,822 1,448 36,777 1,818 1,822 1,448 36,777 1,818 <td>Business receipts</td> <td>826 839 115</td> <td>27 381 577</td> <td></td> <td>26 414 497</td> <td>73 265 041</td> <td>31 252 751</td> <td>40.258.957</td> <td>28 670 998</td> <td>27.346.928</td> <td></td> <td>26,889,909</td> <td>90 949 229</td> <td>344 516 857</td>	Business receipts	826 839 115	27 381 577		26 414 497	73 265 041	31 252 751	40.258.957	28 670 998	27.346.928		26,889,909	90 949 229	344 516 857
1.56 1.72 1.663 1.75 1.663 1.75 1.74 1.74 1.72 1.683 1.75 1.683 1.75 1.72 1.72 1.683 1.75 1.72	Interest	1,378,608	3.830	2	3.921	14.312	9.581	22,422	6.573	19.577		103.964	357,771	805,203
1,818 7,761 36,540 30,655 15,338 54,364 48,733 94,157 28,774 288,774 148 34,566 1,187 1,488 34,767 1,488 1,488 34,77 2,887,74 1,489 1,787 1,448 34,576 1,488 1,488 1,488 1,488 1,488 3,487 1,488 2,717 1,448 34,576 1,448 34,576 1,448 34,576 1,488 1,488 3,288 369 1,488 3,487 1,488 3,477 1,448 34,576 3,414 3,478 3,478 3,478 3,414 3,478 3,414 </td <td>Interest on government obligations, total</td> <td>27,095</td> <td>'</td> <td>-</td> <td>*254</td> <td>*1,147</td> <td>*2,286</td> <td>4,113</td> <td>1,729</td> <td>1,663</td> <td></td> <td></td> <td>11,747</td> <td>2,404</td>	Interest on government obligations, total	27,095	'	-	*254	*1,147	*2,286	4,113	1,729	1,663			11,747	2,404
- -	Rents	1,564,717	*5,398		*2,761	36,540	30,655	15,838	54,050	43,364		94,157		942,689
1.4.9.2. 1.7.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.	Royalties	1,917,674	*654		*29	*192	*216	*21	_	429				1,878,528
14,939 17,000 47,330 56,597 64,756 20,510 89,437 28,720 14,849 217, 10,868 1,669,90 106,680 321,748 19,068 196,680 196,722 22,773 1,207,456 9,161,173 1,669,130 20,430 10,680 321,743 10,0680 667,222 821,773 1,207,456 9,161,147,273 1,592,831 2,602,427 20,1362 321,773 1,207,456 9,141,147,273 1,207,456 9,141,147,273 1,601,130 1,116,764 34,976,051 1,276,203 27,243,031 33,288,655 28,049,676 9,141,147,474 2,602,837 20,130,232 1,276,203 27,243,031 33,288,655 27,049,67 9,141,147,474 2,903,346 1,116,704 3,788,205 1,208,208 1,208,208 1,209,62 1,204,667 1,341,474 2,904,01 1,116,304 3,788,205 1,208,208 1,208,208 1,204,208 1,204,608 3,41,147 2,904,01 1,116,205 1,116,406 1,116,406	Net S-T capital gain less net L-T loss	4,188		•	*42	*12	*210	*11	*304	249		က		2,619
369.504 105.60 344.81 138.063 321,743 150.092 144.433 179.568 840,711 840,540 30.54.91 369.304 105.663 24.04.863 321,743 120.1362 120.132 821,722 821,737 1207,456 341,447 1,080.81 26.024.70 27.143.61 26.561 26.561 26.562 23.86.02 27.243.03 33.288.655 28.046.76 341,447.14 3,625.30 3,497.601 15.797.077 20.130.353 15.06.381 12.13.88.65 28.046.06 341,447.14 3,625.30 3,497.601 3,788.256 5,787.227 36.26.20 20.06 49.06.79 341,417.33 2,649.041 1,115.06 3,748.256 1,015.623 1,120.832 1,124.768 1,124.768 4,036.310 15.755.316 4,147.17 2,649.041 1,116.06 3,748.26 1,016.183 1,120.832 3,142.768 1,124.768 4,135.310 1,124.768 1,124.768 1,124.768 1,124.768 1,124.768 1,124.768 1,124.768	Net L-T capital gain less net S-T loss	821,837	*43,470	14,939	*17,008	47,330	56,597	54,755				28,720		217,105
64.65.43 26.04.30 54.05.80 100.680 657.22 28.17.73 1.207.456 91.61.73 6.96.544 2.04.24.73 2.5.02.4.70 2.0.04.80 65.02.2 2.86.65 2.0.04.766 91.61.77 1.207.466 91.61.77 91.61.77 91.61.77 91.61.70 92.04.67 92.04.67 92.04.67 92.04.67 92.04.67 93.62.83 1.21.23.88 1.11.697.08 2.0.04.67 93.64.96 93.64.96 93.64.96 94.147 93.64.97 93.64.96 93.64.96 93.64.96 94.147 93.64.97 93.64.96 93.64.96 93.64.96 94.147 93.66.97 93.66.93 94.64.88 94.64.96 94.147 94.64.96 94.44.97 94.64.87 96.66.97 96.66.93 94.44.93 94.64.86 94.96.83 94.44.93 94.44.83 94.64.84 94.96.83 94.44.83 94.44.83 94.44.83 94.44.83 94.44.83 94.44.83 94.44.83 94.44.83 94.44.83 94.44.83 94.44.83 94.44.83 94.44.83 94.44.83 94.44.83 94.44.83 <th< td=""><td>Net gain, noncapital assets</td><td>4,685,438</td><td>294,354</td><td>369,909</td><td>105,760</td><td>334,981</td><td>138,063</td><td>321,743</td><td>150,092</td><td>184,433</td><td></td><td>840,711</td><td>840,540</td><td>925,294</td></th<>	Net gain, noncapital assets	4,685,438	294,354	369,909	105,760	334,981	138,063	321,743	150,092	184,433		840,711	840,540	925,294
5,882,831 28,082,837 28,048,676 28,048,676 30,406,769 34,147,147,148 32,882,837 40,485,801 28,640,876 37,882,887 37,882,887 40,485,801 40,485,601 40,485,601 40,485,601 40,485,601 40,485,601 40,485,601 40,485,601 40,485,602 40,485,602 40,485,602 40,485,602 40,485,603 40,41,604 40,302,202 40,41,604 40,302,202 40,41,604 40,41,604 40,41,604 40,41,604 40,41,604 40,41,604 40,41,604 40,41,604 40,41,604 40,41,604 40,41,604 40,41,604 40,41,604 40,41,604 40,41,604 40,41,604 40,41,414 40,606 31,41,41,41 40,606 31,41,41,41 31,41,41,41 31,41,41	Other receipts	15,840,167	389,535	1,066,544	230,439	547,512	278,114	626,517	060,699	190,680		821,773	1,207,456	9,161,286
(460) 30 11,167,64 34,276,051 34,276,051 34,276,051 36,076,051 36,076,051 36,076,051 36,076,051 36,076,051 36,076,051 36,076,051 36,076,051 36,076,051 36,076,051 36,076 37,077 <t< td=""><td>Total deductions</td><td>823,468,298</td><td>27,528,624</td><td>75,982,831</td><td>26,024,270</td><td>72,768,187</td><td>31,693,384</td><td>40,485,801</td><td>28,849,638</td><td>27,243,031</td><td>33,288,655</td><td>28,049,676</td><td>90,406,759</td><td>341,147,443</td></t<>	Total deductions	823,468,298	27,528,624	75,982,831	26,024,270	72,768,187	31,693,384	40,485,801	28,849,638	27,243,031	33,288,655	28,049,676	90,406,759	341,147,443
5.682,330 8.962,320 9.966,00 2.938,63 1.701,962 4.936,91 1.336,10	Cost of goods [19]	256,762,903	4,288,578	~ 1	11,167,064	34,976,051	15,797,077	20,130,353	15,505,381	12,123,884	4,	11,897,028	27,031,296	61,812,180
2,086,973 7,17,5306 3,000,510 4,17,5306 3,000,510 4,000,510 <t< td=""><td>Compensation of officers</td><td>13,701,306</td><td>627,561</td><td>6,652,530</td><td>3 084 326</td><td>1,705,050</td><td>535,777</td><td>605,015</td><td>365,076</td><td>239,863</td><td>_</td><td>154,606</td><td>431,604</td><td>1,336,676</td></t<>	Compensation of officers	13,701,306	627,561	6,652,530	3 084 326	1,705,050	535,777	605,015	365,076	239,863	_	154,606	431,604	1,336,676
2,086,973 781,625 2,312,302 1,016,126 870,788 1,369,833 886,907 668,627 2,823,662 12,098 382,743 210,161 495,075 225,997 335,533 250,561 322,484 471,191 596,622 2,588,665 7657 38,734 210,161 495,075 225,997 335,533 240,844 882,533 164,888 1,786,188 776,502 1,784,889 1,786,431 1,784,889 1,786,438 1,776 1,786,438 1,776 1,786,438 1,776 1,786,438 1,776 1,786,438 1,776 1,786,438 1,776 1,786,438 1,776 1,786,438 1,776 1,786,144 2,786,144 2,786,444 1,786,144	Rent paid on husiness property	37 437 546	1,585,837	2,549,013	1.175.306	3.142.332	1,378,656	1 939 159	1,206,183	1,120,832		1,000,919	4 635 310	15,755,358
383,743 210,161 495,075 225,987 335,353 250,561 322,484 471,191 595,632 2,588,665 7,657,87 32,036 31,027 10,286 7,55,481 40,844 88,253 1,594,699 663,883 776,773 24,275,383 2,181,497 1,327,286 7,55,602 1,524,898 1,550,297 1,560,297 1,527,286 1,560,297 1,560,298 168,283 1,560,298 1	Taxes paid	26,287,475	370,719	2,086,973	781,625	2,312,302	1,012,523	1,016,126	870,768	1,369,833		658,527	2,823,062	12,098,110
3.0.05 7.4 463 7.0.286 4.0.286 <th< td=""><td>Interest paid</td><td>14,036,612</td><td>499,781</td><td>383,743</td><td>210,161</td><td>495,075</td><td>225,997</td><td>335,353</td><td>250,561</td><td>322,484</td><td>471,191</td><td>595,632</td><td>2,588,665</td><td>7,657,970</td></th<>	Interest paid	14,036,612	499,781	383,743	210,161	495,075	225,997	335,353	250,561	322,484	471,191	595,632	2,588,665	7,657,970
2.12,729 8.86.539 2.181.497 1,357.266 1,755,431 1,305.729 1,428,338 1,644.896 1,359,159 5,612.966 1,865.27 249,238 66,71 240,302 69,738 77,292 57,502 53,015 77,426 51,218 310,773 1,550.1 138,723 66,71 240,302 69,738 77,735 66,260 2,829,78 1,550.1 138,724 75,988 81,776 165,933 60,746 70,747 662,690 2,829,78 15,130 1,247,3 166,284 139,122 296,046 70,466 70,346 7,822,363 661,34 7,822,363 16,136 <td< td=""><td>Amortization</td><td>2,238,163</td><td>59,719</td><td>32,036</td><td>31,602</td><td>74,463</td><td>10,286</td><td>34,258</td><td>40,844</td><td>88,253</td><td></td><td>234,659</td><td>663,883</td><td>776,179</td></td<>	Amortization	2,238,163	59,719	32,036	31,602	74,463	10,286	34,258	40,844	88,253		234,659	663,883	776,179
249_538 66_671 240_302 69_738 77_202 57_502 53_015 78_425 51_218 310_773 1,550,3 138_783 78_288 16_6889 16_7889 16_7889 16_773 1,550,3 16_773 1,550,3 16_773 1,550,3 16_732 17_755 17_755 17_755 17_755 17_755 16_734 7_792,3 17_752 17_755 16_734 7_792,3 17_752 17_754 <td< td=""><td>Depreciation</td><td>40,462,724</td><td>1,879,077</td><td>2,212,729</td><td>836,539</td><td>2,181,497</td><td>1,397,266</td><td>1,755,431</td><td>1,302,709</td><td>1,428,338</td><td></td><td>1,359,159</td><td>5,612,956</td><td>18,852,125</td></td<>	Depreciation	40,462,724	1,879,077	2,212,729	836,539	2,181,497	1,397,266	1,755,431	1,302,709	1,428,338		1,359,159	5,612,956	18,852,125
138,783 75,986 165,889 81,776 165,963 80,746 56,715 189,689 127,755 600,134 7,982,37 72,837,234 280,037 47,234 74,038 45,307 733,349 662,580 282,363 760,747 467,956 18,086,37 348,375 770,474 376,699 139,122 295,209 402,869 501,324 655,983 681,304 3,784,414 20,112,416 18,086,412 20,112,416 18,086,414 20,112,416 20,112,414 20,112,4	Advertising	2,901,523	96,515	249,538	66,671	240,302	69,738	77,292	57,502	53,015		51,218		1,550,535
551,214 728,373 787,435 862,264 862,277 737,135 662,560 2829,78 15,130 2,283,73 762,373 78,434 78,408 862,375 787,135 662,560 2829,78 15,130 2,283,73 762,373 74,972 74,074 74,077 76,747 4,067,965 10,081 72,473 45,303 165,284 77 733,31 66,132 66,132 700,147 4,076 72,473 45,303 165,284 47,086 101,473 138,006 175,147 230,194 214,155 1,331,549 7,051,47 7,2875 45,303 46,166 101,473 15,368 175,147 230,194 214,155 1,331,549 7,051,47 7,287 ***	Pension, profit sharing, stock, annuity	9,814,190	119,779	138,783	75,988	185,889	81,776	165,953	80,746	56,715				7,982,983
1.28.3.72 752.373 1.487.244 7.48.174 821.046 7.34.94 6.86.852 82.363 760.747 4.06.795 18.086, 18.085,	Employee benefit programs	23,936,701	468,221	551,214	289,037	874,423	574,088	852,045	405,137	562,977			2,829,788	15,130,057
246,373 17,0474 27,048 19,124 25,048 101,473 25,048 101,473 25,048 101,473 25,048 101,473 230,144 201,144 201,144 201,147 201,	Net income (less deficit)	31,176,190	590,309	2,283,723	752,373	1,497,244	74,877	821,045	733,319	636,852		780,747	4,067,955	18,085,383
7.2477	Income subject to tax	0 563 002	217,145 E1 442	346,375	1/0,4/4	3/6,699	139,122	101 473	402,869	501,324		041,304	3,784,414	7 051 870
1.314	hooms to	9,505,992	51,442		45,303	103,294	47,086	101,473	137.468				1 324 087	7 039 301
1,314 2.25 3.738 9.96 2.065 5.703 1.595 12.867 3.866 30.269 177. 1,1159 44.905 101.171 44.710 96.801 130.380 16.727 16.311 195.818 1.15.722 6.547 1.15.722	Alternative minimum tax	26.560	781,140		*25	*952	*922	100,312	904, 151	1	77	7	1,324,067	12 490
1,314 **257 3,738 **938 2,085 5,703 1,595 12,867 3,866 30,269 177, **141 **329 **1,020 **796 **912 1,378 973 - 10,707 10,707 10,707 10,707 10,717 44,905 10,171 44,710 96,801 130,380 167,727 196,311 195,818 1,175,722 6,647,1	Foreign tax credit	482,505	. '	'	ì '	*46	*420	*1.811	*411				Ť	326.914
- 141	General business credit	239,775	*25	1,314	*257	3,738	*936	2,065	5,703					177,141
71,159 44,905 101,171 44,710 96,801 130,980 167,727 196,311 195,818 1,175,722	Prior year minimum tax credit	16,676	*170		*141	*329	*1,020	962*	*912	1,378			10,707	248
- if the section of t	Total income tax after credits [2]	8,824,125	51,246	71,159	44,905	101,171	44,710	96,801	130,980	167,727	196,311	195,818	1.175,722	6.547.575

Sector and item Information Number of returns Total assets Cash Notes and accounts receivable Less. Allowance for bad debts Inventories U.S. government obligations, total Tax-exempt securities Other current assets	of active corporations	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 under	\$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
formation s receivable for bad debts bligations, total thes	corporations (1)	Zero assets	under \$500,000	under \$1,000,000		under \$10,000,000	under	under ************************************	under \$100,000,000		under \$500,000,000 (11)	under \$2,500,000,000	or more
formation s receivable for bad debts bligations, total thes	(1)		000	(4)	+	000,000,01			000,000,001	-	(11)	00,000,000,10	5
formation s receivable for bad debts bilgations, total ties		(6)	(3)		(5)	(8)	(2)	(8)	(0)	+	=======================================	(12)	(13)
rormation for bad debts bigations, total lites		(5)	(6)	(†)	(6)	(0)	()	(0)	(6)	(10)		(12)	(13)
s receivable for bad debts bligations, total ties	427 407	20	70 045	400	0000	602	1 207	567	696	900	443	170	4
ccounts receivable wance for bad debts ment obligations, total securities	2.830.144.774	2 '	5.612.451	3.810.164	14.386.630	11.343.353	20.275.652	19.703.552	25.202.640	48 924	50.453.648	199.672	2.430.758.853
Notes and accounts receivable Less: Allowance for bad debts Inventories U.S. government obligations, total Tax-exempt securities Other current assets	185,835,089		2,199,717	1,255,308	3,964,446	3,020,669	4,490,169	3,444,649	4,141,845		8,148,263	19,028,081	129,666,900
Less: Allowance for bad debts Inventories U.S. government obligations, total Tax-exempt securities Other current assets	375,599,600	'	797,906	490,504	2,901,974	2,591,159	3,753,257	2,966,081	3,395,646		7,329,223	20,314,743	324,993,073
Inventories U.S. government obligations, total Tax-exempt securities Other current assets	8,049,205	•	*2,066	*4,199	84,650	60,780	131,194	163,275	153,340	225,717	282,769		6,101,177
U.S. government obligations, total Tax-exempt securities Other current assets	26,976,675	•	187,977	101,425	527,850	401,201	538,747	404,283	396,643	805,755	708,063	2,517,153	20,387,578
Tax-exempt securities Other current assets	551,402	•	•	*3,366	*4,951	*46,315	*22,710	17,008	12,774		154,365	93,531	25,002
Other current assets	1,389,233	•	•	'	*13,048	*298,213	*37,867	*31,992	28,261		11,995	843,970	8,237
	135,291,992	•	380,030	300,805	2,006,852	903,562	1,701,682	1,481,321	1,833,290	4,163,606	3,310,158	12,	106,510,945
Loans to shareholders	7,203,974	•	398,117	249,355	546,136	197,532	272,430	107,905	75,909	221,400	5,058	329,169	4,800,963
Mortgage and real estate loans	192,058	•	*1,384	*3,617	*48,355	*18,067	*61,226	*3,221	20,830			446	34,107
Other investments	667,708,614	•	363,559	166,748	1,276,710	1,103,577	2,398,928	2,955,298	3,669,344		5,466,969	34,446,203	608,851,185
Depreciable assets	971,416,300	•	5,721,601	2,841,229	6,732,376	5,094,889	11,652,039	11,042,119	14,676,685		18,228,072	54,593,180	820,413,487
Less: Accumulated depreciation	579,433,770		4,963,741	2,252,809	5,115,944	3,365,844	7,655,654	6,503,441	9,169,694	12,669,659	11,968,657	31,674,123	484,094,206
Depletable assets	330,414	'		'			'			37,371	23,524		269,519
Less: Accumulated depletion	133,574			'						7,661	6,425		119,487
Land	14,618,733		16.878	*52,182	223,728	148,611	208,669	148.847	192,166	38	471,958	1,359,926	11,494,388
Intangible assets (amortizable)	997.780.312		1.515.338	516.850	2.530.780	2.054.939	3.967.221	4.081.396	6.055.443	16	21.607.197	87.281.401	851.227.774
Less: Accumulated amortization	208 623 715	'	1,210,614	235.078	1.596.624	1.368.132	2 021 778	1.511.530	1 951 801	4.858.121	5 728 971	22 736 071	165 404 995
Other assets	24 1 490 640	'	206.363	320 861	406 643	259 375	979 332	1 197 678	1 978 640	3 954 909	2 975 627	21 415 651	207 795 562
	2 830 144 774	•	5 612 451	3 810 164	14.386.630	11 343 353	20 275 652	19 703 552	25 202 640	4	50 453 648	199,672,965	2 430 758 853
d	127 628 253	'	887 009	525 297	2 391 383	2 082 822	1 805 332	1 433 462	1 804 289		4 149 896	8 561 984	100 800 511
Mortrages notes and honds under one year	207 216 394	1	1 095 326	285.481	1 413 401	501,025	1 180 082	836.770	1 212 175		3 417 417	4 783 099	190,000,011
Other current liabilities	312,613,982		1.596.315	908.732	2 817 028	2 093 364	3.501.760	3 927 229	4.177.371	7.930.901	7 432 973	23,039,763	255, 188, 545
Loans from shareholders	24.712.545	ľ	7.412.989	1.777.421	1.941.295	783,589	888.770	944.530	1.051.488		101.813	596.290	8.228.247
Mortgages notes honds one year or more	807.784.438		1,666,436	1 245 737	2 654 803	2 2 7 6 952	3 570 869	3 821 394	5 429 132	12	12 574 460	68 594 629	693 249 032
Other liabilities	453 136 549	'	4 752 501	-456 972	1 328 326	1 087 381	1 944 383	1 577 654	3 257 418		5 180 393	30.359.801	398 952 236
Networth	897,052,614	•	-11.798,125	-475,532	1.840,394	2.517,547	7.384,455	7.162.512	8,270,766	_	17.596.695	63.737.400	784.183.795
ato:	1.197.220.333	32.109.112	27.573,904	14.535.767	27.181.446	16.464.380	24,199,621	17.492.765	19,541,630		35,020,000	97.023.751	855,359,507
piots	1.010.909.567	26.022.072	27.311.466	14.215.345	26.459.835	15.940.242	23.287.925	16.853.645	18.304.174		32.547,358	89.095.266	691.982.440
	13,102,301	887.547	1.242	4.749	20,133	9.796	25.931	22,837	41.390		112.467	509.797	11.252.297
Interest on government obligations, total	135,990	*20	4	\$.	*2,955	*1,223	5,032	2,720	4,529		3,670		81,113
Rents	6,911,738	156,739	*1,347	*457	7,463	20,130	14,535	18,640	22,377	38,412	55,853	207,870	6,367,915
Royalties	37,495,656	1,470,446	*2,493	'	17,463	*257	8,841	37,153	226,051	300,367	872,538	1,657,077	32,902,969
Net S-T capital gain less net L-T loss	384,911	*14,101		*1,077	-	*256	1,644	*269	4,226		7,524		325,754
Net L-T capital gain less net S-T loss	8,566,370	604,429	*18,051	*98,135	75.842	15,117	127,984	135,026	127,636	18	289,124	1,811,235	5,083,683
Net gain, noncapital assets	2.919.205	212,613	*22,113	*11,133	77,350	40,745	19,154	17,428	15,327		76,970		1,997,219
Other receipts	109,157,159	2,442,452	216,745	202,964	516,220	429,790	686,348	372,181	657,758	912,694	971,317	2,875,763	98,872,926
Su	1,114,903,037	33,498,500	26,521,821	14,457,896	27,474,343	16,819,797	24,551,054	18,019,861	19,553,404	9	35,463,325	94,454,975	772,630,552
	250,143,519	5,353,358	7,391,162	6,730,571	11,303,780	7,487,582	9,998,030	5,103,883	6,095,309		12,599,698	27,330,977	141,500,135
Compensation of officers	21,239,140	572,846	4,047,043	1,063,727	2,067,360	419,652	718,085	436,433	414,061	567,255	518,878	1,666,900	8,746,901
Salaries and wages	207,185,843	5,228,221	4,382,861	2,430,954	5,325,971	2,954,526	4,985,720	3,958,030	4,060,495	6,323,763	7,133,867	20,849,448	139,551,987
Rent paid on business property	26,396,250	1,429,623	1,021,586	451,124	703,756	368,946	462,232	541,899	478,323		789,161		17,718,124
Taxes paid	29,862,385	753,755	664,762	413,777	733,039	435,331	651,177	482,954	491,952		866,976		20,752,212
Interest paid	57,641,075	2,258,044	454,960	139,962	226,746	114,518	276,728	294,839	384,477	-	1,349,894	5,068,363	46,053,135
Amortization	40,063,797	1,245,295	66,801	68,229	265,604	178,943	312,805	330,426	307,524		1,003,156	3,203,384	32,197,739
Depreciation	65,474,691	922,041	263,386	182,971	350,070	402,935	802,469	817,264	982,179	Ę	1,385,446	4,230,116	53,567,810
Advertising	30,387,805	1,144,084	479,604	194,867	491,576	406,634	353,718	758,445	893,357		664,540	2,182,677	21,963,585
Pension, profit sharing, stock, annuity	8,644,737	154,458	232,308	39,325	122,578	90,112	97,077	41,337	72,439	145,578	375,313	657,154	6,617,058
Employee benefit programs	27,895,920	508,632	382,995	159,242	373,297	326,763	448,611	393,416	397,293		737,789	2,463,951	21,040,928
Net income (less deficit)	91,694,366	-1,308,563	1,052,079	77,866	-295,853	-356,641	-336,110	-514,571	060'69		-375,801	2,918,307	91,447,187
Income subject to tax	93,658,046	612,409	120,756	98,023	208,431	227,513	502,751	546,594	765,204	-	1,060,160	5,756,935	82,517,983
Total income tax before credits [7]	32,886,189	225,246	22,191	29,182	67,920	77,171	173,770	189,437	267,597		376,603		28,994,793
Income tax	32,722,581	208,624	22,106	28,622	67,277	76,316	170,872	187,748	264,272	4	369,966	2,5	28,882,238
Alternative minimum tax	116,234	7,135	08*	.260	*643	840	2,897	1,684	3,325			14,480	76,534
Foreign tax credit	7,843,595	*32,716	1 00	303	65.	1866	12,740	7,270	53,159			217,446	7,445,365
General business credit	1,632,556	7,988	888	. 820	4,509	1,774	3,307	5,659	5,926	11,389	29,045	08,078	1,498,082
Total income to offer credit	22 264 666	180 542	- 203	27 053	- 22 254	74 224	787 373	175 482	907 078	90	000,1	1 73	177,15
Total interest after a refer to the control of the	20,400,02	2+0,001	500,12	C.C., 12	LOC.50	100,41	C 10, 101	204,011	1016,102		434,043		100,610,03

RETURNS OF ACTIVE CORPORATIONS Table 4. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets—Continued

ee and Insurance se and Insurance corporations 1,29,564 44,548,899,011 1,299,598,871 1,299,598,871 1,299,598,871 1,299,598,871 1,299,598,871 1,299,598,871 1,299,598,871 1,299,598,871 2,029,562 2,039,562 2,039,562 2,039,562 2,039,562 2,039,562 1,661,133,466 1,661,133,466 1,661,133,466 1,661,133,466 1,661,133,466 1,661,134,671 1,017,086 1,018,090,01 1,017,086 1,018,090,01 1,017,086 1,018,090,01 1,017,086 1,018,090,01 1,017,086 1,018,090,01 1,018,090,01 1,017,086 1,018,090,01 1,017,086 1,018,090,01 1,018,090,0	φ ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	\$1 (3)	\$500,000 under \$1,000,000 (4)	\$1,000,000 under \$5,000,000 (5)	\$5,000,000 under \$10,000,000 (6)	\$10,000,000 under \$25,000,000 (7)	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000 (9)	\$100,000,000 under \$250,000,000 (10)	\$250,000,000 under \$500,000,000 (11)	\$500,000,000 under \$2,500,000,000 (12)	\$2,500,000,000 or more (13)
corporations 2ero a and treatment and bonds under one year and bonds one year or more and	φ	$\dashv \dagger$	under 1,000,000 (4)	\dashv	under 310,000,000 (6)	under \$25,000,000 (7)	under \$50,000,000 (8)	under \$100,000,000 (9)	under \$250,000,000 (10)	under \$500,000,000 (11)	under \$2,500,000,000 (12)	or more (13)
trins (1) (2) (1) (2) (24,361 mins (24,3861 Minstered (1) (26,131,281 minstered (26,131,33,466 minstered (26,131,33,466 minstered (26,131,33,466 minstered (26,131,33,466 minstered (26,131,122,314 minstered (26,131,122,314 minstered (26,131,122,314 minstered (26,131,122,31,122,314 minstered (26,131,321,321,331,331,331,331,331,331,331	46,689	H	(4)	H	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
ance and Insurance 243,961 4,548,809,011 1,299,596,871 counts receivable 2,787,726,802 counties cou	46,689	(2)	(t)	(6)	(2)	(1)	2	(2)	(10)	(11)	(-1-)	(21)
runs 243,961 attributes 243,961 counts receivable 2,787,226,802 counties 2,032,568 assets 2,032,668 counties 2,032,668 assets 2,030,966,168 holders 37,247,412 sets estate loans 2,030,966,168 holders 334,881,060 sets and border one year 1,087,74,928 tes, and bonds under one year 1,085,732,829,13 attributes 2,030,761,361 44,548,809,011 tes, bonds, one year or more 5,037,352,678 sets bonds, one year or more 6,037,352,678 sets bonds, one year or more 6,037,352,6731 sets bonds, one year or more 6,037,352,3731 sets bonds, one year or more 6,037,352,3731 sets bonds, one year or more 6,037,352,3731 sets bonds, one year or more 6,037,357,3731												
1,299,598,871 1,299,598,871 1,299,598,871 1,299,598,871 1,299,598,871 1,299,598,871 1,299,598,871 1,299,598,871 2,51,31,281 2,51,31,281 2,00,39,598 1,568,338,977 2,90,966,168 1,568,338,977 2,90,966,168 1,568,338,977 2,90,966,168 1,568,338,977 2,90,966,168 1,568,338,977 2,90,966,168 1,568,338,977 2,90,966,168 1,568,338,977 2,90,974 1,569,977 1,017,088 1,017,088 1,017,088 1,017,088 1,017,088 1,017,088 1,017,088 1,017,088 1,018,076,174,928 1,018,076,174,978 1,018,076,174		100	7	700 07	9777	,		9	020		r c	
ounts receivable 17.787.726,802 nee for bad debts 2.787.726,802 nr object 2.029,562,811 2.029,562 1.961,133,466 currities 2.930,966,188 real estate loans 1.966,133,977 ants 2.930,966,168 sseets 2.930,966,188 sseets 2.930,966 sseets 2.930,966,188 sseets 2.930,966 sseets 2.930,966,188 sseets 2.930,966 sseets 2.		140,784	13,927	16,804	4,146	4,603	3,121	2,546	5,273	847 979 978	3,654	1,636
ounts receivable 2,787,726,802 25,131,281 20,29,562 21,961,133,466 20,29,562 20,30,956,168 20,30,956,168 20,30,956,168 20,30,956,168 20,30,956,168 20,30,956,168 20,30,956,168 20,30,956,168 20,30,956,168 20,30,17,281,757 20,30,56,168 20,30,11,261,757 20,30,10,10,10,10,10,10,10,10,10,10,10,10,10		4 490 018	3 097 375	10 396 695	5 187 837	9 020 400	10 295 755	13 696 036	26 338 706	28 233 953	4,3/4,16/,/14	1 096 603 891
nce for bad debts 25,131,281 20,109,562 and obligations, total 1,568,338,977 assets 2,930,956,168 holders 31,224,7412 real estate loans (13,729,914 and sets (13,729,914 and depreciation 2,3957,154,511 assets 31,229,715 assets 31,229,715 assets 31,229,715 and bonds under one year 1,009,057,382 an aboliders 4,548,890,011 ble 45,486,588 uulated amortization 67,935,218 an aboliders 1,009,057,382 an aboliders 5,530,929,913 are bonds, one year or more 5,530,929,913 are bonds, one year or more 5,530,826,409,912 are bonds, one year or more 5,530,829,918 are bonds, one year or more 7,530,837,731 are bonds, one year or more 7,530,731		1.234.268	1.222.001	5.651.719	3.578.448	9.416.803	11.642.937	20.739.851	56.432.447	58.460.200	174.351.376	2.444.996.751
2,029,562 curriles seets 1,961,133,466 curriles seets 1,568,338,977 seets holders 2,930,956,168 holders 37,747,12 real estate loans 2,930,956,168 holders 2,930,956,168 ant sets 33,481,060 ulated depreciation 1,1261,757 els (amortizable) 4,12,486,588 ulated amortization 6,7,935,218 ble 1,876,774,928 les, and bonds under one year 1,089,057,382 areholders 5,300,401 tes, bonds, one year or more 5,037,352,678 tes, bonds, one year or more 5,037,352,678 s 2,1945,104,278		*5,374	*3,895	56,392	37,120	219,302	280,516	542,954	1,350,320	1,305,253	3,860,318	17,469,839
1,961,133,466 counties 1,961,133,466 counties 2,930,956,168 Fholders 37,247,412 real estate loans 6,131,729,914 ents calculated depreciation 131,261,757 ests (amortizable) 482,611 sets (amortizable) 442,486,588 uilated amortization 3,657,125 ests (amortizable) 442,486,588 uilated amortization 6,936,713 ests (amortizable) 442,486,588 initiated amortization 6,037,307,611,361 tes, and bonds under one year 1,080,907,382 iabilities 3,168,920 ites, bonds, one year or more 6,530,929,913 areholders 5,530,929,913 areholders 5,530,929,913 areholders 6,037,352,678 s 1,945,104,278 3,663,763,731			1	*1,357	*2,066	*7,763	17,951	29,894	34,739	19,743	309,217	1,606,833
1,568,338,977 assets 2,930,956,168 holders 37,247,412 real estate loans 6,131,729,914 ants sets 334,881,660 ulated depreciation 13,1261,757 ets (amortizable) 442,486,588 tes, and bonds under one year 1,037,086 ulated amortization 6,1395,218 ulated amortization 7,1047,086 les, and bonds under one year 1,089,087,382 les, and bonds under one year 1,089,087,382 les, bonds, one year or more 5,530,929,913 areholders 5,307,61,301 g,305,41361 g,305,41361 g,305,431 g,305,311		6,662	29,283	248,090	492,122	1,597,011	2,493,943	7,901,571	24,292,895	34,858,939	184,600,133	1,704,612,818
2930,956,168 holders 37,247,412 real estate loans 6,131,729,914 ants seets 73,481,060 seets 73,481,060 uilated depreciation 73,481,060 seets 73,481,060 seets 73,481,060 seets 73,481,060 seets 8,613,729,145 uilated depletion 13,67,1757 ets 74,865,688 uulated amortization 767,935,218 tes, and bonds under one year 1,089,057,382 alebitiders 73,168,920 tes, bonds, one year or more 5,037,352,678 seets 23,735,731 seets 8,000,111 to 10,000,057,382 areholders 73,168,920 tes, bonds, one year or more 5,037,352,678 seets 24,168,920 tes, bonds, one year or more 1,000,057,382		*15,063	*3,371	209,509	762,093	1,454,834	3,927,330	11,487,396	42,041,629	63,412,560	316,666,178	1,128,359,013
real estate loans 67.247,412 real estate loans 6.131,729,914 real estate loans 22,957,154,511 sets 334,881,060 rulated depreciation 13,1261,757 rels (amortizable) 7,957,125 rulated amortization 67,935,218 res, and bonds under one year 1,099,057,382 relibilities 6,303,731 real bonds, one year or more 5,037,352,678 s 21,945,104,208 res, bonds, one year or more 5,037,352,678 s 2,158,920 res, bonds, one year or more 5,037,352,678 s 3,663,733,731		805,881	779,807	4,389,176	3,300,434	13,861,332	18,110,913	17,556,601	21,799,603	29,552,632	97,282,989	2,723,516,799
13,129,914	,	1,063,963	323,225	612,216	309,617	462,215	208,299	217,940	600,372	374,974	1,773,116	31,301,476
23,957,154,511 sets 334,881,060 lulated depreciation 13,261,757 ets 336,7125 lulated depletion 3,657,125 lulated amortization 67,935,218 lulated amortization 77,935,218 lulated amortization 67,935,218 lulated amortization 77,935,218 lulated amortization 67,935,218 lulated amortization 73,974,928 les, and bonds under one year 1,089,057,382 liabilities 73,158,209,013 areholders 5,530,929,913 areholders 5,34,158,200 les, bonds, one year or more 5,037,352,678 les, bonds, one year or more 9,037,352,678 les, bonds, one year or more 9,037,352,078 les, bonds, one year or more 9,037,352,078 les, bonds, one year or more 9,037,352		112,694	*101,637	1,671,415	855,792	2,097,667	5,497,380	10,978,348	35,635,709	59,664,019	188,651,019	5,826,464,235
131,261,777		1,311,123	1,803,624	10,697,468	11,825,335	30,682,511	52,174,340	91,756,018	308,286,396	556,201,240	3,230,934,014	19,661,482,442
13.1.261,757 14.1.261,757 15.1.261,137 15.1.261,1361 15.1.017,086 1	•	6,922,661	2,310,646	3,428,305	2,840,908	2,749,322	3,062,392	3,429,028	7,051,134	8,211,191	21,360,710	273,514,762
sets 488.2613 Judated depletion 3,657,125 Standard amortization 3,057,125 Judated amortization 3,07,561,381 Standard amortization 3,07,561,381 Standard amortization 3,07,561,381 Standard amortization 3,07,561,381 Standard amortization 3,059,293 Inshiftes 3,059,973 Inshiftes 5,530,929,913 Inshiftes 5,530,929	'	5,099,467	1,443,166	2,203,786	1,917,091	1,549,629	1,760,100	1,693,268	3,7	4,338,052	10,167,342	97,306,509
1,017,086 ats (amortizable) 442,486,588 ulated amortization 5,7307,11,361 tes, and bonds under one year 1,089,087,382 ifabilities 5,530,0913 areholders 5,530,0913 its, bonds, one year or more 6,027,352,678 is, bonds, one year or more 6,027,352,678 is, bonds, one year or more 6,027,352,678 its, bonds, one year or more 6,027,352,678 its, bonds, one year or more 6,026,430,912 its, bonds, one year or more 6,026,430,912	'	014	'	*110 530	*4,356	17,091	48,116	317,756		48,434	7.19,535	3,374,043
15.00 (1.00 to 1.00 to	'	1 00 700	. 074	119,539	4,263	12,387	0 000	196,775	16,772	33,570	267,917	3,005,897
1,307,61736,218 1,307,611,361 44,548,809,011 44,548,809,011 45,548,809,011 48,548,809,011 48,548,809,012 48,168,920 48,168,104,278 48,168,104,278		3 310 210	7 2 18 597	728 635	1 135 683	1 776 127	198,943	343,153	7 615 401	581,077	31 430 537	381 775 256
1,307,611,381 1,307,611,381 1,307,611,381 1,306,809,011 1,306,929,13 1,089,057,382 1,089,057,382 1,089,057,382 1,089,057,382 1,089,057,382 1,306,104,278 1,306,104,278 1,306,104,278 1,306,104,278 1,306,104,278	'	3,310,210	750,0397	2,720,033	1,133,063	1,110,121	1,700,914	612 540	1,013,401	4 244 274	51,430,337	52 506 450
44,548,809,011 ble (1876,774,928 1,876,774,928 1,186,905,382 1,186,905,382 1,316,905,913 1,316,905,302,913 1,316,905,302,913 1,316,905,302,302 1,316,302,302,302 1,316,302,302,302 1,316,302,302 1,316,302,302 1,316,302,302 1,316,302,302 1,316,302 1,3		251 017	932,434 478 985	1 137 959	941 544	3 279 688	5 210 233	612,546	9 707 371	9.086.155	52 229 444	3 2 19 636 120
1,876,774,928 les, and bonds under one year 1,089,057,382 archibities 5,530,929,913 archibities 43,158,920 tes, bonds, one year or more 5,037,352,678 1,945,104,278 3,663,763,731		12 640 155	10 002 808	38 523 989	29 223 658	74 243 126	111 956 106	183 567 157	533 913 487	847 972 928	4 374 467 744	38 332 597 883
tes, and bonds under one year (1,089,087,382 liabilities 5,530,929,913 areholders 43,158,920 p.026,301,092,001 s. (2,1945,104,278 3,663,763,731		668 113	695,009	2 109 403	2 625 503	3 331 403	3 787 779	5 623 365	16 608 487	23 728 683	133 103 956	1 684 493 226
Inabilities 5.530, 929, 913 nareholders 43,158,920 stes, bonds, one year or more 9,026,430,912 s 21,945,104,278 3,663,763,731		1.975,010	610,608	2,576,724	943,381	3,404,378	4,169,023	5,529,391	9.274.353	13,687,632	55,843,215	991,043,668
143,158,920 1es, bonds, one year or more 5,027,382,678 s 21,945,104,278 3,663,763,731	,	2,045,546	1,643,014	8,207,625	4,130,620	10,944,937	22,983,991	40,183,318	112,144,751	137,104,633	420,834,300	4,770,707,178
otes, bonds, one year or more 5,037,352,678 9,026,430,912 s 21,945,104,278 3,653,753,731	-	3,224,827	971,760	3,684,274	1,448,701	1,803,741	1,623,108	1,142,357	1,930,321	1,321,072	3,015,981	22,992,777
s 9,026,430,912 21,945,104,278 3,653,753,731	,	2,156,711	2,228,016	4,540,770	2,760,120	5,854,846	6,051,477	7,341,880	17,054,104	18,980,617	95,097,117	4,875,287,019
21,945,104,278 3,653,753,731		483,111	482,984	2,086,283	3,379,829	12,646,367	18,872,715	18,321,688	27,622,582	27,014,526	158,403,401	8,757,117,427
3,653,753,731		2,086,837	3,371,418	15,318,909	13,935,503	36,257,454	54,468,014	105,425,158	349,278,890	626,135,764	3,507,869,744	17,230,956,588
		42,717,482	10,932,325	25,497,995	18,266,459	25,359,816	25,868,177	31,472,075	64,701,389	82,083,762	307,164,027	2,957,955,444
s receipts 2,248,757,856		40,107,857	10,317,264	23,643,459	16,473,503	20,198,049	18,082,334	23,238,327	43,335,953	48,901,623	159,849,730	1,817,785,451
52, 509,671	209,207	57,328	28,852	319,611	482,926	829,598	1,145,612	2,039,328	7,118,979	11,924,242	52,331,396	508,882,593
Interest on government obligations, total 45,593,777 272,5	272,526	3,530	6,444 */ 315	77,004	134,754	181,165	262,103	542,212	1,811,690	2,758,023	12,403,573	6 778 607
2,022,030 201,022,030	10.636	50.00	1,566	*4 404	*76	12 042	26.853	7 819		39.205	125,518	1 869 294
2,141,774	918 600	19.357	1,300	23.310	66 305	301.550	452 899	723.785	2	3.556.009	19.376.191	32 177 649
43.005.132	1.475.937	71.121	157.438	130.960	169.651	371.423	650.157	496.548	701.140	488.398	3.276.963	35.015.398
17.364.942	880,815	10,538	*2.142	18.247	19.113	52.252	109,207	298.435	345,102	545,078	1.855,385	13.228.627
599,725,161	8,995,593	2,422,706	407,110	1,193,661	874,593	3,276,602	5,011,267	3,992,738	8,949,764	13,437,506	56,407,963	494,755,658
3,053,536,716	53,809,367	36,272,169	9,670,409	22,928,013	16,971,970	22,724,215	23,198,969	27,386,503	53,483,027	63,134,918	213,397,059	2,510,560,097
	6,899,043	63,445	36,671	564,199	968,208	3,460,297	4,339,332	8,509,274	15,835,005	19,736,094	83,835,172	1,177,757,769
ficers 36,265,412		7,623,653	1,558,523	2,687,365	1,658,174	1,523,923	1,053,277	970,122	1,725,875	1,018,550	2,779,379	12,116,722
321,176,285		9,077,273	3,314,676	6,959,331	4,412,933	6,516,425	5,387,005	6,133,468	10,922,564	9,462,618	29,846,697	222,479,873
Taylor naid 73 711 601 1 1 800 1	1,246,132	1 348 231	355 196	707 217	431 098	770 025	436,923	728 536	1 445 026	1 516 380	4 653 013	30 220 568
d 164,802,143 1.	12,871,174	408,447	134,905	538,608	315,630	531,847	619,287	744,474	1,787,324	2,853,203	8,353,515	135,643,729
26,858,042	433,752	235,956	159,987	170,792	63,292	166,296	151,528	174,125	432,141	784,179	2,023,895	22,062,098
39,562,802	751,161	307,038	90,954	167,696	119,347	235,996	242,696	304,707	780,033	750,703	2,247,020	33,565,451
22,746,059	181,830	928,182	174,479	236,691	113,379	330,601	259,104	220,173	544,762	409,503	1,388,318	17,959,037
k, annuity 17,279,347	377,129	623,860	110,466	205,858	105,288	145,411	168,563	137,946	300,626	311,575	1,150,488	13,642,137
ms 28,284,008	643,563	686,747	259,018	475,068	374,166	438,928	483,482	428,110	821,447	855,485	2,852,660	19,965,335
cit) 564,441,431	7,653,940	6,441,782	1,255,492	2,493,246	1,159,816	2,454,839	2,407,701	3,544,018	9,424,897	16,245,115	82,342,702	429,017,882
175,152,758	4,958,229	361,059	126,199	555,792	464,905	1,030,961	975,228	1,650,371	2,820,568	3,750,411	14,397,879	144,061,157
e tax before credits [7] 63,128,917	1,769,868	71,596	29,564	167,405	154,805	352,931	345,226	568,353	993,997	1,311,822	5,136,205	52,227,147
1,7	1,702,403	70,682	27,685	164,324	153,123	350,002	331,333	562,687))	1,297,844	5,024,366	50,344,504
Juni tax 2,000, 732	*8.650	2	* *	3,036	9.0. 853	0,939	10,019	3,045	20.080	13,707	312 108	1,070,101
	14 471	*243	*231	954	*138	2 945	1,052	1,312		5 427	50.537	4 660 641
0.001,t	8 753	1	*207	444	*462	1,700	2.522	2.543		18.528	86.245	528.340
Total income tax after credits [2] 51,412,465 1,736,3	736,305	71,352	29,123	165,946	152,539	343,823	339,919	563,393	0,	1,238,912	4,684,375	41,137,018
Endnotes at end of table section. Detail may not add to total because of rounding. See text for	nding. See tex		on of Terms" ar	"Explanation of Terms" and "Description of the Sample and Limitations of the Data.	the Sample an	1 Limitations of the	he Data."					

Sector and item	of active		\$1	\$500,000	0С	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000 under		\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or
			•	inder		roport		Inder	nuder		under	nuder	or
	corporations	Zero assets	s500,000	\$1,000,000	\$5 000 000 \$	\$10,000,000	under \$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	200000000	\$2 500 000 000	more
	(1)	(2)	(3)	(4)	t	(9)	(2)	(8)	(6)	+	(11)	(12)	(13)
Real Estate and Rental and Leasing	(1)	()	(2)				(:)			(2.)		(=.)	(2.)
Number of returns	642,008	120,998	372,683	62,723	67,860	8,504	5,170	1,634	883			355	123
Total assets	1,966,786,193	•	47,354,836	44,839,360	142,237,266	59,908,328	78,574,888	57,051,086	69,170,816	۲	101,404,913	411,753,530	849,839,658
Cash	88,914,744		9,235,508	5,121,682	13,596,644	4,344,562	6,534,243	3,945,786	4,511,091	5,399,527	4,549,406	13,272,387	18,403,906
l ess: Allowance for bad debts	2.752.981	1	*21.090	*24.928	29,050	64.600	112.804	40.777	76.127		355.395	1.144.898	676.332
Inventories	6,196,333		167,790	*117,303	428,324	334,792	666,981	497,518	474,550		185,570	1,457,880	1,381,532
U.S. government obligations, total	353,327		*180	*14,799	*7,499	*64,640	66,640	*1,613	50,935			43,811	21,756
Tax-exempt securities	1,428,045	•	*15,019	*42,936	446,854	*95,603	117,875	*42,391	121,021	99,194		256,446	190,706
Other current assets	73,403,664	•	2,383,570	2,591,161	10,921,213	4,169,340	6,645,165	3,694,125	3,497,563	3,946,371	3,053,541	16,799,303	15,702,312
Loans to shareholders	16,931,755	•	2,538,251	1,629,192	4,524,403	1,922,821	1,781,211	1,100,354	693,872	409,538	105,312	1,122,361	1,104,440
Mortgage and real estate loans	21,315,770	-	513,460	1,288,687	3,176,464	1,730,820	861,467	503,805	810,105	1,296,087	757,665	1,554,233	8,822,977
Other investments	512,237,459	'	3,366,721	3,849,616	18,391,099	10,363,609	17,607,020	15,217,473	20,777,330		35,491,912	142,741,598	207,152,796
Depreciable assets	1,134,076,570	•	47,901,150	37,600,528	106,556,951	37,079,522	46,676,302	29,739,290	34,675,728		46,681,056	187,590,459	512,486,906
Less: Accumulated depreciation	327,763,213	'	28,007,673	18,269,692	*457.360	15,649,482	19,521,921	9,967,618	10,291,063	11,814,607	10,284,908	38,303,981	118,119,908
Depletable assets	182 855		*6.841	*37 701	137,270	*4 169	*25,055	*22 457	15 951		7,039	Ξ	
Least. Accommission deprending	218 306 994		6 228 875	8 192 577	22 734 042	9 334 389	10 002 058	6 656 507	7 430 209	6	9 230 219	34 250 143	94 644 598
Infancible assets (amortizable)	93.811.151	1	1.639.421	969.919	1.837.711	829.054	1.368.912	902.269	2,169,129		4.030.210	23.623.880	53.145.527
Less: Accumulated amortization	21,645,983		1,001,836	571,149	1,011,121	437,867	605,576	347,717	663,076		1,059,368	5,325,332	9,623,703
Other assets	75,458,034		671,261	1,213,328	2,697,126	1,981,254	-745,658	2,868,711	2,008,695	4,288,807	5,324,236	17,425,723	37,724,550
Total liabilities	1,966,786,193		47,354,836	44,839,360	142,237,266	59,908,328	78,574,888	57,051,086	69,170,816	104,651,511	101,404,913	411,753,530	849,839,658
Accounts payable	36,766,494	•	1,154,182	517,404	2,537,094	1,326,987	1,632,945	1,380,303	1,555,978		2,293,351	9,651,694	12,763,514
Mortgages, notes, and bonds under one year	67,405,749		2,053,094	1,209,122	6,343,516	3,377,486	5,440,223	2,799,633	2,722,510		2,811,321	12,557,467	24,967,545
Other current liabilities	86,619,677	'	3,452,004	1,397,088	5,129,028	2,290,686	3,809,353	2,324,915	2,273,371	3,305,069	2,374,146	11,691,222	48,572,796
Loans from shareholders	81,119,086		14,503,519	11,063,474	22,070,821	6,809,253	5,810,832	3,707,740	3,047,282		1,435,625	6,906,332	2,631,279
Mongages, notes, bonds, one year of more	123 445 731		1 759 556	3 243 531	7 385 844	4 310 496	31,714,109	20,525,502	3 544 568	5,000,441	6 272 451	32 404 270	51 872 350
Net worth	918.266,032	1	11.738.673	11.798.870	41.031.235	16.241.812	25.271.180	23.566.417	31.688.852	56.229.297	53.818.956	217.715.248	429.165.491
Total receipts	428,325,413	24,767,067	65,301,698	11,031,886	34,264,064	12,784,387	20,313,318	11,209,489	13,900,149		17,525,480	65,665,333	133,201,180
Business receipts	261,251,481	9,411,818	57,494,640	8,930,292	30,600,791	11,221,837	14,680,731	8,099,168	9,210,520		9,309,291	31,260,473	60,603,764
Interest	7,112,754	127,538	68,049	35,498	165,298	83,045	117,730	95,345	166,991	442,501	36	1,927,254	3,520,722
Interest on government obligations, total	143,794	5,630	4,806	2,637	25,475	15,461	17,223	13,762	10,823	8,335		5,473	32,597
Rents	73,777,796	3,662,191	261,825	119,196	333,504	371,805	896,158	1,121,467	2,124,301	ω, Β,	4,270,875	18,309,127	38,732,608
Royalties	4,688,090	*191,571	*33,464	*19,540	37,696	52,888	87,923	*3,753	62,839	65,774	136,654	2,294,766	1,701,223
Net 3-1 capital gain less tiet r-1 loss Net I -T capital gain less net S-T loss	33 099 613	9 437 402	369 866	955 947	722 650	294 977	2 705 857	35	760 283	18	4,333	69,570	9792 963
Net gain noncapital assets	9.514.832	579.189	168.244	318.588	476.855	158.733	509.541	286,384	457.099		375,589	2.515.415	3.228.089
Other receipts	37,941,943	1,297,167	6,858,470	628,603	1,816,214	565,096	1,266,728	986,934	1,080,085	-	1,843,312	4,779,850	15,256,416
Total deductions	358,756,535	15,171,091	58,511,151	9,485,882	31,997,640	12,941,045	17,227,816	10,335,997	13,217,746	_	16,587,929	55,138,885	102,007,632
Cost of goods [19]	39,188,026	728,191	1,925,028	932,336	4,757,758	1,877,212	3,298,025	2,710,368	2,803,852	2,092,953	2,182,682	7,556,850	8,322,771
Compensation of officers	13,725,679	563,788	7,109,541	539,446	1,746,521	863,639	500,738	315,352	259,122	301,783	170,902	582,793	772,054
Salanes and wages	19 260 279	959,595	3 432 065	1,441,682	8,950,883	2,919,195 486,455	3,235,257	1,138,396	1,609,606	2,308,008	1,423,027	7,569,850	14,213,961
Taxes baid	17.811,627	765.523	2.519.021	609.712	1.764.249	755,001	829.049	471.965	598,971	877.638	805,910	2.540,655	5.273,933
Interest paid	27,951,483	1,343,537	645,472	415,706	1,145,794	865,293	1,103,408	799,071	1,150,508	Ĺ,	1,607,970	5,707,095	11,515,343
Amortization	3,361,993	188,645	64,177	26,851	89,052	33,688	75,870	54,713	135,372		244,688	878,328	1,264,703
Depreciation	50,245,902	1,191,402	1,513,406	756,998	2,408,197	1,077,687	1,965,245	1,487,381	2,107,479	2,:	2,179,285	8,792,085	24,532,646
Advertising	4,435,061	135,372	1,213,730	78,368	318,962	185,155	150,481	113,961	106,948	Ì	95,083	873,851	998,382
Pension, profit sharing, stock, annuity	1,358,346	9,615	457,355	15,663	102,039	45,061	55,252	32,231	83,560		48,473	106,073	353,900
Employee benefit programs	4,917,980	73,893	1,218,318	208,586	416,448	182,862	229,664	122,771	147,805		120,746	618,146	1,377,465
Net income (less deficit)	44 24 5 550	9,590,346	6,739,741	1,543,367	2,257,896	-171,390	3,068,565	859,730	671,824	2,225,209	937,929	10,583,480	31,435,607
Income subject to tax Total income tax before credits [7]	3 811 514	432 481	137 953	264 729	329 761	152,862	233 856	165 956	193 431		137 514	2,336,014	617 941
Income tax	3 674 568	412 402	137 053	263,729	327 424	151 897	228,357	164.311	191 244		131 620	888 001	555 475
Alternative minimum tax	102,752	4,439	*789	*658	1,121	398	3,945	1,037	2,108		5,705	15,969	59,152
Foreign tax credit	356,468	6,218	•		*124	*120	191	*5,109	1,993			114,593	206,847
General business credit	54,759	*36	1,528	*517	*1,057	*861	2,767	*2,834	3,527		739	18,665	12,850
Prior year minimum tax credit	62,756	*612	*109	1	*1,249	*304	729	*3,005	535		4,559	39,781	8,955
Total income tax after credits [2] 3,337,532 4,25,615 136,316 264,212 327,330 151,578 2,50,169 1	3,337,532	425,615	136,316	264,212	327,330	151,578	230,169	155,008	187,375	205,939	124,023	740,676	389,289

RETURNS OF ACTIVE CORPORATIONS Table 4. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets—Continued

Controlled Con		Total sets							0.000 10.00					
11 11 12 13 14 14 14 14 14 14 14	Sector and item	of active		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
11 12 13 14 15 15 15 15 15 15 15		corporations	Zero assets	under \$500.000	under \$1,000.000	under \$5.000.000	under \$10,000,000	under \$25.000.000	under \$50.000.000	under \$100.000.000	under \$250.000.000	under \$500.000.000	under \$2.500.000.000	or
1,10,10,10,10,10,10,10,10,10,10,10,10,10		(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
14.1.2.20 14.1	Professional, Scientific, and Technical Services	(:)	(<u>-</u>)	(2)		(2)	(2)	(.)	(2)		(2.)		(1.)	(2.)
1,00,000 1,00,000	Number of returns	901,714	205,147	627,085	29,840	29,382	4,523	3,088	1,158	624	458	163	197	20
1,100, 10, 10, 10, 10, 10, 10, 10, 10,	Total assets	1,042,269,605	•	45,015,242	20,166,413	61,693,387	31,323,725	47,670,967	40,485,403	43,694,785	71,816,909	9 030 900	240,818,617	381,855,886
1,20,00 1,20,00 1	Notes and accounts receivable	194 473 678		4 203 076	3 451 006	14 549 147	9 267 637	13 131 227	9,709,380	9 409 701	13 745 601	11 448 931	37 789 911	67 767 942
1,100,106 1,100,106 1,100,106 1,100,107 1,10	Less: Allowance for bad debts	3,210,134	'	30,109	9.132	194.306	145,499	246,108	223,201	226.975	247.706	209.080	5	887.841
1,000,000,000,000,000,000,000,000,000,0	Inventories	17,007,958	1	629,772	394,015	2,054,830	839,264	1,260,349	1,201,420	1,033,282	1,246,967	1,153,029	n	3,326,264
1,00,000,000,000,000,000,000,000,000,00	U.S. government obligations, total	437,999	'	*44		*4,182	*28,931	*60,999	*17,108	122,053	262	184,354	20,065	
1,00,000,000 1,00,	Tax-exempt securities	412,760	'	*20,869	*491	*36,631	*7,017	*89,583	11,262	35,622	154,576	2,051	50,385	4,275
10,000 1	Other current assets	100,625,466	'	3,037,289	2,127,527	5,031,584	2,758,885	4,388,539	4,558,042	4,757,395	7,592,033	6,516,617	16,776,730	43,080,827
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Loans to shareholders	10,276,587		3,968,273	1,067,793	2,093,754	640,786	514,600	220,091	255,851	207,530	594,380	532,561	180,969
10,1044-109 10,1044-109 1,104-202 1,104-202 1,104-202 2,041-203 1,200-203 1,200-203 1,104-203 1,104-202 1,104-202 1,104-202 1,104-202 1,104-202 1,104-202 1,200-203 1,200-203 1,104-203 1,104-203 1,104-203 1,204-203	Mortgage and real estate loans	942,226		680'06	*154,578	*195,134	*52,495	42,032	*282	65,358	62,095			280,163
100,000,000 100,000,000	Other investments	181,594,087	'	2,070,424	1,649,825	6,999,427	2,781,261	5,659,467	4,799,691	5,528,863	8,920,085	8,736,220	43,814,613	90,634,211
1,10,0,11,0,11,0,11,0,11,0,11,0,11,0,1	Depreciable assets	202,029,180		41,462,344	11,127,556	22,618,836	8,509,336	12,303,417	8,831,822	8,370,848	11,759,780	8,539,092	30,743,264	37,762,887
1,10, 10, 10, 10, 10, 10, 10, 10, 10, 1	Less: Accumulated depreciation	130,631,681	'	33,863,622	8,298,921	15,502,019	5,604,994	7,743,759	5,255,562	4,862,158	6,583,107	4,469,051	16,228,393	22,220,094
	Depletable assets	78,869		*6,179		*21,311	*3,409	3,858	*47	42,720		1,142	104	
2000.014/96 3.000.014/96 3.000.919	Less: Accumulated depletion	36,504		*1,745		*12,927	*323	3,293	Ξ	17,676		493	46	
2000 2000	Land	4,532,897		453,659		803,971	367,614	334,003	188,203	180,397	169,562	245,255	507,948	885,335
1,10,10,12,13,13,14,14,14,14,14,14,14,14,14,14,14,14,14,	Intangible assets (amortizable)	280,081,685		5,050,569		4,600,831	2,286,600	5,121,802	6,712,576	9,511,820	20,170,404	16,600,742	98,127,699	109,819,430
10,1106,202 1,000,1106,202 1,000,1124	Less: Accumulated amortization	55,788,798		3,427,980		1,621,729	750,436	1,343,195	1,744,784	2,029,537	4,113,636	2,815,288	18,621,799	18,364,898
1,042,289,089 1,042,289,089 1,042,289,089 1,042,289,089 1,042,289,089 1,042,289,09	Other assets	91,641,971		1,309,124		2,113,494	1,475,008	2,121,838	1,669,320	2,312,598	4,759,353	3,160,570	22,989,806	49,399,578
1,00,000 1,00,000 1,0,00,000 1,0,0,0,000 1,0,0,0,000 1,0,0,0,000 1,0,0,0,0	Total liabilities	1,042,269,605	•	45,015,242		61,693,387	31,323,725	47,670,967	40,485,403	43,694,785	71,816,909	57,728,270	240,818,617	381,855,886
1,212,357,72 1,000,052 1	Accounts payable	101,106,302		3,873,321	1,869,854	7,668,329	4,129,518	5,717,806	4,243,172	4,598,628	6,302,910	4,281,531	15,866,044	42,555,188
174,033,173 6,600,530 6,000,530 6,	Mortgages, notes, and bonds under one year	59,308,580		4,457,844	2,287,580	3,590,760	2,725,384	2,897,691	2,140,435	2,384,794	2,710,890	3,387,439	6,684,774	26,040,989
Control Cont	Other current liabilities	174,033,173	-	8,950,907	4,152,253	11,313,359	5,583,747	11,557,142	8,622,328	8,832,643	12,037,313	8,584,744	34,324,920	60,073,816
1,275,377 1,992,911 1,996,921 1,09	Loans from shareholders	47,151,829	•	16,606,520	7,197,779	7,499,106	3,725,226	1,966,172	667,694	1,500,110	661,012	570,505	2,370,622	4,387,082
122766.024 35.899.744 (2012) (Mortgages, notes, bonds, one year or more	200,159,917		9,391,909	3,919,931	10,985,462	4,402,004	6,073,085	5,696,491	5,637,830	11,519,987	10,005,922	71,775,413	60,751,883
1,256,000 2,000	Other liabilities	132,753,779	1	1,952,897	981,690	4,697,306	3,348,251	3,761,189	4,344,082	3,657,349	7,721,521	5,173,464	30,726,272	66,389,758
1,225,000,704 3,459,000,704 3,425,000 3,400,000 3,420,000 3,400,00	Net worth	327,756,024	•	-218,158	-242,674	15,939,066	7,409,595	15,697,882	14,771,200	17,083,429	30,863,277	25,724,665	79,070,572	121,657,170
1,121,800,700 34,173,145 26,806,80,491 09,776,412 14,103,185 20,504,420 75,800,200 62,925,511 14,1158 111,138 117,339 469,118 117,338 1 469,118 117,338 1 469,118 117,338 1 469,118 117,338 1 17,338 1 469,118 117,338 1 17,338 1 469,118 117,338 1 17	Total receipts	1,266,308,704	36,399,118	272,213,596	70,452,333	147,445,409	63,644,915	78,286,974	54,323,017	47,023,357	68,096,394	40,618,250	183,740,055	204,065,285
2.64.6461 2.88.665 4.64.661 1.78.64 4.97.00 1.78.64 4.97.00 1.78.64 4.97.00 1.78.64 4.97.00 1.78.64 4.97.00 1.78.64 4.97.00 1.78.64 4.97.00 1.78.64 4.97.00 1.78.65 3.77.4 1.64.65 1.00.70 1.98.69 6.91.4 2.00 6.82.93 1.78.93 4.98.69 6.91.4 2.00 6.82.83 1.78.93 4.98.69 6.91.4 2.00 6.82.93 1.78.93 4.98.69 6.91.4 2.00 6.82.93 1.78.93 4.98.69 6.91.4 2.00 6.92.93 1.78.93 4.98.69 6.91.93 1.79.20 1.98.69 6.91.93 1.79.20 1.98.69 1.79.83 1.98.69 1.78.69 1.79.83 1.79.83 1.98.69 1.79.83 1.98.69 1.79.83 1.98.69 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83 1.79.83	Business receipts	1,221,808,730	34,173,154	266,880,491	69,776,412	144,193,185	62,054,420	75,800,290	52,923,511	45,748,880	65,046,194	39,334,029	173,746,587	192,131,577
8.8534 1.124 1.800 1.0070 1.0020 1.0070 1.0020 1.00	Interest	2,840,615	28,865	49,790	13,810	70,822	26,382	55,095	49,854	64,415	111,158	117,393	459,187	1,793,844
5.5864 1.28.66 1.0	Interest on government obligations, total	58,534	*124	1,800	*1,766	3,774	1,543	10,203	10,840	2,069	6,314	2,300		12,537
10,000,000 3,300 3,500	Rents	725,834	24,409	73,498	21,656	18,760	16,383	10,070	19,596	13,387		12,139		305,539
058 190 Jay 24 Jay 25 Ja	Royalties	5,950,402	133,650	3,309	1881	59,151	55,300	118,595	70,339	247,124		337,763		2,509,293
1,166,591 18,000 1,100,591 1,100,591 1,100,492 1,100,591 1,100,5	Net S-T capital gain less net L-T loss	160,512	*15,886	*9,433	*5,469	16,484	*1,262	53,990	*6,872	844	27,538	3,887	18,732	115
1,10,00,01 1,10,00,02	Net L-1 capital gain less net S-1 loss	3,899,131	341,073	125,135	42,027	303,937	109,659	149,686	177,367	178,840		102,809	1,840,206	238,123
1,218,778 36,22,74 4,32,22,74 4,34,431 4,344,662 6,001,088 4,932,217 4,932,204 4,932,204 4,932,204 4,932,204 4,932,204 4,932,204 4,932,204 4,932,204 4,932,204 4,932,204 4,932,204 4,133,404 4,133,412 4,134,413 4,133,412 4,133,412 4,133,412 4,133,412 4,133,412 4,133,412 4,133,412 4,133,412 4,133,412 4,133,412 4,133,412 4,133,412 4,133,412 4,133,412 <th< td=""><td>Net gain, noncapital assets</td><td>1,156,591</td><td>186,059</td><td>130,954</td><td>22,548</td><td>89,191</td><td>76,261</td><td>74,278</td><td>24,266</td><td>14,313</td><td>ď</td><td>96,973</td><td>169,339</td><td>246,210</td></th<>	Net gain, noncapital assets	1,156,591	186,059	130,954	22,548	89,191	76,261	74,278	24,266	14,313	ď	96,973	169,339	246,210
1,15,116,186,187 36,183,186 36,205,541 3,18,186,187 3,18,186 3,186,187 3,186,188 3,186,187 3,186,188 3,186,187 3,186,188 3,188 3,	Other receipts	27,904,479	1,465,964	4,932,217	544,491	2,671,219	1,344,868	1,981,063	1,020,924	720,825	2,039,901	555,382	4,932,036	5,695,588
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	l otal deductions	1,218,787,690	36,593,809	246,563,192	67,152,112	142,033,166	63,224,923	78,793,000	54,843,121	48,444,669	69,001,068	40,693,113	74,619,672	192,825,845
200,000,000,179 3,191,140 1,174,100	Cost of goods [19]	415,318,599	9,730,697	20,070,027	7 257 278	44,103,980	23,205,873	30,277,174	2 230 418	18,245,567	1 241 050	14,193,174	74,386,706	1 744 027
34.614.826 1,146.104 <	Salaries and wages	288 804 327	9 592 154	52 727 032	14 780 109	37 630 920	16 459 925	20 210 097	14 089 718	11 586 539	16 271 295	10 322 569	35 333 874	49 800 093
38.589.137 1,166.190 8,720,480 2,102,938 8,154.4 8,151.6 1,913,889 2,330,710 1,155,994 1,166,190 416,122 1,035,935 311,248 815,195 364,113 556,872 440,306 503,824 1,068,309 789,382 5,380,351 5,704 1,102,312 2,2284 303,825 1,102,938 311,248 652,317 2,813,086 1,004,572 1,008,738 606,885 3,224,105 3,104,152 1,004,738 66,885,778 640,861 1,004,873 69,899 1,102,934 1,102,114 1,1030,312 1,1030,314 1,1030,312 1,1030,314 1,1030,312 1,1030,314 1,1030,312 1,1030,314 1,1030,312 1,1030,314 1,1030,312 1,1030,314 1,1030,314 1,1030,312 1,1030,314 1,1030,312 1,1030,314 1,	Rent paid on hisiness property	34 614 826	1 148 084	10 842 558	2 433 948	4 411 522	1 619 474	2 271 237	1.338.826	1 248 899	1 457 821	956 7 19	2 931 130	3 954 607
440,308 416,122 416,122 416,122 416,122 416,122 416,122 416,122 416,122 416,122 416,122 416,122 416,122 416,122 416,122 416,122 416,122 410,308 420,396 440,306 <t< td=""><td>Taxes paid</td><td>38,589,137</td><td>1,166,190</td><td>8,720,480</td><td>2,102,938</td><td>4.825.785</td><td>1,913,859</td><td>2,350,710</td><td>1.527,173</td><td>1,555,894</td><td>1,684,928</td><td>1,095,525</td><td>4,598,451</td><td>7,047,203</td></t<>	Taxes paid	38,589,137	1,166,190	8,720,480	2,102,938	4.825.785	1,913,859	2,350,710	1.527,173	1,555,894	1,684,928	1,095,525	4,598,451	7,047,203
9.886.978 2.22,264 303,826 197,256 408,090 267,235 430,261 433,656 490,396 1,068,738 606,686 3,294,105 2,13 16,128,289 456,425 1,136,229 662,123 996,899 74,431 809,104 1,067,845 842,871 3,044,152 3,69 1,148,229 456,425 1,185,234 662,137 1,171,875 639,125 640,861 1,067,845 842,871 1,115,148 60 1,1730,312 1,885,234 402,475 498,964 1,386,964 4,136,974 498,976 1,115,148 60 640,861 1,067,83 1,115,148 60 640,861 1,067,83 1,115,148 60 1,115,148 60 1,115,148 60 1,117,148 63,441,178 1,117,148 63,441,178 1,117,148 63,441,178 1,117,148 1,117,148 1,117,148 1,117,148 1,117,148 1,117,148 1,117,148 1,117,148 1,117,148 1,117,148 1,117,148 1,117,148 1,117,148 1,117,148 1,117,148 <td>Interest paid</td> <td>16,947,209</td> <td>416,122</td> <td>1,035,935</td> <td>381,248</td> <td>815,195</td> <td>364,113</td> <td>556,872</td> <td>440,308</td> <td>503,824</td> <td>1,088,309</td> <td>789,382</td> <td>5,380,351</td> <td>5,175,551</td>	Interest paid	16,947,209	416,122	1,035,935	381,248	815,195	364,113	556,872	440,308	503,824	1,088,309	789,382	5,380,351	5,175,551
1.126.289 459.425 1.853.234 664.751 1.202.828 652.123 996.899 747.431 809.104 1.097.845 842.871 3.044.152 3.68 1.142.88 8.354.85 840.841 8.304.152 1.142.88 8.354.85 840.841 8.304.152 1.142.88 8.354.85 840.841 8.304.152 1.142.88 8.354.85 840.841 8.354.854.85 840.841 8.354.854.854 8.354.854 8.354.854 8.354.854 8.354.854 8.354.854 8.354.854 8.354.854 8.354.854 8.354.854 8.354.854	Amortization	9,858,978	222,264	303,826	197,256	408,090	267,235	430,261	433,658	490,396	1,068,738	606,685	3,294,105	2,136,462
13,436,284 402,488 3,572,720 692,317 2,813,066 1,004,557 1,171,875 639,125 640,861 468,233 309,472 1,115,148 60 1,1730,312 186,033 3,433,137 498,954 1,305,936 1,112,126 1,122,126 374,175 307,728 307,728 307,833 1,120,994 5,130,922 2,131,0022 3,131,0022 3,131,0022 3,131,0022 3,131,0022 3,131,0022 3,131,0022 3,131,0022 3,131,0022 3,131,0022 3,131,0022 3,131,0022 3,131,0022	Depreciation	16,128,289	459,425	1,853,234	664,751	1,292,828	652,123	996,899	747,431	809,104	1,097,845	842,871	3,044,152	3,667,624
nulty 11,730,312 188,033 3,433,137 498,964 1,396,936 418,132 770,432 486,916 374,175 407,728 307,883 1,132,125 40,7728 307,783 1,130,932 2,131,0022 2,131 28,866,596 725,189 4,176,507 978,090 3,272,771 1,406,811 1,981,429 1,385,383 1,122,126 1,723,15	Advertising	13,436,284	402,488	3,572,720	692,317	2,813,066	1,004,557	1,171,875	639,125	640,861	468,233	309,472	1,115,148	606,422
28.885.659 725.186 4.176.507 978.090 3.272.711 1.406.814 1.1383.338 1.122.126 1.533.159 1.120.994 5.869.537 5.47 49.865.154 4.106.814 5.406.1458 -517.35 1.406.814 1.1385.338 1.122.126 1.120.994 5.869.537 5.47 49.865.154 5.648,004 3.304.461 5.648,174 4.446.73 -501.758 -517.35 1.406.453 -501.758 -1.121.758 -503.868 1.430.971 3.306.481 1.406.417 4.121.218 3.56.861 3.306.481 4.121.218 3.308.868 684.117 4.122.88 3.308.868 2.593.4674 4.67 4.62 4.66 4.62 4.66 4.66 4.66 4.66 4.66 4.66 4.66 4.66	Pension, profit sharing, stock, annuity	11,730,312	188,033	3,433,137	498,954	1,395,936	418,132	770,432	486,916	374,175		307,883	1,310,022	2,138,963
49,506,151 780,349 25,648,604 3,304,161 5,408,79 434,887 501,578 561,728 775,887 775,887 775,871 7,404,152 775,889 775,871 7,105,425 965,480 795,889 775,871 7,105,425 965,480 965,880 775,871 7,105,425 965,480 965,880 7,140,175 7,140,175 7,140,121 7,121,285 7,350,806 644,117 472,286 7,326,807 7,141,215 338,806 644,117 472,286 2,934,674 4,686 2,934,804 965,417 47,121 4,686 37,99 67,142 2,934,674 4,686 4,686 67,142 2,934,674 4,686 4,686 67,142 2,934,674 4,686 4,686 67,142 2,934,674 4,686 4,686 8,799 4,826 67,142 2,934,674 4,686 4,686 8,714 4,826 5,590 2,946 4,686 8,714 4,826 5,590 2,551 4,686 8,714 4,826 3,590 2,651 3,641 4,826	Employee benefit programs	28,985,659	725,188	4,176,507	978,090	3,272,711	1,406,811	1,981,429	1,336,338	1,122,126	-	1,120,994	5,859,537	5,472,771
31,943,609 666,729 853,428 390,473 1,187,130 753,471 1,196,425 963,480 963,580 1,986,325 1,340,971 8,350,483 13,33 10,998,879 190,887 190,887 116,70 393,866 259,810 411,215 333,861 333,806 684,177 477,142 2,934,674 4,67 10,391,407 181,46 116,70 388,672 255,561 408,352 320,990 32,835 467,142 2,926,162 4,66 1,486,290 7,56 17 5,692 1,647 2,833 5,889 3,799 4,826 3,350 4,67 4,07 <td>Net income (less deficit)</td> <td>49,505,151</td> <td>-180,349</td> <td>25,648,604</td> <td>3,304,161</td> <td>5,408,719</td> <td>434,857</td> <td>-501,528</td> <td>-515,735</td> <td>-1,404,153</td> <td>-795,897</td> <td>31,873</td> <td>5,512,723</td> <td>12,561,875</td>	Net income (less deficit)	49,505,151	-180,349	25,648,604	3,304,161	5,408,719	434,857	-501,528	-515,735	-1,404,153	-795,897	31,873	5,512,723	12,561,875
10,999,879 190,863 183,197 117,409 393,866 259,810 411,215 336,861 333,806 664,117 472,256 2,924,674 4,67 4,67 10,931,407 181,365 3.986,72 255,561 406,352 330,990 328,353 6979,123 467,142 2,926,162 4,66 10,931,407 181,365 3.986,72 2,833 5,869 3,799 4,826 3,350 5,350 5,530 1,03 1,686,290 2,572 5,092 20,639 10,744 24,788 19,106 14,115 57,920 32,487 180,395 18 1,03 1,03 1,03 1,03 1,03 1,03 1,03 1,03	Income subject to tax	31,943,609	668,729	853,428	390,473	1,187,130	753,471	1,195,425	963,480	953,580	1,955,352	1,340,971	8,350,483	13,331,087
10,31407 181,357 183,148 116,770 388,672 255,561 406,352 330,990 328,353 679,123 467,142 2,965162 4,66 1,43,286 3,289 32,389 328,353 679,123 467,142 2,965162 4,66 1,43,286 3,289 32,389 3,389 32,389	Total income tax before credits [7]	10,989,879	190,853	183,197	117,409	393,856	259,810	411,215	336,861	333,806		472,258		4,671,824
43,266 3,789 30 3,789 5,099 3,093 2,093 5,093 2,093 2,093 3,093 2,093 3,093 3,793 6,093 2,	Income tax	10,931,407	181,357	183,148	116,770	388,672	255,561	408,352	330,990	328,353	9	467,142	2,92	4,665,776
1,400,250	Alternative minimum tax	43,286	3,269	*308	.639 .639	2,095	3,063	2,833	5,869	3,799		3,350	90	4,705
20,077 7761	Foreign tax credit	559 997	2,550	2 572	5,703	20,030	10,747	22,339	19,103	14 115	57 920	32 487		189 299
8 9 3 8 2 3 178 75 180 437 116 614 3 6 7 7 3 7 3 7 3 8 1 0 0 2 6 2 7 1 3 1 3 1 7 3 1 1 3 1 7 3 1 1 3 1 7 3 1 1 3 1 7 3 1 1 3 1 7 3 1 1 3 1 1 1 1	Prior year minimum tax credit	21,077	*761	*170	'	*895	*668	1,051	*291	195	9,404	1,022	5,410	1,211
76.535.05. 30.756 75.556 75.056 75	Total income tax after credits [2]	8.938.423	178,252	180.437	106,614	366.732	246,751	361.627	307.380	292.642	577.082	386.760	2.483.701	3,450,445

RETURNS OF ACTIVE CORPORATIONS

Table 4. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, 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.]

	Total south												
Sector and item	of active	1	\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	corporations	Zero assets	under \$500,000	under \$1,000,000	s5,000,000	under \$10,000,000	under \$25,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	under \$500,000,000	under \$2,500,000,000	or more
	(1)	(2)	(3)	(4)	H	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
Management of Companies (Holding Companies)													
	58,604	12,992	23,382	4,550	7,351	1,888	2,031	1,271	1,296	1,836	973		221
Total assets	14,549,994,939	•	3,076,101	3,430,918	16,532,293	13,102,900	32,254,481	45,960,662	94,158,343	295,401,826	341,948,929	821,437,179	12,882,691,308
Notice and assessment recognished	1,968,558,197		104 035	*70 607	1,933,691	1,022,567	7,466,596	3,553,529	30 963 067	135 284 871	169,654,630	380 002 226	1,654,411,918
Tocs: Allowance for had debte	114 666 181		20,4	100,62	1,'	*13.042	21 688	1,08,876,7	505,907	2 242 132	2 908 692	6 965 730	101 912 333
Less: Allowalica for bad debts Inventories	288 418		'	1	*1 657	2,5,5	*70	*17.366	13.653	71 724	58 792	31 488	93.598
U.S. government obligations total	975.653.347			1	*32.025	*8.070	266.238	1.757.552	7.451.876	28.763.051	35.100.544	80.291.749	821.982.243
Tax-exempt securities	279,847,344		*6.503	*44.385	*21,655	*10	371.063	1.004.258	4.284.841	15,990,592	17,861,435	34.968.160	205.294.442
Other current assets	1,218,468,267		317,941	137,021	702,394	1,018,593	2,020,591	2,440,331	3,270,366	6,768,063	6,165,381	15,914,197	1,179,713,389
Loans to shareholders	3,513,498	'	84,831	144,804	264,325	257,516	470,610	420,160	540,674	394,940	377,577	329,482	228,578
Mortgage and real estate loans	1,364,077,963	'		'	*63,760	*50,225	271,919	394,207	1,877,797	10,586,232	15,442,283	56,780,848	1,278,610,694
Other investments	3,750,243,730	•	1,712,263	2,443,279	12,026,140	9,789,668	23,125,797	25,964,105	35,199,124	65,897,871	63,487,879	152,369,766	3,358,227,838
Depreciable assets	232,959,046		263,317	273,225	359,311	394,207	663,414	843,279	2,316,026	9,130,304	10,150,313	23,291,475	185,274,175
Less: Accumulated depreciation	119,262,213	•	68,615	41,647	216,404	67,931	141,192	361,870	1,129,293	4,365,209	4,757,502	10,914,796	97,197,756
Depletable assets	307,459	•	•	•	*182	*12,569	*2,587	*169,337	92,648	4,464	25,437	234	'
Less: Accumulated depletion	134,216		•	'	'	*10,427	*946	*104,524	4,817	1,179	12,267	55	'
Land	20,997,954		*66,916	*18,737	225,122	114,626	311,990	146,017	323,349	1,054,454	1,263,963	3,263,970	14,208,808
Intangible assets (amortizable)	407,089,709	'	*18,801	*19,666	91,112	47,681	212,764	353,067	357,517	2,102,689	1,616,263	9,976,799	392,293,349
Less: Accumulated amortization	51,263,723	'	*6,409	*15,209	9,745	15,337	40,604	55,546	77,707	373,232	277,212	1,061,914	49,330,808
Other assets	-788,994,282	'	986'9	46,165	452,325	162,759	653,893	1,936,385	2,083,115	4,574,562	4,804,502	21,719,161	-825,434,134
Total liabilities	14,549,994,939	'	3,076,101	3,430,918	16,532,293	13,102,900	32,254,481	45,960,662	94,158,343	295,401,826	341,948,929	821,437,179	12,882,691,308
Accounts payable	469,784,870	'	118,098	42,545	874,361	101,761	437,305	864,885	442,980	2,677,809	3,477,715	7,024,812	453,722,598
Other current liabilities	0 086 538 650		112,802	169,054	475,641	432,801	901,957	12 652 071	1,213,031	4,319,164	5,185,052	15,103,324	7 075 679 501
Constitution charabolders	48 062 962		667.808	2 453 098	2 227 808	826,849	1 227 268	2.032,971	1 943 051	2 977 579	2 913 487	2 502 021	28 292 826
Mortgages, notes, bonds, one year or more	1,288,003,376	•	343,108	*139,115	2,255,266	1,734,991	2,853,217	3,810,986	5,028,184	12,438,960	15,090,736	47,711,860	1,196,596,953
Other liabilities	265,265,467	•	232,880	*52,016	1,355,386	647,452	2,838,621	5,621,388	6,575,872	9,917,407	8,682,816	19,711,967	209,629,662
Net worth	2,678,305,295	•	1,119,925	489,438	8,760,131	8,765,538	21,435,046	20,257,971	31,117,078	61,778,346	59,515,080	131,637,084	2,333,429,656
Total receipts	800,182,072	34,316,234	1,109,124	477,217	2,669,040	1,923,733	3,504,552	4,665,818	5,312,067	15,205,075	17,749,263	43,623,647	669,626,302
Business receipts	184,965,490	373,000	68,188	*3,435	26,148	12,282	41,803	189,072	754,720	3,082,670	3,419,595	8,281,078	168,713,500
Interest	374,529,160	2,504,647	23,253	56,691	67,428	77,051	243,733	360,128	1,101,540	4,712,880	6,887,928	19,553,552	338,940,330
Interest on government obligations, total	17.354.048	98,237	3,535	*1,045	4,517	3,030	28,306	39,297	127,930	498,271	574,179	1,207,990	8,275,885
Rents	7 381 655	11,611	*1,786	*0.578	*13.353	*7.601	10 327	47,109	19,684	90,682	65,914		10,054,727
Not C T capital gain loss not 1 T loss	2,361,033	17 388	1,700	*3 167	36.054	32 425	52 500	22,323	44.358	63 977	116 333		182 640
Net L-T capital gain less net S-T loss	17.425.730	2.912.209	206.147	84.490	436,992	519.519	863.924	457.442	737,081	893.164	671.333	712.280	8.931.150
Net gain, noncapital assets	12,740,823	154,356	24,265	*15,865	19,763	23,105	23,255	107,099	71,765	233,824	305,029	817,835	10,944,661
Other receipts	149,493,606	13,319,031	684,145	257,976	1,926,950	1,164,414	2,143,730	3,321,171	2,313,825	5,359,728	5,333,488	12,064,342	101,604,806
Total deductions	648,951,464	9,795,977	585,946	367,993	1,370,138	1,159,006	2,890,468	3,235,943	4,489,403	12,730,206	14,263,967	33,578,443	564,483,974
Cost of goods [19]	2,915,492	'	219		*9,790		*12	*781	8,063	12,471	19,452	52,747	2,811,956
Compensation of officers	9,683,899	153,295	72,768	*22,824	114,420	84,240	74,081	135,175	327,187	1,026,188	984,249	1,598,005	5,091,468
Salaries and wages	142,849,342	769,662	25,111 8 435	*0.686	12 684	33,370	86,121	123,801	479,554	2,204,423	3,011,619	8,314,632	127,341,542
Taxes paid	18 60 1 096	882 124	23.245	13.358	55.765	55 003	79 002	107 680	174 175		616 994	1 405 410	14 708 265
Interest paid	91.342.472	3.860.140	37.786	11.747	177.497	154.754	417.512	395.481	750.627	-	2.382.766	5.152.238	76.086.414
Amortization	9,631,817	84,126	*550	*6,959	14,224	4,509	22,672	63,912	27,900	133,351	73,561	682,287	8,517,766
Depreciation	25,937,214	50,310	5,431	3,577	18,533	19,528	35,314	36,262	81,722	329,883	409,848	1,236,642	23,710,164
Advertising	11,791,353	17,469	22	27	2,988	*1,019	1,938	6,756	24,697	126,215	143,928	394,810	11,071,448
Pension, profit sharing, stock, annuity	7,189,781	93,799	*1,862	*2,619	*248,022	5,868	1,751	7,686	33,556		184,650	428,879	6,045,445
Employee benefit programs	15,701,437	56,424	*22,458	*7,524	8,180	5,814	11,725	29,295	106,758		457,353	1,055,646	13,544,020
Net income (less deficit)	159,876,023	27,478,453	525,157	102,547	1,294,597	786,627	597,167	1,403,334	700,338	2,000,126	2,968,699	9,030,665	112,988,312
Income subject to tax	151,313,838	29,034,338	265,744	91,606	599,521	926,370	1,067,783	919,755	1,015,955	1,612,657	2,329,994	0,986,919	106,911,167
lotal income tax before credits [/]	53,130,236	10,397,329	96 731	26 976	108 686	226,500	370, 147	315 757	350,047	623 075	802,420	2,121,505	37,542,165
Alternative minimum tax	22,633,436	10,336,731	*1.251	*409	*1 408	*859	1 229	7 156	3375	17 542	19.397	46 251	120.598
Foreign tax credit	18,252,051	3,353,543	*5,976	*93	2,332	20,191	11,571	10,404	5,173	21,729	59,162	198,002	14,563,875
General business credit	8,171,381	9,153	89	23	2,398	894	1,370	5,173		8,169	19,074	62,236	8,056,725
Prior year minimum tax credit	103,812	9,275	1		36	*455	735	*1,919		7,950	7,310	12,596	62,381
Total income tax after credits [2]	26,391,000	7,025,459	82,282	27,329	196,898	204,967	362,465	307,382	341,510	607,319	734,680	1.837.399	14.663.31

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

	- t- t- H						Size of to	Size of total assets					
Sector and item	of active		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	corporations	Zero assets	under \$500,000	under \$1,000,000	s5,000,000	under \$10,000,000	under \$25,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	under \$500,000,000	under \$2,500,000,000	or more
	(1)	(2)	(3)	(4)	H	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Administrative and Support and Waste Management and Remediation Services	130 000	09 760	400004	7	979 0	7 404	630	000	900	000		70	7
Number of returns Total assets	346.918.930	03,403	15.443.840	7.696.894	9,646	10.041.988	13.517.174	11.342.917	14.612.369	20.500.152	23.210.688	112.061.050	98.713.853
Cash	33,987,197	1	4,802,260	1,944,923	4,596,596	1,691,810	2,315,052	1,680,442	1,628,464	2,089,751	3,614,890	7,136,222	2,486,787
Notes and accounts receivable	55,848,991	•	1,496,565	1,453,808	5,567,879	2,702,752	3,730,711	2,760,735	3,574,858	3,872,549	4,464,599	20,865,724	5,358,811
Less: Allowance for bad debts	1,499,061	•	*4,166	*3,845	232,751	36,479	106,021		88,922	122,105	92,639	522,689	192,399
Inventories	4,651,211	1	555,142	231,986	344,679	436,553	570,419	``	334,069	545,342	359,108	642,165	387,495
U.S. government obligations, total	117,229	'	'	'	•	'	*6,491		27,668	17,677	-	15,896	5,818
Tax-exempt securities	241,084	'	1 ,		1 6	- 6	*45,848		25,907	19,560	13,356	97,268	13,803
Other current assets	22,025,794	'	1,018,901	657,061	1,830,758	1,319,669	1,244,921	1,064,987	1,503,156	1,585,695	2,291,920	6,401,013	3,107,714
Loans to shareholders	4,822,131		1,658,031	622,943	1,057,768	109,186	284,593	230,481	109,209	176,263	248,529	325, 128	'
Mortgage and real estate loans	484,227	'	*116,540	*3,926	*110,802	*100,577	*84,867	*179	63,208	4,129	- 000	- 000	' 00
Other investments	45,556,503	'	302,997	234,842	1,723,020	805,857	1,466,607	1,290,255	1,898,885	3,878,239	2,819,080	19,848,080	11,288,639
Depreciable assets	148,825,739		24,934,121	6,752,468	13,075,415	5,319,958	5,613,678	4,510,343	4,630,175	5,927,676	6,380,469	23,208,437	48,472,999
Less: Accumulated depreciation	93,805,535	'	21,023,842	5,054,390	9,414,351	3,347,507	3,600,416	2,639,493	2,808,030	3,306,687	3,672,304	13,359,361	25,579,154
Depletable assets	4,959,723	'	'	4,505	*34,255	'	*22,345	*1,369	120,006	'	'	1,191,112	3,583,129
Less: Accumulated depletion	1,460,666	'	'	*139	*26,609		*17,637	*123	104,060			415,322	896,775
Land	4,709,122	'	251,076	267,800	408,973	193,863	203,146	253,255	291,747	349,526	256,428	758,667	1,474,642
Intangible assets (amortizable)	123,485,885	'	1,951,717	639,975	915,809	603,917	1,189,308	2,035,144	3,169,216	5,570,464	7,952,001	46,968,581	52,489,754
Less: Accumulated amortization	24,252,240	'	1,034,528	226,487	469,625	297,490	435,628	564,280	847,086	1,368,152	1,533,100	8,410,345	9,065,519
Other assets	18,221,594	'	419,024	164,518	255,386	439,324	898,891	503,395	1,083,899	1,260,224	108,352	7,310,473	5,778,110
Total liabilities	346,918,930	•	15,443,840	7,696,894	19,778,004	10,041,988	13,517,174	11,342,917	14,612,369	20,500,152	23,210,688	112,061,050	98,713,853
Accounts payable	24,886,456	'	1,184,327	1,001,009	2,839,549	1,621,854	1,604,854	1,077,422	1,689,365	2,012,670	2,652,650	6,894,252	2,308,504
Mortgages, notes, and bonds under one year	14,083,225	'	1,885,496	460,877	1,500,678	1,466,670	1,300,553	977,781	1,109,637	1,510,694	698,215	2,183,225	989,399
Other current liabilities	46,676,612	'	2,443,996	863,795	2,936,453	1,667,126	2,856,411	1,863,093	2,755,226	3,242,767	4,040,137	77,417,508	6,590,101
Loans from snareholders	11,905,813	'	3,793,823	1,161,509	1,560,403	265,443	455,136	254,791	305,082	421,422	529,257	3,298,345	, 00, 04
Mortgages, notes, bonds, one year or more	103,908,523	'	4,119,046	2,403,569	4,303,501	1,696,402	2,030,621	2,620,048	3,033,404	3,214,247	2,193,641	11 015 047	45,094,059
Not worth	106 528 954		1 641 536	1 652 053	1,000,102	2 7 7 5 4 4 8	4 307 160	3 698 012	1,510,277	4,020,10	7 929 602	11,010,047	26 912 668
Total monitor	100,520,934	40 754 345	1,041,030	1,652,053	20,020,020	25.000.254	30 442 794	3,090,012	4,040,770	22 364 026	26,929,602	40,753,171	42 442 738
Business receipts	527 044 623	10 713 091	101 145 335	28 194 011	69 571 836	24 547 135	29.814.129	22,111,22	20 083 432	21,610,104	34 478 325	123,004,513	41 876 250
Interset	668 686	1 537	4 594	3.396	996	4 862	14 532	30 242	15 986	21,010,104	55 165	415 214	91,693
Interest on government obligations total	30,080	41.	t ac*	060,0	*3.017	4,002	1 932	20,242	2 489	9 3 3 9	4 174	7 331	560,
Pents	240 660	7.7	*13 756	*1 337	*18 451	7.614	3,379	10.088	8 877	18 438	14 309	76 912	67 502
Rovaties	1 088 681	ò '	13,730	, , , , , , , , , , , , , , , , , , ,	- ' - ' - '	410,7	5.51	*265	34 038		31,095	729.386	190 575
Net S-T canital gain less net I -T loss	106,000,		- '	'	*15.014	*27.218	*103	*1 581	2 243			51 956	25,55
Net I -T capital gain less net S-T loss	750,274	*12 007	*5.987	*2 294	50.585	24 213	24 984	52 932	216.576	27 302	ш.	986,19	6 163
Net gain, noncapital assets	614,848	57,720	65,730	51,930	102,333	53,955	40.204	27,514	15,180	50,286		93,373	37,137
Other receipts	10,288,887	-33,122	1,454,915	138,262	513,847	325,263	539,129	283,502	1,004,976	597,788	1,3	4,139,749	9,889
Total deductions	520,976,083	10,541,644	97,111,561	27,261,338	68,051,831	24,529,400	29,405,449	21,853,652	20,521,888	22,230,464	34,674,989	124,312,642	40,481,224
Cost of goods [19]	218,956,315	3,251,683	35,868,150	14,175,087	30,919,621	12,059,244	16,843,284	8,908,755	9,195,099	10,498,503	16,151,140	49,596,538	11,489,210
Compensation of officers	13,616,526	775,841	6,611,939	1,157,351	1,953,346	512,302	519,859	327,367	306,804	186,721	261,361	765,682	237,954
Salaries and wages	120,830,367	1,894,729	22,168,829	4,959,546	18,043,777	5,724,114	4,930,291	6,215,592	4,538,005	4,764,133	7,841,181	30,980,367	8,769,803
Rent paid on business property	11,104,666	439,618	2,911,084	691,651	1,562,591	454,925	460,014	446,557	490,110	381,122	414,870	2,051,176	800,948
l axes paid	7 537 084	103 200	3,110,131	1,010,034	300 557	186 042	156,007	104,046	275 122	407 710	1,392,990	9,703,026	2 510 661
Interest paid	3 885 300	47.028	107 178	59 948	49.755	39 177	106,007	109 052	213,122	323 284		1 283 481	1 201 518
Amortization	0,000,039	47,020	101,170	20,940	130	25,17	100,020	262,032	264 240	22,20		1,203,401	010,102,1
Depreciation	8,790,133	201,042	1,250,660	756 060	430 941	352,901	246 795	342 278	304,219	179 669	030,430	0 034 478	2,556,900
Advertising	1 632 025	10 300	1,239,210	236,009	450,911	61 890	246,763	512,276	310,347		112 450	2,034,470	105 203
Employee benefit programs	11 624 387	185 418	1 169 819	364 615	1 086 010	612 362	712 867	631 018	637 572		805 729	400,374	800,293
Net income (less deficit)	21.259.874	209.657	5.580.833	1.129.971	2.233.336	560.710	1.035.650	561.036	881.872	125.920	1.354.744	5.411.319	2.174.826
Income subject to tax	11,412,750	68,168	352,078	102.334	328,451	174.137	221,352	171.492	367.622	249,557	1.531.456	4.054.053	3,792,048
Total income tax before credits [7]	3.902.810	6.904	60.637	26.597	102.833	61.051	76.493	59.518	127.713	86.908	535.908	1,427,957	1.330.292
Income tax	3,885,107	7.748	63,482	26.240	102,795	58,466	75.240	58,276	126,466	85,301	535,380	1,418,496	1.327,217
Alternative minimum tax	21,224	26	'	*357	\$38	*2,579	1,254	1,064	1,246	1,603	528	9,454	3,075
Foreign tax credit	421,486			1	L *	*213	*2,345	*	3,255	770	20,227	292,112	100,734
General business credit	238,467	26	727	811	822	*2,707	3,890	1,886	2,816	ю́	22,622	133,076	66,065
Prior year minimum tax credit	5,901		'		*21	*123	*169		1,259	341	755	3,234	'
Total income tax after credits [2] 3,234,694 6,879 59,910 25,785 101,984 58,007 70,089	3,234,694	6,879	59,910	25,785	101,984	58,007	20,08	55,810	120,383	82,778	492,304	997,274	1,163,492
Endnotes at end of table section. Detail may not	add to total becaus	e of rounding. Se	e text for "Explan	ation of Terms" a	and "Description of	the Sample an	d Limitations of t	he Data."					

Table 4. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets-Continued RETURNS OF ACTIVE CORPORATIONS

	Total manual						Size of total assets	tal assets					
Sector and item	of active		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	corporations	Zero assets	under \$500,000	under \$1.000.000	under \$5.000.000	under \$10,000,000	under \$25,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	under \$500,000,000	under \$2,500,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
Educational Services													
Number of returns	56,494	15,014	37,071	2,076	1,594	435	144	20	47	35			m
Total assets	52,030,835		2,490,575	1,326,570	3,265,444	3,057,414	2,138,163	1,933,987	3,200,408	5,202,333	4		14,443,028
Notes and accounts receivable	6.851.240	1	133.159	37 1,402	1.002.810	686.403	573.196	376.789	534,725	637.019	361.395	1,930,169	749.719
Less: Allowance for bad debts	975,913		*107	*3,712	*139,376	50,624	126,588	30,357	70,754				103,826
Inventories	616,035	•	80,121	*14,344	118,488	*25,189	36,946	139,629	52,130				4,515
U.S. government obligations, total	•	•	•	•	•		•	•	•	·	·		•
Tax-exempt securities	151,910	'	- 717	- 400 624	- 250 000	- 044 606	- 475 700	- 000	100 065	. 000	43,490		- 701.000
Other current assets	2,515,922		717,114	100,621	*59,212	311,506	175,728	102,646	189,955	728,243		778,106	732,107
Mortgage and real estate loans	*60.334		10,00	*22.667	*17.191	t '	2,921	0	6.306	14.170			' '
Other investments	8,671,081	•	*118,329	*87,971	154,613	271,837	128.865	155,291	235,384	424,773	503,602	1,031,479	5,558,937
Depreciable assets	22,434,036		2,111,160	1,169,334	1,793,127	1,227,960	854,337	741,689	1,350,688	2,135,969	2,		3,886,678
Less: Accumulated depreciation	13,286,065	•	1,499,150	890,666	1,115,640	589,948	438,916	420,117	728,953	1,067,839	935,141	2,989,485	2,610,208
Depletable assets	*4,183	-	•	*4,183	•	•	•	•	•	Ξ	_		•
Less: Accumulated depletion	*3,953	•	•	*3,953	1	•	•	•					•
Land	863,028	'	*34,012	*79,152	*4,396	*1,327	56,777	*11,703	51,789	90,529			43,125
Intangible assets (amortizable)	12,253,628	'	299,634	*42,245	303,755	93,323	345,505	381,775	1,079,658	2,013,675	r'	χ,	3,124,993
Less: Accumulated amortization	2,525,598	-	144,845	*32,901	115,575	33,479	92,937	124,177	270,181	408,143	256,169		666,885
Other assets	3,985,479	'	7 400 575	128,12	25,045	309,338	115,045	179,354	27,730	402,291			1,034,053
Aggregate aggregate	52,030,835	•	2,490,575	1,326,570	3,265,444	3,057,414	2,138,163	1,933,987	3,200,408	5,202,333	4,272,725	10,700,188	14,443,028
Mortgages notes and bonds under one year	2,030,374		82 901	*214 870	100,004	112 562	142 324	120,892	453.808	260 302	21 165		704 047
Other current liabilities	8,597,332	,	383.777	434.875	861,203	795.622	710,266	537.496	523.124	854.077	565.249	-	1.337.659
Loans from shareholders	1,976,189		1,387,256	*42,865	*178,265	*32,763	*29,382	*30,522		42,207			
Mortgages, notes, bonds, one year or more	12,516,291	•	516,570	*240,935	412,788	255,566	328,719	724,211	788,444	1,507,911	1,305,044	2,496,180	3,939,921
Other liabilities	5,252,245	•	76,279	*10,603	24,347	394,925	164,163	84,972	318,184	442,699		1,740,063	1,654,832
Net worth	18,822,029		-87,400	268,753	1,533,014	1,313,555	589,344	307,701	963,621	1,862,464			6,451,144
Total receipts	66,104,756	1,104,364	10,670,154	4,100,524	6,599,026	6,834,289	3,286,798	3,219,404	3,107,891	5,228,880			7,481,724
Business receipts	64,673,755	1,060,192	10,428,329	4,090,400	0,505,461	6,785,277	3,286,083	3,197,228	2,996,358	5,096,058	3,15	10,849,961	728,357
Interest on government obligations total	114,323	944	900	000	0 4,	*622	1,302	1,734	9,207	0,034	3,637		71
Rents	39.238	262	*706	*38	*200	-	*3.798	5 -	6.464			17	6.844
Royalties	104,724	'		•	'	*23,350	*4,671		22,459		4		7,262
Net S-T capital gain less net L-T loss	1,241			1	'			'	31	1,210			'
Net L-T capital gain less net S-T loss	353,840	*42,738	*2,292	•	*7,747	*43	*1,267	1	2,181	1,392	206	255	40,689
Net gain, noncapital assets	67,280	*151	*2,911	*1,637	*1,403	*5,021	*521	35	505				54,223
Other receipts	716,291	572	233,593	7,592	22,765	19,932	-11,160	20,220	67,452				133,717
Total deductions	63,094,716	1,145,299	10,232,727	3,797,364	6,360,844	6,556,144	3,221,929	3,164,018	3,036,523	4,981,136	,	10,812,062	6,797,891
Cost of goods [19]	0,301,937	70,003	1,915,052	010,479	11,770	903,003	312,132	907,512	309,732	152,390	44.477		71,012
Salaries and wades	19 173 340	189 670	2 074 549	1 220 413	1 960 566	1 939 794	971 075	856 219	1 040 296	1	1	ď	2 870 048
Rent paid on business property	4,717,963	106,125	1,072,429	368,691	616,503	440,439	243,835	166,692	171,228	355,004			334,226
Taxes paid	2,069,855	26,409	375,986	-	242,493	221,762	123,312	97,821	118,681	199,815			174,331
Interest paid	1,115,734	39,614	38,384			17,571	39,805	46,627	76,474		-		292,559
Amortization	612,854	*2,884	23,076			8,597	45,006	14,916	70,425				75,934
Depreciation	1,310,632	28,558	132,633	23,055	57,101	114,702	42,124	48,629	93,694	111,801	129,847	304,957	223,531
Pension profit sharing stock appriity	3,636,902	*3.252	46 910	21,1,2 7,802		37.610	10.863	11 767	16.354				26,206
Employee benefit programs	1.451,488	*11.207	97.541	51.652	87.164	78,102	53.931	84.953	89.174		ľ		99.163
Net income (less deficit)	3,041,684	-40,936	437,427	303,161	238,183	277,523	68,000	55,347	73,496				687,663
Income subject to tax	2,238,376	*18,587	90,452	*15,431	34,823	*17,232	*14,061	*72,015	111,011	205,622	245,476		859,844
Total income tax before credits [7]	770,830	*8,000	21,193	*3,906	11,561	*5,763	5,260	24,860	38,663				300,945
Income tax	765,863	*4,835	21,193	*3,906	10,799	*5,763	*4,764	*24,618	38,493	71,	85,724	193,757	300,945
Alternative minimum tax	1,803	•	1		*762	1 070	*495	*241	170				' 6
Foreign tax credit	37,577		- 2	- VE*	- *	.318		' a	2,923	1,767	5,2/1	27,208	90
Prior year minimum tax credit	*87	-	i))	*37	,	, '		,	209		2
Total income tax after credits [2]	726,971	*8,000	21,172	*3,872	11,462	*5,409	5,260	24,852	35,740	69,119	80,3	162,022	299,736
Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data.	add to total becaus	e of rounding. Se	e text for "Expla	nation of Terms".	and "Description o	of the Sample an	d Limitations of t	he Data."					

RETURNS OF ACTIVE CORPORATIONS Table 4. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets—Continued

CACADO \$1 \$500,000 \$1,000,000 \$5,000,000 \$6,000,000	\$1,000,000 under \$5,000,000 (5) (5) 11,737 24,97,729 20 4,871,677 20 4,871,677 20 3,978,433 3,102,618 29 1,102,618	\$5,000,000 \$10,000,000 under under 225,000,000 (7)	\$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 (11)	\$500,000,000 under \$2,500,000,000	\$2,500,000,000 or more
Colon classes	85,000,000 (5) (5) (7) (8) (8) (8) (1,737,729 (1,937,729 (2,937,729 (3,977,617 (3,977,617 (3,977,617 (4,971,61			under \$100,000,000	under \$250,000,000		under \$2,500,000,000	or more
Custom control seasons	(5) 11,737 21,937,729 4,871,617 3,978,433 1,102,618 136,531	++-	t	ί,	(10)	\boldsymbol{T}		
Number of returns 457,529 64,444 357,477 14777	21,5 4,6 3,9,0 1,7,		(8)	(6)	/···/		(12)	(13)
Number of returns	21,8 4,8 3,9 1,1							
Continues and absolutions 1,12,12,128 1,12,14,140 1,12,15,141 1,12,14,14,141 1,12,14,141		1,249 655		192		54	65	16
Lass Andersonate by 19,855 64 1,825 77 1,825 65 1,025 66 1,025 67			9 6,616,000	13,645,704	17,356,249	19,416,205	96,326,983	137,545,320
Less Ableatance for bad debte 19666566 17708 178,897 148,098 196,008 196				3.850.045	3.860,192	4.576.372	14,030,865	21.224.159
U.S. government obligations, total 2.947, 098 592, 197 114, 359 114, 359 114, 359 114, 359 114, 359 114, 359				1,536,702	828,141	1,020,715	2,951,667	8,706,477
Tack-enemic robjectors, total 155,228 145,574 1458,446 1,779,371 158,392		139,215 111,517		102,880	133,765	111,195	916,245	128,215
Dependency		•		502		1	1,296	•
Lores for behalders 2,000, No. 1 1,000, 406 1,019, 33, 41 1,000, 306 1,019, 33, 41 1,000, 306				439		438	800,683	1 000
Mortgage and rate estate loans 111 57 177 178 177 178 177 178 177 178 177 178 177 178 17		156 557 70 402	47 959	1,2/4,561	1,223,555	1,277,270	4,208,215	7,113,339
Other Investments		*		1.405		5, 5	1,427	' '
Lease Accumulated depercation 200 487 797 13 80 885 17,459 922 6 11 Lease Accumulated depercation 6,3,69 -4,056 -4,056 -4,056 -4,056 -1,056 -4,056 -1,056 -1,056 -1,056 -1,056 -1,042,566 777,939 -1,042,566 777,939 -1,042,566 777,939 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,793 -1,042,566 777,743 -1,042,566 777,793 -1,042,566 777,743 -1,042,566 777,743 -1,042,566 777,743 -1,042,566 777,743 -1,042,566 777,744 -1,042,566 777,744 -1,042,566 777,744 -1,		-	806	1.649,331	1,770,841	2.413.716	7,579,890	36.626.242
Less Accumulated depreciation 12000-860 - 42	-		4,	4,796,140		5,098,926	26,555,818	66,217,500
Langeble assets 1,939.4 1,929.		3,705,793 2,711,576	76 2,220,281	2,394,363	3,259,630	2,416,036	10,745,901	29,122,718
Least Accumulated depletion				53	•	•	•	•
Land grade assets (amortizable) 6,182,770 7,022,964 2,844,359 777,939 777,				4		'	-	•
Least Accumulated amortization 111.989 441 7.00				200,939		189,176	1,134,371	3,300,898
Chest Account payed amoritation 156728 874 - 4,047 866 1,626,286 174	ť	£,	Ψ,	3,576,620	4	7,895,837	45,184,773	35,552,800
Total liabilities 319,728 031 48.778 0437 48.777 0437				523,726		667,781	4,001,644	3,049,812
Accounts payable				975,157		557,713	8,415,459	5,738,003
According spaces notes, and bonds under one year 16,799.504 - 1,504.622 34,264 1,624.159 1,004.208 1,006.208 1,006.2	~		ώ	13,645,704		19,416,205	96,326,983	137,545,320
Wordgages, notes, and bonds under one year 10,706,260 - 2,502,702 2,502,702 2,503,703 3,043,665 2,103,101 3,043,665 2,103,101 3,043,665 2,103,101 3,043,665 2,103,101 3,043,665 2,103,101 3,043,665 3,043,665 3,043,665 3,043,665 2,103,101 4,072,665 2,103,203 4,472,866 4,872,249 1,037,471 4,042,573 4,043,647 6,103,861 2,320,22 2,043,657 1,044,627 4,702,665 2,320,22 2,043 1,044,02 1,037,447 4,042,03 1,044,03				954,260	-	1,056,875	3,888,429	3,491,381
Outer clinalities bridge ace, notes, bords, one year or more and a control for training aces, notes, bords, one year or more and a control for training aces, notes, bords, one year or more and a control for training aces, notes, bords, one year or more and a control for training aces, notes, bords, one year or more and a control for training aces, notes, bords, one year or more and a control for training aces, notes, bords, one year or more and a control for training accepts and well as a control for training and in exempts and well as a control for training and a control for training a control for traini				1,096,847		1,226,752	2,804,239	2,782,289
Coloris latitudes 17,325,47 5,70,145 5,70,145 5,70,145 7,01,155,047 5,70,155,047 5,70,155,047 5,70,155,047 5,70,155,047 5,70,155,047 5,70,155,047 5,70,155,047 5,70,155,047 5,70,155,047 5,70,155,047 5,70,155,047 5,70,155,047 5,70,155,047 7,70,1468,178 7,70,1468,178 7,70,1468,778 7,70,1468,778 7,70,1468,778 7,70,1468,778 7,70,1468,778 7,70,1468,778 7,70,147 8,70,148 7,70,148		2,181,746 1,990,270	70 270 07	2,322,418	2,400,970	2,451,536	8,072,014	11,416,077
Other liabilities Agr 777,886		0	000	4 297 352	ď	8 255 408	45 435 943	78 459 353
\$ 70,946,253 \$ 736,9326 \$ 74,72,866 \$ 4,672,49 \$ 1,33 \$ 731,482,78 \$ 16,196,650 \$ 224,503,118 \$ 55,316,020 \$ 73,508,387 \$ 24,33 Inment obligations, total \$ 33,330 \$ 104,640 \$ 1,402 \$ 1,402 \$ 1,737 \$ 1,736 \$ 1,736 \$ 1,308 \$ 23,330 \$ 1,747 \$ 2,341 \$ 1,398 \$ 23,309 \$ 1,747 \$ 2,341 \$ 1,398 \$ 23,309 \$ 1,747 \$ 1,402 \$ 1,398 \$ 23,309 \$ 1,402 \$ 1,402 \$ 1,402 \$ 1,402 \$ 1,402 \$ 1,402 \$ 1,402 \$ 1,4402 \$ 1,402 \$ 1,4402 <td></td> <td></td> <td></td> <td>1.003.637</td> <td>2.349.593</td> <td>2,684,894</td> <td>16.664.298</td> <td>19.014.801</td>				1.003.637	2.349.593	2,684,894	16.664.298	19.014.801
s ment obligations, total 8 48,228 15,496,567 26,448,557 1 47,778 23,349 104,640 21,477 23,341 13,998 23,339 21,21 15,446,557 26,448,571 54,302,253 71,898 23,349 21,238,4228 29,616 67,473 67,473 67,473 71,1398 28,277,870 21,308,875 28,277,870 21,318,83,562 21,139,88 20,100,83,418 20,471 113 87,848,34 24,028 22,391,888 15,655,41 25,127,97 22,143,674 21,308,875 22,139,88 22,100,83,822,100 12,44,79 22,43,478 21,243,797 23,946,17 23,948 21,118,075 21,		2		3,844,099		3,647,788	18,838,650	22,380,274
symmetric biligations, total 1,75,783 1,646,557 265,459,571 54,360,253 71,851,835 23,336 nment obligations, total 1,375,783 1,04,402 -2,341 13,996 -3,307 ain less net L-T loss 1,02,844 *19,616 67,473 *6,557 29,988 -7,398 ain less net L-T loss 1,308,875 48,486 *13,968 *13,988 *13,988 *13,988 ain less net L-T loss 1,308,875 48,487 *13,988 *13,288 *13,288 *13,288 *13,388 *13,388 *13,388 *13,388 *14,486,79 *14,113 *14,66,79 *14,486,79 <td></td> <td>24,333,607 24,376,734</td> <td>34 17,463,326</td> <td>20,173,792</td> <td>27,890,037</td> <td>17,248,273</td> <td>78,241,979</td> <td>102,207,795</td>		24,333,607 24,376,734	34 17,463,326	20,173,792	27,890,037	17,248,273	78,241,979	102,207,795
mment obligations, total 1,775,783 104,640 14,402 2,341 13,998 nment obligations, total 33,330 -9,616 67,473 -6,557 29,988 48,526 102,864 3,130 -7,372 -7,17 -7,17 102,864 3,130 -7,398 -7,328 -7,328 ain less net L-T loss 570,016 33,441 137,725 11,566 67,973 17 sin less net L-T loss 58,017,277 471,113 28,727,22 11,486,767 20,280 14,486,767 90,68 sin less net L-T loss 58,017,27 471,113 27,848,33 14,86,767 90,58 14,486,767 90,58 sin less net L-T loss 58,017,27 471,113 27,848,33 14,86,767 90,58 14,486,767 90,58 14,486,767 90,58 14,486,767 90,58 14,486,767 90,58 14,486,767 90,58 14,486,767 90,58 14,486,767 90,58 14,486,767 14,486,767 90,58 14,486,767 14,486,767 14,486,767			50 17,016,719	19,532,377	26,184,586	16,748,618	73,086,423	91,893,406
ment obligations, total 845,226 °9,616 67,477 °6,557 29,988 73,390 °7,49	_	,	14	-	.4	44	471,848	1,055,063
10,2864 3,1516 67,473 6,557 29,1988 3,168 3,178 6,557 29,1988 3,168 3,178 6,557 29,1988 3,178 692,391,888 13,489 134,893 14,867,77 99 14,867,77 99 14,867,77 99 14,867,77 99 14,867,77 99 14,867,77 99 14,867,77 99 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,89 14,897,99 14,996,90 14,996							8,083	12,769
in less net L-T loss 1,308 875 1,3683 13,298 1,308 875 1,308 8	29,	÷	23,411	7		20,982	120,072	461,830
ain less net L-T loss	-	*11,372		5,152	4,	2	6,893	14,824
137.728							83	18,013
13,747 13,747 13,747 13,747 13,747 13,747 13,748 13,549 14,86,767 14,8		7		4			234,861	594,323
1,000,000,000,000,000,000,000,000,000,0	7			4,820			28,345	7 005 628
1,000 1,00	4	906,762 24 034 628 23 964 042	17 373 960	320,000	1,523,023	413,413	4,279,309	47 422 035
75,223,567 1,118,075 55,212,796 8,175,231 7,298,529 1,418 1,228,536 1,418,075 55,212,796 8,175,231 7,298,529 1,418 1,4				3 224 139		2,640,053	10,036,021	4 308 398
220,836,503 4,940,392 70,337,476 14,342,97 23,949,612 8,477 33,622,100 1,274,799 10,989,418 1,744,702 2,682,848 962 27,194,479 686,853 10,083,418 1,744,702 2,682,848 962 13,694,742 110,021 383,066 169,285 130,793 36 11,334,767 2244,508 23,78,72 425,104 460,981 111,342 226,458 1,127,250 1,277,680 57,458 6,825,458 1,127,250 1,277,031 430,064,76 431,736 22,664,93 4,639,738 3,752,915 301 1,030,104,89 161,015 153,396 34,405 55,732 44 153,29 15 30,478 12,577,890 31,665 1153,396 34,405 55,732 44 153,29 15 30,478 12,577,890 31,665 1153,396 34,405 55,732 44 153,29 15 30,478 12,577,890 31,665 1153,396 34,405 55,732 44 153,29 15 30,478 12,577,890 31,665 1153,396 34,405 55,732 44 153,29 11,278 12,577,890 31,665 1153,396 34,405 55,732 44 153,29 11,278 12,578 11,392 11				175 785		155 724	314 884	424 697
33622100 1,274,799 14,969,908 3,036,066 3,186,407 1,355		80	7,	7,002,540	80	6,586,854	25,342,865	36,047,360
27,194,479 686,853 10,083,418 1,764,702 2,682,848 962 12,516,196 414,322 1,079,962 342,551 488,301 144 3,934,742 10,021 389,066 169,286 130,793 394 11,334,767 226,376 2,378,772 425,104 460,981 116 4,727,426 254,508 2,378,772 425,104 460,981 116 20,640,821 342,376 411,732 456,109 1,622,617 738 10,210,489 161,015 516,403 4639,738 3782,915 304 10,210,489 161,016 515,403 111,322 161,896 118 3,502,75 30,479 162,403 162,845 34,236 55,732 44 3,502,76 35,004 36,004 36,004 36,004 36,004 36,004 36,004 36,004 36,004 36,004 36,004 36,004 36,004 36,004 36,004 36,004 36,004 36,004 36,004			88 571,201	613,954	1,077,930	507,846	2,997,052	3,064,894
12,516,746 414,322 1,079,962 342,051 4483,301 146 3,934,767 226,376 2,220,733 690,506 819,745 391,742 4,727,426 254,508 2,378,772 425,104 460,981 116 20,64,081 35,066,76 431,736 22,656,193 1113,22 1161,996 1162,104 10,210,489 161,015 515,403 1113,52 161,996 118 3,514,890 31,665 153,396 34,405 55,732 41 3,5278 11,140 11,038 1783,302 410	2				٦,	753,375	2,753,595	4,124,891
3,934,742 110,021 383,066 168,285 130,793 38 11,334,767 226,376 2,290,733 459,06 819,745 394 4,727,426 226,578 2,378,772 425,104 460,981 116 12,577,680 57,458 6,825,458 1,127,250 1,271,031 430 20,640,874 431,736 22,626,139 776,109 1,622,617 738 10,210,489 161,016 515,403 111,352 161,896 118 3,514,890 31,665 153,396 34,405 55,732 41 12,278 1,104 1,103 1,1036 33,302 39,229 1,104 1,1036 33,302		Ì				709,879	3,077,942	5,252,734
1, 357, 680 224, 508 2, 378, 772 426, 104 460, 981 116, 104 12, 577, 680 57, 458 6, 825, 458 1, 127, 250 1, 127, 250 1, 127, 250 1, 127, 250 1, 127, 250 1, 127, 250 1, 127, 250 1, 127, 250 1, 127, 250 1, 127, 250 1, 127, 250 1, 127, 250 1, 127, 250 1, 127, 250 1, 127, 250 1, 12, 278 1, 12, 278 1, 12, 278 1, 13, 25 1, 14, 35 1, 1						336,134	1,477,415	802,651
nuity 12,57,680 57,458 6,825,458 1,127,250 1,271,031 4,331 20,640,821 342,370 4,151,789 765,109 1,622,617 738 39,066,756 431,736 22,626,193 4,639,738 3,752,915 301 10,210,489 161,015 515,403 11,352 161,896 118 3,514,890 31,665 153,396 34,405 55,732 41 3,5278 11,178 33,302 40 3,528 11,178 33,302 40 12,278 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178 11,178		394,129 291,762	52 260,439	302,382	453,789	394,877	1,843,743	3,366,288
10,210,482	7	ľ				92,330	4 254 600	291,103
2,0,0,0,0,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,				173,380		45,264	1,434,303	602,899
10,210,489						56.665	1,434,393	4 775 062
3,514,890 31,665 153,396 34,405 55,732 41 3,502,752 30,479 152,546 34,226 52,430 40 12,278 *1,140 *1,038 *178 *3,302 39,229 -1,140 *1,038 *178 *10			ľ			392 530	2 639 768	4 916 459
3,502,752 30,479 152,546 34,226 52,430 40 12,278 *1,140 *1,038 *178 *3,302 39,229 -1 *10				75.320		137,034	924,125	1.720,968
12,278 *1,140 *1,088 *3,302 *10 *10 *10 *10 *10 *10 *10 *10 *10 *10						136,618	923,390	1,720,761
39,229							735	207
			*				19,333	15,008
20 7,247 *1,250 2,615	.,		ř.	2	4	2,710	18,987	17,447
Prior year minimum tax credit 8,057 *93 *164 - *333 *164	- *333	*164	*33			1,818	1,190	2,754
Total income tax after credits [2] 3,408,774 31,553 146,007 33,154 52,773 40,584 119,491	33,154 52,773	40,584 119,49	91 74,690	73,044	134,598	132,506	884,615	1,685,759

	1											***	Ī
Sector and item	of active		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	corporations	Zero assets	under \$500,000	under \$1,000,000	under \$5,000,000	under \$10,000,000	under \$25,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	under \$500,000,000	under \$2,500,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Arts, Entertainment, and Recreation													
Number of returns	125,763	23,400	90,185	5,346	5,401	670	415	149	75	51	34	30	9
Cash	15.012.898	' '	2.751.000	916.501	2,119,639	582 232	1 008 969	447 403	687 715	898 619		3 302 980	626.097
Notes and accounts receivable	7,462,087		190,393	90,195	692,470	332,599	417,182	366,815	430,752	652,926		1,909,359	1,641,888
Less: Allowance for bad debts	314,083	•	•	*142	101,025	13,850	12,332	8,354	29,292	11,714		102,212	22,013
Inventories	1,818,967	•	197,890	196,890	539,907	54,319	145,160	113,281	55,965	94,836		176,565	127,170
U.S. government obligations, total	104,996	'	' '	•	1 00	'	1	1 00	1	'	104,996	' '	'
l ax-exempt securities		1	75,480	- 407 000	77,968	- 406	889	9,436	2,001	- 200	- 027 075	36,048	, 64,
Otner current assets	9,047,901		350,574	197,009	630 303	*169 501	380,385	*00.043	159,970	64,053	748,769	4,700,595	802,140
Mortgage and real estate loans	130 543		010,104	*7 421	*55 532	*434	*24 136	*27 748	352	14 920			
Other investments	17 926 120	'	283.978	*207.580	473 753	927 441	883.085	646 408	604 289	1 144 271	1 689 821	2 703 521	8.361.973
Depreciable assets	87,904,545	1	9,273,050	4,747,782	12,197,625	5,039,613	5,479,662	4,405,562	3,688,019	4,405,661	6,103,993	21,610,995	10,952,584
Less: Accumulated depreciation	46,979,657	1	7,314,803	3,514,579	7,484,823	3,357,870	3,140,695	2,278,324	1,822,837	1,967,314		9,480,767	3,715,926
Depletable assets	*35,451		*3,300		*2,268	*50	*24,282			5,551			
Less: Accumulated depletion	*18,993		*2,044		•	*50	*15,426	-		1,473		•	
Land	8,088,695	•	287,507	496,880	968,713	480,529	860,814	611,325	422,406	494,671		2,063,117	1,101,687
Intangible assets (amortizable)	20,756,886	•	381,190	58,147	534,707	105,058	248,362	338,750	839,608	847,345	7,	11,016,941	3,465,678
Less: Accumulated amortization	3,334,983	-	182,652	23,953	198,963	41,024	135,751	119,276	205,716	193,998			89,290
Other assets	5,665,511	'	47,235	20,551	170,062	80,381	356,410	255,375	255,785	691,535			521,435
Total liabilities	125,491,171	'	6,713,614	3,704,976	11,311,080	4,483,841	6,599,733	5,158,976	5,180,420	7,763,042	12	38,782,097	23,773,423
Accounts payable	7,550,489		229,967	322,233	1,001,612	143,623	196,207	256,920	213,478	626,696	447,547	2,530,603	1,581,604
Mortgages, notes, and bonds under one year	8,117,482	'	797,840	224,239	760,066	522,842	213,725	236,135	540,189	322,420	432,216	3,342,091	725,718
Other current liabilities	14,073,407	'	1,156,577		1,476,595	381,434	685,855		530,835	1,067,194	1,858,073	2,2	909,014
Mortgage notes bonds one year or more	41.837.317	' '	1.020.352	1.075.689	4.191.008	1.466.897	1.565.627	1.035.881	1.457.571	2.284.143	4.388.541	45,000	8.676.075
Other liabilities	13,081,572		227,830		1,495,505	176,071	1,707,469		941,756	1,374,101		4,233,550	892,364
Networth	32,950,620	•	472,889	1,263,248	331,075	1,212,310	1,992,932	2,382,598	1,338,222	1,781,768		8,695,477	10,112,556
Total receipts	123,733,272	3,239,325	35,363,512	10,481,713	15,893,930	4,467,925	5,245,035	2,669,563	3,289,179	4,997,035	8,858,371	22,249,821	6,977,863
Business receipts	115,653,718	2,842,822	34,978,341	10,233,761	15,376,963	4,242,501	4,629,176	2,397,275	2,855,008	4,454,727	7,232,854	20,556,274	5,854,016
Interest	590,151	3,412	2,626	1,589	4,040	2,254	5,485	24,528	10,274	8,389			338,786
Interest on government obligations, total	29,602	*1,405	*13,377	6*	*943	*5,079	*321	*633	242	25		5,549	162
Rents	264,274	*510	18,341	*5,120	11,049	12,539	9,273	9,224	6,142	9,749		79,554	49,205
Royalties	194,484	*197	. 2	*30,106	98*	*872	*6,945	*1,018	1,727	38,932	31,3	9,259	73,960
Net S-T capital gain less net L-T loss	2,521	- 000 90*	*16	60	ž,	*192	*487	1 00 *	7,017	231		476	' 6
Net L-1 capital gain less net S-1 loss	141,953	*24 075	34.703	*11 521	1,249	12,630	10,902	99	7,935	10,034	22,907	25,920	5
Other receipts	6.500.517	343 003	307 436	194 288	432 016	3,230	555 278	233 125	399 674	4,001	1 467 360	100	635 754
Total deductions	119,033,782	3,209,092	33,989,038	9,987,611	14,731,148	4,311,222	4,839,731	2,646,012	3,289,919	4,906,658		21,413,308	7,260,505
Cost of goods [19]	24,986,973	283,017	7,764,548	1,695,721	3,277,283	1,492,734	1,274,250	374,863	610,719	519,753		4,892,280	986,733
Compensation of officers	11,392,458	284,705	6,242,407	1,956,531	1,735,472	238,572	247,173	49,545	52,537	82,091	169,964	229,322	104,141
Salaries and wages	21,533,208	601,104	4,005,172	1,539,017	2,620,336	734,634	1,171,817	713,693	774,404	1,794,920	2	4,022,963	1,458,118
Rent paid on business property	6,696,392	385,489	2,214,942	521,228	963,871	149,704	237,806	104,011	202,414	277,271		1,020,869	206,121
Taxes paid	6,761,260	140,972	935,951	381,177	800,005	157,012	241,410	135,207	238,568	240,013		2,520,988	659,151
Amortization	1 248 792	5,504	26.817	3 960	31 999	3,898	24 527	20,312	53 893	38 990	314 922	639 656	84 498
Depreciation	4,523,872	81.189	448.068	128.661	501,801	186,157	236,529	199.400	190,970	220,997		1.169.920	772.242
Advertising	2,422,648	67,787	348,482	259,578	236,538	93,422	118,626	42,778	97,659	103,799	240,333	595,243	218,404
Pension, profit sharing, stock, annuity	945,195	*9,138	456,358	46,425	41,855	19,155	12,926	5,005	12,312	76,170		110,647	16,032
Employee benefit programs	1,564,778	29,629	296,421	91,927	144,333	45,253	95,783	51,395	54,831	143,909			112,999
Net income (less deficit)	4,704,053	28,922	1,361,096	494,092	1,161,839	151,624	404,984	22,923	-982	90,320			-271,024
Income subject to tax	1,833,742	87,977	171,686	39,494	88,938	32,407	58,165	*18,375	60,412	66,323			•
Total income tax before credits [7]	592,154	27,067	17,991	9,993	26,942	10,842	20,394	6,429	20,714	23,614			1,045
Income tax	263,535	25,307	1,99.1	9,97	20,942	10,840	19,624	.0,240	20,556	73,087	95	320,189	1 04
Alternative minimum tax	32 044	940	' (*		· 08*		*17	*21	150	976	1 225	3,501	C+O,1
General business credit	24.151	959	*284	*431	*103	- 69*	*319	*82	113	553			' '
Prior year minimum tax credit	3,279				*147	*11	*53	*	269	485			
Total Income tax after credits [2] 532,680 25,859 17,701 19,562 26,632 10,762 20,005	532,680	25,859	17,701	*9,562	26,632	10,762	20,005	6,318	20,005	21	92,672	280,266	1,045
Endnotes at end of table section Detail may no	and to total because	aS nainaina se	clayer "Evnla	"oution of Tormo"	o acitainoscall Las			1 -1-0					

RETURNS OF ACTIVE CORPORATIONS
Table 4. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Total Assets—Continued
[All ligures are estimates based on samples—money amounts are in thousands of dollars and size of total has a section of the section of the samples—money amounts are in thousands of dollars and size of total has a section of the samples—money amounts are in thousands of dollars and size of total has a section of the samples—money amounts are in thousands of dollars and size of total has a section of the samples are samples—money amounts are in thousands of dollars and size of total has a section of the samples are samples—money amounts are in thousands of dollars and size of total has a section of the samples are samples—money amounts are in thousands of dollars and size of total has a section of the samples are samples—money amounts are in thousands of dollars and size of total has a section of the samples and

	l otal returns	j											
Sector and item	of active		\$1	\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000
	corporations	Zero assets	under \$500 000	under \$1,000,000	under \$5,000,000	under \$10,000,000	under	under \$50,000,000	under \$100 000 000	under	under \$500,000,000	under \$2 500 000 000	or
	(1)	(2)	(3)	(4)	+	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
Accommodation and Food Services						(2)	(;)	2	(2)	(2.1)		()	(2.1)
Number of returns	309,204	55,154	216,253	15,800	18,020	2,346	962	288	140	103	47	62	26
Total assets	475,823,164	_	27,375,686	11,192,660	36,582,140	16,079,355	14,435,878	9,981,497	10,118,734	16,377,627	15,725,035	57,737,789	260,216,764
Cash	33,896,269		4,714,245	2,021,438	4,673,675	1,508,282	1,525,001	1,149,208	1,138,400	1,594,009	₹	3,342,182	11,061,363
Notes and accounts receivable	31,264,047	'	812,316	224,878	1,503,765	372,705	937,439	583,895	543,875	894,296	,,	3,634,621	20,823,438
Less: Allowance for bad debts	959,091		1 100 170	340 643	7,703	9,445	0,170	0,430	15,440	200 562		199,580	074,690
Inventories	0,945,069		1,462,170	349,042	576,066	203,377	240,492	- 152,035	23,67.3	200,000	32 192	1,004,37,97	3,904,401
Tax_exempt securities	71 439		2		*37.390	*12.519	*9 864	*4 082	200,4	'	72,132	7 584	
Other current accets	15 271 985		1 482 320	427 505	1 801 497	897 714	656 702	554 305	544 300	947 720	550 079	3 115 159	4 294 683
Other current assets	4 382 824		1 543 217	509 314	1 120 945	344 112	190 558	60.818	78 730	13 831	127 537	86 704	307.057
Mortgage and real estate loans	952,646		*235.601	*3.658	*474 959	249	76.451	*4 925	25,058	3 472			787
Mongage and real estate loans Other investments	85 178 546		465 216	480.250	1 416 662	1 164 331	1 338 776	805.872	857 420	1 629 114	,	α	67 431 549
Outer investments	287,626,274		36 097 150	13	37 356 721	16 564 456	13 032 447	8 438 041	8 941 075	11 862 828	12 141 211	37 878 829	91 440 248
Jephediable assets	142 639 059		24 051 775		10 523 811	10,304,430	6 422 651	4 426 062	0,941,073	11,002,020	5 078 607	16 522 005	38 881 186
Designations of the second of	*36.424		0.1,00,14		19,020,01	1,104,04	*4 200	1,140,000	60,000	1,404	2,010,030	0,027,000	0,00
Jepselable assets	30,424				100,12		4,300	'	'	1,101	0,800	'	
ress. Accumulated depretion	28 237 500		177 941	750 993	2 609 254	1 266 012	1 246 264	1 065 000	781 204	1 000 550	1 126 222	019 001 1	04 742 640
Lating Constitution (Secondaria Marcha)	36,237,300		140,777	7 020 640	3,696,294	1,300,912	1,340,204	1,000,900	1 402 702	1,000,000	1,130,232	4,462,649	21,742,040
Trangible assets (afrioritzable)	17 636 200		2,962,090		4,373,004	764 124	1,079,003	1,142,020	1,492,793	3,327,036	7483,904	1 412 072	7 206 404
Other assets	38.249.557		701.337		1.036.762	913,529	258.770	688.326	352.280	461.926	1.062.976	1.452.646	30.958,817
Total liabilities	475,823,164		27,375,686	11,	36,582,140	16,079,355	14,435,878	9,981,497	10,118,734	16,377,627	15,725,035	57,737,789	260,216,764
Accounts payable	17,820,313		1,834,198	817,586	1,521,327	529,025	863,689	642,985	533,567	879,754	555,737	2,456,816	7,185,628
Mortgages, notes, and bonds under one year	13.072.214		1.361.167	628.861	1.817.404	970,075	790,692	750,593	420,680	872,667	842,461	1.059.935	3,557,679
Other current liabilities	44,911,286		2,601,898	1,137,678	2,317,979	1,095,791	1,025,531	706,343	1,000,847	1,785,283	1,566,111	6,420,100	25,253,724
Loans from shareholders	22,428,215	_	9,431,401	2,233,787	4,335,393	1,010,453	843,602	558,693	234,782	570,773	79,765	2,236,377	893,190
Mortgages, notes, bonds, one year or more	201,502,150		7,887,326	4,244,870	17,155,679	9,161,917	6,289,431	3,836,975	4,266,293	5,480,217	4,982,079	21,547,753	116,649,609
Other liabilities	78,332,071	_	712,000	1,164,632	1,183,781	815,587	548,124	531,065	660,776	1,783,696	1,830,825	6,765,544	62,336,040
Net worth	97,756,914		3,547,696	965,245	8,250,576	2,496,506	4,074,807	2,954,843	3,001,789	5,005,237	5,868,057	17,251,263	44,340,894
Total receipts	521,534,500	13,265,994	127,522,485	30,793,301	59,483,290	19,514,868	18,869,682	11,261,384	13,507,468	23,313,671	15,642,383	49,952,156	138,407,818
Business receipts	485,014,240	12,119,972	126,403,682	30,465,015	58,698,104	19,160,492	18,382,316	10,994,179	13,166,131	22,550,161	14,7	46,710,962	111,596,738
Interest	1,356,111	8,730	7,033	4,954	11,658	2,097	11,843	10,675	12,080	22,532	38,3	130,097	1,093,017
Interest on government obligations, total	10,023	*19	395	*1,909	1,902	' 00	1,708	797.	958	1/4		714	1,944
Kents	875,930	50,755	13,066	3,576	14,118	4,080	8,503	14,564	24,569	49,855	55,022	253,335	384,487
Not 6 T conital cain loss not 1 Than	0,445,233	670,02	<u>1</u>	1	828	3,090	*3 368		112,297	0.20,612		1,033,141	0,033,363
Net 0-1 capital gain less net C-1 loss	841 780	30 028	25 538	- - ARO 044	35 728	ν γ α α γ	3,300	*36.473	2 060	4,094	0 01	10,360	732 152
let L-1 capital galli less tiet 3-1 loss	1 102 400	32,020	169 285	*66.584	32,720	17.385	12 561	18 922	2,003	930,024	10,036		382,026
Other receipts	20 427 066	778 177	903,283	190 098	685 320	318 887	334 969	142 839	179 785	352 513	444 908		15 456 943
Total deductions	497.402.156	12.782.596	123.905.526	29.417.407	56.708.156	18.712.302	18.232.365	10.801.280	13.158.499	23.086.896	15	47.794.827	127.337.215
Cost of goods [19]	177.834.214	3.654.530	52.347.377	11.741.125	22.405.452	6.122.979	7.247.884	4.066.268	4.248.348	6.923.745		17.237.726	37.359.020
Compensation of officers	10,646,423	346,507	5,446,611	1,028,793	1,255,761	213,365	198,154	121,858	127,605	166,223	122,488	435,868	1,183,190
Salaries and wages	100,420,884	1,642,617	22,057,000	5,828,245	10,390,969	3,878,201	3,406,815	2,036,781	2,182,270	4,562,011	3,030,658	10,958,326	30,446,992
Rent paid on business property	37,357,025	1,759,891	11,368,898	2,027,441	3,712,720	1,637,792	1,235,586	781,335	1,102,948	3,292,324	1,681,217	2,790,056	5,966,818
Taxes paid	23,176,373	770,882	6,073,619	1,297,610	2,493,993	817,478	793,848	503,680	494,734	907,736		1,963,952	6,549,934
Interest paid	13,664,163	331,257	562,817	258,798	951,725	423,612	348,062	230,921	235,295	390,161	367,497	1,560,966	8,003,054
Amortization	3,052,718	58,738	359,863	130,149	210,690	105,543	117,212	60,552	75,736	122,993	158,479	332,246	1,320,518
Depreciation	14,679,629	329,445	1,796,133	557,442	1,604,714	637,044	632,328	452,562	481,342	691,445	651,424	2,381,628	4,464,121
Advertising	11,078,701	161,962	1,777,777	769,061	1,460,449	617,318	529,977	276,051	312,581	644,686	.,	1,443,755	2,764,631
Pension, profit sharing, stock, annuity	1,226,553	13,545	45,879	41,082	32,465	11,870	21,333	21,556	15,598	32,461		142,285	808,072
Employee benefit programs	7,667,348	37,463	605,518	196,622	479,911	160,411	165,939	172,291	189,506	393,231	347,163	713,388	4,205,905
Net income (less deficit)	28,974,194	483,379	3,616,564	1,3/3,984	2,773,231	802,566	635,610	473,949	348,012	302 325	177,263	2,303,363	15,759,658
Total income tax hefore credits [7]	7 143 787	108.845	53 794	48 444	56 821	28 762	31 736	63.884	44 150	106 682	113 313	880 914	5 606 441
licome tax	7,102,781	108.459	53.997	47.293	56.447	28.733	31,105	62.568	43.438	104.531			5.573.005
Alternative minimum tax	33,324	*332	1	*1,151	*375	*29	631	1,316	712	2,152			25,607
Foreign tax credit	2,959,742	_		_	•	*43	*55	481	165	3,336	393	169,275	2,785,994
General business credit	643,429	988*	12,963	7,628	11,623	5,879	3,425	9,861	12,790	19,692	35,771	161,513	361,398
Prior year minimum tax credit 29,316 38616 7256 7218	29,316	386	- 100 00	- 170	*16	*256	*218	*94	624	- 1000	2,216	289	25,216
C. Other Notice and Company			A × ×		-								

Sector and item	of active corporations	Zero assets	napun	under 41 000 000		as,000,000 under	a ro, ooo, ooo under	\$23,000,000 under	aso, ooo, ooo under	\$ 100,000,000	\$250,000,000 under	asou, ouo, ouo	\$4,500,000,000
	corporations			\$1,000,000						2		2	5
			\$500,000	000,000,	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	Н	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Other Services													
Number of returns	383,567	80,389	270,807	18,079	12,728	916	417	103	57	32	22	17	*
Total assets	136,443,032	•	21,465,970	12,189,549	22,469,793	6,418,080	6,266,541	3,697,119	4,096,201	4,565,679	21,690,207	33,583,894	* *
Cash	21,607,690			3,112,875	5,689,033	1,709,657	784,415	450,336	315,217	200,282	737,877	1,631,671	*
Notes and accounts receivable	12,900,772	'	2,624,144	1,170,769	2,821,673	870,409	893,616	495,442	662,568	706,224	1,1	1,540,682	* ;
Less: Allowance for bad debts	1,496,419	'	1,021,151	70,597	103,526	81,431	28,272	16,771	224.425	7,818		1 566 422	* *
II S government obligations total	84 093		1,606,937	*27.160	*31 446	*18.869	*2.389	304,722	324,490	233,083	590,782	1,000,455	
Tax-exempt securities	115.003	'		*657	*2.714	*4.053	*28.061	1	12.126	8.569	'	58.823	
Other current assets	8,899,507		663,414	664,208	1,292,998	412,449	421,446	547,816	197,457	40	3,398,434	893,015	*
Loans to shareholders	2,273,828		1,139,044	363,990	503,200	164,122	31,098	*20,084	38,658			1,459	*
Mortgage and real estate loans	134,837	-	*26,961	*1,726	*92,566	*1,860	*11,335						
Other investments	9,771,283	•	459,258	411,441	1,283,834	440,193	601,382	316,209	529,202	685,674	2,975,215	2,068,874	*
Depreciable assets	76,860,074	•	24,968,510	10,438,870	14,819,208	5,089,839	3,583,370	2,186,701	1,671,383	1,740,648	2,291,672		*
Less: Accumulated depreciation	50,029,326		18,938,800	6,841,257	9,249,062	3,523,190	1,913,296	1,149,489	885,254	902,716	1,080,742	5,545,520	*
Depletable assets	*37,228	'	*36,647	1	'	'	*573	'	'	∞ r	'	-	'
Less: Accumulated depletion	7 558 104		678 540	285 250	1 678 030	- 224 255	783 530	100 218	317 631	187 003	- - 82 655	2 050 167	**
Land	26 951 340		3 984 864	1 351 577	2.346.713	252,430	483,938	363 921	773.858	_	5 732 280	10 622 444	教教
Intangible assets (amortizable)	6 134 718	'	2 291 317	604 262	1 054 461	118.567	166.311	78 594	152 722		673.316	874 809	**
Other assets	18.910.873		573,548	399,171	778,663	361.184	447,121	96,524	351,304	371,122	6.871.674	8.660,562	*
Total liabilities	136,443,032	•	21,465,970	12,	22,469,793	6,418,080	6,266,541	3,697,119	4,096,201	4,565,679	21,690,207	33,583,894	**
Accounts payable	8,765,352		2,001,144		1,700,932	599,194	624,760	271,952	379,725	499,777	423,744	1,423,942	**
Mortgages, notes, and bonds under one year	5,793,510	•	1,168,926	425,261	978,425	454,978	511,363	496,332	239,117	346,982	368,485	803,641	*
Other current liabilities	13,480,024	•	2,312,979	820,216	1,575,039	676,124	672,783	571,749	454,082	325,057	4,088,648	1,983,348	*
Loans from shareholders	10,748,012	'	6,860,730	1,192,757	2,281,324	-64,944	96,229	116,629	6,779	83,968	7 263 600	44,651	' *
Mortgages, notes, bonds, one year or more	22,172,448		137.763		1227,511	308.334	517.007	216,599	429,107		7 093 172	11,479,346	*
Net worth	35,829,368	-	3,353,708	4,438,393	8,412,631	3,383,107	2,592,649	1,394,340	1,678,109	1,688,737	2,462,467	6,425,226	*
Total receipts	215,870,411	9,244,734		23,257,276	37,259,247	10,003,498	9,167,209	5,107,913	4,121,693	4,322,910	7,637,810	17,595,048	*
Business receipts	208,145,274	9,000,796	86,186,319	22,727,783	36,109,552	9,339,232	8,766,470	4,971,902	3,896,441	4,26	5,9	16,8	**
Interest	255,120	2,690	18,241	16,711	43,992	8,474	7,970	4,548	12,838	00	7		: :
Interest on government obligations, total	139 338	207	16 486	22 033	21,142	17 980	7,557	*5772	400	6.585	14 921	2,436	*
Rovalties	490,418	9 4	*62,419	*1,475	*36	*5,759	*1,598	737	1,177	1,734	2	172,023	**
Net S-T capital gain less net L-T loss	1,151		*[1]	*175	*269	*73	06*	*216	326			-	ľ
Net L-T capital gain less net S-T loss	123,063	*27,635	13,170	*9,671	17,988	7,954	7,858	*3,369	7,929	6,665	191	20,634	**
Net gain, noncapital assets	409,828	133,402	87,788	78,900	54,200	5,513	6,122	14,750	13,243		1,045	14,008	**
Other receipts	6,222,047	78,743	1,763,098	392,061	1,003,239	615,139	364,130	103,880	181,081	32,138		395,091	*
Total deductions	207,198,769	9,063,213		22,458,074	35,940,077	9,451,415	8,928,891	4,918,417	4,063,153	4,240,250	7,657,005	16,552,828	* 1
Cost of goods [19]	10 006 662	3,130,041	28,829,610	9,871,745	18,494,963	4,583,202	4,626,009	2,256,768	1,918,089	2,061,021	7,1	5,487,618	* *
Calarine and wages	33 256 498	1 113 069	14 742 653	3.386.193	4 666 317	1 549 443	1 107 282	777 740	584 951	816.364	1 079 281	3 433 206	*
Rent paid on business property	13,909,889	1,009,427		1,237,401	1,126,091	494,907	396,344	361,376	139,775	136,077	333,608	1,075,663	*
Taxes paid	7,548,589	314,912	3,268,643	794,438	1,193,152	449,075	220,532	145,439	124,074	133,590		711,508	*
Interest paid	2,792,474	62,499	552,463	274,231	404,011	65,063	73,916	56,654	82,026			597,860	**
Amortization	1,268,752	30,848	214,845	96,942	157,628	9,142	29,643	17,632	44,798			425,163	* 3
Depreciation	7 869 818	125,241	1,389,205	522,211	336 302	302,082	253,750	156,326	121,600	144,429	134,668	616,439	*
Advertising	548 699	*3 437	110.340	426,307	285,232	44 222	29,074	15 169	12.870			138 400	*
Finalovee benefit programs	3.148.865	65,466	763.919	253.842	698.514	143.781	143.782	153.051	166.399	Ì		497.674	*
Net income (less deficit)	8,690,483	181,500	4,225,199	798,060	1,315,399	550,655	236,781	189,435	58,074			1,062,460	*
Income subject to tax	2,207,406	69,167	339,255	162,515	256,572	91,761	94,880	73,047	67,568			863,870	*
Total income tax before credits [7]	678,286	11,600	58,295	32,622	92,196	29,890	31,990	24,868	23,269			308,217	***
Income tax	672,447	13,056	58,295	32,256	92,063	29,855	31,884	24,828	23,025	37	27,461	302,058	e i
Alternative minimum tax	7,295		'	*366	*133	*35	*106	*40	244	212		6,160	* 3
Foreign tax credit	14 090	' -	1 885	- 2 878	4 4		*****	*883	48	1,095	6,497	14,336	*
Drior year minimum fax credit	965	- '	*192	ĵ	2 '	*241	*61	*109	129	232		103,0	ľ
Total income tax after credits [2]	641,183	11,599	56,218	29,946	91,028	29,648	31,107	23,876	22,642	36	20,384	288,658	*

RETURNS OF ACTIVE CORPORATIONS Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

	STEE LES						000	000 002 00		1			000
Sector and item	of active	Inder	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	Olider Par 000 Fat	nuder	under	under	under	nuder	under	nnder	under	under	under	o
		\$23,000 [2.1]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
All Industries													
Number of returns	5,887,804	1,418,966		1,028,766	770,856	644,265	556,975	240,712	139,200	_	17,612	10,544	7,960
Total assets	88,213,707,424	1,933,518,017	111,520,303	159,925,931	225,118,702	341,475,815	706,322,491	869,924,274	1,521,692,236	6,668,958,949	3,705,673,211	5,406,958,376	66,562,619,119
Notes and accounts receivable	12 714 009 753	56 369 215		13 045 147	12 088 259	22 816 850	66,530,026	112 579 191	96,231,739	811 841 287	378 793 693	502 551 075	3,750,571,452
l ess. Allowance for had debts	222 931 615	1 868 952	77 339	179 408	436 369	512 738	807.588	1 540 192	4 026 330	16.073.958	7 591 219	10.390.017	179 427 505
Inventories	1,835,614,456	10,339,121	2,305,018	6,274,164	12,593,155	19,635,496	41,427,900	43,659,786	56,035,960	207,122,985	104,481,634	131,219,525	1,200,519,712
U.S. government obligations, total	2,957,594,592	4,053,139	1,338,913	2,078,056	4,572,917	9,509,154	44,395,580	57,075,106	143,356,720	436,715,982	239,573,284	210,792,379	1,804,133,362
Tax-exempt securities	1,869,353,240	1,246,502	889,307	2,960,241	4,585,551	9,596,460	27,699,894	52,867,189	74,350,334	303,648,890	139,341,879	194,587,267	1,057,579,726
Other current assets	5,503,870,109	73,552,701	8,607,849	15,138,179	17,519,737	22,543,602	47,348,852	43,039,206	64,305,857	149,663,603	94,538,585	185,516,987	4,782,094,951
Loans to shareholders	305,317,396	20,939,782	3,836,714	5,747,229	20,037,165	9,664,498	14,171,706	9,060,642	6,958,418	28,613,027	5,171,451	4,720,444	176,396,320
Mortgage and real estate loans	7,533,462,429	20,919,371		2,189,514	1,521,575	2,529,392	6,191,030	16,116,652	34,973,762	_	100,365,002	193,566,300	6,950,233,975
Other investments	34,757,775,536	691,638,174		44,939,053	59,310,436	114,332,488	244,967,060	340,669,157	694,346,074	_	2,232,715,034	3,289,665,374	23,258,872,679
Depreciable assets	11,210,170,410	839,091,879		76,227,228	115,631,995	171,993,607	284,549,086	236,930,736	238,802,819	603,404,470	269,428,976	417,719,408	7,909,822,001
Less: Accumulated depreciation	5,446,272,787	220,192,843	26,520,782	47,797,524	80,001,336	121,337,886	201,650,859	164,373,061	160,316,927	373,418,002	150,226,743	216,358,450	3,684,078,374
Depletable assets	922,340,015	13,818,798	386,611	529,118	650,513	1,831,095	1,473,973	1,626,640	5,368,962	24,090,282	23,539,613	28,453,411	820,570,998
Less: Accumulated depletion	399,582,907	1,685,786	130,616	259,404	148,470	511,287	603,863	619,214	2,233,526	7,217,876	9,826,482	10,932,768	365,413,613
Land	601,230,878	196,143,347	7,309,950	8,921,218	11,011,490	12,163,687	17,609,412	13,276,312	12,254,935	29,085,137	12,328,463	21,237,178	259,889,747
Intangible assets (amortizable)	5,452,779,593	47 700 000	7,047,730	0,780,070	12,235,513	19,576,714	26,096,333	22,243,048	25,650,078	121,749,955	101,597,360	199,952,462	4,620,503,163
Other assets	4 770 750 937	87 074 816	4 668 789	3,049,193	5,678,621	9,441,730	14 200 404	12 076 773	10 702 621	110 442 456	62 147 303	112 535 000	4 33 1 798 788
Total liabilities	88 213 707 424	1 933 518 017	111,520,303	159 925 931	225,118,702	341.475.815	706.322.491	869 924 274	1 521 692 236		3 705 673 211	5 406 958 376	66.562.619.119
Accounts payable	5.062.710.870	40.606.703		5.915.797	10.665.628	18.047.556	41.677.284	50.535,865	78,443,337	_	181.124.026	245,356,577	4.092.791.331
Mortgages, notes, and bonds under one year	3,682,479,405	62,068,515	6,446,285	8,394,811	23.430,100	15,547,550	30,156,755	29.978,420	43.048,841	225,883,685	166,849,801	148,624,430	2.922.050,211
Other current liabilities	17,295,819,779	87,858,875	6,882,455	12,793,926	15,025,337	32,048,207	69,919,486	130,371,354	280,825,675	1,038,077,082	444,816,543	701,406,317	14,475,794,523
Loans from shareholders	741,438,663	110,732,459	24,522,262	30,293,089	33,966,083	37,857,977	48,283,564	31,474,987	27,229,990	47,445,874	21,391,709	21,154,180	307,086,489
Mortgages, notes, bonds, one year or more	13,578,988,994	516,631,485	20,602,424	31,457,816	40,899,627	64,996,866	98,926,517	81,706,964	96,550,942	342,535,375	190,160,665	334,871,880	11,759,648,433
Other liabilities	12,772,971,436	155,784,392		9,300,737	8,222,683	12,195,078	24,344,903	26,618,678	41,372,400	_	96,869,769	182,357,806	12,021,390,438
Net worth	35,079,298,277	959,835,588	40,912,970	61,769,756	92,909,245	160,782,582	393,013,982	519,238,007	_	_	2,604,460,699	3,773,187,186	20,983,857,694
Lotal receipts Business receipts	26 849 546 002	6 781 522	53 482 455	167 151 419	275 782 536	454 462 313	859 082 736	817 807 352	902,149,570	2,705,706,010	1,253,504,463	1,641,605,390	18 143 722 028
Dusiness receipts	1 109 032 939	5 694 572		353.879	465 708	997 998	2 152 520	4 073 807	9.364.104	-	35 177 527	55 188 279	943 672 051
Interest on government obligations, total	57,946,503	147,782	28.540	86,003	170,002	172,103	483,898	900,218	1,658,221	9,985,118	5.548,617	7,129,196	31,636,804
Rents	160,186,839	72,231,876	146,580	194,795	1,384,963	400,060	608,375	476,727	516,898	1,602,555	837,868	2,059,846	79,726,297
Royalties	195,261,751	4,410,484	107,556	228,767	180,364	235,609	373,886	199,206	739,712	1,801,319	2,424,285	3,197,895	181,362,669
Net S-T capital gain less net L-T loss	62,884,653	268,443	23,786	79,150	137,316	212,883	550,657	722,490	1,741,308	12,056,892	8,875,658	14,156,610	24,059,461
Net L-T capital gain less net S-T loss	159,278,587	32,393,172	503,098	521,519	524,873	1,067,480	1,318,599	1,791,524	3,062,393	9,039,640	3,557,233	6,433,412	99,065,643
Net gain, noncapital assets	95,954,282	2,903,114	509,550	684,976	726,092	1,258,845	2,011,830	1,700,960	2,057,877	7,064,929	3,174,550	5,187,325	68,674,233
Other receipts	1,352,652,732	63,011,719		5,494,904	6,173,406	9,790,180	23,958,786	17,422,305	23,436,530	_	52,235,864	78,391,147	980,588,554
lotal deductions	17 140 804 131	771,021,038	28,826,249	37 800 307	70 107 180	151 588 356	358 030 750	413 228 121	542 588 023	1 628 624 049	1,1/1,611,433	1,524,561,478	19,409,593,604
Cost of goods [19]	478 733 557	8 070 991	7.530.622	22 852 964	32 729 838	45 963 633	65 290 387	50 432 409	43 694 087	81 822 781	19 056 282	17 822 557	83 467 006
Salaries and wades	2.883.060.721	12.484.660	4.416.348	18.305.141	39.415.689	73.682.509	144,600,146	125.946.857	124,107,957	290.817.064	126.251.642	159.811.072	1.763.221.636
Rent paid on business property	494,661,004	5,044,110	4,376,040	10,915,455	18,142,351	24,252,826	38,538,400	25,985,239	26,263,745	52,763,075	20,665,753	24,784,149	242,929,861
Taxes paid	563,942,799	9,282,097	2,191,067	6,080,129	10,061,539	16,458,933	27,618,296	22,552,231	22,610,033	52,541,270	22,821,886	26,237,912	345,487,406
Interest paid	711,362,644	18,706,444	1,173,262	2,184,220	2,934,288	4,788,410	7,401,567	6,902,569	7,911,268	27,261,132	15,985,116	28,622,837	587,491,532
Amortization	208,631,850	3,241,119	440,880	746,463	808,165	1,194,264	1,921,053	1,573,286	1,701,244	8,266,054	6,161,231	9,901,113	172,676,978
Depreciation	729,907,620	17,448,870	2,679,659	4,532,011	5,480,696	8,736,448	14,735,014	12,430,148	13,198,508	40,007,547	20,399,186	30,242,258	560,017,277
Advertising Dension profit charing chock apprint	159 580 481	1,546,151	755,302	1,933,587	3,534,295	5,858,316	8,911,075	7,514,283	7,261,741	11 556 507	9,900,178	13,365,665	117 147 300
Fension, profit programs	364 305 331	1 558 746	561.615	1,102,392	2 9 18 840	5.010 328	10,407,415	10 536 598	12 471 077	32 397 455	14 934 110	19 893 255	251 785 224
Net income (less deficit)	1,928,855,261	17,533,952	20.775	13,361,170	19.686,263	26,360,621	45,728,875	36,962,857	42,282,872	136,555,067	76,806,965	113,218,216	1.400.337,629
Income subject to tax	1,258,482,675	7,728,506	1,299,976	1,823,645	2,447,501	2,752,129	5,392,413	6,518,845	8,529,704	33,851,141	20,959,687	35,906,983	1,131,272,145
Total income tax before credits [7]	441,849,495	2,564,044	267,198	383,919	494,973	672,514	1,493,831	2,039,303	2,831,638	11,691,247	7,317,826	12,618,634	399,474,369
Income tax	437,372,463	2,493,443	267,483	382,598	492,606	668,470	1,478,300	1,994,080	2,785,837	11,475,743	7,222,715	12,454,813	395,656,374
Alternative minimum tax	4,197,924	47,726	1,343	2,372	2,191	1,788	9,507	25,310	38,798	174,975	89,971	138,857	3,665,085
Foreign tax credit	118,279,104	200,899	22,842	9,144	8,231	5,561	13,450	76 396	112,164	325,981	419,342	1,401,570	115,743,478
General business credit Prior year minimum tax credit	2.018.169	16.161	897	*712	1.316	3 149	20,050	6 120	10,00	70.006	60,722	65 481	1 778 508
The second secon	0000							11.15.11	1	111111111			

Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars and size of business necessities in which Additional and the Additional and the Additional Additional

Agriculture, Forestry, Fishing, and Hunting 136,493	-	Under \$25,000 [21]	\$25,000 under	\$100,000 under		\$500,000 under	\$1,000,000 under	\$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
Corpor C	-	25,000 [21]	under	under		under	nuder	s5.000,000	under \$10,000,000	\$50,000,000	under \$100,000,000 (11)	under \$250,000,000	or more
f Corestry, Fishing, d Hunting 154, 154, 154, 156, 156, 156, 156, 156, 156, 156, 156			\$100,000	9500.000	\$500,000	\$1,000,000	\$2,500,000		, ,	(0,7)	(11)		
id Hunting 154, 154, 154, 154, 154, 155, 155, 155,		(2)	(3)	(4)	ŀ	(9)	(2)	(8)	(6)	() ()		(12)	(13)
164, 164, 165, 165, 165, 165, 165, 165, 165, 165		ì)			Ê		(2)				(!)	
154,	136,493	51,985	15,123	16,933	15,279	15,088	12,890	4,527	2,462		266	110	53
s lal 1, 7, 7, 7, 6, 1,	60,359	24,537,095	4,770,144	6,671,723	8,832,535	9,712,170	15,230,714	9,796,623	9,768,072	20,856,799	8,263,944	13,337,199	22,783,341
tal 18, 7, 7, 7, 139, 139, 139, 139, 139, 139, 139, 139	66,084	1 019 588	128,395	38,623	194 184	220 954	631 036	543 074	1,015,046	2,591,395	1 475 021	2 254 164	4 193 100
tal 18, 7, 7, 7, 139, 139, 139, 139, 139, 139, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15	92,169	1,087	'	1	'	1	*64	*62	*1,028	20,825	6,979	31,181	30,942
tal 7, 7, 5, 5, 139, 139, 139, 139, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15	18,260,331	885,540	*101,072	464,217	359,367	526,062	1,191,775	1,404,204	1,129,970	3,116,579	1,695,473	2,310,728	5,075,344
	184,212	140,903	•	•	•	11,007	*594	*30,188			•	20	'
	137,873	*15,005	*271		*3,015	'	1	*84,687	*72			15,619	'
1 6	7,825,899	1,068,762	254,388	89,251	274,004	322,208	759,240	439,689	736,789	1,412,393	371,520	538,635	1,559,020
139	746,295	1,572,851	*2 569	364,282	*27.622	1,197,266	*26.922	*33,404	236,84 <i>2</i> *20,886	296,522 43 560	/9/,ULL	*140 221	373
	00,993	3 685 212	431 579	536 784	1 261 233	870 441	1 256 610	796 302	1 063 361	0	718 268	1 407 755	1 621 444
	96,874	20.317.694	3.809,058	6.800,695	8.907.905	14.316,359	21.930,486	12.310.932	11,277,741	15.349.562	4.895,903	6.758.968	12.621.573
d depreciation	33,403	15,394,060	2,891,943	4,969,544	6,860,484	11,877,279	17,605,222	9,923,584	8,196,624	9,943,989	2,554,151	3,485,559	7,030,963
	2,521,862	787,755	*70,895	*40,176	*24,966	*28,698	*162,539	*3,826	*102,975	348,429	*3,013	*944,677	3,912
ted depletion	548,720	169,543	*10,201	*14,509	*2,116	*6,416	*42,809	•	*38,655	*48,429	*507	211,629	3,907
7	25,546,426	6,198,852	1,723,829	1,927,135	2,512,195	2,078,634	3,150,931	2,030,533	1,130,323	1,765,857	649,535	1,233,665	1,144,936
	3,076,818	144,917	153,132	45,840	76,086	45,659	424,106	48,436	103,175	451,414	119,676	353,353	1,111,022
nulated amortization	802,789	110,529	77,244	18,629	46,049	27,867	120,124	28,466	45,358	137,151	21,352	67,045	102,973
	6,540,994	1,522,624	439,115	411,771	284,483	500,886	869,967	265,609	268,959	437,764	164,998	146,803	1,228,014
	60,359	24,537,095	4,770,144	6,671,723	8,832,535	9,712,170	15,230,714	9,796,623	9,768,072	20,856,799	8,263,944	13,337,199	22,783,341
	11,259,771	338,918	18,056	216,952	206,480	80,296	354,665	393,505	860,356	2,261,265	949,073	2,133,681	3,446,524
Other Aurort liabilities 7 82	7 823 045	600,495	127,014	73 047	187 627	1,326,937	1,7 10,731	210 330	1,926,967	7 232 513	1,207,996	1,436,644	1 870 114
, are	17 626 110	5 154 946	2321.079	2 236 321	1 505 070	2 162 652	1 330 484	972 864	446.394	1 022 172	146 247	177 095	150 785
one year or more	38.364.437	5.829.784	667.121	1.842.183	2.274.455	3.129.613	5.681.659	2.512.427	2.841.279	5.060.743	1.625.129	2.399.436	4.500.608
	4.978.840	1.547.235	115,907	209.757	96,150	226,969	827.727	103,186	190,256	491.364	187,601	-327.937	1.310.625
	57,494,064	9,203,312	1,389,407	1,743,547	3,876,594	2,519,311	4,851,644	4,371,525	2,670,998	8,110,545	3,291,851	6,424,007	9,041,323
Total receipts 211,949,840	49,840	13,209,414	1,363,298	4,429,515	6,685,276	11,848,514	24,606,346	15,890,708	18,122,075	36,639,551	20,732,006	18,462,079	39,961,057
Business receipts 184,343,159	43,159	181,389	835,990	2,901,911	5,351,238	10,522,505	19,838,851	14,838,940	17,079,200	35,492,119	20,273,135	17,991,924	39,035,959
	168,155	38,860	5,928	3,896	4,745	10,402	22,974	8,833	13,579	19,367	6,165	15,649	17,756
st on government obligations, total	30,319	7,101	*65	*1,948	2,545	*861	473	*2,036	*649	6,161	1,712	1,012	5,758
	1,351,595	388,982	53,350	70,049	197,947	135,780	131,076	96,026	25,106		17,573	133,457	52,847
	189,991	17,970	*14,241	*2,783	*5,325	*22,205	*30,051	*28,663	*5,982	*	2,653	4,484	21,544
Net S-1 capital gain less net L-1 loss	13,540	4,332	10 725	7,452	- 43 752	7.235	7,340	7426	194	2,708	117.	2,137	787 036
	1 126 063	200,202	35,073	54 743	120 815	212 366	145.258	112,674	55.438		16,310	18,081	82 383
2	23.318.850	12.078.228	406.185	1.315.994	956.873	887.706	4.351.084	526.886	884.389		394.772	251.703	365,502
Total deductions 202,906,895	268'90	12,347,283	1,562,531	4,202,879	6,367,367	10,706,303	23,093,201	14,433,492	17,680,484	35,696,765	20,577,460	18,085,027	38,154,102
Cost of goods [19] 101,466,939	66,939	22,674	100,701	410,310	925,082	1,427,491	4,708,224	4,385,973	9,145,743	20,493,650	15,544,389	13,915,502	30,387,201
ficers	3,509,684	414,039	31,470	207,352	261,955	460,394	590,293	465,479	291,875	423,530	110,162	131,227	121,909
	15,638,579	1,022,992	148,477	365,277	430,160	1,154,168	1,883,051	1,507,701	1,193,621	4,962,649	1,140,972	804,228	1,025,283
Taxes paid	3 836 028	357.396	89,777	165,079	792,367	308 833	507 696	320,221	353,745	714 307	188 754	181,344	446 075
7	2,486,790	197,314	73,768	90,435	169,646	168,618	379,488	153,223	216,348	341,655	99,074	154,200	443,004
	426,966	4,512	18,390	2,878	39,432	2,603	27,809	6,545	15,274	27,975	6,874	71,919	202,755
10	10,004,477	1,351,416	235,276	420,372	528,096	1,092,474	1,889,444	858,847	892,156	1,158,079	401,211	370,868	806,239
	436,034	5,157	3,056	16,270	14,164	29,846	29,749	22,156	25,156	117,858	38,135	25,293	109,195
ofit sharing, stock, annuity	334,524	12,811	*1,654	*724	3,744	44,988	19,425	27,950	12,008		20,763	18,750	115,224
ms	1,450,620	168,329	14,036	32,919	63,282	118,840	155,741	103,851	129,633		125,526	89,926	235,211
it)	9,126,430	855,031	-199,298	224,688	315,364	1,141,351	1,517,899	1,455,180	440,941	936,869	152,835	376,041	1,909,531
	3,454,923	618,130	112,282	139,326	182,106	292,065	323,708	442,289	86,671	238,450	123,735	214,140	682,021
tax before credits [/]	1,032,611	154,360	23,397	37,400	41,310	69,494	88,920	148,306	27,039	80,499	42,085	74,765	245,032
Alternative minimum fax	0 338	*200,	760,037	204,10	5,0	161,60	1,20,10	*313	*390	714	44,001	*,100	6.180
	2,829	*51	*	*82	*22	1	*1.873	12	*28	*26	9 44	89	625
credit	27.348	541	-	*112	*875	1.202	3,147	534	374	3.785	(6)	2.212	14.249
credit	2,167	*221				*	1		*177	*1,085		'	538
Total income tax after credits [2] 1,00	00,266	153,547	23,396	37,203	40,413	68,284	83,900	147,771	26,459	75,602	41,585	72,485	229,621
Endnotes at end of table section. Detail may not add to total because of rounding.	l because o	ľ	ee text for "Expl	anation of Terms	See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data	ι of the Sample	and Limitations	of the Data."					

Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued [All figures are estimates based on samples —noney amounts are in thousands of dollars and size of business receints in which a failures are estimates based on samples —noney amounts are in thousands of dollars and size of business receints in which a failure.

Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Mining													
Number of returns	35,603	9,423	5,383	5,738	2,705	2,050	7 720 652	2,538	1,458	1,253	34 589 152	133	177
Cash	51.539.761	1.966.429	133.913		434.716	985.049	1.712.022	1.399.181	2.860.534	4.115.968	2.327.752	2.992.937	32.312.880
Notes and accounts receivable	139,251,552	1,606,767	238,256	106,456	302,475	302,560	863,262	1,098,743	1,367,677	4,491,699	3,760,227	4,347,258	120,766,171
Less: Allowance for bad debts	1,693,812	*17,854	•	*3,650	*4,341	*232	199 *	*12,908	42,072	35,023	23,542	70,081	1,483,441
Inventories	29,044,226	582,720	L *	1	*4,564	17,684	207,120	348,209	285,759	w	642,490	1,204,501	24,867,867
U.S. government obligations, total	1,387,436	*24,424	'	1	1	*63,047		*15,764	*65,979			24,469	1,097,742
Tax-exempt securities	533,779	*210,664	- 000 144	- 000 07	- 00	*17,547	*135,491	*20,515	*103,917	*16,532		1,227	1 000
Uner current assets	51,620,232	3,235,110	134,962	ľ	*107.464	110 287	391,452	400,917	73 707	2,036,042	1,403,044	5,156,677	7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Mortrage and real estate loans	154 523	*32,308	000,51		*3.681	,00,011		*5,089	*738	*29.653	7.507	10.916	31 807
Other investments	197 175 913	8 535 350	413 455	2 652 210	1 433 698	3 354 309	1 214 803	795 996	3 251 630	5 650 774	2 669 423	6.015.371	161 188 895
Depreciable assets	460.314.173	11.366.223	801.267	538,359	970,897	1.696,083	5.973,622	6.325.090	6.584,959	18.441.992	11.061.272	18,569,658	377.984.751
Less: Accumulated depreciation	198,332,967	1,537,586	663,410	463,488	784,545	1,215,391	4,234,553	5,085,608	5,033,506	11,726,544	5,920,362	10,070,503	151,597,472
Depletable assets	630,636,559	12,067,856	235,622	235,224	601,719	1,649,830	732,392	1,135,611	4,644,745	23,039,500	22,228,599	25,975,350	538,090,113
Less: Accumulated depletion	268,046,505	1,006,416	*85,025		138,430	466,122	297,359	445,720	1,913,460	6,842,757	9,326,730	10,313,081	237,126,415
Land	10,061,347	304,411	*41,678		*58,676	24,305	165,604	244,638	514,441	756,584	304,359	623,364	6,957,608
Intangible assets (amortizable)	100,531,075	419,230	3,749		18,383	270,703	121,548	651,980	705,712	2,422,095	1,753,411	2,204,495	91,891,853
Less: Accumulated amortization	28,071,246	105,065	2,524	*23,440	999'6	145,095	50,687	279,216	264,269	1,091,909	650,477	816,620	24,632,278
Otherassets	64,708,123	2,329,155	277,937	39,806	-408,466	70,042	668,499	48,216	533,155	1,540,262	1,258,682	3,415,751	54,935,085
Total liabilities	1,226,219,430	40,253,212	1,563,747	3,535,424	3,090,712	6,969,442	7,720,652	6,919,432	14,158,876	44,369,337	31,589,152	50,241,337	1,015,808,108
Accounts payable	88,173,647	2,245,097	108,145	117,018	159,664	104,249	417,048	549,266	847,132	3,111,564	3,178,319	3,533,141	73,803,005
Mortgages, notes, and bonds under one year	27,573,946	1,233,263	65,191	.86,470	179,745	04,449	222,518	474 962	814,109	1,887,274	1 720 640	1,668,157	20,332,991
Coner content liabilities	14 366 593	3 156 736	*335.615	793,717	858 054	284 597	726 904	474,602	578 280	1,318,834	934 943	2,333,062	3 999 796
Mortgages notes bonds one year or more	314,116,705	7.811.512	414.990	*120.547	766.814	2.722.595	1.391.953	1.184.196	2.998.375	7.378.436	10.355.949	11.150.783	267.820.553
Other liabilities	167,429,420	4,422,841	*81,131		-11,118	76,257	144,486	233,505	985,695	3,558,611	2,228,349	5,306,939	150,152,631
Net worth	561,662,356	19,402,278	116,175	CV	890,973	3,218,828	3,967,556	3,836,747	7,370,276	24,810,560	12,366,682	25,266,487	458,381,939
Total receipts	519,195,365	2,884,417	485,928	1,189,138	1,116,894	2,105,323	7,751,391	8,896,120	11,379,987	28,372,487	14,444,900	22,625,747	417,943,034
Business receipts	472,312,301	39,105	373,181	879,444	937,535	1,454,954	7,374,686	8,438,454	10,737,392	25,359,930	12,730,034	20,933,700	383,053,886
Interest	2,756,189	33,392	1,489	1,440	16,309	83,841	17,011	998'9	6,922	37,161	51,027	67,776	2,433,456
Interest on government obligations, total	34,381	7,818		* 2	*15	2,428	4,077	1,833	3,321	6,044		1,825	1,886
Rents	1,985,499	38,256			*383	*5,350	*43,680	20,993	7,458	42,740		312,255	1,506,257
Royalties	2,104,899	141,352	722,521		*45,709	64,074	25,112	22,043	140,856	39,274	30,9	29,096	1,480,575
Net S-1 capital gain less net L-1 loss	61,305	182 008	[T]	16,889	*10 701	1,247	7,029	3,814	72,103	305 867	25	2,558	729 026
Net L-1 capital gain less fiet 0-1 loss	7 170 328	11 022	*5 207	*	*23.206	16,090	29,923	69 233	81 704	272 908	129 724	226,789	4,729,020
Other receipts	18.023,054	2.369.737	75.789	N	81.469	421,622	133.946	278.186	294.771	2.185.828	1.414.459	667,738	9.878.727
Total deductions	506,311,421	5,081,767	527,044	-	1,112,630	2,104,323	6,966,627	8,033,335	10,404,623	27,154,634	14,285,945	21,557,516	407,512,743
Cost of goods [19]	242,428,891	49,462	74,830	164,111	117,290	113,054	2,286,815	2,818,965	3,815,992	11,999,292	6,572,035	9,258,137	205,158,907
Compensation of officers	4,470,652	174,176	*28,128		103,192	208,438	459,013	369,263	356,253	563,994	159,652	234,112	1,731,058
Salaries and wages	30,622,357	006,900	81,230		89,699	233,743	1,196,533	1,330,068	2,962,141	2,363,960	1,014,137	1,941,580	18,727,265
Rent paid on business property	9,404,369	64,770	16,737		19,525	42,228	284,050	208,700	233,439	645,909	243,361	516,778	7,105,152
l axes paid	74,108,164	115 205	18,511	35,677	44,499	107,079	255,662	310,327	342,511	782,919	379,588	012,252	11,080,513
Interest paid	18 968 662	602,509	19,201	*	33,902	39,034	108 884	05 541	72.261	1773 661	1 142 802	951,731	13 953 100
Depreciation	40.680,799	97.486	21.231		49,052	124.772	242,968	391.081	483.631	2.011.668	957.313	1.930,476	34,316,602
Advertising	322,402	11,335	*1,475		1,781	594	18,661	29,973	14,160		12,525	19,980	159,240
Pension, profit sharing, stock, annuity	2,655,533	37,495	*141		*1,495	22,479	18,841	32,461	38,909	73,087	45,491	135,814	2,249,313
Employee benefit programs	5,956,106	45,513	*8,081		30,367	11,166	127,980	109,929	109,572	253,973	164,618	316,741	4,742,384
Net income (less deficit)	18,166,329	-2,149,837	41,471		4,249	-1,429	781,412	860,952	1,052,410	1,215,176	154,182	1,133,369	15,538,419
Income subject to tax	25,807,535	305,017	*4 705		34,662	71,489	94,209	131,709	231,364	518,389		1,1/0,52/	23,002,304
local module tax before credits [7]	9,666,731	104.128	1,795	13,273	060,0	22,914	30,320	43,472	70,000	176 814	64 181	416,336	8 050 784
Alternative minimum tax	652,974	13,290	-		0	'	*216	*49	*1.434		6,551	10,850	610,940
Foreign tax credit	4,456,522	*14,546	*15			*14		e*	*24,991	11,694		203,794	4,201,303
General business credit	95,520	*14	'	•		'	*3	129	*16	*359		1,984	92,773
Prior year minimum tax credit	216,575	19	*31			*1,318	112	*2	*837		*3,203	3,248	206,185
Total income tax after credits [2]	4.896.248	104.970	*1,750	*15,266	8,690	21,582	30,411	43,337	54.812	170,868	67.269	209,330	4.167.964

RETURNS OF ACTIVE CORPORATIONS
Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued

							Size of busi	ness receipts					
Sector and item	l otal returns of active	5	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	under \$100 000	under \$250 000	under \$500 000	under \$1 000 000	under	under	under \$10 000 000	under \$50 000 000	under \$100 000 000	under	or
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
Utilities		ĵ)	2		6	(2)		9	6)	(2)		(=:)	
Number of returns	7,845	1,463	1,270	1,965	846	1,291	467	109	88	138	35	40	134
Total assets	1,755,600,699	5,521,321	465,074	602,378	709,668	1,429,015	1,961,230	1,781,193	2,470,805	57,854,392	12,055,668	29,263,170	1,641,486,784
Notes and accounts receivable	34,965,792	1807986	*5.448	101,5/4	17 421	7.027	118,699	198,018	151,171	1,057,024	634,207	1,822,510	30,222,997
Less: Allowance for bad debts	2.915.327	112	5		1	-	*1.093	*396	*1.488	3.371	25.547	20.153	2.863.167
Inventories	29,726,464	*123,760	*21,031	*5,011	*4,232	*4,846	*32,228	59,908	*11,885	82,302	163,281	537,760	28,680,219
U.S. government obligations, total	1,121,623	•	•	-	•	•	*283	•	-	*3,976	-	'	1,117,363
Tax-exempt securities	402,750	•	•	•	•	•	•	•	•	385,279	•	•	17,472
Other current assets	71,206,468	880,249	*23,746	*2,095	*2,465	141,662	119,317	62,379	82,307	378,764	1,247,955	2,052,421	66,213,109
Loans to shareholders	107,468	*116	41	*83	*1,203	*3,953	1	*36,520	*12,539	*12,158	*730	*27,108	13,043
Mortgage and real estate loans	*2,704,144	- 00	1 00	1 000	, 22		260	- 00	. 040	*7,155	- 0000 1	- 000 150 5	2,696,429
Other investments	155,961,154	2,384,103	*27.6 244	7,292	21.6.6.	1 455 027	82,329	261,158	213,056	3,945,985	4,038,168	1,974,296	136,918,333
Depreciable assets	1,451,009,877	633,232	*87.730	591,398	330 554	1,455,827	2,001,987	1,467,839	1,812,609	70,316,562	5,201,367	16,275,317	1,410,366,830
Depletable assets	18 590 387	047,107	067,70	0.0,101	+00°,000	022,333	88 150	020,940	1 40,342	*131 466	608,722,1	0,545,970	18 363 275
Legisland assets	9.555.777	' '	'	' '			2 274			*127,675	471	6 156	9 419 201
Leass. Accumulated depiction	5.655.459	*24.176	*43.208	*3.087	*107.075	46.756	83.016	30.807	131.816	217.055	67.517	158.999	4.741.945
Intangible assets (amortizable)	72,518,437	*44,365	*57.212	*2	*2.715	*65,943	41,663	*106,874	40,645	1.167.485	588,110	3.376.344	67.027.077
Less: Accumulated amortization	8,848,810	*6,199	*9,558	*2	*1,662	66*	12,744	*23,632	6,892	886,157	116,622	565,691	7,219,549
Other assets	262,812,630	227,237	*37,865	*36,925	*62,332	*39,453	104,116	54,924	568,745	29,142,178	1,004,924	1,095,446	230,438,485
Total liabilities	1,755,600,699	5,521,321	465,074	602,378	209,608	1,429,015	1,961,230	1,781,193	2,470,805	57,854,392	12,055,668	29,263,170	1,641,486,784
Accounts payable	85,227,258	177,063	*11,256	*22,273	68,122	45,738	53,597	116,400	61,363	7,087,827	315,093	886,555	76,381,971
Mortgages, notes, and bonds under one year	129,502,288	*423,531	*4,632	*21,126	*15,314	*179,705	232,020	72,549	87,347	8,205,076	1,069,418	867,604	118,323,968
Other current liabilities	83,352,214	644,238	*26,149	*12,996	85,812	348,591	116,707	88,439	81,348	948,692	540,705	1,927,146	78,531,391
Loans from shareholders	4,535,313	297,359	*5,579	*199,002	*521,164	*34,879	*29,275	*59,529	*41,085	*110,936		*81,160	3,155,346
Mortgages, notes, bonds, one year or more	542,374,596	847,830	*91,611	*197,239	*114,349	*125,382	660,166	409,667	470,465	35,793,032	2,417,305	4,928,084	496,319,467
Other liabilities	478,619,218	30,923,154	317 655	720,292	124 683	19,905	204,858	205,951	362,102 767,005	9,056,086	7,825,608	9,168,288	425,035,193
Total modific	431,909,012	-21,791,033	000,710	236 744	207,640	744,010	004,007	020,039 460 466	774 626	2 070 473	4,007,039	7 228 444	554 944 505
Business receipts	543 224 862	*10.659	83 243	333 953	798 897	703 584	935,544	371 459	720,177	3 112 762	2,386,392	5 998 894	528 268 594
Interest	4,164,656	269,770	*344	*131	*62	*2,438	1,919	2,898	14,878	30,020	16,637	130,154	3,695,407
Interest on government obligations, total	42,006	*450	'	'						*5,219	137		36,200
Rents	1,726,605	*12	*147	•	,	6	*38	*1,837	*1,145	13,661	*2,404	17,866	1,689,487
Royalties	137,712	•	1	•	•	[1]	*1,256	1	180	69	14	147	136,045
Net S-T capital gain less net L-T loss	346,219	•	•	•	•	'	•	*80	_	*141	2,163	•	343,834
Net L-T capital gain less net S-T loss	3,128,423	*79,741	•	•	•	*1,893	*371	*1,137	*15,221	97,531	144,620		2,653,999
Net gain, noncapital assets	2,949,305	*9,740	1 00	1 00	*75	- 50	12,186	*77,087	*1,338	44,696	*239	291,297	2,512,647
Other receipts	14,296,768	613,950	72,059	1,656	-8,606	73,791	31,229	14,365	15,248	664,474	136,609	664,739	12,140,040
lotal deductions	577,938,674	600,769,1	*4,138	356,629	391,476	*452 100	1,241,093	515,066	723,897	4,439,879	3,357,358	8,585,252	555,895,169
Compensation of officers	2 724 963	10 542	*67	*53.278	*72 865	*47.532	58 354	15,412	281,040	80 504	31 197	3,102,100	202,302
Salaries and wages	29.693.231	66.895	*22.799	*2.524	38.215	39,868	129.174	54.443	43.935	397.272	230.993	586.706	28.080.405
Rent paid on business property	4,511,505	17,263	*6,010	*9,624	38,089	47,653	30,244	12,199	18,463	88,546	24,177	84,749	4,134,487
Taxes paid	22,277,086	10,856	*3,349	*14,170	13,543	17,368	40,835	16,734	37,258	122,197	61,533	205,944	21,733,299
Interest paid	31,801,303	212,453	*1,369	*10,492	*6,149	10,906	48,285	12,360	24,933	400,973	185,180	783,026	30,105,178
Amortization	6,695,598	17,344	*2,926	'	*234	*460	5,527	*2,119	8,193	101,300	126,053	118,536	6,312,907
Depreciation	71,278,283	27,597	*15,952	23,268	21,860	46,781	120,506	93,337	87,104	661,953	589,522	1,062,094	68,528,309
Advertising	1,022,098	871	'	*1,191	*6,746	*11,697	1,779	1,828	*2,314	4,142	37,543	9,468	944,518
Pension, profit sharing, stock, annuity	6,424,300	*1,931	*	1 100	*4,151	*6,654	1,998	2,753	5,679	63,046	22,829	43,762	6,271,498
Net income (less deficit)	7 270 650	713 135	-7 039	20 888	13,242	20.007	25,093	45 901	10,631	471 962	43,735	7	-3 772 695
Income subject to tax	4,871,477	*99,268		*1,737	*2,304	*2,320	*7,591	*13,396	*16,144	106,262	64,816		4,491,437
Total income tax before credits [7]	1,980,868	*34,821	'	*261	609*	*348	*2,278	*4,966	5,602	37,074	22,785		1,848,718
Income tax	1,700,814	*34,596		*261	*418	*348	*2,232	*4,474	*5,432	36,337	22,210	22,	1,571,868
Alternative minimum tax	273,154	*225	1	•	•	•	•	*492	*170	*736	575	768	270,187
Foreign tax credit	12,298	' '	1	'	'	'	'	1	'	' ('	' 3	12,298
General business credit	511,548							2,901	•	1,548	367	8.	506,244
Total income tax after credits [2]	1.450.017	*34.821	1	*261	609*	*348	*2.278	*2.065	5.602	35,526	21.646	23.325	1.323,537
[-] anno anno anno anno anno anno anno ann				-			- :				1. 26.1	(>-	

Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued RETURNS OF ACTIVE CORPORATIONS

							Size of busi	iness receipts					
Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	or more
	(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Construction)												
Number of returns	695,261	114,199	100,720	128,966	115,647	86,895	76,114	34,217	19,632	16,360	1,568	645	299
Total assets	685,639,857	36,440,601	4,984,137	9,432,663	15,375,614	22,571,702	42,691,367	41,468,390	49,686,565	130,068,550	46,248,979	62,352,492	224,318,796
Notes and accounts receivable	176 602 688	2,066,495	529 189	821.810	1 678 417	3.015.613	7,902,047	10.066,111	0,229,200	48 562 353	18 815 432	19 190 637	46 922 687
Less: Allowance for bad debts	1,263,556	*42,824	*28,291	*2,838	*14,443	*13,521	39,613	56,371	94,918	311,036	144,783	124,179	390,738
Inventories	78,787,696	4,322,889	627,696	1,341,512	2,390,268	3,182,278	5,407,164	4,312,430	3,833,049	12,072,033	2,493,539	4,193,228	34,611,609
U.S. government obligations, total	373,036	*17,918				*627	*215		*6,343	*108,957	110,903	43,711	84,362
Tax-exempt securities	938,651	*78				*955	*20,517	*94,290	*50,972	142,654	60,199	397,703	171,282
Other current assets	74,757,106	5,178,805	478,881	701,158	1,587,157	1,519,140	5,169,996	5,450,384	6,779,498	12,757,884	4,219,181	5,466,001	25,449,021
Loans to shareholders	11,228,180	759,742	154,993	574,962	1,028,652	963,284	2,008,862	1,224,668	885,559	1,249,375	264,678	278,145	1,835,262
Mortgage and real estate loans	4,473,764	506,764	*268,479	*110,111	*116,990	*158,341	306,476	177,182	243,967	183,150	233,504	169,190	1,999,610
Other investments	73,448,324	6,967,371	451,345	1,062,192	511,336	2,171,749	2,447,430	2,222,143	3.082,078	8,515,755	3,839,410	9,179,297	32,998,217
Depreciable assets	298,266,958	10,512,162	3.336.745	9,490,324	16.196.906	22.493.120	37.493,082	30,625,994	26,382,937	56,111,874	16,994,657	18,776,566	49.852.590
Less: Accumulated depreciation	204.136.520	5,393,796	2.403,735	7.647.474	13,100,872	17.981.044	29.769,060	23,100,704	19,219,189	38,943,850	11.055,179	10.816.647	24.704.970
Depletable assets	2.003.316	*95	*207	*1.857	*7.434	469*	*5.428	*131.303	*32.627	121.211	111.422	377.667	1.213.367
Less: Accumulated depletion	494.807	3 '	*207	*542		*443	*5.256	*53.114	*15.512	10.017	23.060	71.896	314.759
	21 708 689	4 116 609	581 068	857 177	1 486 694	1 384 920	1 339 525	1 616 217	1 435 716	2 856 118	751 740	1 342 974	3 939 930
Intangible assets (amortizable)	28,364,807		25 645	198 603	141.468	634.403	612.235	405 531	1 025 075	1,423,375	954 620	2.788.837	17.984.805
l ess: Accimilated amortization	6.340.667	366 667	19 233	153 236	59 712	275.327	301 133	127 841	227 584	421 978	245 695	385 264	3 756 997
Other accete	23.256.895	1 707 715	246.604	300,200	139 966	739 527	1 417 196	674 123	1 075 513	2 864 063	1 148 737	2 140 081	10 703 958
Total liabilities	685 639.857	36,440,601	4 984 137	9.432.663	15.375.614	22.571.702	42.691.367	41 468 390	49.686.565	130.068.550	46 248 979	62.352.492	224.318.796
Accounts navable	122 098 959	1 514 420	136 200	348 747	923 787	1 819 585	5.346.852	5 883 980	10.359.473	29 392 915	11 622 345	11 871 293	42 879 361
Mortrages notes and bonds under one year	39 816 508	2 359 064	372 978	579 915	1 944 554	2 105 768	4 711 440	3 812 998	3 906 320	8 976 537	2 372 416	3 116 625	5 557 891
Other current liabilities	99,010,300	2 501 670	362 994	774 098	1 232 217	2 440 986	7,711,440	6 178 027	7 177 861	17 421 953	7.088.473	8 742 580	900,424,04
Logo from photoholdom	40.464.438	2,001,010 8 8 4 1 4 3 0	4 564 540	000,477	7 2 2 2 2 2 1 2	3 724 464	7 474 287	2 062 132	7,177,901	739 787 7	075,000,1	755 442	1 120 053
Matterial Figure 19	406 400 060	0,041,430	4,004,040	2,999,049	7 406 222	9,724,404	4,174,207	7,002,132	7 062 596	4,304,307	4 402 600	244,000	1,129,000
Other lishilities	25,409,002	0,901,030	1,000,947	454 507	4, 190,233	4 400 974	9,011,404	1,902,310	7,002,300	700,140,000	4,463,699	9,329,000	40,430,307
Other liabilities	25,941,140	44 672 602	09,139	151,567	427,097	1,106,371	77 1,040	1,472,097	47 562 449	3,070,227	1,042,130	2,000,307	10,000,4423
Net worth	232,308,400	280,870,11	1,622,681	2,288,751	1,334,760	4,967,490	13,119,123	13,176,839	17,503,148	50,366,466	18,760,272	001,700,02	75,023,383
l otal receipts	1,340,330,421	5,504,009	0,249,751	21,454,450	41,921,019	02,940,973	119,052,001	120,773,401	135,590,790	327,139,559	111,057,997	101,049,017	200,327,000
Business receipts	1,322,107,739	440.603	0,037,020	21,042,214	41,013,031	40.754	110,944,914	119,739,347	134,373,911	324,001,043	110,136,232	100,417,300	7643,700
interest	901,000	140,092	12,559	104,2	14,411	10,731	20,030	42 204	24,712	7.0,949	00,934	33,031	454,525
merest on government obligations, total	100,701	100,921	1 00 70*		3,233	13/	0,000	12,291	25,600	166 204	10,640	400,400	44,004
Kents	1,243,136	180,615	.24,984	30,003	17,204	28,582	113,645	41,355	56,654	2	66,790	199,108	311,239
Koyantes	169,297	210	00.00	1	90	707,1	1,030	' 00	1,745		47,600	42,700	799,09
Net S-1 capital gain less net L-1 loss	78,831	725,857	38	' ' ' '	1 70	1 010	72,613	74,962	1,415		992	418	28,108
Net L-1 capital gain less net S-1 loss	814,244	179,400	10,747	723,935	722,064	45,246	710,000	38,000	52,255	74,083	33,949	73,555	194,980
Net gain, noncapital assets	2,158,195	109,329	105,330	92,563	135,343	98,752	210,958	184,135	178,892	436,950	145,955	162,639	297,349
Other receipts	12,366,828	2,000,669	35,201	256,596	115,276	256,816	474,970	706,243	871,520	1,448,566	541,574	665,943	4,993,454
Total deductions	1,295,264,551	4,127,371	5,718,055	19,475,505	39,350,938	60,435,717	114,370,684	117,184,565	131,546,368	316,516,017	108,259,585	99,230,731	279,049,015
Cost of goods [19]	988,450,074	350,049	1,949,773	8,773,893	19,746,282	33,491,326	69,317,835	80,590,339	98,925,703	258,870,969	92,038,717	83,348,527	241,046,660
Compensation of officers	38,936,052	207,634	666,113	2,331,962	3,244,944	4,384,154	6,731,329	4,920,371	4,004,155	6,946,640	2,025,701	1,092,933	2,380,117
Salaries and wages	76,096,937	327,101	260,428	1,369,206	4,256,848	6,467,968	11,745,166	9,381,097	9,326,587	14,049,325	4,121,808	4,190,889	10,600,515
Rent paid on business property	23,755,448	99,835	197,364	531,048	1,004,183	1,362,635	2,947,063	2,666,900	2,606,744	5,533,095	1,757,016	1,546,773	3,502,791
Taxes paid	23,680,619	227,826	183,122	541,108	1,204,055	1,954,375	3,259,720	2,858,084	2,922,267	5,180,233	1,414,052	1,189,900	2,745,876
Interest paid	6,725,294	234,671	51,259	168,192	253,836	466,219	657,433	789,474	491,911	1,146,378	301,482	429,109	1,735,330
Amortization	1,700,069	54,162	*474	16,090	7,891	27,739	35,979	77,574	51,247	126,260	63,354	141,489	1,097,811
Depreciation	17,009,094	328,269	180,252	378,308	677,755	1,052,151	1,809,974	1,635,714	1,364,269	3,393,126	1,327,356	1,393,249	3,468,672
Advertising	4,187,465	29,861	44,614	154,443	315,694	557,738	658,475	474,603	473,100	734,344	158,134	187,142	399,317
Pension, profit sharing, stock, annuity	4,104,331	30,500	*5,335	25,038	111,931	80,307	375,342	324,025	401,042	999,233	416,680	368,435	966,461
Employee benefit programs	16,723,455	83,510	32,750	217,509	435,858	766,462	1,509,490	2,107,424	1,866,848	4,811,142	1,608,284	1,323,099	1,961,079
Net income (less deficit)	45,078,658	-706,063	531,695	1,978,926	2,566,828	2,513,118	5,475,643	3,576,628	4,020,392	10,605,891	2,789,888	2,399,337	9,326,374
Income subject to tax	8,384,208	801,068	67,200	61,889	198,863	145,531	402,829	384,562	437,157	1,295,127	476,870	519,803	3,593,309
Total income tax before credits [7]	2,743,336	275,662	13,406	10,496	26,415	25,742	996'06	101,037	131,645	435,130	165,389	182,902	1,284,546
Income tax	2,700,348	274,187	14,227	14,328	27,785	25,529	90,113	100,395	128,956	427,664	162,810	178,905	1,255,450
Alternative minimum tax	41,339	1,203	'	*115		101	*687	*641	2,615	6,310	2,028	2,956	24,683
Foreign tax credit	155,795	*72,094						*20	*2,410	3,520	*937	906*	75,908
General business credit	62,836		*50	1	10	*2,899	3,040	1,470	845	5,010	4,089	4,700	40,073
Prior year minimum tax credit	19,376	*150			*1,045		*65	*50	*1,995	3,519	*1,480	635	10,438
Total income tax after credits [2]	2,505,311	202,769	13,356	10,495	25,361	22,843	87,862	99,498	126,395	423,081	158,883	176,661	1,158,108

Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued (All figures are estimates based on samples — money amounts are in thousands of dollars and size of business receipts is in whole dollars] RETURNS OF ACTIVE CORPORATIONS

							Size of busi	iness receipts					
Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	under \$100,000	under \$250,000	s500,000	under \$1,000,000	under \$2.500.000	under \$5,000,000	under \$10,000,000	under \$50,000,000	under \$100 000 000	under \$250 000 000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Manufacturing		<u>-</u>)	9	Ì	6	6	Ć.	9	(2)	(21)		(=;)	
Number of returns	242,755	37,956	22,583	26,773	27,585	27,841	35,441	21,541	15,720	19,933	3,071	2,149	2,161
Total assets	12,451,904,382	32,955,626	2,506,028	4,245,852	5,240,792	11,617,565	27,047,552	38,934,980	56,820,399	317,943,695	159,283,808	307,084,588	11,488,223,496
Cash Notes and accounts receivable	2 470 481 223	2 128 794	270 498	329 671	601,202,710	7 112 645	5,742,786	7 825 056	12 441 793	58 172 649	32 672 487	50,463,894	2 297 859 551
Less: Allowance for bad debts	23,014,245	11,210	*103	*425	*22,914	5,799	22,138	74,431	128,496	981,146	600,236	1,088,059	20,079,290
Inventories	725,443,633	280,648	186,858	567,990	851,200	1,539,993	4,661,901	7,691,402	11,518,596	54,705,192	28,992,520	44,990,073	569,457,259
U.S. government obligations, total	5,174,216	*1,282,751	•	•	•	•	•	*4,611	*6,962	53,421	*148,409	64,167	3,613,895
Tax-exempt securities	6,245,262	*21,672	•	•	13,413	•	•	*767	*56,404	315,260	64,286	315,535	5,457,926
Other current assets	525,917,395	1,791,389	256,269	235,163	375,313	317,844	1,137,033	1,805,813	2,257,270	11,647,368	7,159,602	13,407,991	485,526,339
Loans to shareholders	162,534,023	1,603,928	*54,734	208,901	301,133	493,774	785,059	566,233	758,070	1,772,203	595,097	1,001,491	154,393,401
Mortgage and real estate loans	3,094,590	427	*70,454	1	1	*105,750	*30,232	*47,724	*40,614	177,657	138,260	36,060	2,447,413
Other investments	4,071,598,187	14,888,053	311,178	778,415	433,292	1,595,220	1,410,314	2,361,962	3,434,495	74,491,577	20,023,619	50,209,271	3,901,660,791
Depreciable assets	3,011,745,028	4,924,555	1,300,609	3,138,956	5,241,952	10,238,313	25,116,906	36,506,672	44,572,324	159,230,583	79,136,572	134,122,272	2,508,215,315
Less: Accumulated depreciation	1,713,156,935	2,226,770	1,019,168	2,202,901	4,246,893	7,594,952	19,619,632	28,140,600	32,681,925	108,398,800	48,988,135	81,278,440	1,376,758,720
Depletable assets	181,281,675	*52,615	•	*13,467	*8,093	75	*61,664	323	*15,659	238,181	220,240	1,043,297	179,628,061
Less: Accumulated depletion	90,007,466	6,044	•	*8,821	*6,065	75	*57,399	223	*8,766	82,735	50,518	270,816	89,516,004
Land	85,463,830	229,317	*46,981	65,468	65,335	254,727	548,297	602,532	1,117,878	3,285,696	1,955,046	3,471,058	73,821,495
Intangible assets (amortizable)	1,925,792,227	875,295	165,117	372,399	494,466	618,983	1,678,647	4,109,934	2,982,233	28,983,134	22,187,844	59,080,992	1,804,243,183
Less: Accumulated amortization	379,308,896	194,228	117,879	188,045	185,784	248,678	656,515	1,509,896	978,435	6,299,727	4,480,078	10,952,665	353,496,968
Other assets	1,037,223,426	3,196,401	396,434	382,122	114,214	196,228	627,540	644,897	1,482,460	7,030,272	5,812,887	18,731,385	998,608,586
Total liabilities	12,451,904,382	32,955,626	2,506,028	4,245,852	5,240,792	11,617,565	27,047,552	38,934,980	56,820,399	317,943,695	159,283,808	307,084,588	11,488,223,496
Accounts payable	1,322,903,662	2,866,990	79,927	584,596	473,829	1,138,099	3,798,344	5,213,322	7,906,169	35,641,711	18,045,965	30,526,333	1,216,628,378
Mortgages, notes, and bonds under one year	877,492,687	3,623,691	349,122	390,812	469,173	671,830	2,065,825	3,151,619	4,436,605	17,835,290	11,710,948	16,068,434	816,719,341
Other current liabilities	1,091,725,195	6,553,190	259,300	476,001	4 245 004	945,945	2,643,195	3,268,504	4,344,883	28,306,195	13,871,423	6 256 769	1,006,671,816
Loans from shareholders	234,940,539	5,138,031	542,651	924,192	1,315,884	1,469,617	3,021,223	4,828,991	3,060,752	9,924,251	4,665,354	6,256,768	193,792,825
Mortgages, notes, bonds, one year or more	1 372 258 474	6 651 243	306,329	746 844	909,414	332,670	1,802,062	1,778,252	1 665 124	10 000 404	10 027 154	71,460,329	1 316 606 435
Not worth	1,372,230,474	0,031,243	540 366	440,044	1 166 504	3 944 834	1,002,902	13 465 728	1,000,124	162 672 134	72 312 478	131 011 725	1,310,090,433
Total monints	8 432 428 494	4 734 733	1 502 239	4 613 994	0.751 161	20 200 155	6,974,203	77 345 659	112 158 153	419 036 473	247 505 843	342 239 693	7 166 551 518
Business receipts	7,934,244,850	157.802	1,352,064	4.417.681	9.558.153	19.668.811	55.447.702	76.323.295	110.401.171	413.130.373	214.253.938	332,859,580	6.696.674.280
Interest	74.251.913	170.473	6.594	29.219	4.098	11,220	31.114	24.892	34.387	247.339	152.014	467.546	73.073.018
Interest on government obligations, total	430,688	*647	· '	1	*308	*554	*1.373	3.295	4,399	27.692	13.198	26,953	352,268
Rents	28,996,930	*16.809	*313	*125	*325	*6.331	14,313	17,466	28,068	122.036	62.809	149,362	28.578.972
Rovatties	112,443,178	122,663	*26.303	37.680	*2.290	*4.343	*102.476	63.254	*269,303	389,993	173.287	847.822	110,403,763
Net S-T capital gain less net L-T loss	459,269	*320	*469	'		*188	*2,267	*1,575	887	17,567	6,061	22,923	407,011
Net L-T capital gain less net S-T loss	27,517,948	060'999	*28,181	*26,065	35,158	31,135	86,843	75,609	126,769	421,150	143,264	392,755	25,484,929
Net gain, noncapital assets	22,790,940	186,986	*4,379	2,193	15,499	61,414	252,662	252,976	257,550	822,855	327,890	570,726	20,035,810
Other receipts	171,846,303	3,404,297	83,214	101,030	135,143	411,930	548,423	571,380	861,583	3,557,350	2,178,256	6,231,396	153,762,301
Total deductions	7,989,131,952	5,535,650	1,545,782	5,016,562	9,711,094	20,152,415	55,342,900	74,746,674	106,613,732	399,025,865	209,052,614	328,630,431	6,773,758,233
Cost of goods [19]	5,921,224,067	121,512	450,374	2,083,294	4,170,540	9,800,669	32,043,885	47,520,433	70,863,680	285,074,411	153,646,761	238,502,806	5,076,945,702
Compensation of officers	55,479,202	174,383	148,552	460,247	965,189	1,754,746	3,632,249	4,044,495	5,164,450	11,486,763	3,101,011	3,803,721	20,743,397
Salaries and wages	62 445 250	785,645	126,731	509,068	1,285,021	2,262,423	6,033,226	7,574,730	9,872,098	32,487,102	15,514,029	24,855,373	372,447,273
Taxes paid	123 017 580	190,043	130,071	149,444	337 336	628 665	1,905,363	2,014,079	2,132,134	8 298 478	3 804 228	3,291,044	98 001 911
Interest naid	174 693 307	467 614	18 277	73.613	99,99	158.576	470.389	709 805	669 977	3.856.610	2,004,220	6.043.718	159 658 177
Amortization	53 098 946		12,199	63 460	19 052	47,999	125,926	138.262	193,247	1.219.155	1 225 100	2,155,195	47,790,692
Depreciation	204.049.940		37.011	142.703	281.641	494.051	1.090.058	1.504.481	2.026.900	8.621.070	5.130.208	8.503.382	175,991,079
Advertising	82 142 102	185 789	8.087	49 492	70,763	193,830	388 816	490 716	531.382	2 421 127	1 594 529	2,503,362	73 574 446
Pension profit sharing stock annuity	53.830.252	21.649	*981	*4.940	10.742	56.480	175.069	355.241	531.326	1.828.139	851.633	1.597.744	48.396.308
Employee benefit programs	99.113.716	199,693	15.887	29.756	131,183	341.024	928.624	1.290.758	1.674.547	6,656,811	3.083.374	5,125,817	79.636.241
Net income (less deficit)	527,482,085	-803,901	-43,163	-397,314	39,758	47,241	1,159,963	2,596,026	5,622,062	20,158,859	8,644,822	14,001,953	476,455,777
Income subject to tax	472,449,903	601,680	*21,483	62,372	60,206	125,513	351,645	683,608	1,226,010	5,821,151	4,216,365	8,551,841	450,728,028
Total income tax before credits [7]	165,456,858	207,179	*6,111	17,560	13,988	33,375	78,561	210,364	403,895	1,997,990	1,453,639	2,988,807	158,045,389
Income tax	164,979,018	202,649	*6,021	17,553	13,988	33,322	78,316	203,733	399,924	1,974,198	1,443,204	2,957,654	157,648,456
Alternative minimum tax	430,623	*3,582	*91	1	1	*54	*231	*6,632	3,828	23,923	10,185	30,836	351,263
Foreign tax credit	68,621,694	*2,307	1	7,299			*1,023	*2,205	*58,763	92,656	88,215	219,691	68,149,536
General business credit	8,036,145	14,838	*37	*126	*566	4,045	8,983	16,623	17,145	85,687	59,749	133,694	7,694,652
Prior year minimum tax credit	597,400	190 034	*6.074	10 134	13 422	28 840	- 88	191 162	819	8,439	8,568	12,545	566,335
l otal income tax after credits [2]	00,131,100	ושט,טפו	D,U/	10, lo≄	774,01	40,01V	00,000	131,104	321,000	1,011,114	1,437,110	2,022,010	01,024,477

RETURNS OF ACTIVE CORPORATIONS
Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued

							Size of busi	iness receipts					
Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	under \$100 000	under \$250 000	under \$500 000	under \$1,000,000	under \$2 500 000	under \$5 000 000	under \$10 000 000	under \$50 000 000	under \$100 000 000	under \$250 000 000	or
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade													
Number of returns	960,845		108,241	135,771	130,694	120,214	136,054	71,844	47,206	47,649	7,195	4,272	2,315
Total assets	4,708,601,361	30,946,881	5,996,626	16,160,514	19,988,110	33,795,204	70,404,240	76,461,065	100,608,872	324,788,322	182,422,298	223,856,171	3,623,173,059
Cash	326,232,102	3,129,353	1,288,067	2,638,882	3,731,681	0,429,968	11,880,600	12,701,687	13,438,241	38,484,167	35 970 000	18,943,352	196,792,478
less: Allowance for bad debts	13.894.821	*87.034	*1.405	*18.360	*93.287	85.057	103.325	116.964	267.821	1.198.900	673.591	1.084.516	10.164.563
Inventories	866,190,159	3,648,210	1,087,997	3,223,250	7,553,816	12,365,389	25,827,686	26,374,096	35,515,775	126,441,838	66,167,360	72,470,171	485,514,571
U.S. government obligations, total	7,437,700	*22,401	*3,143			1	*9,339	*12,346	*46,158	*51,915	15,811	*27,748	7,248,839
Tax-exempt securities	7,658,873	*16,079	*17,852	_	*4,113	'	*43,402	*39,385	*96,286	200,491	*53,621	113,436	7,074,209
Other current assets	212,459,256	2	202,426	2,257,806	869,396	1,291,018	2,627,469	3,161,328	4,950,077	13,535,817	7,577,127	9,846,995	163,209,850
Loans to shareholders	18,293,685		188,976	310,830	648,255	1,016,413	1,810,724	1,738,845	1,100,406	4,093,731	1,264,541	1,152,550	4,344,580
Mortgage and real estate loans	2,092,278		*111,065	*101,038	*18,691	*195,399	209,057	171,380	185,356	300,884	79,530	138,726	491,011
Other investments	877,998,981	10,990,203	1,394,618	3,655,365	867,265	1,146,242	3,930,629	2,826,987	5,365,783	15,090,909	11,532,913	16,806,599	804,391,468
Depreciable assets	1,503,932,784	6,276,423	2,085,752	5,152,567	9,419,428	15,336,916	32,076,814	31,735,010	38,566,795	94,075,752	45,479,303	61,115,878	1,162,612,146
Less: Accumulated depreciation	764,250,691	3,682,517	1,507,567	3,523,487	6,764,091	10,971,229	23,203,178	22,026,832	26,568,458	61,397,304	25,906,349	35,213,151	543,486,529
Depletable assets	75,776,438			*2,695	1	*11,418	*59,096	.80	*180,071	119,133	*14,307	*66,990	74,829,924
Less: Accumulated depletion	25,259,003		1 000	2112	, 000	72,757	44,437	27.	721,132	74,294	711,485	37,916	24,586,828
Land	612 962 509	090,000	130,310	445,709	4 670 064	7 536 660	1,709,646	2,244,302	1,014,070	4,005,000	77 272 344	3,122,711	622 206 467
Intanglible assets (amortizable)	93 226 399		96.374	974,162	761 932	1.377 110	3,003,933	1 696 403	2 432 501	16,457,263	2 667 104	5.305.950	71.514.088
Other assets	298.531.119	-	287,334	481,066	553,776	1.061,328	1,614,078	956,786	2.149.672	990'090'9	6,882,979	7.062.656	269,578,103
Total liabilities	4,708,601,361	ຕ	5,996,626	16,160,514	19,988,110	33,795,204	70,404,240	76,461,065	100,608,872	324,788,322	182,422,298	223,856,171	3,623,173,059
Accounts payable	666,698,772	3,739,076	379,830	1,540,063	2,712,665	5,913,831	12,028,813	15,520,812	22,852,851	61,641,864	29,409,778	39,103,683	471,855,505
Mortgages, notes, and bonds under one year	363,880,281		358,762	818,862	1,285,457	2,928,944	4,344,781	6,340,842	10,375,390	61,906,841	41,646,659	39,766,531	192,359,374
Other current liabilities	518,141,569		426,846	949,154	1,418,827	2,535,120	5,227,231	6,092,945	9,383,280	26,531,094	13,294,322	19,089,073	431,477,944
Loans from shareholders	102,020,247		2,712,932	4,606,438	7,223,286	7,962,006	10,814,764	8,642,260	7,346,550	14,428,000	5,881,542	7,090,991	19,769,279
Mortgages, notes, bonds, one year or more	371 320 396	6,417,219	359 348	2,036,773	3,841,857	5,603,790	12,584,051	12,778,339	15,348,415	36,232,991 8 433 874	23,098,437	90,725,545	332 204 277
Net worth	1.757.671.059	5.618.707	894.784	5.556.387	2.724.414	8.228.097	23.814.702	25.661.118	33.753.871	115.613.658	60.719.771	78.916.368	1.396.169.181
Total receipts	8,717,744,873		7,058,818	23,445,034	48,274,749	88,473,062	220,401,294	249,485,103	331,499,696	1,012,800,967	510,895,728	640,945,131	5,580,168,734
Business receipts	8,539,775,012		6,321,621	22,592,971	47,234,930	86,752,616	217,680,647	246,921,134	328,352,332	1,000,139,534	502,786,608	631,752,687	5,448,417,234
Interest	15,697,076	54,859	21,402	20,788	16,295	36,845	91,590	104,189	116,962	350,899	338,029	300,243	14,244,975
Interest on government obligations, total	277,786			*18	*269	*333	8,028	4,276	6,632	24,299	9,943	19,896	192,893
Rents	14,320,524		<u>*</u>	*14,252	10,930	23,545	54,397	68,680	87,111	228,821	121,892	202,858	13,501,421
Royalties	15,196,959	*	*43	1	*43,599	*6,607	*23,163	27,727	51,036	250,227	100,476	265,820	14,230,916
Net S-T capital gain less net L-Tloss	277,380	*16,917			*8,927	*12,361	*7,856	*1,049	2,649	14,465	17,983	4,162	190,085
Net L-1 capital gain less net S-1 loss	10,180,697	205,120	30,370	3,083	91,822	30,750	107 203	146,369	100,072	355,576	102,947	351,393	6,594,974
other receipts	100.305.736	2	616,344	700.644	755.072	1.470.004	2.248.724	1.961.643	2.536.381	10,328,561	6.835,332	7.322.086	62.722.313
Total deductions	8,466,535,483		7,137,227	22,824,597	47,246,737	86,817,192	214,263,922	243,931,200	324,058,066	988,643,783	499,259,738	626,722,382	5,400,872,388
Cost of goods [19]	6,745,707,329	673,388		11,204,524	26,701,444	53,339,131	150,121,741	184,891,753	253,346,664	805,489,401	416,875,371	526,342,206	4,314,037,889
Compensation of officers	74,498,815			2,074,006	3,116,209	5,593,639	9,094,857	7,438,251	7,742,782	15,825,147	4,814,867	4,587,116	13,448,649
Salaries and wages	582,273,104		381,378	1,574,838	4,367,410	8,317,072	17,802,585	18,316,996	23,743,869	64,867,879	29,841,709	36,030,888	376,485,052
Rent paid on business property	121,613,468	201,362		-	3,001,825	3,966,332	6,853,291	5,381,899	5,845,052	13,750,621	5,526,168	6,913,673	67,736,602
laxes paid	102,862,951	190,552			1,345,911	2,125,698	4,429,722	4,078,058	4,390,173	11,499,976	0,000,183	5,840,848	01,032,210
Interest paid	21 725 562	00,043	70,020	163,413	330,370	186.721	1,062,595	1,003,270	1,304,390	3,886,937	630 623	7.047,002	17 645 284
Depreciation	102.912.911	191,212		304.617	427.288	808.955	1.479.138	1.531.782	2.040.453	5.834.814	3.308.537	4.858.816	81.966.677
Advertising	79,880,123			253,857	451,201	1,124,757	2,100,771	1,809,423	2,064,610	7,309,039	4,555,515	4,836,845	55,160,956
Pension, profit sharing, stock, annuity	18,698,800	Ì		67,401	92,808	222,793	387,948	626,530	660,595	1,585,080	678,335	924,377	13,302,898
Employee benefit programs	57,254,755		54,291	305,374	252,045	486,632	1,224,710	1,333,788	1,692,226	5,271,636	2,678,611	3,551,566	40,331,205
Net income (less deficit)	264,053,900		-55,768	620,419	1,033,924	1,655,537	6,129,695	5,550,454	7,440,157	24,174,704	11,709,710	14,594,694	191,672,770
Income subject to tax	204,075,889	``	179,867	91,697	262,625	388,082	994,524	1,280,708	1,543,637	5,632,864	3,736,301	5,137,042	184,534,313
l otal income tax before credits [/]	70,855,588		51,765	16,163	47,022	77.540	214,428	335,654	472,645	1,883,088	1,279,676	1,781,621	64,603,253
Income tax Alternative minimum tax	120.912	8 031		408,01	*637	040,77	*483	333,172	1 073	1,072,691	1,274,993	14 797	76.688
Foreign tax credit	7,023,633		22,608	*13	5,092	*133	*324	*7,404	*122	20,478	38,927	51,609	6,876,892
General business credit	2,623,595	*1,148			15	1,617	8,325	8,234	7,085	20,611	21,048	32,295	2,523,033
Prior year minimum tax credit	218,034		,	İ	*15	*792	*552	*2,469	943	7,895	9,398	4,060	191,456
Total income tax after credits [2]	60,990,498	91,407	27,448	16,150	41,901	74,690	205,227	317,547	464,496	1,834,104	1,210,303	1,693,648	55,013,577

Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued RETURNS OF ACTIVE CORPORATIONS

	Total season												
Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	under \$100.000	under \$250.000	under \$500.000	under \$1,000,000	under \$2.500.000	under \$5.000.000	under \$10.000.000	under \$50.000.000	under \$100.000.000	under \$250.000.000	or more
	(1)	(6)	(3)	(4)	(2)	(9)	(7)	(8)	(6)	(10)	(11)	+	(13)
Transportation and Warehousing		(5)	(6)	F)	(6)	(9)		(6)	(6)	(01)	(11)	(15)	(31)
Number of returns	219,600	31,891	43,413	60,705	24,097	18,780	19,343	9,050	5,864	5,320	620	284	234
Total assets	772,730,385	8,274,345	4,433,341	3,828,106	3,210,537	3,924,150	10,243,286	11,303,843	11,387,367	41,158,742	27,327,229	38,068,	609,570,817
Cash	50,144,185	474,579	245,071	762,742	577,647	836,019	1,642,530	1,759,349	1,610,127	4,570,773	2,277,519		32,848,000
Notes and accounts receivable	92,636,358	852,563	60,816	262,510	398,530	683,423	1,285,395	2,132,169	2,429,824	10,108,417	5,687,660	ď	63,079,679
Less: Allowance for bad debts	1,346,791	722.	*1 677	- *5 957	1,5/1	980,8*	7,991	4,378	8,228	112,594	99,532	100,071	1,006,673
III S covernment obligations total	*3.389.649	- ,402	1,0,1	*42	13,510	0/6,10	- 100,390	17 630	-64,001	*10.276	3562		3.354.880
Tax-exempt securities	457,214	15.268		*17.887	*15.223	*2.235	'	*11.526	*11.362	-	*359.666		21,825
Other current assets	40.721.325	324.277	138.592	428,153	171.934	260.230	435.554	561,891	632.282	2.757.839	1.361.653	1.96	31.692.580
Loans to shareholders	5.758.872	254,310	1.334,890	370,618	86,881	*78.251	620,651	343,063	282,798	587.664	382.643		1.243,529
Mortgage and real estate loans	220,012	10,10		5	-	2	*41.290	*12.364	*73.114	*13.851	*2.919		73.714
Other investments	72.906.722	2.493.632	610.862	*232.956	322.246	70.275	1.060.585	1.162.660	869.818	3.553.445	3.326.168	7.97	51.230.196
Depreciable assets	637,124,095	6,584,351	2,152,107	3,563,367	5,296,774	6,222,552	15,688,826	14,970,999	12,686,772	36,988,685	19,052,610	.,	490,153,258
Less: Accumulated depreciation	261,462,492	4,012,134	1,405,972	2,309,015	3,860,739	4,824,659	11,401,133	10,681,724	8,303,913	22,346,001	9,237,936		172,388,832
Depletable assets	52,542	*15	*688	*16,900		*5,722			*14,326	*7,132	98*		4,517
Less: Accumulated depletion	8,941		*688	*820			'		*4,117	*2,035	*15		1,261
Land	9,791,041	181,021	*73,346	*82,046	69,475	209,890	322,521	221,052	256,174	733,487	409,017	506,509	6,726,504
Intangible assets (amortizable)	79,021,029	205,494	1,098,835	116,387	90,357	92,240	360,051	360,770	231,399	2,719,998	1,986,755	2,416,011	69,342,732
Less: Accumulated amortization	11,624,015	62,588	450,984	51,544	24,278	19,978	201,361	50,734	83,970	576,633	363,660	450,099	9,288,184
Other assets	45,708,950	946,632	574,100	330,021	54,840	249,569	230,974	297,225	506,109	1,078,323	1,664,928	3,684,456	36,091,773
Total liabilities	772,730,385	8,274,345	4,433,341	3,828,106	3,210,537	3,924,150	10,243,286	11,303,843	11,387,367	41,158,742	27,327,229	38,068,621	609,570,817
Accounts payable	76,221,213	315,457	99,150	180,748	289,203	581,376	910,497	1,392,312	1,612,557	5,192,068	3,756,349		58,036,673
Mortgages, notes, and bonds under one year	29,586,285	90,549	133,833	285,467	89,940	392,193	841,250	955,760	1,049,419	4,456,225	2,131,966		16,377,901
Other current liabilities	77,925,608	240,386	150,487	272,716	103,450	494,596	639,328	571,528	844,776	3,153,270	1,953,931	κî	66,451,477
Loans from shareholders	17,160,400	778,092	212,825	468,583	622,704	2,053,854	1,476,159	1,276,848	630,661	1,015,179	1,155,668		6,948,544
Mortgages, notes, bonds, one year or more	204,429,580	1,637,123	3,050,411	1,239,788	1,152,141	924,940	3,526,357	3,199,436	4,090,588	10,613,033	6,662,726		156,919,963
Other liabilities	144,845,928	1,624,119	*75,591	-52,169	130,604	21,519	495,462	621,870	483,816	1,826,071	2,939,518		133,840,082
Net worth	222,561,370	3,588,619	711,044	1,432,973	822,496	-544,327	2,354,234	3,286,090	2,675,549	14,902,896	8,727,072		170,996,177
Total receipts	853,986,646	1,751,681	2,613,701	9,847,242	8,819,584	14,004,899	31,345,452	32,759,238	41,620,661	101,554,649	43,932,549		521,276,994
Business receipts	826,839,115	212,807	2,526,333	9,690,160	8,489,406	13,685,945	30,328,784	32,224,624	41,082,631	99,639,398	43,146,454	42	502,941,814
Interest on deverage obligations 40fol	37.095		C66,1	1,43	COC *	5	107,4	*320	*3 132		12,081	113	1,141,029
Dente	1 564 717			*100	*2 521	- 2 961	7 878	320	3,132		40.468	O	1 340 915
Royalties	1 917 674	*37	*314	2	2,02,1	2,000	2,0	*15	6*				1 914 420
Net S-T capital gain less net I - T loss	4.188	* 42	-		'	'	24	2 '	*213	*612			3.235
Net L-T capital gain less net S-T loss	821.837	37.	*28.404	*3.938	*9.214	*27.243	*23.806	19.254	5.664	111.345	19	113.384	422.662
Net gain, noncapital assets	4,685,438		*32,378		88,955	109,521	238,239	188,777	197,291	834,482	.,		1,857,541
Other receipts	15,840,167	1,360,525	24,095		228,161	178,314	737,499	306,652	292,243	839,477	360,018		10,794,983
Total deductions	823,468,298	2,712,356	2,625,631	8,947,998	8,370,060	13,550,144	30,951,286	31,693,911	40,682,669	99,104,677	42,722,270		498,747,108
Cost of goods [19]	256,762,903	*41,867	232,595	938,971	1,395,822	3,657,232	9,638,550	13,578,059	22,742,583	4	19,729,474	21,721,468	116,887,484
Compensation of officers	13,701,306	104,684	217,667	775,491	692,087	485,757	1,076,299	932,614	971,845		507,510		2,084,965
Salaries and wages	133,650,642	122,094	142,022	837,618	949,440	2,076,805	5,294,774	4,604,498	4,104,939	10,599,558	6,474,174		92,547,375
Kent paid on business property	37,437,546	58,993	70,002	312,787	266,614	559,208	1,343,567	1,069,703	2,090,739	4,073,222	1,906,099	1,922,433	23,709,387
lakes baid	14 036 612	43,123	137 793	306,133	88 440	400,214	1,090,010	1,012,920	1,059,500	2,930,393	382,074		10,934,188
Amortization	2 238 163	5 191	48 588	*10.012	9379	*5.772	12.551	11 796	34 537	241 662	64 076		1 602 913
Depreciation	40.462.724	265.906	259.576	590.926	451.463	451.749	1.460.377	1.251.080	1.095.660	3.605.073	1.825.315	2	27.060.935
Advertisina	2.901.523	14,428	14,621	21,915	28,058	47,080	150,594	122,198	112,020	218,014	96,371		2.000,611
Pension profit sharing stock annuity	9.814.190	*12.606	*22,024	*28.232	18.855	13.903	40,290		116.207	228.771	118.359		8 824 619
Employee benefit programs	23,936,701	9,514	7,411	41,372	82,151	142,096	294,506		450,938	1,306,080	864,722	_	19,260,329
Net income (less deficit)	31,176,190	-961,157	-11,930	899,245	448,944	454,755	394,173	1,066,111	935,719	2,475,801	1,204,343		23,152,358
Income subject to tax	27,680,388	78,296	48,772	166,797	108,036	99,880	137,919	173,033	225,579	840,635	605,133	578,241	24,618,068
Total income tax before credits [7]	9,563,992	17,939	9,247	35,761	21,931	21,914	36,204	49,316	70,975	275,980			8,610,765
Income tax	9,535,097	17,402	9,405	35,764	21,874	22,243	35,450	48,779	71,078	274,135	50	200,189	8,590,319
Alternative minimum tax	26,560				*57	•	*707	*485	*462	1,818			17,906
Foreign tax credit	482,505	*46			1	'	?		£,		*1,588	`	457,995
General business credit	239,775	က	*365	[1]	*45	*955	717	1,490	*1,818		5,999		207,152
Frior year minimum tax credit	16,676	47 890	0000		24 007	- 020 00	100		312		1,029	1,680	10,340
lotal income tax arter credits [2]	Total income tax after credits [2] 6,624,125 17,090	060,71		35,750	6,862 35,780 21,887 20,359 47,6	20,939	33,300	47,020	00,045	500,767	203,136		66.

RETURNS OF ACTIVE CORPORATIONS
Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued

	Total						Size of busi	siness receipts					
Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	under \$100,000	under \$250.000	under \$500.000	under \$1.000.000	under \$2,500,000	under \$5.000.000	under \$10.000.000	under \$50,000,000	under \$100.000.000	under \$250.000.000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Information												ĵ.	(2.)
Number of returns	127,107	43,569	21,557		11,077	13,641	6,488		2,095				304
Total assets	2,830,144,774	45,248,505	-	,2,	2,921,409	12,347,768	8,649,810	8,881,033	16,757,415	57,649,527	"	79,013,743	2,557,960,676
Cash	185,835,089	2,759,838	401,245		753,665	1,739,849	2,061,134	2,302,946	3,061,148	8,742,744	4,275,790	11,012,675	147,860,553
Notes and accounts receivable	375,599,600	2,116,494 *22,00E	960,09	157,082	290,105 *4 202	994,550	1,643,685	-	1,715,185	9,817,850	4,490,305	8,705,628	344,433,941
Less: Allowance for bad debts	6,049,205	60,22	*71 773	6	1,207	3,011	317 238	25,069	184.061	316,617	203,123	351,121	73,027,037
III S government obligations total	551 402	*11 060			t	132,209	11,230		*44 806	197 194		93.531	25,010,803
Tax-exempt securities	1.389.233	200,			*283.946	'	*17.723		*59 945	*29.285		ľ	787.843
Other current assets	135,291,992	1.091.306	556.408	72.449	157.648	561.687	845.225		3.252.158	4.182.327	2	4	117.383.378
Loans to shareholders	7,203,974	113,114	*51,412		*44,227	245,250	280,565	189,065	376,414	651,782		43,744	5,135,815
Mortgage and real estate loans	192,058	*4,792	*22,175		'		*9,674		*55,408	*40,787		18,468	34,107
Other investments	667,708,614	32,338,592	290,361	440,851	462,102	5,690,392	810,576	795,042	2,158,358	9,053,876	6,408,526	11,293,019	597,966,918
Depreciable assets	971,416,300	1,511,670	641,317	592,014	1,477,430	4,624,188	4,267,739	5,670,144	10,147,992	29,889,057	15,512,120	20,218,422	876,864,207
Less: Accumulated depreciation	579,433,770	1,097,280	438,033	447,817	1,113,265	2,745,479	3,186,318	3,664,544	6,757,778	19,203,001	8,503,495	12,506,959	519,769,801
Depletable assets	330,414	-	,	-		'	'	1	-	37,371		9,776	283,267
Less: Accumulated depletion	133,574			•	•	'	1	•				'	125,912
Land	14,618,733	*8,225		*6,021	*25,762	64,338	143,379	181,131	154,402			539,453	12,874,978
Intangible assets (amortizable)	997,780,312	2,114,276	317,660	_	213,686	1,813,349	1,490,069	1,576,467	2,148,924	15,191,094	7	30,815,797	931,134,016
Less: Accumulated amortization	208,623,715	1,299,933	161,836		84,485	1,000,460	616,699	602,544	628,714	5,300,768	2,877,597	8,545,304	187,459,470
Other assets	241,490,640	5,539,423	141,976		3/1,/42	561,627	604,383	177,889	842,967	3,011,587	3,073,628	12,573,514	214,488,091
Account abilities	4,630,144,774	45,246,505	1,969,636	'n	2,921,409	12,347,768	0,049,010	0,861,033	10,737,413	7745 500	36,710,239	4 000 500	440 266 200
Mortgage notes and bonds inder one year	207 216 394	1,301,373	152 992	262,339	213,412	731 890	811,652	588 272	647 552	2 040 711		7 650 103	194 955 728
Other current liabilities	312,613,982	1,210,520	214 650		517,693	1 172 202	1.151.608	1 258 259	2 242 395	9.054.228		10.826.510	278 738 915
Loans from shareholders	24,712,545	6,169,536	294.021		584,559	1,462,593	1,059,657	2.079,556	485,727	2,115,144		619,881	8,636,188
Mortgages, notes, bonds, one year or more	807,784,438		465,688	337,434	478,967	2,445,318	1,371,987	1,744,933	2,384,544	11,803,678	1	21,136,264	751,350,755
Other liabilities	453,136,549	8,620,458	258,307	132,499	460,293	469,100	967,032	611,367	1,698,616	7,540,655		12,209,026	415,887,944
Net worth	897,052,614	24,854,109	170,880	225,061	420,513	5,420,683	2,707,542	1,622,853	8,151,096	19,440,522	9,371,968	26,642,450	798,024,938
Total receipts	1,197,220,333	4,133,525	1,410,564		4,173,150	11,065,712	10,692,021	14,719,767	15,304,881	66,607,792		48,708,994	991,472,075
Business receipts	1,010,909,567	269,884	1,306,113	3,36	3,990,291	9,557,445	10,362,542	14,385,669	14,564,731	63,522,140	23,6	45,481,866	820,197,200
Interest	13,102,301	184,839	4,051	3,135	8,333	137,044	11,085		28,883	17	~	42	12,035,356
Interest on government obligations, total	135,990				*403	*302	*2,168		7,272				107,021
Kents	97.495.656	1 978 607	*1 975	*470	108-	*78 276	3,170	5,567	30 063	256 504	38.051	68,329	94 358 958
Not S-T capital gain less net I -T loss	384.911	*14.066			*1.077	*24.681	*801		*968				333.347
Net L-T capital gain less net S-T loss	8,566,370	55,287	*34,861	6*	*28,590	*391,826	100,696	92,359	275,240	96		48	6,074,887
Net gain, noncapital assets	2,919,205	2,586		*14,865	*597	*19,789	72,121	47,755	28,745	82,129	Ì		2,334,682
Other receipts	109,157,159	1,462,853	25,497		141,662	775,035	127,575	159,798	324,508	1,446,927	945,700	1,360,070	102,232,873
Total deductions	1,114,903,037	7,833,817	1,762,879	'n	4,336,883	10,246,229	10,606,762	14,258,396	15,155,036	68,548,181	7	49,139,800	904,189,021
Cost of goods [19]	250,143,519	112,040	247,741		862,310	1,571,740	2,390,294	4,802,336	4,397,362	27,997,523	7,	14,676,863	184,635,046
Compensation of officers	21,239,140	143,558	194,543	683,032	680,401	1,590,557	1,177,929	1,199,766	1,218,489	2,197,818		1,166,678	10,430,273
Salaries and wages Rent paid on hisiness property	26.396.250	1,064,133	190,212		252 687	1,935,621	354 275	406 077	3,426,353	1,329,300	776 219	1 107 638	20.836.481
Taxes paid	29,862,385	161,561	39,704		127,473	334,356	361,526	318,439	473,393	1,660,572			24,259,689
Interest paid	57,641,075	647,270	24,241		67,621	330,654	88,554	157,808	196,051	835,040		2,158,370	52,269,347
Amortization	40,063,797	135,028				72,457	113,776	215,575	131,316	897,053		1,200,377	36,481,464
Depreciation	65,474,691					208,213	258,840	352,836	598,804	2,205,253	۴,	1,732,569	57,858,840
Advertising	30,387,805				47,533	255,013	177,209	251,993	C	1,411,703		1,	25,343,571
Pension, profit sharing, stock, annuity	8,644,737	146,549	*2,390		*9,718	70,157	121,946	104,567	90,829	269,694		215,056	7,505,067
Employee benefit programs	27,895,920	108,715	14,556	67,976	74,112	151,793	197,199	179,818	249,999	1,247,886	511,353	1,001,593	24,090,920
Income subject to tax	93,658,046		25.008		*30.908	99,803	92,711	191,303	208,509	1.124.597	_		88,506,421
Total income tax before credits [7]	32,886,189		7,663		*5,322	29,207	26,334		73,862	388,336			31,113,607
Income tax	32,722,581	181,933	7,075	6,108	*5,322	28,990	25,725		69,418	383,622	398,702	577,056	30,975,876
Alternative minimum tax	116,234		588	12		*216	*590	۲,	3,448				95,862
Foreign tax credit	7,843,595	*77*			1	' 100	*310		*874		4,		7,657,811
General business credit	1,632,556	519			/	\$685	1,134	4,377	*1,329	10,589	6,624	26,415	1,580,877
Total income tax after credits [2]	23.364,665	10,	7,663	6.119	*5.315	28.493	24.887	63.774	71.584	č	341	518,596	21.836.046
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RETURNS OF ACTIVE CORPORATIONS Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Part		H						50000						
Company Comp	Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
The control of the co		corporations	\$25,000 [21]	under \$100 000	under \$250 000	under \$500 000	under	ander \$2 500 000	under	under \$10 000 000	under \$50 000 000	under \$100 000 000	under \$250 000 000	or
mine degree of the control o		(1)	(6)	\$100,000	\$250,000	900,000	000,000,14	000,000,24	000,000,00	\$10,000,000	\$30,000,000	\$100,000,000	\$250,000,000	11016
Transcription (1967) 1989 (196	ï	Ξ	(7)	(0)	(4)	(6)	(0)		(0)	(8)	(01)	(11)	(12)	(01)
1,000,000 1,00	Finance and insurance	243 961		44 643	42.513	37.417	22.585	16 736	6.817	4.278	6.513	1.424	1.087	1.094
control belower 2.586/362	Total assets	44,548,809,011	105.2	25,580,624	33,401,670	72,442,931	119,971,909	321,412,117	472,710,541	928,239,878	4,592,730,125	2,696,031,027	3,907,463,032	31,273,563,894
Control base 26, 13, 12, 12, 12, 12, 12, 12, 12, 12, 12, 12	Cash	1,299,598,871	L	3,420,293	2,559,344	3,594,099	6,026,427	12,190,406	17,068,046	20,314,242	95,056,540	41,200,638	71,136,296	1,017,737,729
The band delete 5 25 (1) 2019 (1) 47 (1) 75 (2) 47 (2) 10 10 10 10 10 10 10 10 10 10 10 10 10	Notes and accounts receivable	2,787,726,802		1,266,724	2,196,819	4,	4,973,533	13,114,941	25,701,551	51,586,839	151,548,989	94,150,270	118,717,437	2,315,701,873
1967 1968	Less: Allowance for bad debts	25,131,281	*471	*7,583	*4,789	13,200	45,661	152,262	418,311	763,267	2,974,506	1,240,153	1,640,911	17,870,167
tin conglations, that is 15,000,000 (10) (10) (10) (10) (10) (10) (10) (Inventories	2,029,562		1		261	-	*6,612	*4,606	*15,068	47,830	223,851	61,163	1,670,171
transcriptions (1997) (U.S. government obligations, total	1,961,133,466	-	1,031,114	1,905,965	4,532,973	9,119,118	40,974,254	47,867,754	121,484,560	357,484,578	207,203,636	179,256,482	988,291,311
seases 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Tax-exempt securities	1,568,338,977		801,583	2,863,340	3,689,160	9,383,276	25,460,160	47,073,709	62,211,220	263,654,345	123,981,832	182,804,334	845,980,867
Columnia	Other current assets	2,930,956,168		2,879,047	4,180,600	7,404,562	11,670,544	22,111,043	18,771,242	31,887,477	66,470,813	32,523,093	115,934,192	2,611,300,884
8. 6. 17. 17. 17. 17. 17. 17. 17. 17. 17. 17	Loans to shareholders	37,247,412		85,940	697,088	12,249,435	484,768	273,187	627,383	154,934	16,139,111	1,160,943	50,334	4,255,584
1,000,000,000,000,000,000,000,000,000,0	Mortgage and real estate loans	6,131,729,914		419,998	717,382	894,796	1,056,842	4,697,214	12,573,867	26,624,293	162,490,178	68,221,673	166,590,973	5,685,886,113
sees sees sees seed of the control o	Other investments	23,957,154,511		14,086,947	16,724,892	34,382,180	73,339,142	196,509,716	298,152,969	606,873,887	3,441,840,268	2,097,502,755	3,026,141,636	14,078,572,972
11 12 12 12 12 13 13 13	Depreciable assets	334,881,060	<u>-</u>	981,206	1,323,091	2,709,146	2,619,120	3,653,219	3,479,624	4,101,938	14,694,961	7,490,370	10,665,893	281,922,829
1,000,002,002,001.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0	Less: Accumulated depreciation	131,261,757		539,902	843,349	1,799,635	1,829,153	2,534,414	2,068,519	2,330,792	7,819,856	3,246,380	5,140,796	102,571,346
interior depellon 15 (27) 28 3 18 58 1 114 3	Depletable assets	4,882,613	*78,5	'	*174,389	'	*42,205	*51,897	-	*324,891	2,411	803,415	25,035	3,379,800
to the contribution of the	Less: Accumulated depletion	3,657,125			*119,539		*10,195	*10,370		196,740	2,202	290,030	21,269	3,006,745
insideral morphisms () 67 556.56 () 67 57 6 () 67 5	Land	11,017,086		203,194	100,622	99,293	186,669	283,475	281,368	460,040	1,206,195	595,360	892,044	6,390,260
1,000,001,01,01,01,01,01,01,01,01,01,01,	Intangible assets (amortizable)	442,486,588		295,318	681,090	2,626,652	1,499,032	3,043,622	1,170,581	1,143,806	6,394,214	6,245,523	13,629,987	405,083,865
1,000,007,007,007,007,007,007,007,007,00	Less: Accumulated amortization	67,935,218		117,693	155,732	1,301,118	564,042	1,437,621	467,072	488,342	1,497,978	1,279,478	2,259,430	58,310,251
tes, and bonds under one year 1 1080 025 05 18 08 08 08 07 11 127 08 09 08 07 11 128 09 08 08 08 08 08 08 08 08 08 08 08 08 08	Other assets	3,307,611,361	,	774,439	400,457	806,787	2,020,286	3,177,038	2,891,741	4,835,824	27,994,235	20,783,708	30,619,630	3,209,148,144
sunder one year 1,126,174,22,649 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,25 0,126,174,27 0,126,	Total liabilities	44,548,809,011	Ĕ	25,580,624	33,401,670	72,442,931	119,971,909	321,412,117	472,710,541	928,239,878	4,592,730,125	2,696,031,027	3,907,463,032	31,273,563,894
Is included to be part of the control of th	Accounts payable	1,876,774,928	ľ	480,150	802,912	1,820,042	3,425,353	8,890,976	11,297,666	21,550,943	71,313,135	89,666,294	127,646,874	1,495,715,018
1,00,00,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	Mortgages, notes, and bonds under one year	1,089,057,382		1,522,949	0 040 755	13,669,076	1,455,003	5,486,929	5,011,883	8,966,456	71,829,507	68,578,919	49,620,748	4 500 004 507
1,000,000,000,000,000,000,000,000,000,0	Other Cultern liabilities	73 158 020		1 955 084	2,042,733	1 340 477	1 788 700	1 826 706	1 615 580	2 210 875	1 767 040	136,770,167	200,340,709	4,392,261,367
1,000,000,000,000,000,000,000,000,000,0	Mortgogo, potos, bondo, opo voer or more	F 037 352 678		2 120 300	2 117 383	3 177 873	3 717 714	1,020,730	1,010,000	10,090,013	61 146 213	1,302,112	57 246 283	4 840 298 572
21,945,104,279 62,779,344 44,075,324 4,075,324 6,932,833 13,56,58,97 6,275,935 14,075,324 6,932,833,135 2,955,97 13,145,77 14,147,147 14,147 14,	Other liabilities	9,037,332,078	-	2 970 609	1 769 521	1 518 368	4 313 834	7 7 2 9 7 1 7	10 166 352	20 679 008	89 147 993	43,802,784	82 918 884	8 747 976 405
3,663,753,731 3,466,176 2,615,693 6,939,283 13,599,292 1,599,286 2,677,121 24,591,866 2,677,121 2,515,8473 34,666 2,577,121 2,515,8473 34,667 3,677,131	Networth	21 945 104 278	-	14 075 324	24 282 995	48.558.987	93,895,866	274 940 040	397 833 742	769 995 047	3 917 532 834	2 313 998 661	3 309 394 255	10 727 817 172
Control	Total receipts	3 653 753 734		2615963	6 938 283	13 598 921	15 333 353	26 621 677	24 591 866	30 778 974	147 281 078	99 949 684	167 788 702	3 121 720 406
607.369.677 8.896 778.06 78.00	Business receipts	2.248.757.856		2.305.971	6.275.902	12.607.979	13.116.707	20.685.846	15.383.233	13.518.873	46.619.878	28.894.322	54.529.603	2.034.531.349
1237.788 365 12.391 614.56 12.9637 146.084 363.112 700,419 12.37.788 8.5 12.82.860 2.160 4.767 2.928 3.783 14.204 363.112 700,419 12.37.788 8.5 12.82.860 2.160 4.767 2.928 3.783 14.204 36.014 36.686 7.260 2.025 7.680 12.82.860 2.167 4.1957 7.191 2.92.30 64.883 152.386 450.891 682.617 1.642.454 11.7 12.82.861 4.140.22 2.479 2.130 34.628 44.778 14.74 44.61.622 1.32.204 36.92 4.140.222 4.140.222 4.140.222 4.140.222 4.140.222 4.140.222 4.140.222 4.140.222 4.140.222 4.160.88 4.1088	Interest	607.369.671		78.106	120,397	194.822	411.532	1.299.256	2.577.121	5.351.478	33.184.276	25.645.383	40.483.287	497.684.519
1.1—Toss 7,822,866 2,150 4,767 2,928 3,783 14,204 30,014 34,666 4,0622 2,028 7,882 1,1205 7,684 1,720 2,028 7,789 7,780 7,684 1,774 7,684 1,774 7,820 2,028 7,780 1,7364,342 1,684,342 1,78	Interest on government obligations, total	45,593,777	8,365	12,391	61,456	129,637	146,084	363.112	700.419	1,237,788	8,510,388	4.995,203	6,571,943	22,856,991
1.1 1.2	Rents	7,822,850		4,767	2,928	3,783	14,204	30,014	34,666	40,622	235,191	160,415	360,322	6,933,788
1.1 1.1 1.2	Royalties	2,141,774		61	*5,664	51	655	7,250	2,026	7,686	47,874	145,955	12,087	1,912,463
S.T loss 43,006,122 9,641 41,960 32,130 34,628 48,176 147,997 214,177 451,623 1,384,98 24,79 21,417 451,630 43,630 45,160 43,635 1,384,90 24,479 1,1384,942 1,1384,942 1,1384,942 26,240 1,174,191 8,284,500 43,71,191 8,284,500 43,71,191 8,284,500 43,71,191 8,284,500 43,71,191 8,284,501 43,71,191 8,284,501 43,71,191 8,284,501 43,71,191 8,284,501 43,71,191 8,284,501 43,71,191 8,284,501 43,71,191 8,284,501 43,71,191 8,284,501 41,241,198 8,284,01 41,241,198 8,284,01 41,241,198 86,720 42,41,194 87,247,179 41,241,198 86,720 42,41,198 86,720 41,241,198 86,720 41,241,194 86,720 41,241,198 86,720 41,241,198 86,720 41,241,198 86,720 41,241,198 86,720 41,241,198 86,720 41,241,198 86,720 41,241,198 86,720 41,241,198 <td>Net S-T capital gain less net L-T loss</td> <td>59,815,474</td> <td></td> <td>7,191</td> <td>29,230</td> <td>64,883</td> <td>152,385</td> <td>450,891</td> <td>682,617</td> <td>1,642,454</td> <td>11,732,450</td> <td>8,733,159</td> <td>13,867,556</td> <td>22,439,701</td>	Net S-T capital gain less net L-T loss	59,815,474		7,191	29,230	64,883	152,385	450,891	682,617	1,642,454	11,732,450	8,733,159	13,867,556	22,439,701
17,384,942 8400 2,479 5,150 3,637 16,718 66,200 66,240 176,507 1,050 44,371 1,050 44,371,401 44,114,022 2,446,396 1,038,456 1,382,491 3,546 2,446,325 2,441,391 6,446,205 1,038,456 1,038,456 1,038,456 1,038,456 1,038,456 1,038,456 1,045,738 1,045,738 1,045,738 1,045,738 1,020,938 2,527,757 2,441,396 3,441,406,335 3,446,356 3,444,738 86,728 3,444,738 86,728 3,444,738 86,728 3,444,738 86,728 3,444,738 86,728 3,444,739 3,444,741 86,728 3,444,737 1,444,737 3,444,741 86,728 3,444,741 86,728 8,447,741 86,728 8,447,741 86,728 8,441,741 86,728 8,447,741 86,728 8,447,741 86,728 8,447,741 86,728 8,447,741 86,728 8,447,741 86,728 8,447,741 86,728 8,447,741 86,728 8,447,741 86,728 8,447,741 86,728 <td>Net L-T capital gain less net S-T loss</td> <td>43,005,132</td> <td></td> <td>41,950</td> <td>32,130</td> <td>34,628</td> <td>48,176</td> <td>147,997</td> <td>214,177</td> <td>451,623</td> <td>1,301,437</td> <td>668,612</td> <td>2,394,436</td> <td>37,660,325</td>	Net L-T capital gain less net S-T loss	43,005,132		41,950	32,130	34,628	48,176	147,997	214,177	451,623	1,301,437	668,612	2,394,436	37,660,325
599,725,161 4,140,222 147,463 393,482 53,255 1,392,848 3,546,238 1,917,191 8,284,500 44,32 3,053,565,716 3,01956 27,786 27,786,70 2,646,280 1,045,781 2,670,696 3,082,979 2,447,396 6,244,300 1,142,018 6,63 31,052,04,509 27,786 25,386 40,098 2,522,757 2,451,334 6,829,98 5,247,786 1,142,018 6,63 31,710,280 25,534 1,020,928 2,522,757 2,451,334 6,829,88 5,247,787 1,143,018 6,63 10,44,010 2,670,696 3,082,978 2,451,384 6,829,88 5,247,787 1,144,198 6,524,778 1,144,198 6,524,778 1,144,198 6,538 1,144,198 6,538 1,144,198 6,538 1,144,198 6,63,781 1,144,198 6,63,781 1,144,198 6,63,781 1,144,198 6,63,781 1,144,198 6,63,781 1,144,198 6,63,781 1,144,198 6,63,781 1,144,198 6,63,781 1,144,198 6,63	Net gain, noncapital assets	17,364,942		2,479	5,150	3,637	16,718	65,020	56,240	176,507	1,026,486	784,286	1,126,136	14,093,793
3,203,566,716 3,204,1965 2,744,196 6,046,260 1,038,420 1,246,236 19,248,252 22,144,398 6,046,286 1,126,246 1,124,018 66 1,322,004,506 27,768 2,366 4,0059 2,2886 1,25,906 5,366,286 1,124,018 66 38,266,412 14,006 54,534 1,026,731 1,026,731 1,026,731 2,41,396 5,47,777 181 66 31,16,286 54,534 1,065,38 1,020,928 2,527,767 2,41,396 5,247,707 181 66 66,477 181 66 66,477 181 66 67,81 66,647 1,025 2,527,767 2,41,396 5,47,777 181 66 66,771 181 66,607 1,124,018 66 66,477 181 47,176 181,476 8,41,444 181,477 181 47,176 181,477 181 47,176 181,477 181 47,176 181,477 181 47,176 181,477 181 481 481,478 481,478	Other receipts	599,725,161	Ĺ		393,462	538,255	1,392,848	3,542,011	4,917,191	8,284,500	44,333,920	29,820,028	48,076,733	462,418,973
1,322,004,509	Total deductions	3,053,536,716	3,2	_	6,046,260	11,038,420	12,786,170	21,406,235	19,248,252	22,144,398	85,786,675	53,367,689	92,777,294	2,722,985,177
36,205,417 14,040 31,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,1397 1,1020,398 2,527,140,140 2,1020,398 2,127,140 2,127,	Cost of goods [19]	1,322,004,509	ľ	23,365	40,059	29,886	125,901	354,648	694,300	1,124,018	6,618,396	6,158,137	17,397,099	1,289,410,932
14, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10	Compensation of officers	36,265,412		331,397	1,045,751	2,184,001	2,670,696	3,082,979	2,471,395	1,888,720	3,832,032	1,552,021	1,853,304	15,229,020
1,000,000,000,000,000,000,000,000,000,0	Dent rold on business property	24 613 960		166 538	412 669	791 725	741 946	877 251	5,330,030	3,241,101	1 791 657	9,233,203	1 281 242	16 783 898
164,802,143 182,381 55,256 148,957 255,673 329,765 486,628 828,025 1,153,763 4,1	Taxes paid	53.711.691		71.087	225.744	461.757	481.292	793.814	656.781	669.089	2.557.624	1.567.151	2.423.665	43.737.041
26,686,042 36,161 41,999 55,232 168,811 112,594 241,116 117,048 145,193 4 4 139,92 55,232 168,811 112,594 241,116 117,048 145,193 4 4 139,92 55,232 168,811 112,594 141,116,24 145,193 4 145,193 4 145,193 141,244 1 12,144,131 1,144,143 1,144,444 1	Interest paid	164.802.143	ľ	55,256	148,957	255,673	329.765	486,628	828.025	1.153,763	4.785.205	3,561,693	6.680,620	146,334,178
39,562,802 53,770 52,292 80,088 133,507 94,411 166,627 145,475 237,511 1.1. 22,746,059 60,279 50,403 102,548 36,539 348,732 386,591 177,673 149,420 7.22,746,068 16,029 43,799 107,550 182,387 45,177 15,817 15,817 16,091 43,799 107,550 182,387 45,177 15,817 15,8	Amortization	26.858.042		41.999	55.232	168,811	112.594	241.116	117.048	145,193	449,900	471.892	1.268.911	23.749.184
K, amnutty 12,746,059 60,279 60,403 102,548 366,539 348,732 386,591 127,673 149,420 7 K, amnutty 17,279,347 10,681 8,300 10,548 36,687 12,3770 125,875 36,875 165,873 164,274 165,873 164,675 164,873 164,873 164,474 164,474 164,474 164,474 164,675 174,474 164,474 164,675 174,474 164,675 174,474 164,675 174,474 174,676 174,474 174,676 174,474 174,67	Depreciation	39,562,802		52,292	80,088	133,507	94,411	166,627	145,475	237,511	1,107,040	680,634	1,126,384	35,685,063
K, annuity 17.279,347 10,691 8,300 43,639 121,770 275,085 213,875 303,602 165,873 5.687 564,441,431 46,49,764 43,799 107,550 186,389 2,401,100 4,852,356 4,643,599 7,396,999 53,00 15 [7] 63,128,175 32,167 124,444 830,667 2,430,319 2,401,100 4,852,356 4,643,599 7,396,999 53,00 15 [7] 63,128,175 32,167 124,543 141,264 186,873 2,401,100 4,852,356 4,643,599 7,396,999 53,00 50,00	Advertising	22,746,059		50,403	102,548	368,539	348,732	388,591	127,673	149,420	788,122	307,029	819,439	19,235,282
28,284,008 16,029 43,799 107,550 188,389 22,667 425,345 433,704 451,247 1,54 664,41,431 6,643,764 144,444 830,667 2,430,919 2,401,100 4,825,366 4,643,599 7,386,999 53,079 7,386,999 53,079 7,386,999 53,079 7,386,999 53,079 7,386,999 53,079 7,386,999 53,079 7,386,999 53,079 10,040,250 5,00 7,00 10,02 3,00 4,124 4,040,798 633,532 1,040,250 5,00 5,00 7,00 10,02	Pension, profit sharing, stock, annuity	17,279,347		8,300	43,639	121,770	275,085	213,875	303,602	165,873	557,058	394,902	533,635	14,650,918
664,441,431 6,649,764 -144,444 830,667 2,430,919 2,401,100 4,862,366 4,643,599 7,396,999 650,999 650,999 650,999 650,999 650,999 650,999 650,999 650,999 650,999 7,396,999 7,396,999 650,999 650,999 650,999 7,396,999 7,396,999 650,999 650,999 7,396,999	Employee benefit programs	28,284,008		43,799	107,550	188,389	252,657	425,343	433,704	451,247	1,559,420	809,980	1,462,550	22,533,340
175,122,758 32,157 14,543 141,224 188,873 213,547 450,798 633,532 1,440,220 5,047 19,230 23,399 48,016 56,234 144,407 213,145 353,796 1,7 2,066,752 1,1 11 11 10 662 190 4,77 1,895 2.08,167 350,729 1,7 2,066,752 1,1 1	Net income (less deficit)	564,441,431		-144,444	830,567	2,430,919	2,401,100	4,852,356	4,643,599	7,396,999	53,018,915	41,594,873	68,510,435	385,555,877
Is [7] 63,128,917 5,647 19,230 23,398 48,016 56,238 144,407 213,145 353,796 1,7 61,001,515 61,001,516 61,001,516 61,001,516 61,001,516 62,796 190 46,422 54,241 141,509 208,167 350,739 1,7 10,061,726 1[1] 10 662 190 407 1,895 2,796 4,824 1,751 4,701 10,010,10 1,10 1,20 1,20 1,20 1,21 4,701 1,71 1,71 1,71 1,70	Income subject to tax	175,152,758	.,	124,543	141,254	185,873	213,547	450,798	633,532	1,040,250	5,089,026	3,165,165	5,925,068	158,151,545
61,001,515 5,154 18,631 21,910 46,452 54,241 141,509 208,167 350,729 1,7 2,066,752 1/1] 11 662 190 407 1,869 2.88 1,515 4,701 1 1 1 6,091,296 1,3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Total income tax before credits [7]	63,128,917		19,230	23,398	48,016	56,238	144,407	213,145	353,795	1,776,870	1,109,877	2,122,543	57,255,552
2.066,752 '10 662 190 407 1,895 2,796 4,824 6.091,296 '10 '10 66 '93 130 288 1,515 4,701 4,750,016 '13 '53 13 '216 '82 540 806 660,582 '8 '8 '216 '39 '294 '569 862 2,800	Income tax	61,001,515		18,631	21,910	46,452	54,241	141,509	208,167	350,729	1,719,421	1,095,475	2,064,801	55,275,025
6,091,296 710 156 67 93 130 288 1,515 4,701 4,700 606,582 8 852 2,860	Alternative minimum tax	2,066,752		*10	662	190	407	1,895	2,796	4,824	34,570	11,449	40,096	1,969,852
660.582 **82 **21 **39 **294 **559 **852 **860	Foreign tax credit	6,091,296		156	67	* 93	130	1066	1,515	4,701	29,218	2,265	41,025	6,011,828
	Prior year minimum fax credit	660.582		*82	*216	*39	*294	*559	852	2.860	18.018	12.184	21,195	603.508
1s 23 10	Total income tax after credits [2]	51.412.465		18,938	23.102	47.822	54.934	142.477	209.279	344.628	1.700.425	1.080,351	2.028,779	45.755,912
		n add to total becau	use of rounding.	see text for "Expi	anation of lerm.	s: and "Descriptic	on of the Sample	text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."	or the Data."					

RETURNS OF ACTIVE CORPORATIONS
Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued

			•							0000000000		00000-	000000000000000000000000000000000000000
Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	т	(11)	(12)	(13)
Real Estate and Rental and Leasing													
Number of returns	642,008	366,885	109,665	20 055 953	41,797	25,641	12,657	7,054	1,800	1,627	143	97	222 245 059
Old deserts Cach	88 914 744	45 792 441	2 461 518	3 871 314	3 414 818	3 877 677	5 007 247	3 595 322	2 417 881	7 873 467	1 624 880	2 615 899	6 362 281
Notes and accounts receivable	75,900,857	20,923,235	1,379,277	5,488,912	1,253,772	1,395,420	2,762,391	2,293,345	2,606,161	7,371,688	2,215,802	2,764,095	25,446,759
Less: Allowance for bad debts	2,752,981	625,382	*1,612	*57,150	*1,639	22,799	65,982	32,989	177,737	198,725	104,645	80,548	1,383,77
Inventories	6,196,333	34,695	*31,747	*8,364	*54,328	*106,327	130,313	320,587	482,318	1,180,293	406,858	923,870	2,516,633
U.S. govemment obligations, total	353,327	170,398	'	8	*3,433	*6,311	536	*27,031	*79,576			'	35,529
Tax-exempt securities	1,428,045	382,273	*29,538	*7,841	*341,443	*1,344	*86,671	*20,608	*67,655	38,818	261,149	•	190,706
Other current assets	73,403,664	31,725,568	1,485,021	2,460,990	2,751,496	2,021,876	3,056,509	2,672,683	2,414,006	3,696,249	1,476,345	2,905,091	16,737,830
Loans to shareholders	16,931,755	11,412,569	710,843	911,205	1,104,613	772,093	598,979	408,836	377,665	414,601	68,107	*116,922	35,322
Mortgage and real estate loans	21,315,770	17,025,079	433,568	908,322	186,033	695,760	220,497	283,568	295,309	217,955	63,428	709,172	277,079
Other investments	512,237,459	422,716,995	2,661,843	4,023,817	3,460,305	4,885,981	4,992,400	3,733,357	7,318,709	13,092,852	4,865,708	8,514,519	31,970,973
Depreciable assets	1,134,076,570	744,411,418	20,048,969	19,548,824	21,675,628	21,192,898	24,197,705	23,243,298	17,284,706	47,845,481	17,628,315	37,753,592	139,245,734
Less: Accumulated depreciation	327,763,213	176,589,762	8,461,885	8,815,704	11,317,887	11,913,856	12,372,499	11,809,399	7,636,119	18,628,889	7,615,379	7,462,603	45,139,231
Depletable assets	796,523	331,018	*73,662	*484	*6,635	47,620	*74,719	252,917	1,974	*7.144	351	'	
Less: Accumulated depletion	182.855	20,465	*33,062	*484	*527	9.359	*1.156	*114,470	1,785	*1,546	'	ľ	
Land	218,306,994	180,739,929	3,654,681	4,054,591	3,766,649	3,477,542	4,365,598	3,193,405	2,157,980	5,364,227	1,139,797	4,006,409	2,386,185
Infancible assets (amortizable)	93.811.151	41 737 034	570,707	449 223	397,747	469 625	851 639	616.700	959.751	4 448 489	4 371 934	2 759 479	36.178.823
Less: Accumulated amortization	21 645 983	12,653,329	311.148	155.869	200 589	281961	368 767	387 004	280.936	932.718	853,668	531.846	4 688 146
Other assets	75 458 034	49 912 745	763.978	-2 638 834	1.026.463	1315200	884 972	667 884	1 223 187	5 347 793	1 453 836	2 427 554	13 073 254
Total liabilities	1.966.786.193	1.377,426,460	25.497.644	30.065,853	27.922.720	28,037,701	34.421.771	28.985.678	29,590,300	77.167,684	27,002,818	57.421.606	223,245,958
Accounts payable	36.766.494	14.692.319	679.966	502.885	1,213,405	864.189	721.436	1.012.277	1.147.305	3.459.046	917.955	3.085.886	8.469.823
Mortgages, notes, and bonds under one year	67.405.749	24.949.989	959.938	2.623.987	1.446.984	1.335.105	1.552.427	1.731.881	1.598.102	6.252,350	1.308.937	2.548.480	21.097.570
Other current liabilities	86,619,677	45,720,476	949,570	2,241,645	2,104,391	1.498,716	1,850,557	1,447,616	2.276,416	4.210.119	1.462,921	3,060,479	19,796,771
Loans from shareholders	81,119,086	47.237.319	5.788,467	6,516,156	3,500,849	2,729,015	3,049,691	1,505,781	2,272,456	2,333,307	398,399	1,377,972	4,409,673
Mortgages, notes, bonds, one year or more	653,163,425	432,186,008	7,433,267	11,120,595	9,369,278	10,863,718	13,440,358	11,421,949	11,824,287	30,208,014	13,914,300	27,125,882	74,255,769
Other liabilities	123,445,731	54,285,378	2,289,779	1,688,055	1,831,775	1,381,378	2,350,573	2,169,174	1,455,976	6,789,179	3,278,592	2,739,903	43,185,968
Net worth	918,266,032	758,354,970	7,396,656	5,372,531	8,456,038	9,365,579	11,456,729	9,697,001	9,015,759	23,915,669	5,721,713	17,483,003	52,030,383
Total receipts	428,325,413	131,470,922	6,983,768	12,824,918	16,663,775	19,721,099	25,595,980	26,700,341	14,287,653	37,001,123	12,522,437	18,480,082	106,073,317
Business receipts	261,251,481	954,428	6,274,358	11,768,774	14,814,296	17,856,150	20,079,100	25,280,732	11,939,961	32,681,094	10,381,963	15,701,658	93,518,968
Interest	7,112,754	4,060,210	43,784	111,106	58,338	110,581	97,817	56,780	112,789	355,859	74,596	152,661	1,878,232
Interest on government obligations, total	143,794	67,675	5,386	10,712	9,119	2,443	10,343	1,658	6,820	4,352	3,112	4,261	17,913
Rents	73,777,796	71,573,793	54,193	56,741	1,113,354	65,543	34,391	88,005	84,688		55,213	127,885	313,995
Royalties	4,688,090	1,067,365	*31,787	*6,511	*14,994	29,301	*18,981	24,454	57,514	*20	1,336,158	14,117	1,886,396
Net S-T capital gain less net L-T loss	268,972	152,971	6,764	25,592	5,759	4,910	24,162	4,052	8,759	1,386	2,525		19,955
Net L-1 capital gain less net S-1 loss	33,099,613	29,894,340	162,869	187,099	114,149	121,541	186,866	288,720	867,958	405,695	20,155	394,142	456,079
Net gain, noncapital assets	9,514,832	1,930,029	78,792	141,004	89,884	4 257 420	280,212	195,301	110,050	1,089,418	203,195	398,898	4,330,038
Other receipts	37,941,945	21,007,010	306,719	504,675	452,396	1,257,429	4,651,129	100,007	250,650	1,6,110,2	44 040 334	210,270,1	3,373,397
lotal deductions	356,756,555	C1C,182,88	0,323,070	10,542,034	14,402,195	1,093,000	43,220,324	24,975,972	12,970,304	34,907,240	176,818,11	17,003,790	101,006,395
Cost of goods [19]	13 725 679	0,322	712,035	1 801 231	1 871 356	1,000,010	1,505,303	1 405 842	657 563	1 478 670	257 033	1,331,110	104,180,11
Compensation of officers	65 266 554	2 590 558	388 052	1,001,231	2 849 383	1,921,030	8 034 275	9 471 508	2 744 800	8,603,378	2 387 391	3 334 482	19 558 770
Galaries and wages Rent paid on hisiness property	19 260 279	2,035,339	323,907	496.873	1 757 590	715.515	1.388.213	1 275 772	480.856	1 830 142	663.280	733.550	7 518 942
Taxes paid	17,811,627	6,841,225	495,899	678,597	745,860	967,984	1,160,307	988,482	513,326		394,302	573,882	3,053,563
Interest paid	27,951,483	14,661,546	338,898	514,269	509,654	540,614	678,391	590,380	596,044		716,837	1,040,389	5,960,65
Amortization	3,361,993	1,558,710	26,891	34,240	25,967	36,522	45,902	58,523	29,513	257,323	130,272	214,828	943,302
Depreciation	50,245,902	13,065,875	756,765	726,682	657,386	1,011,577	1,232,578	1,499,067	1,225,551	3,964,249	1,601,973	2,164,166	22,340,033
Advertising	4,435,061	260,050	116,733	230,964	340,004	280,513	259,497	406,164	168,132	345,309	154,452	195,861	1,677,383
Pension, profit sharing, stock, annuity	1,358,346	61,669	17,248	48,057	189,854	108,872	137,481	90,872	60,535	106,251	54,109	58,597	424,801
Employee benefit programs	4,917,980	92,741	88,263	228,560	175,067	255,922	750,996	325,099	189,727	457,761	175,759	223,927	1,954,160
Net income (less deficit)	69,788,304	48,135,060	654,505	2,272,171	2,252,494	2,125,099	2,366,816	1,722,712	1,310,649	2,113,697	613,978	872,577	5,348,545
Income subject to tax	3 911 514	3,137,500	203,030	355,700	306,030	312,100	370,455	450,004	027,004	370 200	091,399	456,000	2,571,464
lotal income tax before credits [7]	3,674,568	1,090,032	74,312	83 032	82 902	88 727	185,004	153,706	286,935	369,817	243,784	159 118	970,964
Alternative minimum tax	102,752	18,800	*598	*688	*115	148	834	1.968	553	6.983	2.506	2 730	66.829
Foreign tax credit	356,468	11,323	'	<u></u>	*40	*139	*312	402	*1,205		62,483	6,244	250,550
General business credit	54,759	2,052	2	*1,352	*1,483	*227	1,445	3,313	*1,717	6,545	4,057	5,912	26,654
Prior year minimum tax credit	62,756	14,762	*772	*497	'	•	*271	*1,168	*519	6,087	757	718	37,205
	0000	1 081 807	12 620	20 70	207		000			100		, (1	

Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued RETURNS OF ACTIVE CORPORATIONS

						000 0010		000		000 000 014	000	000 000 0000	000 000 020
Sector and item	of active	Inder	\$25,000	\$100,000	\$250,000	\$200,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	9250,000,000
	corporations	\$25,000 [21]	under \$100 000	under \$250 000	under \$500,000	under	under	under	under \$10,000,000	under \$50 000 000	under \$100 000 000	under \$250 000 000	or
	747	(0)	\$100,000	\$250,000	9000,000	91,000,000	92,500,000	000,000,00	000,000,014	\$50,000,000	\$100,000,000	\$250,000,000	Elore 420
Professional Scientific and		(7)	(5)	(4)	(c)	(0)	(2)	(0)	(8)	(10)	(11)	(71)	(13)
Technical Services													
Number of returns	901,714	243,400	174,873	189,087	100,376	76,933	66,740	24,940	13,027		1,062		396
Total assets	1,042,269,605	49,108,207	7,308,025	11,923,221	14,428,634	16,101,177	34,314,178	29,707,195	34,597,018	٦	60,737,676		596,861,078
Cash	147,801,357	14,723,002	2,191,443	4,448,973	6,561,945	5,916,682	10,837,714	8,975,446	8,866,385		8,302,331		41,613,560
Notes and accounts receivable	194,473,678	4,599,109	596,649	764,223	1,031,695	1,431,686	4,912,681	5,784,716	8,509,486	720,	13,364,399	, 4,	112,776,882
Less: Allowance for bad debts	3,210,134	15,196	72,506	445,979	23,862	2,257	19,372	38,848			245,292		1,892,162
Inventones	17,007,958	191,411	43,952	113,638	93,501	250,135	879,647	920,	٥,٢	, v	1,212,156	ŏ,	8,056,287
U.S. government obligations, total	437,999	*193,899	'	-		9	*26,114				35,338		20,166
Tax-exempt securities	412,760	7,417	-	*20,357	*240	*25,423	7491	*16,118			16,157	39,405	54,660
Other current assets	100,625,466	5,673,704	606,462	1,052,114	785,398	1,247,031	3,555,699	3,437,900	3,606,290	9,364,725	4,290,138	o,	60,152,828
Loans to shareholders	10,276,587	793,405	626,072	1,025,616	1,155,911	750,585	1,837,069	964,285	704,108		631,056	588,	271,368
Mortgage and real estate loans	942,226	*156,530	*85,425	*59,867	*94,398	59,980	*49,395	*15,363	*12,937		*2,226		280,163
Other investments	181,594,087	13,195,497	971,288	1,636,881	1,385,331	2,102,785	2,861,380	2,790,655	3,669,739		11,296,859		114,898,962
Depreciable assets	202,029,180	5,312,973	3,594,763	5,814,418	7,929,891	10,447,995	20,528,406	13,934,093	12,280,783	25,519,107	11,112,264	12,865,341	72,689,147
Less: Accumulated depreciation	130,631,681	2,827,819	2,236,098	4,188,630	5,981,974	8,115,656	16,024,199	10,141,938	8,423,394	17,032,525	6,489,007	7,795,841	41,374,599
Depletable assets	78,869	*3,841	*2,338			*1,187	*22,953	*10,881	*3,547	*33,009	*17		1,095
Less: Accumulated depletion	36,504	*449	*1.296			*1.119	*11.808		3,194	ľ	ľ	ľ	485
Land	4 532 897	536 991	119 540	122 350	259 226	476 199	465 423	222	207 228		124 859	197 945	1.365.770
Internalitie accete (amortizable)	280.081.685	5 430 603	705 561	1 035 727	1 011 321	2 077 573	A 726 674	3 212 037	4 621 876	ά,	18 503 162	24 500 013	197 787 487
less: Accimulated amortization	55,788,798	1 427 987	342 132	418 221	450 513	1 042 934	1 509 928	1 104 569	1 830 620	L	2 008 546		35 962 085
Other confidence amontation	03,700,730	1,427,307	246,132	404 907	100,010	1,042,934	1,099,920	1,104,009	1,009,029	0,731,003	2 570 550		30,302,000
Orner assets	91,041,971	2,332,164	340,004	44 992 994	021,000	47.404.477	1,205,639	704,303	1,419,302	4,291,261	3,079,000		00,122,033
l otal liabilities	1,042,269,605	49,108,207	7,308,025	11,923,227	14,428,634	16,101,177	34,314,178	29,/0/,195	34,597,018	103,322,444	9/9/19/09	×	596,861,078
Accounts payable	101,106,302	3,238,827	213,363	571,144	825,016	961,676	2,700,819	3,018,615	3,836,403	11,346,269	5,243,430		63,000,569
Mortgages, notes, and bonds under one year	59,308,580	1,650,742	1,021,442	588,320	1,125,395	1,239,338	2,687,752	2,437,833	2,705,385		2,608,333		32,336,435
Other current liabilities	174,033,173	4,670,273	612,560	1,658,710	2,305,425	2,945,267	6,185,723	6,131,151	5,987,919	(7	10,545,218	15,	94,995,425
Loans from shareholders	47,151,829	12,355,965	1,937,428	3,254,878	1,938,854	2,915,239	9,973,446	2,078,066	1,410,279	2,668,602	2,491,707	852,598	5,274,768
Mortgages, notes, bonds, one year or more	200,159,917	8,188,629	779,352	2,490,968	2,796,507	3,194,888	7,248,484	5,311,618	5,143,481	14,929,325	11,547,907	14,592,018	123,936,740
Other liabilities	132,753,779	5,026,555	466,881	2,128,517	779,208	1,050,756	1,942,348	2,472,669	2,383,853	7,793,954	5,307,808	13,860,113	89,541,116
Net worth	327,756,024	13,977,216	2,276,998	1,230,685	4,658,228	3,794,013	3,575,607	8,257,242	13,129,698	38,014,197	22,993,273	28,072,842	187,776,025
Total receipts	1,266,308,704	12,294,273	10,988,251	31,145,802	36,083,449	54,916,905	106,570,992	87,997,183	92,635,905	204,472,262	74,947,236	85,488,743	468,767,703
Business receipts	1,221,808,730	1,420,381	10,369,191	30,640,632	35,583,701	54,539,883	105,166,550	85,811,854		L	73,218,657		452,113,487
Interest	2.840.615	128,554	21.352	21.872	9.500	21.627	29.091	21.685			112.132	191.680	2.060.152
Interest on government obligations, total	58.534	6,865	*973	*662	3,062	*1.249	*503	929*	1.267		1.906		20,198
Rents	725,834	2,068	9*	1	*2.282	10,289	64.798	17.583			29,003		519.058
Rovalties	5.950.402	747.566	*6.232	*22.350	*67.385	*18.056	81.714	9.805		e,	188.719	u;	3.859.720
Net S-T canital dain less net I -T loss	160 512	30.089	*[11]	*440	*10.346	*2 020	*37.786		*23 178				3 344
Net I - T capital gain less net S-T loss	3 899 131	586 571	*110 275	94 528	*36.366	*23.587	94 162	22		7			536,065
Not goin poppositel poppi	1 156 501	57 130	35.670	31,523	22,360	10,367	46.654				13,001		405 704
Other gain, noncapital assets	1,136,391	07,130	33,670	31,07.3	246,131	49,702	40,034	07,930	754,904	C	32,342	131,972	403,704
Other receipts	4 249 767 690	9,273,702	440,295	327,770	340,245	246,450	1,042,251	1,944,126	101,104	2,399,229	1,225,103	°	600,000,7
lotal deductions	1,416,749,690	19,615,404	10,604,166	27,243,911	1,313,460	27.70.046	100,077,771	04,200,700	00,971,941	190,094,370	73,373,700		451,523,769
Cost of goods [19]	415,516,599	231,145	007,030	2,013,342	4,113,347	7,793,040	42,462,517	22,510,000	7 794 729		20,409,023	32,400,227	109, 149,459
Compensation of officers	80,088,479	2,417,790	4,197,184	0,932,832	7,456,256	44 074 000	13,145,410	10,561,260	7,784,728		2,400,420	1,985,414	5,134,200
Salaries and wages	288,804,327	3,612,623	1,035,725	3,769,106	5,136,119	11,971,202	4 785 464	2,004,741	23,492,780	49,556,128	16,324,992	7 940 446	104,052,704
Taxes poid	38 580 137	25,330	384 910	1,433,127	1 184 122	1 974 423	3 572 321	2 855 024	3 098 902		2.054.406		13 453 656
Interest paid	16 947 209	383,652	08.788	253 106	200,104,122	368 994	646 291	506 370	452.054	1 402 707	021,320		10.417.768
Amorting of	0.02,170,01	510,002	93,700	62 740	68 046	133 760	326 601	070,000	270,072	1 119 927	725,006		E E44 407
Domosiotion	3,030,970	711,700	300,502	400 137	402 350	501,700	830,091	800 008	672 458		003 730	_	7 323 643
Depreciation Advantage	10,126,269	411,300	390,343	409,137	706 446	5101,149	4 4 70 067	003,330	1 450 673		993,730		0,023,043
Advertising	13,430,204	034,290	150,942	333,043	700,440	610,107	1,179,007	1,077,030	1,150,672		210,029	020,203	4,005,420
Pension, profit sharing, stock, annuity	212,087,11	702,281	05,175	5/2,5/5	625,273	640,094	1,017,305	904,575	816,045		500,503		4,085,432
Employee benefit programs	20,900,009	424,000	102,070	463,730	234,500	020,030	6 400 779	1,003,021	1,071,429	4,412,040	1,707,100	1,900,000	12,900,240
Income cubios selecti	34 943 609	546 182	193 782	3,302,430	4,7 66,306	205 740	0,433,770	627 152	5,007,340		1,620,306		20,331,312
Total income tax before credits [7]	10 989 879	170 178	37,022	45 707	32 928	49.395	133 322	205,102	222 162	1 433 472	423 189		7 211 312
Incomo for	10,999,019	169 217	37,022	45,707	32,320	47,000	130,022	203,141	218 504	1 446 803	446.574		7 100 459
Alternative minimum tox	900,50	1 370	0,70	40,04	*4	*342	*1 001		460,017		4.00,014		1,192,430
Foreign to gradit	1 468 290	*10.379	*	212	NOE C*	21.C	, 100,-	*	3,200		78,840	-	1 271 791
Conomi business gradit	1,400,290	3,006	0.00	*301	*607	0/	3 468	2,104			21,051		388 000
Drior your minimum fox gradit	21,027	0,000	246	180	* * * * * * * * * * * * * * * * * * * *	0+0	3,400	714,62			106,12		300,929
Total income tax after credite [2]	8 038 423	156 703	36 077	15 316	20 016	18 485	128 946	179 424	201 036	1 2/	373 880	ă	E E20 420
10tal IIICOIIIe tax alter credits [2]	0,330,423	100,130		40,04	016,67	1004.04	040,040	1247	2000				

RETURNS OF ACTIVE CORPORATIONS

Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued [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	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	under \$100 000	soso ooo	ssoo ooo	under \$1 000 000	under	under	under \$10 000 000	under \$50 000 000	under \$100 000 000	under \$250 000 000	or
	(4)	(6)	(3)	(7)	\dagger	(6)	(7)	(8)	(0)	(10)	(11)	(12)	(43)
Management of Companies (Holding Companies)		(5)	0	t	9	9	3	(2)	(e)	(GL)		(5)	(2)
Number of returns	58,604	37,257	5,018	4,412	2,328	1,778	1,960	1,569	1,630	2,051	299	169	133
Total assets	14,549,994,939	128,742,765	18,118,309	18,065,524	17,934,536	21,381,738	51,335,823	88,360,866	217,451,823	788,405,853	359,257,412	451,106,812	12,389,833,477
Cash	1,968,558,197	4,189,015	1,015,756	1,250,218	1,560,001	1,410,380	4,738,216	8,460,833	16,790,693	54,131,344	21,270,652	26,576,870	1,827,164,218
Notes and accounts receivable	3,402,310,022	3,434,095	1,576,555	1,001,276	100,704	1,130,330	11,913,400	55,034,530	1 650 004	304,042,909	2717,000	2 240 606	4,500,657,506
Inventories	288 418	*5,923	2,413	2,007	243	2,675	*15 945	000,000	12 728	95,519	53.033	9 995	90,71,390
U.S. government obligations, total	975.653.347	*187.514	*273.198	*136.585	*32.381	309.013	3.353.670	9.087.342	21.605.473	78.469.297	31.878.642	31.106.709	799.213.523
Tax-exempt securities	279.847.344	*83.402	*40.063	*50.158	*234,998	114,189	1,898,567	5.426.190	11,604,575	38,579,523	14.380.996	10.777.659	196,657,022
Other current assets	1.218.468.267	6.642.292	1.133.780	2.927.818	793,002	684,183	2.476,719	2.028,810	3.908,366	12.541.005	26,638,916	10.799,876	1.147,893,500
Loans to shareholders	3.513.498	1.169,096	134.531	*76,443	56,831	*74,710	572,475	126,681	512,308	504,316	57.529		228,578
Mortgage and real estate loans	1.364.077.963	723,579	*63	*89.067	*122,901	*123,698	455,680	2.484.128	7.253,014	39.667.739	31.495.364	25.689.524	1.255.973.208
Other investments	3 750 243 730	88 554 498	11 668 842	11 745 004	13 401 443	16 622 986	24 192 088	20 944 640	52 519 392	152 338 453	60 763 877	118 553 613	3 178 938 894
Depreciable assets	232 959 046	14 982 653	281 672	407 829	312 914	516 143	1 223 162	3 092 620	6 086 845	21 090 706	8 686 601	9 794 083	166 483 817
Less: Accimilated depreciation	119 262 213	1 882 027	81.952	109 026	100 861	124 112	650 094	1 239 238	2 973 129	10 441 872	4 445 652	4 857 133	92.357.117
Depletable assets	307 459	*218	*931	*1.583	000	*12 339	*169 235	*91.699	3,692	2 754	25,717,72	- 1	
Less: Accumulated depletion	134 216	· '	*136	*520		*10.813	*104 180	*4 968	1 179	381	12 039		
Loss. Accumulated depotion	20 997 954	503 696	*40.266	55 875	42 820	65,693	369 309	276 723	778 876	2 873 953	1 348 175	1 332 348	13 310 220
Lating accept (amortizable)	402,1997,404	2 010 870	7 383 657	33,673	109 741	121 700	326,017	444 095	1 247 653	4,079,195	7 468 402	1,552,546	388 445 481
Intarigible assets (amortizable)	407,069,709	2,910,670	2,303,037	0,0,0	109,741	42.606	06.963	060,444	1,247,033	4,009,190	4400,492	4,020,420	40 745 540
Less: Accumulated amontization	51,203,723	326,557	442 202	0,000	12,150	13,600	90,303	90,320	237,915	16 762 638	410,916	426,201	46,745,346
- Ciriel assets	-700,994,202	2,000,012	142,303	309,700	47 024 526	300,932	64 326 033	2,771,107	247.45,392	10,703,030	13,030,313	12,109,094	12 200 000 477
lotal liabilities	14,549,994,939	128,742,765	18,118,309	18,065,524	17,934,536	21,381,738	51,335,823	88,360,866	4 274 500	7 707 005	359,257,412	451,106,812	12,389,833,477
Accounts payable	744 034 300	5,047,103	130,360	612,000	193,000	766 303	1,007,537	529,755	1,371,362	72 757 711	75 626 040	3,040,490	636 074 504
Other grand lichilities	0.006.629.660	5,300,274	2012/0	1 221 265	332,004	4 070 184	10 100 760	972,170	445 562 270	53,232,711	23,626,010	217 207 171	7 777 743 696
Other current liabilities	9,000,000,000	0,910,423	301,340	1,321,203	940,433	1,972,104	19,199,709	55,606,956	145,562,270	200,020,032	1 112 104	1 170 360	77 706 626
Mortgodo poto bodo podo con como	1 288 003 378	15 952 736	1 478 472	1 100 401	1 214 006	7 201 669	2 120 107	4 967 269	10 073 277	3,000,000	16 660 559	1,17,909	1 171 478 721
Other liabilities	265,265,370	7 077 196	1,470,172	1 240 834	1,314,000	933 360	2,126,167	3 769 854	5,649,507	27 828 650	6 885 252	9.087.776	197 556 129
Net worth	2 678 305 295	79 626 929	12 904 516	12 660 254	13.376.360	14.596.362	23.926.445	21,652,704	49,702,139	130.323.243	55.271.131	72.078.275	2 192 186 936
Total receipts	800.182.072	-2.391.631	266,989	701,179	846,465	1.233.727	3.121,882	5,745,829	11.714,069	43,050,619	20.696.427	25.242.243	689,954,274
Business receipts	184,965,490	7,512	*18,459	*4,503	27,573	12,491	224,599	838,582	2,015,652	7,758,449	3,091,953	4,342,007	166,623,710
Interest	374,529,160	87,665	29,039	22,734	96,957	116,089	468,684	1,200,276	3,519,732	16,871,449	8,444,581	12,587,576	331,084,380
Interest on government obligations, total	10,870,918	19,007	6,341	10,120	17,231	16,222	69,228	165,490	356,613	1,335,434	488,997	457,795	7,928,439
Rents	17,354,948	2,022	2,810	5,182	7,294	34,017	36,908	38,887	53,479	(4	168,796	178,216	16,599,090
Royalties	2,381,655	690'6	4,029	1,403	*885	5,538	13,584	8,637	28,295		94,293	10,828	2,125,514
Net S-T capital gain less net L-T loss	838,168	9,665	8,953	4,425	11,439	14,793	17,598	22,898	31,431	236,791	76,895	223,893	179,388
Net L-T capital gain less net S-T loss	17,425,730	34,984	26,382	43,416	60,782	184,411	274,658	397,487	730,624	2,565,849	1,983,315	1,152,822	9,970,998
Net gain, noncapital assets	12,740,823	13,823	2,507	3,113	2,425	16,019	16,090	85,887	148,378	760,816	563,939	644,224	10,483,601
Other receipts	149,493,606	-2,585,379	141,621	557,592	577,743	791,147	1,929,810	2,931,388	4,704,350	12,776,884	5,298,838	5,295,664	117,073,948
lotal deductions	648,951,464	5,362,924	1,829,249	1,236,465	1,061,294	880,499	2,133,759	4,387,230	8,759,997	32,5	14,024,682	20,196,220	556,561,045
Cost of goods [19]	2,915,492	, 00.00	*40.077	00 600	10,430	142 705	100 070	600 000	700 205		33,479	55,970	2,007,703
Compensation of officers	9,683,899	29,381	10 795	83,533	51,639	112,705	180,273	563 081	1 506 750	7.140,449	3 355 385	4 837 117	4,685,147
Salaties and wages Rent paid on husiness property	14 087 876	18.312	8 904	760.6	8 755	4 252	21.0,170	28.571	76 451	441 519	215.059	392 648	12 875 955
Taxes paid	18,601,096	58,847	12,778	20,163	20,288	55,456	83,859	157,827	373,992	1,408,926	616,230	747,337	15,045,394
Interest paid	91,342,472	795,831	145,596	124,103	145,814	124,173	423,067	618,828	1,296,054	5,372,281	2,298,474	3,053,807	76,944,444
Amortization	9,631,817	27,074	61,471	32,481	22,421	7,237	16,012	32,872	82,215		184,451	209,153	8,696,906
Depreciation	25,937,214	27,950	9,305	7,174	9,352	19,297	48,697	87,492	242,201	969,578	495,749	671,017	23,349,406
Advertising	11,791,353	538	*355	*154	28	798	8,337	28,298	81,947		178,460	210,332	10,930,361
Pension, profit sharing, stock, annuity	7,189,781	19,430	*3,685	*37,298	068*	2,975	258,631	42,556	94,386		174,829	272,196	5,879,915
Employee benefit programs	15,701,437	30,848	4,077	1,702	3,063	4,894	46,901	122,198	281,259	1,051,096	405,198	570,994	13,179,207
Net income (less dericit)	159,670,023	-1,726,061	-1,554,416	407 762	138 404	350,439	930,699	1,199,713	4,009,042	9,430,525	6,340,136	6,690,621	142,364,932
Total income tax before credits [7]	53 130 236	14 215	11.943	30,102	46.199	89 471	210,822	294.875	495,200	2 273 002	1 499 814	2.287.123	45.876.587
Income fax	52,853,498	13 434	9.754	29.304	44.513	87.613	208 866	274.234	478 635	2 208 999	1.465.648	2.269.358	45.763.141
Alternative minimum tax	230,290	*26	*28	380	*156	540	1.109	7.695	11.204	50,233	31.090	17.583	109.656
Foreign tax credit	18,252,051	*11,612	*61	*1,660	* 667	5,073	8,713	2,646	15,703	68,497	137,878	691,754	17,307,788
General business credit	8,171,381	L *	167	96*	*1,714	466	2,198	1,851	8,079	45,592	30,138	54,655	8,026,419
Prior year minimum tax credit	103,812	1	*12	•	*15	*188	576	786	3,687	14,046	20,992	3,146	60,365
Total income tay after credite [2] 26 391 000 2 596 11 704 29 277 43 803 83 695 149 289	26 391 000	2.596	11.704	29.277	43,803	83.695	199.212	289,472	466,696	2.135.872	1.305.629	1.531.767	20 291 277

RETURNS OF ACTIVE CORPORATIONS
Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued

	oralletailis		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2 500 000	85,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
Sector and item	of active	Under	under	under	under	under	under under	under under	under	under	under	under	92.30,000,000 Or
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Administrative and Support and Waste Management and Remediation Services													
Number of returns	283,361	49,444	59,052	61,299	37,494	30,947	23,352	11,991	4,739	4,056	17 819 300	250	192
Cash	33.987.197	752,863	515.753	908,356	1.062.302	1.461.199	2.297.385	2.498,005	2.073.444	4.331.360	2.909.966	2.972.092	12.204.475
Notes and accounts receivable	55,848,991	1,066,350	*75,615	313,618	325,557	642,884	1,291,465	2,021,684	2,851,056	8,433,307	4,446,050	4,770,807	29,610,599
Less: Allowance for bad debts	1,499,061	*3,416	•	*43	*888	*1,383	4,968	36,101	199,472	233,063	59,385	151,248	809,095
Inventories	4,651,211	*22,490	*6,477	60,161	35,814	141,110	399,954	269,150	436,179	932,989	ო	432,821	1,553,816
U.S. government obligations, total	117,229		1	1	1	1	'	1		*63,931		*20,963	21,714
Tax-exempt securities	241,084					18,174		*5,037	*40,681	*130		6,836	124,427
Other current assets	22,025,794	1,109,991	78,117	130,515	268,926	506,445	747,630	852,913	744,863	3,186,418	-	1,903,293	11,171,495
Loans to shareholders	4,822,131	241,187	163,171	232,950	481,844	687,876	503,109	674,698	321,682	540,050	ĕ	94,011	572,436
Mortgage and real estate loans	484,227	*73,129	1	*127,815	*24,614	*2,829	•	*103,129	*84,903	*57,659	6,021	4,129	
Other investments	45,556,503	3,775,662	*148,517	277,899	422,205	545,106	730,007	1,274,608	988,110	2,392,981		4,014,686	29,476,237
Depreciable assets	148,825,739	1,090,631	883,286	3,529,285	4,835,007	6,479,443	12,238,140	8,525,231	8,198,507	12,906,406		8,529,071	75,883,008
Less: Accumulated depreciation	93,805,535	606,945	699,992	3,003,075	3,907,786	5,115,028	9,539,341	6,617,862	6,011,837	8,285,811	3,555,762	4,492,731	41,969,365
Depretable assets	4,959,723	'	'		'	'	41,761		*17 637	1,309	104,000	676	4,77,007
Less: Accumulated depletion	4 709 122	211 190	*2 235	*43 446	201 891	182 219	20,749	230.379	179.265	481 222		493 493	1,312,097
Infancible assets (amortizable)	123.485.885	363,618	93.433	426.471	506.019	877.237	896.636	495,096	881.014	5.935.059	4.697,519	7.424.615	100.889.168
Less: Accumulated amortization	24,252,240	83,558	9.254	153,950	283,514	412,260	357,511	103,505	429,234	1,138,227	786,519	1,871,306	18,623,400
Other assets	18,221,594	813,763	19,277	92,759	115,370	196,231	302,974	588,416	338,719	1,148,662	674,517	2,711,344	11,219,563
Total liabilities	346,918,930	8,826,955	1,276,635	2,986,208	4,087,361	6,212,083	9,729,060	10,780,877	10,502,589	30,754,317	17,819,300	26,863,451	217,080,094
Accounts payable	24,886,456	425,320	249,069	77,732	155,720	513,176	1,163,803	1,545,481	1,597,742	3,648,054	1,631,201	2,405,959	11,473,199
Mortgages, notes, and bonds under one year	14,083,225	290,974	120,273	447,131	159,541	459,563	848,495	873,594	1,108,912	3,155,225	1,606,268	1,412,839	3,600,410
Other current liabilities	46,676,612	765,723	113,443	330,191	438,884	859,385	1,206,926	1,381,027	1,457,903	5,091,945	2,934,820	4,962,802	27,133,563
Loans from shareholders	11,905,813	940,263	314,592	1,089,265	749,096	720,880	1,519,928	926,805	397,462	1,038,850	362,568	222,434	3,623,669
Mortgages, notes, bonds, one year or more	103,908,523	2,171,037	294,407 *8 430	924,759	1,126,361	1,8/1,2/9	2,907,832	1,975,594	2,529,974	0,901,561	3,395,223	6,705,496	73,372,132
Other liabilities	106 528 054	3 678 205	0,120	306 734	1 355 423	1 630 205	1 598 504	3 206 447	020,422	2,223,400	1,222,911	2,137,332	50,556,436
Total receipts	544 544 947	2 214 565	3 534 144	10 160 492	43 784 349	22 159 266	37 229 773	40.364.929	32 481 979	76 207 246	۴	38 109 788	228 034 443
Business receipts	527 044 623	342 833	3 507 400	10 057 284	13 414 510	21 878 175	36 790 256	39 227 735	32 155 398	74 551 268		37 591 161	221 235 484
Interest	668 686	28 649	*155	2 064	3 467	3.508	5 103	6 781	5 653	41 284	47 976	57 794	466 25
Interest on government obligations, total	30,091	*4,610	'		*1,806	614	*58	*229	*1,381	4,715		1,729	12,352
Rents	240,660	2,673		Ξ	*1,078	*1,291	*28,618	4,696	3,934	18,993	7,296	26,705	145,376
Royalties	1,088,681	*98,999	•	*	*51	*255	13	[1]		329	1,681	44,346	942,994
Net S-T capital gain less net L-T loss	106,817	489	•	•	*14,950	*63	•	*542	·	4,202		4,067	52,637
Net L-T capital gain less net S-T loss	750,274	*23,670	Ξ	*8,694	*11,891	*15,037	*13,332	8,470			_	88,180	242,003
Net gain, noncapital assets	614,848	*5,447	*5,054	*23,788	*42,422	56,365	41,517	44,769	40,806		19,782	59,842	114,113
Uther receipts	10,288,887	7.706,598	21,535	67,632 8 948 068	293,824	201,623	350,208	1,068,292	31 012 119	1,253,525 73,846,636	724,707	27 689 373	4,176,661
Cost of goods [10]	218 956 315	133 104	477 732	2 135 246	3 256 605	6 699 394	12 126 409	16 323 268	17 119 591	39 101 050	13 792 889	18 985 110	88 805 915
Compensation of officers	13 616 526	125,380	448 710	980.471	1 478 869	1,740,552	2.061.593	1,888,398	993.581	1,662,201	562,780	445 920	1 228 072
Salaries and wages	120,830,367	604,135	410,519	1,261,844	2,474,471	5,074,746	8,672,108	10,184,583	4,459,158	13,876,027	12,347,222	7,172,136	54,293,419
Rent paid on business property	11,104,666	86,430	128,504	404,027	453,398	754,307	1,354,434	1,049,727	729,324	1,283,624	820,539	673,812	3,366,540
Taxes paid	22,546,405	84,414	109,722	334,395	517,661	821,733	1,395,447	1,531,425		3,032,823	1,567,800	1,407,781	10,844,556
Interest paid	7,537,084	96,631	14,493	61,586	65,666	168,531	281,931	164,333	. 4	491,911	331,650	502,957	5,116,635
Amortization	3,885,399	24,575	5,919	24,9/3	20,978	360,035	57,041	21,518	77,678	233,462	164,343	417,593	7,788,824
Advertising	6.080.078	33.508	55 107	117.078	220,140	464 687	512 283	353,098	312 564	454 247	253 492	591,809	2 707 536
Pension, profit sharing, stock, annuity	1,932,025	10.963	*1.480	66,239	69.319	57.349	159.908	149.172	77.242	282,523	81.610	116,352	859.867
Employee benefit programs	11,624,387	171,022	33,277	86,496	192,965	257,975	448,340	588,231	423,605	1,243,356	1,096,502	933,150	6,149,469
Net income (less deficit)	21,259,874	-218,075	378,035	1,242,424	1,142,607	1,282,984	1,374,196	1,729,063	1,468,479	2,356,156		533,824	8,984,263
Income subject to tax	11,412,750	185,204	40,163	68,528	117,036	127,833	132,806	169,011		465,577	285,471	557,225	9,068,323
Total income tax before credits [7]	3,902,810	60,462	3,212	8,848	21,851	20,907	34,934	52,575			100,962	192,946	3,185,370
Income tax	3,885,107	60,485	4,034	9,214	71,851	23,343	34,579	52,427	58,813	ř	,	192,243	3,172,592
Alternative minimum tax	21,224	*65				•	735.	148		3,679	3,125	102	12,771
General business credit	238,467	25		o	-	*737	*647	389		7,131		5,835	220,213
Prior year minimum tax credit	5,901	*14				•		3		*348		*2,580	2,496

RETURNS OF ACTIVE CORPORATIONS

Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued [All figures are estimates based on samples —money amounts are in thousands of dollars and size of business receipts is in whole dollars]

	Total returne						Size of busi.	Size of business receipts					
Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	under \$100.000	under \$250.000	under \$500,000	under \$1.000.000	under \$2.500.000	under \$5.000.000	under \$10.000.000	under \$50.000.000	under \$100.000.000	under \$250.000.000	or more
	(1)	(2)	(3)	(4)		(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Educational Services													
Number of returns	56,494		14,839		5,837	3,600	2,893	1,310	761	534	53	37	26
Total assets	52,030,835		157,805		824,024	1,146,820	1,559,920	1,805,215	1,841,737	6,496,104	4	5,324,031	26,931,598
Notes and accounts receivable	10,120,414	145,203	190,191	190,599	*10,677	331 977	281 275	474,284	023,372	1,471,619	351,161	700,179	4,942,623
less: Allowance for bad debts	975.913			20,02	* 48	*132.187	*3.180	*1.952	*19.181	192.280	68.029	68.219	485.030
Inventories	616,035		*5,957	*14,582	*33,105	*5,101	30,158	*119,665	*20,570	140,251	86,815	57,179	102,646
U.S. government obligations, total				'	1								
Tax-exempt securities	151,910	-			•		1	•	1	-		•	151,910
Other current assets	2,515,922	124,550	*494	*13,703	*51,130	25,860	81,238	258,203	44,849	461,894	299,213	227,740	927,048
Loans to shareholders	295,074	*27	*9,668	*1,661	*98,536	*12,226	*114,242	*1,592	*2,824	*12,015	*22,182	19,595	909
Mortgage and real estate loans	*60,334			*22,667	•			*17,191	'	-	•	20,476	•
Other investments	8,671,081	*		85,313	*10,855	*117,065	162,100	*65,440	87,258	434,269	321,099	360,354	6,637,793
Depreciable assets	22,434,036		176,787	345,390	533,060	818,331	1,067,015	1,136,085	1,050,592	2,777,536	1,958,034	1,844,491	10,477,828
Less: Accumulated depreciation	13,286,065	185,022	144,945	224,459	271,682	466,790	831,896	841,649	631,688	1,423,519	878,432	971,672	6,414,313
Depletable assets	*4,183			'	'	*4,183		'				Ξ	'
Less: Accumulated depletion	*3,953				1	*3,953	1	1	,			'	
Land	863,028	*		*22,165	*20,712	*24,635	*5,640	*28,463	*1,135	94,587	355,613	55,997	227,254
Intangible assets (amortizable)	12,253,628	*4,290	*	*16,640	121,857	*119,019	371,896	81,680	283,228	1,312,196	1,102,375	2,336,340	6,484,600
Less: Accumulated amortization	2,525,598	73,855	4,	72,881	30,784	*31,898	186,136	43,503	65,605	368,873	177,874	450,418	1,159,129
Other assets	3,985,479	426,497	06.	*1,679	*18,781	*21,870	66,841	*19,140	8,990	296,783	253,104	393,498	2,478,206
l otal liabilities	52,030,835	1,189,241	15/,8U5	507,515	824,024 *26 776	1,146,820	026,666,1	1,805,215	1,841,737	6,496,104	4,246,825	5,324,031	26,931,598
Accounts payable	2,050,574	*204 057	' 000 C*	"1,46U	*45.617	*60.604	85,052	151,738	128,087	330,498	119,860	200,463	1 347 571
Other current liabilities	2,010,173		12 140	98,003	13,614	158 877	593 133	554 225	316 869	1 765 542	768 227	935.053	3 387 172
Loans from shareholders	1 976 189		148 732	*71 489	438 130	*328 727	*101 687	*53.321	*134 777	76.252	241.532	30 192	2,736
Mortgages, notes, bonds, one year or more	12,516,291	*	*108,206	*114,994	167,568	*195,332	153,385	296,559	148,877	1,211,780	2,059,485	1,665,580	6,259,520
Other liabilities	5,252,245	377,434	*365	*-7,499	*3,564	*38,827	104,800	*-25,358	*175,775	359,241	422,159	258,440	3,544,499
Net worth	18,822,029	1,762	-114,637	289,396	113,978	311,278	450,970	573,069	749,152	2,495,860	436,041	1,993,044	11,522,117
Total receipts	66,104,756	267,181	807,135	1,784,333	2,105,718	2,624,447	4,599,668	4,467,235	5,047,796	11,777,558	3,838,779	5,377,841	23,407,064
Business receipts	64,673,755	120	762,315	1,681,281	2,102,411	2,613,477	4,543,782	4,414,518	5,019,021	11,749,215	3,770,278	5,280,742	22,615,891
Interest	114,323	*	က *	*713	о *	*	1,622	1,740	*165	3,085	7,140	5,579	93,750
Interest on government obligations, total	2,950	376		'	'	1		'		*1,286		*687	579
Rents	39,238			12	'	1	*26	*200	*706	*5,027	5,137	3,082	25,048
Royalties	104,724	*23,350			'		21,436	*4,647		*1,047	'	22,644	31,600
Net S-T capital gain less net L-T loss	1,241			'	'	' 3	1	1 100	1 0			1,241	- 000
Net L-1 capital gain less net S-1 loss	353,840	*14,245	* * * * *	. 100	'	****	12,541	75,097	*4,940	1,710	17,220	1,956	296,130
Other gain, noncapital assets	716 201	*107 882	1,370	*100 690	008 8*	10 106	1,492	90 08	20.950	4,007	38 731	14 41	270 685
Total deductions	63.094.716		758.668	1 557 904	2,007,120	2 595 803	4.487.225	4 216 873	4.884.161	11.318.669	3.807.594	5.068.594	21 933 445
Cost of goods [19]	8,561,937		57.014	142,395	282,874	261.992	950.476	890,134	1.000.570	1.558,916	567.373	994.628	1.853,772
Compensation of officers	2,434,750	*	142,362	186,569	142,761	255,082	204,121	385,631	278,945	503,149	45,793	95,473	183,617
Salaries and wages	19,173,340		*38,130	234,502	241,019	709,407	1,389,994	1,223,217	1,274,541	3,538,203	1,209,335	1,575,702	7,707,729
Rent paid on business property	4,717,963	•/	96,256	221,662	231,585	421,123	285,098	329,432	302,345	943,492		273,904	1,300,262
Taxes paid	2,069,855			45,618	75,573	96,949	218,802	122,226	162,832	375,434		180,935	596,892
Interest paid	1,115,734				11,761	18,292	23,323	27,084	57,741	83,898	181,132	130,118	558,311
Amortization	612,854		*1,243		*5,344	*4,970	42,229	7,467	37,307	57,927		133,883	275,557
Depreciation	1,310,632	16,621	29,634	34,538	29,572	27,906	40,587	32,859	55,012	195,470	95,797	126,364	9 308 704
Advertising Pension profit sharing stock appriity	2,036,902				*10.026	*18 549	*2 405	*27.850	16 446	71 323		24,009	87 521
Employee benefit programs	1.451.488		*10.017	*2.384	*4.829	23.306	78.418	59.367	69.967	162.687		165.396	771.248
Net income (less deficit)	3,041,684	7		226,429	98,598	28,645	112,444	250,362	167,082	457,603	34,083	315,450	1,494,376
Income subject to tax	2,238,376	*7,933	*1,940	*17,989	*18,839	*35,783	35,696	*25,548	*13,593	71,187	79,588	221,449	1,708,831
Total income tax before credits [7]	770,830			*3,711	*3,022	*9,285	9,224	*8,239	*7,943	24,511		76,774	597,842
Income tax	765,863	*2,492	*291	*3,711	*3,022	*9,285	9,224	*8,152	*4,018	23,957	27	76,677	597,828
Alternative minimum tax	1,803	, 6,			1			800	*762	*554	*289	97	13
General business credit	6 195			- 41		۱ ٥	- *0*	- 20*	' α	121	000,1	*264	3,696
Prior year minimum fax credit	*87			·	'	'	5 '	2	'	*37		107	2000
Total income tax after credits [2]	726,971	*2.174	*291	*3,696	*3.016	*9.276	9,133	*8,214	*7,935	24,347	24.3	67,720	566,803
ו חומן ווורטווים ומע מונםו הובחונים [4]				2212	2.25	2.4(2	1221,5	11.5	222,1	41,011			J

RETURNS OF ACTIVE CORPORATIONS
Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued

	otal returns												
Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	under \$100,000	\$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	\$5,000,000	under \$10,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	or more
	(1)	(6)	(3)	(4)	(5)	(6)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Health Care and Social Assistance	5	(5)	(6)	(<u>t</u>)	6	9	3	(6)	6)	(81)		(2.)	(21)
Number of returns	457,620		59,253	73,509	80,569	82,014	63,502	17,702			446		163
Total assets	383,739,299		1,426,080	3,656,447	8,606,218	15,681,414	21,061,498	10,803,660	10,803,795	26,565,057	14,157,535	~	237,008,295
Notes and consumtrational	57,421,263	1,461,011	374,250	1,138,119	2,070,780	4,642,500	3,377,782	2,644,932	2,036,133	3,941,902	1,722,559	5,729,748	38 802 437
Notes and accounts receivable	19 656 546		*1 414	*3 492	*236.221	*159.337	105,560	31 415		2,489,373	1.288.665	1 847 492	13 155 301
Inventories	2.367.089		*10.930	*18.459	67.030	129,128	225.849	105.512		170.739	129.535	165.937	1.174.308
U.S. government obligations, total	*56.268		'	*35,457	'	'	'	'	*3,826		94	8,387	8.503
Tax-exempt securities	916,422	Ξ	1		'	*33,318	*26,056	*30,081	*3,894	•	1,326		820,376
Other current assets	22,855,761	447,6	56,592	202,744	380,487	686,193	1,760,612	735,822	796,158	2,638,264	949,406	2,57	11,626,104
Loans to shareholders	7,178,861	267,436	142,194	269,786	1,172,470	1,722,826	1,539,526	508,052	335,583	382,653	41,291	33,336	763,709
Mortgage and real estate loans	141,517			-	•	*23,464	*26,901	*77,729	*1,484	*1,323	*10,616		
Other investments	56,635,617	2,701,953	239,504	412,467	229,338	683,800	1,172,391	626,523	864,981	3,806,727	832,576	3,697,424	41,367,933
Depreciable assets	209,467,797		-	3,228,555	9,901,091	17,835,201	25,555,682	11,949,297	9,709,397	16,138,697	5,923,677		97,023,363
Less: Accumulated depreciation	120,080,860	1,252,	728,551	2,118,693	7,157,601	13,529,093	19,170,830	8,973,228	6,675,465	10,229,559	3,282,317	4,111,144	42,852,092
Depletable assets	*8,349		•	*6,550	*1,667	•	53	-		•		-	•
Less: Accumulated depletion	*4,055		•	*2,701	*1,332	1	4	•	'	1	•	1	•
Land	6,863,770		*3,900	*27,809	112,236	344,253	441,182	135,727	138,563	435,522	151,253	370,863	4,487,739
Intangible assets (amortizable)	111,999,461		315,426	493,659	1,382,629	3,612,131	4,139,992	1,606,224	942,849	4,900,496	4,904,923	6,282,499	82,947,070
Less: Accumulated amortization	15,672,874		111,434	323,852	649,047	1,757,847	2,034,538	710,318	257,374	626,331	641,472	769,839	7,578,097
Other assets	19,728,061	320,694	31,393	112,613	191,321	594,112	408,101	466,029	40,039	901,539	661,421	2,390,863	13,239,936
Account a pullities	363,739,239	ó	1,426,000	3,030,447	0,000,210	13,001,414	21,001,490	10,003,000	000 000	26,363,037	14,157,555	4 659 406	237,000,233
Mortrages notes and bonds under one year	16 708 296	250.516	*32 912	179 784	530 962	939 332	1 539 260	789 709	806,032	2,224,009	1,340,804	1 710 804	5,623,339
Other current liabilities	46.079.676		115.058	283.558	1.056.277	2.117.573	3.514.927	1.955.811	2.237.145	4.869.093	2.607.074	3.073.907	23.266.910
Loans from shareholders	10,981,469		522,649	1,116,805	1,661,676	2,194,988	1,561,509	906,849	386,639	616,976	358,294	456,742	212,355
Mortgages, notes, bonds, one year or more	173,252,153	3,137,017	247,305	740,665	2,755,695	5,617,964	7,832,368	3,521,581	2,939,575	9,465,765	4,962,521	10,947,915	121,083,783
Other liabilities	48,777,895		26,036	26,696	51,145	394,621	957,034	578,980	872,706		1,045,987	2,738,690	36,896,437
Net worth	70,946,253		396,992	1,222,865	2,177,917	3,745,069	5,065,876	2,404,946	2,592,511	4,246,316	1,909,789	4,809,586	41,914,360
Total receipts	731,458,718	7	4,469,620	12,852,035	30,960,404	59,533,948	98,032,943	60,668,519	63,715,913	105,906,547	31,396,259	35,011,457	221,734,357
Business receipts	698,394,212		3,505,364	12,573,630	30,055,973	58,637,999	96,080,157	60,191,123	61,912,842	103,1	30,622,063	33,7	207,468,116
Interest	1,775,783	106	,790 ,	918	24,144	4,564	7,494	9,123	25		13,190	40	1,503,499
Interest on government obligations, total	33,330	\$08. *	ກີ	.40	1,153	889.	*1,023	1,502			075.		23,236
Kents	045,220		0	07	15,440	020,030	4,473	19,191	*42,100	44,104	29,223	,	031,470
Not S T conital cain loss not 1 T loss	102,864	*	•		*10 663		27,231	*62	*42,108	*	5,242	2,644	10 280
Net 3-1 capital gain less net C-1 loss	1.308.875	*13.213	*275	*7.158	*6.603	*39.676	34.629	*16.260	*42.588		26.454	220	832.933
Net gain, noncapital assets	570,016		*1.666	*5.297	17,728	*18,940	107,664	44.856	2.832		11.802		129,831
Other receipts	28,277,870	9,9	961,075	264,963	819,382	794,546	1,768,159	385,491	1,663,011	2,469,421	686,817	822,542	11,015,434
Total deductions	692,391,888	6,245,498	3,857,003	11,443,935	27,576,898	53,734,807	88,688,942	56,319,839	60,334,920	103,648,125	31,167,183	34,379,642	214,995,097
Cost of goods [19]	58,617,727		243,493	540,907	1,520,898	3,596,156	6,227,548	3,310,241	4,926,161	7,427,134	3,250,606	4,836,077	22,673,129
Compensation of officers	75,323,562	,2	1,089,952	2,705,194	6,352,471	10,521,115	16,144,693	9,191,516	8,048,322	15,500,826	1,635,834	348,954	916,708
Salaries and wages	220,836,503		303,433	1,887,213	5,912,147	13,574,649	24,854,119	20,099,477	20,552,684	33,374,346	11,362,062	13,187,736	75,423,166
Taxes paid	33,622,100	206 749	134 561	508 155	1 326 309	2 289 870	3 551 632	2,956,107	2,700,204	3,606,064	1,141,151	1 381 009	8 487 517
Interest paid	12.516.196		31.355	103.566	257.950	472.091	559.873	277.372	214.650	682.004	410.476	640.263	8.670.919
Amortization	3,934,742		22,561	19,762	78,695	208,416	207,227	129,466	41,244	245,896	216,772	262,063	2,472,546
Depreciation	11,334,767	Ì	55,439	232,664	469,257	777,609	1,002,675	515,918	410,921	1,029,096	419,877	578,631	5,716,075
Advertising	4,727,426	19,964	38,270	191,531	273,087	683,478	1,053,832	432,719	434,995	527,800	178,161	195,528	698,061
Pension, profit sharing, stock, annuity	12,577,680	.,	76,330	124,449	601,644	1,078,876	1,901,066	976,999	1,050,799	3,324,392	476,685	463,584	2,217,070
Employee benefit programs	20,640,821			102,698	375,688	852,036	1,352,229	952,564	2,251,210	2,631,832	1,081,565	1,081,487	9,848,374
Net income (less deficit)	39,066,756	930,413	47 228	1,408,060	3,382,354	5,798,453	9,342,979	4,347,178	3,380,077	2,259,251	228,898	631,559	6,744,929
Total income tax hefore credits [7]	3 514 890		*1814	13 597	45 745	32,690	58 204	51.362	53 7 10	121 768	92 118		2,818,101
Income tax	3,502,752		2.002	13,388	44.710	32.690	58,134	51.212	50,489	119,115	91,005		2.816,582
Alternative minimum tax	12,278			*208	*1,035		70	*150	*3,222		1,113		1,519
Foreign tax credit	39,229		•	•	'	•	*10	-	'		'		34,367
General business credit	58,823		11		1,480	2,087	4,034	*901	1,174	`	*1,072		40,856
Prior year minimum tax credit **142	8,057	*142	. 00			- 00000	*93	- 02 464	, 000	*717	*219	2,253	4,634
lotal income tax after credits [2]	4,1,004,0	30,703	1,603	100,01	44,200	20,00	100,40	104,00	05,20	00+00	20.02	33	

RETURNS OF ACTIVE CORPORATIONS
Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued

	Total retime												
Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	or more
	(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	╀	(13)
Arts, Entertainment, and Recreation													
Number of returns	125,763	37,350	1 243 500	20,234	17,089	10,757	6,957	4,136 6 558 490	2,560	11 110 106	74	12 162 243	59 442 050
Cash	15,012,898	370,414	192,812	583,207	648,642	1,115,385	1,272,002	1,147,794	1,186,886	2,060,119	671,544		4.302.371
Notes and accounts receivable	7,462,087	161,871	*13,030	37,655	112,328	69,161	254,190	524,998	502,027	797,101	476,598		2,456,114
Less: Allowance for bad debts	314,083	*1,832	•	•	1	*5	3,497	91,805	29,971	16,239	25,823		128,683
Inventories	1,818,967	50,810	*5,901	142,122	246,061	93,810	141,823	193,085	174,704	246,921	76,060		360,533
U.S. government obligations, total	104,996	1 00	1		'	1	1 000	- 07	' !!			104,996	1 10
l ax-exempt securities	166,621	56,401	70 402	- 00 00	1 00 400	- 70 07	9,090	300 400	72,957		- 200 700	- 460 466	2,795
Other current assets	9,047,901	550,287	*20.705	92,016	185,408	72,570	312,269	399,490	444,714	,	227,000	4	5,844,337
Loans to shareholders	2,117,666	666,381	738,795	*72,174	234,038	72,550	385,918	270,051	236,389	G	28,882		•
Mortgage and real estate loans	130,543	7,421	1 10	*2,931	1 11 000		*82,451	829	721,557				1 00
Other investments	17,926,120	3,034,073	*96,251	*205,670	*92,171	103,045	436,830	420,882	775,809		917,626		9,495,803
Depreciable assets	87,904,545	1,894,530	1,704,906	1,343,580	3,307,184	6,506,035	6,474,313	6,651,346	9,235,654	8,064,086	3,290,731		32,486,335
Less: Accumulated depreciation	46,979,657	888,249	1,076,153	831,665	2,279,342	4,628,772	4,405,558	3,668,540	6,322,281	4,333,007	1,822,502	3,206,933	13,516,654
Depletable assets	*35,451	*3,195	*2,268		'		*155	1	*17,228	72	12,534		•
Less: Accumulated depletion	*18,993	*2,031	'	'	•	'	*62	•	*9,334		7,565		'
Land	8,088,695	423,299	164,126	214,613	329,031	322,604	953,100	339,746	718,292		224,836		3,012,391
Intangible assets (amortizable)	20,756,886	446,548	38,781	91,890	110,527	299,072	290,667	250,487	151,910	1,294,761	1,719,433	,2	13,818,657
Less: Accumulated amortization	3,334,983	20,546	*20,377	31,766	15,940	138,709	48,823	96,074	46,362	336,695	330,070		1,760,589
Other assets	5,665,511	47,579	*4,968	25,149	74,500	72,208	16,385	206,076	336,652	644,977	239,113		3,068,640
Total liabilities	125,491,171	6,750,150	1,243,500	1,948,175	3,044,609	3,965,360	6,171,252	6,558,490	7,396,831	11,110,106	5,698,405		59,442,050
Accounts payable	7,550,489	134,389	*10,230	069'66		114,604	360,258	387,883	766,168	588,284	280,169	-	2,914,244
Mortgages, notes, and bonds under one year	8,117,482	369,598	*62,815	*17,695		401,810	492,235	295,985	832,204	526,305	496,178		3,883,470
Other current liabilities	14,073,407	132,939	37,249	123,406	208,126	452,429	849,923	952,234	985,897	1,267,393	759,746	۴,	6,566,522
Loans from shareholders	7,880,284	1,380,343	637,796	674,214	741,927	890,889	991,819	425,397	366,281	552,547	174,855		935,168
Mortgages, notes, bonds, one year or more	41,837,317	1,477,991	365,998	494,188	767,483	1,489,210	1,668,108	2,510,114	2,114,013	2,276,166	1,673,550		22,919,283
Other liabilities	13,081,572	2,830,860	*15,441	112,212	*60,809	305,189	444,161	250,809	299,569	876,736	1,712,969		4,498,955
Net worth	32,950,620	424,029	113,971	426,771	823,892	311,229	1,364,748	1,736,068	2,032,700	5,022,675	86,009		17,724,409
Total receipts	123,733,272	1,062,120	1,685,077	3,292,095	6,211,384	7,897,505	11,227,548	14,634,320	17,833,790	12,746,280	5,466,473		33,146,576
Business receipts	115,653,718	226,233	1,488,377	3,207,015	6,114,952	7,794,321	10,501,282	14,412,964	17,229,987	11,7	4,0	9,9	31,284,504
Interest	590,151	4,357	/0L.	129	2,542	21,934	2,173	1,926	4,655	Ì	13	OL.	513,642
Interest on government obligations, total	29,602	*2,770	' '	*46	*81	08*	*13,409	*672	88*		236		5,869
Kents	264,274	7.286	n	149	4,918	11,137	8,785	4,190	13,004	77,			141,063
Royalties	194,484	/97.	'	24,998	*2274	1,140	*10,676	N	1,190	200	735,251	37,236	83,226
Net 3-1 capital gain less net C-1 loss	141 953	31.056	*4 203	*54	1 286	* 895	101	*10 190	709 0	3	ď	ď	36 750
Net call capital gall less liet 3-1 1055	296.016	31,230	43.607	*20 460	1,200	*12 433	38 227	7 248	32,027				103.023
Other receipte	6 500 517	782 053	185 905	38 909	80 932	48 910	648 207	197 123	541 990	۵	420.207	17	935,859
Total deductions	119 033 782	1 432 381	1 660 287	3 081 135	5 695 113	7 639 184	10 806 024	13 879 285	17 201 359	11 774 527	5 246 936		32 588 306
Cost of goods [10]	24 986 973	20.285	150.420	503,100	719.028	1 166 554	2 236 743	3 760 728	4 703 894	2 118 815	1 468 676		6 907 916
Countries of officers	11 392 458	*17 717	226.204	311 331	1 086 658	1,100,334	1 496 960	2 4 20 872	2 436 720	1 570 059	216.368		382 539
Salaries and wades	21.533.208	80.592	72.454	264.801	711.580	1,120,818	2.297.856	1.971.545	2.731.468	2.276.059	1.092.930	2	6.532.601
Rent baid on business property	6.696,392	68,275	213,270	235,718	547,907	817.700	633,983	648,106	777.148	466,114	287.831		1.681.789
Taxes paid	6,761,260	68,718	58,233	125,062	243,289	300,501	487,464	422,460	567,345		218,764		3,346,182
Interest paid	3,443,015	Ì	12,997	25,553	46,813	78,871	139,157	119,482	108,346			316,144	2,189,859
Amortization	1,248,792		*2,101	3,217	5,550	19,519	7,839	15,255	17,154				784,540
Depreciation	4,523,872	89,692	66,005	63,269	162,348	223,045	237,108	266,015	374,385	7			1,996,275
Advertising	2,422,648	15,645	21,717	50,214	79,262	75,604	265,859	159,665	312,374	211,007	116,321	153,275	961,705
Pension, profit sharing, stock, annuity	945,195	*379	*18,456	*12,178	69,281	182,401	118,017	101,053	55,757	51,623		168,351	144,036
Employee benefit programs	1,564,778	12,013	23,843	14,554	76,457	127,303	108,333	107,771	155,316	169,760	88,828	181,302	499,298
Net income (less deficit)	4,704,053	-373,031	24,789	210,914	516,189	258,241	408,115	754,364	632,343	965,926	221,670	500,340	584,193
Income subject to tax	1,833,742	245,949	7,783	56,675	130,012	12,565	51,451	27,154	85,341	146,101	22,788	248,046	778,667
Total income tax before credits [7]	592,154	83,005	1,167	14,332	*8,208	2,951	15,435	7,269	28,499		8,078		286,028
Income tax	583,535	82,533	1,167	14,332	*8,186	2,951	15,096	7,256	28,290	4	7,762	86,271	279,921
Alternative minimum tax	7,784	-	-	-	•	-	-	*11	*209	1,014	317		6,107
Foreign tax credit	32,044	*326	1	-	1	*2	9*	1	*75		653	1,494	29,096
General business credit	24,151	14,239	_	-	'	*73	*612	*157	*38		253		5,956
Prior year minimum tax credit	3,279	- 00	-	-	' 6	-	' !		' 88				485
Lotal Income tax atter credits 7	532.680	l otal income tax after credits 2		14.332	1,166 14,332 8,208 2,876 1,166	72,876	7.4.8.1	ZLL'/	28.386	49.339		200	

Table 5. Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars and size of business necessities in which Arthurd

				000 000		000000	000 000 14	000	000 000 10	\$10,000,000	000 000 010	000 000 000	000 000 0100
Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	900,000	000,000,14	\$2,500,000	000,000,00	000,000,010	\$50,000,000	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	under \$100.000	under \$250.000	under \$500,000	under \$1,000,000	under \$2.500.000	s5.000.000	under \$10,000,000	s50 000 000	under \$100,000,000	under \$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	┿	(13)
Accommodation and Food Services		(=)	(5)	Ē.	(2)	(2)		6)	9	(2)		(=:)	(2)
Number of returns	309,204	30,141	30,825	62,656	59,738	63,678	43,460	11,619	4,237	2,386	190	135	138
Total assets	475,823,164	7,929,787	1,745,407	4,960,150	8,359,079	15,880,781	26,855,425	17,453,193	13,119,511	~	٦	"	314,623,312
Cash	33,896,269	578,993	87,287	392,574	845,682	2,071,470	3,402,179	3,158,035	1,845,869		<u>-</u>		15,380,813
Notes and accounts receivable	31,264,047	370,961	122,457	44,794	172,108	229,894	740,56 <i>Z</i> *6.692	, Z3,539 *2,103	355,863	1,914,867	876,938	1,425,816	24,286,247
Less. Allowalice for bad debts	8 943 089	6 692	26 965	93.894	236 015	512 713	697 843	466 592	20		,		5 467 952
U.S. government obligations total	34.593	0000	- 20,00	5000		25	- 100	100,001	, ,				532
Tax-exempt securities	71.439	*31.717		•	,	1 '		*5.673	*12.684	*			7.584
Other current assets	15.271.985	1.318.978	77.936	166.735	703.429	665.851	960.723	1.274.016		-	712.793	856.069	6.463.015
Loans to shareholders	4 382 824	*132 090	*42 718		390 037	658 081	1 091 879	562 129	412 015				419 252
Mortgage and real estate loans	4,302,024	*472 229	*64.049		*113	*49 194	*31 720	*109 795	*51.183		*		42 950
Other investments	932,040	701 088	*142 358	*105,041	078 R10	10, 10,	1 203 755	060,733	1 356 580	c	_	7	74 597 108
Ouriel Investments	287 626 274	3 617 543	1 488 420	193,941 F 311 A0E	8 462 904	10 135 014	29 859 906	10 201 047	13 998 632	(7	133 465 007
Depreciable assets	142,020,274	2,017,043	790,420	0,511,400	4 405 305	11,133,014	15 926 969	14 501 622	0.267.056		4 452 607		60,092,097
Less: Accumulated depreciation	142,039,039	410,100	700,007	2,040,040	4,405,305	11,070,407	006,000,01	770,106,11	0,307,930			7,255,940	00,002,040
Depictable assets	30,424	'			'	100,12	0,800	'	4,500				'
Less: Accumulated depletion	2,440	, 004	- 474	, 001	- 000 004	1 00 000	, 20,00		700 540				. 000
Land	38,237,500	951,468	265,154	430,732	436,896	1,3/3,625	2,219,935	1,107,645	723,513				25,110,939
Intangible assets (amortizable)	92,914,957	114,141	216,452	889,456	1,625,713	2,468,828	3,447,960	1,921,593	1,941,373		-Î	,	66,515,853
Less: Accumulated amortization	17,636,390	29,087	42,153	.,	657,823	1,227,043	1,610,930	900,048	1,010,359				9,022,357
Other assets	38,249,557	549,372	34,426		270,691	406,851	649,620	357,127	131,192				32,864,735
Total liabilities	475,823,164	1,929,787	1,745,407	4,960,150	8,359,079	15,880,781	26,855,425	17,453,193	13,119,511	`	Ξ,	67	314,623,312
Accounts payable	17,820,313	106,007	27,134	140,470	402,573	479,100	1,149,953	1,229,186	642,641				9,750,853
Mortgages, notes, and bonds under one year	13,072,214	124,469	154,527	198,909	290,699	723,711	820,159	1,040,042	834,797				4,821,387
Other current liabilities	44,911,286	276,466	16,084	361,064	499,320	915,335	1,784,877	1,300,330	1,065,230	,	840,352	2,481,891	32,875,519
Loans from snareholders	22,420,213	1,245,651	447 454	1,414,730	2,020,012	4,397,211		1,5/5,165	1,526,750	010,249	C	7	3,134,220
Mortgages, notes, bonds, one year or more	201,502,150	4 429 972	417,431	1,000,004	3,622,651	7,572,442	2	7,035,025	5,171,340		oʻ		134,679,306
Other liabilities	07 756 014	1,420,072	40,700	3/4,920	269,095	319,904	491,233	333,004	2 255 045	0.049,017	752,000	6 662 750	60 204 611
Net worth	57,750,914	2,004,230	1 052 070	44 425 046	24 576 467	1,073,077	5,204,592	4,339,024	3,233,943		,		240 205 600
Ducinos roccipto	485 044 240	106 108	1,932,078	10,700,674	21,376,167	43,360,164	670 670 643	757 757	20,020,011				180 525 324
Interest	1.356.111	13.612	41*	*1.940	2.082	3.150	15.269	7.391	3.229				1.190.977
Interest on government obligations, total	10,023	*676					*2,492	*1,518					2,691
Rents	875,930	*1,258	-	'	*4,332	*1,629	12,880	*3,702	*15,449	20,461	37,947	786,987	678,284
Royalties	8,443,295	5,295	-	'	1	*3,896	*6,334	*3,522	*19,879	88	22	579,912	7,515,511
Net S-T capital gain less net L-T loss	20,479	•	•				*3,990	'					15,578
Net L-T capital gain less net S-T loss	841,789	39,272	*1,799	*9,780		*816	*43,222	*63,301	*18,153	_			502,627
Net gain, noncapital assets	1,102,400	76,425	*64,955	*42,826		*163,829	97,981	3,241	*4,784				444,250
Other receipts	20,427,066	405,924	8,803	290,826	219,193	291,091	464,810	382,510	278,589				16,097,382
Total deductions	497,402,156	910,413	2,347,885	11,097,455	21,451,559	43,700,399	62,883,039	38,634,848	28,493,675		Ì	7	205,675,508
Cost of goods [19]	177,834,214	84,722	673,103	ກັ	8,295,112	7 474 240	24,800,951	15,658,405	12,346,814	Ď	4	,	4 700 088
Compensation of officers	10,646,423	13,230	99,590	1 406 057	3 421 895	7 385 152	12 629 095	1,156,325	5 241 339	0 008 017	1/0,031	2 835 277	1,799,000
Sent paid on business property	37.357.025	102.230	331.545		2.308.594	3.579.839	4.914.467	2.714.652	2.069.583				13.640.817
Taxes paid	23,176,373	59,788	124,004		1,050,617	2,447,915	3,142,753	1,714,301	1,110,988				9,566,172
Interest paid	13,664,163	38,491	30,432	131,066	205,522	441,803	737,769	410,083	279,082	588,912	293,959	707,344	9,799,702
Amortization	3,052,718	4,353	25,653	64,860	118,013	132,098	190,904	116,780	106,901	228,127	86,544		1,774,422
Depreciation	14,679,629	84,418	115,722	324,433	453,561	904,715	1,306,238	728,135	654,538				7,417,797
Advertising	11,078,701	16,051	14,440	107,059	2	631,574	986,646	838,174	0,	7,1		2	4,862,568
Pension, profit sharing, stock, annuity	1,226,553	*36	*886	*7,059		15,345	27,124	34,244					997,897
Employee benefit programs	7,667,348	*6,538	5,705	18,211	65,886	165,636	439,634	268,489	216,307				5,371,156
Net income (less deficit)	28,974,194	-171,996	-395,007		124,608	1,659,766	2,742,928	1,915,077	<u>د</u>	7,			18,555,236
Income subject to tax	711,111	17,094	2,0/5	13,927	10 169	92,653	300,088	181,878		351,488	371,035	450,016	75,551,879
lotal income tax before credits [7]	7 103 784	0,700	977	9,09	10,160	12,794	74,510	20,901	24,200				6 404 762
Alternative minimum fax	33 324	3,609	- 7	- 6°,6	170,01	12,734	,4,530 *180	*1 157					0,491,703
Foreign tax credit	2 959 742	2		'	1	'	50	2	,		0	4	2 952 255
General business credit	643,429	*402	*27	*944	*625	1,747	15,149	9,015	4,119	16		Ì	570,531
Prior year minimum tax credit	29,316	81			'		*16	*215		*687		*504	27,778

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

			000	000 00 00	000 0100	000	000 000 10	000	000 000 10	000 000 070	000 000 010	000 000 0010	000 000 0100
Sector and item	of active	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000 1000,000	\$2,500,000	\$5,000,000	\$10,000,000	000,000,00\$	\$100,000,000	\$250,000,000
	corporations	\$25,000 [21]	under	under	under	under 64 000 000	under	under	under \$10,000,000	under	under 6400 000 000	under	or
			\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
Other Services													
Number of returns	383,567	75,044	79,749	91,263	60,282	40,534	27,361	5,615	2,528	1,000	100	09	31
Total assets	136,443,032	15,532,145	2,477,543	5,899,491	8,099,214	10,729,817	15,512,597	7,212,000	6,490,381	10,067,885	5,062,422	8,655,249	40,704,288
Cash	21,607,690	3,463,287	889,043	1,871,287	2,022,596	2,852,914	3,354,509	1,743,222	1,176,016	1,184,821	421,049	388,970	2,239,976
Notes and accounts receivable	12,900,772	1,295,896	117,648	198,655	487,746	711,469	1,843,791	1,273,721	1,119,870	1,675,989	732,875	1,228,570	2,214,542
Less: Allowance for bad debts	1,496,419	1,005,914	*28,916	*40,012	22,090	9,157	66,684	27,913	95,459	30,692	50,081	33,234	86,266
Inventories	8,026,072	104,820	72,852	123,818	610,076	557,979	1,094,250	641,523	769,444	1,377,692	385,434	431,232	1,856,953
U.S. government obligations, total	84,093	*20,149	*27,160	•	*4,129	•	*29,021	*576	*3,058	•	•	•	
Tax-exempt securities	115,003	*21,376	•	*657	1	•	*1,725	*9,941	*13,552		8,569	*360	58,823
Other current assets	8,899,507	3,637,207	146,535	83,982	258,094	308,119	801,123	218,471	574,451	923,468	252,222	394,391	1,301,445
Loans to shareholders	2,273,828	*21,502	32,903	284,775	329,722	320,206	854,437	98,666	174,496	120,092	*29,368		4,143
Mortgage and real estate loans	134,837	*82,928		*3,909	*31,737	'	*3.202	*3,910		*9.150	'		
Other investments	9 771 283	1 258 665	*118.098	265.104	350 906	387.114	493.116	467.969	453 030	379 654	387.268	270.617	4 939 741
Ourier investments	76.860.074	1 858 412	1 997 739	5 507 171	7 845 212	10.060.069	15 202 074	6 105 412	4 823 635	7 187 953	1 820 011	2 978 214	11 474 172
Loss: Accumulated degreesiation	50,000,01	024 654	1 353 084	3 380 038	7 708 821	6 706 551	10,446,626	4 351 523	3 441 931	7,101,333 4,806,478	1,025,011	1 477 005	6 377 321
Less. Accumulated depreciation	00,029,020	400,476	1,00,000,	3,309,030	0,700,021	0,000,00	0,4440,020	4,00,100,4	3,441,931	1,000,1	000,040,1	7,500	20,110,0
Depletable assets	37,728	018	'	35,793	'	86.0		'	573	'	0	'	
Less: Accumulated depletion	*27,301	*816		*26,365		85 45			*83		2		
Land	7,558,194	255,395	197,299	398,615	767,832	870,814	834,062	288,891	334,416	395,079	105,500	142,500	2,967,790
Intangible assets (amortizable)	26,951,340	68,629	169,169	735,504	1,627,092	1,956,538	2,008,980	910,785	549,540	1,346,152	2,058,075	3,109,552	12,411,324
Less: Accumulated amortization	6,134,718	27,853	58,889	303,380	987,393	876,841	1,145,909	452,811	183,314	318,695	167,328	356,777	1,255,527
Other assets	18.910.873	5.402.300	149.987	149.015	482.375	297.139	651.525	281.161	219.084	623.701	124.759	1.575.334	8.954.492
Total liabilities	136 443 032	15 532 145	2 477 543	5 899 491	8 099 214	10 729 817	15 512 597	7 212 000	6 490 381	10.067.885	5 062 422	8 655 249	40 704 288
Accounts nowable	8 765 352	353 511	GE 423	232 712	478 041	558 903	1 430 770	672 086	786 380	1 353 030	517 734		1 553 032
Mortage payable	6 703 640	000,00	203,720	244 042	770,040	265,000	0.17,001,1	252 247	869.075	010,000	424,010		200,000,1
origages, notes, and bornes under one year	0,793,010	01,404	470,007	440,400	232,723	203,970	933,043	770,047	000,973	910,002	434,010	010,000	040,00
Otner current liabilities	13,480,024	3,501,392	176,600	446,460	620,623	c0e,0c0,1	1,131,360	7.8,032	089,610	1,126,900	417,467	996,509	2,704,523
Loans from shareholders	10,748,012	1,118,198	/60,841	1,754,721	2,391,383	1,481,151	1,541,828	487,309	921,086	189,401	734,917	.72,525	44,651
Mortgages, notes, bonds, one year or more	39,654,319	1,334,846	384,535	1,873,283	2,017,975	3,921,412	4,762,434	1,602,531	1,301,889	2,196,579	1,439,971	2,646,755	16,172,109
Other liabilities	22,172,448	5,622,119	74,490	-21,792	350,323	421,398	713,724	220,288	396,035	623,108	545,125	1,444,161	11,783,467
Net worth	35,829,368	3,460,595	809,301	1,368,074	2,007,944	3,030,171	4,976,800	3,197,407	1,716,191	3,657,959	1,673,177	2,386,778	7,544,969
Total receipts	215,870,411	3,638,105	4,762,862	15,218,576	22,763,378	28,676,541	40,862,697	19,214,568	17,379,552	22,015,221	6,861,964	9,022,282	25,454,664
Business receipts	208 145 274	516.184	4.517.339	14 929 637	22,289,191	28.265.236	40.017.650	18.898.733	17.065.142	21,665,361	6.748.680	8.861.592	24 370 528
Interest	255.120	26.619	7.323	8.515	11.289	11.712	17.724	4.887	8.440	8.284	14.153		100.727
Interest on government obligations total	14 517	*1 681	*2 146	266*	*539	*108	*1 280	707.0*	*1 417	*95	*339		3 164
telest oil government obligations, total	120,220	14.120	*0003	366	* 2 2 2 4 4 7	12 880	21.286	7.715	717.1	90	V 547	a	0,101
Yells	109,000	1,130	200	0,000	110,2	12,009	02,12	01,,	7,210		4,047		29,44
Royalties	490,418	63	'	-63,895	' :	'	35		-6,014	ğ	2,680	4,11/	348,514
Net S-T capital gain less net L-T loss	1,151	*18	1	*335	*[1]	'	88	*93	*182	×107	326		
Net L-T capital gain less net S-T loss	123,063	12,913	*3,360	*22,766	*5,290	*14,984	11,818	*12,929	2,914		2,866	11,461	15,489
Net gain, noncapital assets	409,828	*15,372	*82,091	69,683	*14,031	22,552	100,243	9,833	38,120	26,826	12,116	8,548	10,413
Other receipts	6,222,047	3,047,631	149,622	108,200	439,874	348,737	690,129	276,108	248,125	203,376	71,999	90,735	547,513
Total deductions	207,198,769	3,980,730	4,567,507	14,453,076	21,720,948	27,363,609	39,058,491	18,120,167	16,781,009	21,276,329	6,606,863	8,865,302	24,404,738
Cost of goods [19]	84,032,067	110,873	696,627	3,516,161	6,415,812	9,556,147	15,777,564	8,787,245	9,137,250	12,061,980	3,258,276	3,916,401	10,797,731
Compensation of officers	10,996,553	52,467	480,492	1,442,822	2,002,945	2.074,129	2,446,797	1,105,124	536,040	381,693	124,837	156,957	192,249
Salaries and wages	33,256,498	392,491	342,064	1,930,825	4,066,119	4.697,154	7.398,431	2,903,799	2,181,122	2,753,728	822,760	1.664,138	4,103,868
Rent paid on business property	13,909,889	114.221	685,057	1,731,356	2.054,046	1.994,418	2.280,281	820,496	1,205,339	940,625	389,922	413,254	1.280.875
Taxes paid	7.548.589	74.548	148 744	521.979	908.595	1.066.224	1.567.955	622.026	599.785	754 249	140.399	296.111	847.972
Interest naid	2 792 474	54 493	46.362	148 982	150 154	302,264	387.375	135,669	101 335	167 517	122 951	239,556	935,806
color para	1 269 752	900,40	16,633	50.456	00.00	106.403	13.2 662	50,000	35.265		38 203		563 664
Amortization	1,200,732	000,00	10,033	03,400	00,910	100,493	133,002	09,400	33,203		30,233		200,000
Depreciation	4,521,459	93,096	153,636	407,660	416,109	230,000	754,503	240,522	204,325		147,712		720,231
Advertising	2,009,010	010,41	28,091	173,702	233,413	400,010	037,042	210,749	202,730	514,009	05,240		350,763
Pension, profit sharing, stock, annuity	548,699	*6,942	*1,461	20,658	23,664	32,110	107,942	44,090	39,410	59,813	15,667	28,489	168,453
Employee benefit programs	3,148,865	14,719	20,689	53,735	219,751	229,560	545,179	281,165	376,615	328,482		338,240	602,163
Net income (less deficit)	8,690,483	-344,306	193,210	764,508	1,042,538	1,312,824	1,802,926	1,091,674	597,127	745,538		157,018	1,071,853
Income subject to tax	2,207,406	49,153	41,863	60,521	162,856	153,824	176,914	131,250	107,307	178,824	100,927	_	913,984
Total income tax before credits [7]	678,286	9,965	4,594	000'6	30,924	28,625	57,400	34,583	32,595	65,406	34,390		325,081
Income tax	672,447	10,196	6,299	8,512	30,924	28,625	57,029	34,583	32,488	65,106	34,354	44	319,521
Alternative minimum tax	7,295	စ္	1	•	1	1	*371	1	*107	*300	98*	914	5,559
Foreign tax credit	22,048	*	'	'	13	'	'	00	•		1,123		16,849
General business credit	14,090	123	2	*176	*815	1,603	1,976	974	*226	*	*335	298	5,635
Prior year minimum tax credit	962	81	1	'	*192	'	'	စ	*33	*289	361	'	
								-					

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

[All figures are estimates based on samples—money amounts a	re in thousands o		riculture forestry	, fishing, and hun	ting	1		Const	ruction
		Ag	nountine, rorestry,	, norming, ariu riuri	ung			Const	i dollon
Item	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	5,887,804	136,493	101,274	8,745	26,473	35,603	7,845	695,261	209,392
Total assets	88,213,707,424	154,560,359	124,997,345	9,186,697	20,376,317	1,226,219,430	1,755,600,699	685,639,857	276,448,364
Cash	4,871,262,451	16,564,094	12,342,967	1,016,054	3,205,073	51,539,761	34,965,792	103,665,298	42,417,322
Notes and accounts receivable Less: Allowance for bad debts	12,714,009,753 222,931,615	14,466,066 92,169	10,924,180 60,443	783,715 *16,789	2,758,171 14,938	139,251,552 1,693,812	119,164,601 2,915,327	176,602,688 1,263,556	62,332,443 374,612
Inventories	1,835,614,456	18,260,331	15,051,392	482,992	2,725,947	29,044,226	29,726,464	78,787,696	53,442,675
Investments in Government obligations	2,957,594,592	184,212	*182,423	1,524	*264	1,387,436	1,121,623	373,036	157,075
Tax-exempt securities	1,869,353,240	137,873	137,863	-	10	533,779	402,750	938,651	227,123
Other current assets Loans to shareholders	5,503,870,109 305,317,396	7,825,899 5,746,295	6,189,372 5,030,692	376,153 139,297	1,260,374 576,306	31,620,232 5,405,263	71,206,468 107,468	74,757,106 11,228,180	39,761,547 3,458,443
Mortgage and real estate loans	7,533,462,429	560,993	535,109	*13,230	*12,655	154,523	*2,704,144	4,473,764	3,269,505
Other investments	34,757,775,536	16,008,703	12,859,190	873,751	2,275,763	197,175,913	155,961,154	73,448,324	29,281,525
Depreciable assets	11,210,170,410	139,296,874	113,347,377	8,503,886	17,445,611	460,314,173	1,451,009,877	298,266,958	52,270,569
Less: Accumulated depreciation Depletable assets	5,446,272,787 922,340,015	100,733,403 2,521,862	81,744,478 187,535	6,400,115 2,241,143	12,588,810 *93,184	198,332,967 630,636,559	449,026,643 18,590,387	204,136,520 2,003,316	33,418,890 *58,521
Less: Accumulated depletion	399,582,907	548,720	54,986	477,232	*16,502	268,046,505	9,555,777	494,807	*35,963
Land	601,230,878	25,546,426	23,272,434	1,058,658	1,215,333	10,061,347	5,655,459	21,708,689	7,544,244
Intangible assets (amortizable)	5,432,779,593	3,076,818	2,225,049	89,476	762,294	100,531,075	72,518,437	28,364,807	5,424,897
Less: Accumulated amortization	1,003,037,060	802,789	570,314	57,311	175,163	28,071,246	8,848,810	6,340,667	1,753,503
Other assets Total liabilities	4,770,750,937 88,213,707,424	6,540,994 154,560,359	5,141,983 124,997,345	558,264 9,186,697	840,746 20,376,317	64,708,123 1,226,219,430	262,812,630 1,755,600,699	23,256,895 685,639,857	12,385,446 276,448,364
Accounts payable	5,062,710,870	11,259,771	8,616,480	187,949	2,455,341	88,173,647	85,227,258	122,098,959	63,564,035
Mortgages, notes, and bonds payable in less than one year	3,682,479,405	17,014,092	15,068,614	640,447	1,305,031	27,573,946	129,502,288	39,816,508	15,914,110
Other current liabilities	17,295,819,779	7,823,045	5,345,872	347,157	2,130,015	52,896,763	83,352,214	99,401,644	38,785,831
Loans from shareholders Mortgages, notes, and bonds payable in one year or more	741,438,663 13,578,988,994	17,626,110 38,364,437	15,583,086 32,524,030	614,561 2,625,217	1,428,463 3,215,191	14,366,593 314,116,705	4,535,313 542,374,596	40,664,138 125,409,062	14,345,694 51,858,657
Other liabilities	12,772,971,436	4,978,840	4,036,587	177,661	764,593	167,429,420	478,619,218	25,941,146	7,205,431
Capital stock	2,981,871,137	11,366,208	9,616,974	596,230	1,153,005	49,834,775	101,434,721	16,951,004	6,239,349
Additional paid-in capital	27,641,930,947	35,493,188	29,686,345	1,031,355	4,775,488	397,594,277	263,838,447	109,528,084	44,404,448
Retained earnings, appropriated Retained earnings, unappropriated [26]	420,099,498	306,876 13,985,212	223,767 7,611,463	*49,454 3,021,800	*33,654 3,351,948	372,243 145,828,437	2,290,934 82,847,933	433,965 123,319,194	*97,973 43,193,248
Less: Cost of treasury stock	6,549,313,528 2,513,916,833	3,657,420	3,315,874	105,134	236,412	31,967,376	18,422,223	17,923,847	9,160,412
Total receipts	30,191,736,006	211,949,840	154,812,793	15,769,922	41,367,125	519,195,365	570,392,841	1,340,330,421	495,663,188
Business receipts	26,849,546,002	184,343,159	129,600,400	15,382,013	39,360,747	472,312,301	543,224,862	1,322,187,755	488,755,840
Interest Interest on Government obligations: State and local	1,109,032,939 57,946,503	168,155 30,319	137,784 21,642	11,809 *1,386	18,562 7,291	2,756,189	4,164,656 42,006	901,668	476,191 89,750
Rents	160,186,839	1,351,595	1,275,953	39,905	35,738	1,985,499	1,726,605	1,243,136	503,509
Royalties	195,261,751	189,991	160,002	*5,550	*24,439	2,104,899	137,712	189,297	16,265
Net short-term capital gain reduced by net long-term capital loss	62,884,653	13,540	10,501	*1,820	*1,219	61,305	346,219	78,831	35,876
Net long-term capital gain reduced by net short-term capital loss	159,278,587	1,329,273	1,187,435	90,172	51,666	5,970,394	3,128,423	814,244	328,197
Net gain, noncapital assets	95,954,282	1,126,063	839,793	131,749	154,521	7,170,328	2,949,305	2,158,195	479,614
Dividends received from domestic corporations	26,234,464	60,408	52,513	*3,622	4,273	113,325	69,403	46,500	17,433
Dividends received from foreign corporations	122,757,253	18,485	16,969	*291	1,225	8,663,692	306,880	163,266	12,019
Other receipts Total deductions	1,352,652,732 28,356,590,109	23,318,850 202,906,895	21,509,801 148,364,242	101,606 15,281,504	1,707,443 39,261,149	18,023,054 506,311,421	14,296,768 577,938,674	12,366,828 1,295,264,551	4,948,494 482,704,302
Cost of goods sold	17,140,894,131	101,466,939	66,978,123	9,389,317	25,099,499	242,428,891	282,294,549	988,450,074	410,908,814
Compensation of officers	478,733,557	3,509,684	2,483,266	284,851	741,567	4,470,652	2,724,963		9,883,185
Salaries and wages	2,883,060,721	15,638,579	9,848,326	1,054,657	4,735,596	30,622,357	29,693,231	76,096,937	18,990,211
Repairs Pad debte	194,325,770	4,408,045	3,406,329	332,035	669,681	2,864,413	20,863,947	5,510,188	1,175,026
Bad debts Rent paid on business property	145,330,983 494,661,004	137,130 9,112,183	101,817 8,314,294	1,963 198,305	33,349 599,583	306,092 9,404,369	3,753,196 4,511,505	1,671,231 23,755,448	451,704 4,383,537
Taxes paid	563,942,799	3,836,028	2,781,077	283,320	771,631	14,108,164	22,277,086	23,680,619	5,159,608
Interest paid	711,362,644	2,486,790	2,106,900	178,978	200,912	21,789,857	31,801,303	6,725,294	2,379,757
Charitable contributions	16,674,328	71,651	64,989	2,046	4,616	249,169	217,427	144,212	44,446
Amortization Depreciation	208,631,850 729,907,620	426,966 10,004,477	363,724 8,036,928	22,113 845,187	41,129 1,122,362	18,968,662 40,680,799	6,695,598 71,278,283	1,700,069 17,009,094	572,168 2,653,267
Depletion	26,909,519	114,524	50,231	64,186	*106	16,110,700	514,000	137,578	*2,279
Advertising	284,505,883	436,034	371,621	7,169	57,244	322,402	1,022,098	4,187,465	1,276,187
Pension, profit sharing, stock, annuity	159,580,481	334,524	241,536	15,598	77,390	2,655,533	6,424,300	4,104,331	1,164,525
Employee benefit programs Domestic production activities deduction	364,305,331 33,933,968	1,450,620 276,755	1,119,845 261,851	92,860 *6,406	237,915 8,498	5,956,106 942,741	7,987,286 120,475	16,723,455 504,360	3,220,883 185,144
Net loss, noncapital assets	49,344,301	177,646	155,629	*15,249	6,769	1,790,398	3,960,436	308,600	53,946
Other deductions	3,799,807,513	49,018,319	41,677,755	2,487,263	4,853,301	92,640,115	81,798,993	85,619,543	20,199,615
Total receipts less total deductions	1,835,145,897	9,042,945	6,448,551	488,418	2,105,976	12,883,943	-7,545,832	45,065,870	12,958,885
Constructive taxable income from related foreign corporations Net income (less deficit)	151,655,868 1,928,855,261	*113,805 9,126,430	*113,774 6,540,682	*31 487,063	2,098,685	5,316,767 18,166,329	317,189 -7,270,650	193,489 45,078,658	*9,756 12,878,892
Income subject to tax	1,258,482,675	3,454,923	3,077,600	116,791	260,532	25,807,535	4,871,477	8,384,208	2,507,272
Total income tax before credits [7]	441,849,495	1,032,611	914,710	38,193	79,708	9,666,751	1,980,868	2,743,336	827,343
Income tax	437,372,463	1,022,664	905,258	37,988	79,419	9,004,981	1,700,814	2,700,348	805,720
Alternative minimum tax Foreign tax credit	4,197,924 118,279,104	9,338 2,829	8,854 2,743	*202 *31	*283 *55	652,974 4,456,522	273,154 12,298	41,339 155,795	20,327 17,794
General business credit	27,750,632	27,348	24,638	*101	2,610	95,520	511,548	62,836	30,048
Prior year minimum tax credit	2,018,169	2,167	1,503	*69	595	216,575	7,005	19,376	10,244
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total be	293,357,284		885,826	37,993	76,448	4,896,248	1,450,017	2,505,311	769,256

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

	Construction	-continued			Manufa	acturing		
ltem	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	50,815	435,053	242,755	15,602	3,151	4,868	9,116	1,477
Total assets	210,297,645	198,893,847	12,451,904,382	978,908,025	283,388,021	28,652,515	35,458,603	8,976,330
Cash	23,804,892	37,443,084	445,397,210	21,795,465	14,817,481	1,277,019	2,402,715	497,798
Notes and accounts receivable	38,184,546	76,085,699	2,470,481,223	255,962,860	11,028,494	4,493,723	5,331,219	2,299,128
Less: Allowance for bad debts Inventories	314,795 17,178,762	574,149 8,166,258	23,014,245 725,443,633	800,243 61,584,270	108,481 20,015,809	77,709 5,725,512	155,897 8,421,172	86,508 1,882,368
Investments in Government obligations	175,619	*40,342	5,174,216	*2,323,875	*2,441	- 0,720,012	757	1,002,000
Tax-exempt securities	623,987	87,541	6,245,262	*52,349	361,776	*194,424	50	
Other current assets	17,901,840	17,093,719	525,917,395	24,270,931	6,608,243	1,105,509	1,976,749	613,112
Loans to shareholders Mortgage and real estate loans	2,868,335 1,021,747	4,901,403 182,512	162,534,023 3,094,590	1,194,038 11,645	188,667 19,587	156,928 *838	97,512 *65,222	*88,488
Other investments	35,425,614	8,741,186	4,071,598,187	278,212,354	68,825,668	6,169,196	4,712,519	917,686
Depreciable assets	108,329,679	137,666,710	3,011,745,028	235,174,299	62,106,319	18,711,976	8,245,171	2,130,476
Less: Accumulated depreciation	65,800,908	104,916,722	1,713,156,935	132,742,136	31,019,021	13,322,629	5,505,518	1,442,510
Depletable assets	1,772,854	171,941	181,281,675	15,708	147,640	73	*6,308	
Less: Accumulated depletion Land	396,156 11,675,612	62,688 2,488,833	90,007,466 85,463,830	6,044 5,842,624	54,332 2,773,609	304,633	*232 173,373	55,99
Intangible assets (amortizable)	12,606,362	10,333,548	1,925,792,227	185,209,895	116,133,680	3,220,482	7,098,380	1,884,139
Less: Accumulated amortization	2,445,535	2,141,629	379,308,896	14,236,379	4,994,093	763,228	1,521,301	119,287
Other assets	7,685,189	3,186,260	1,037,223,426	55,042,515	16,534,533	1,455,766	4,110,403	255,447
Total liabilities	210,297,645	198,893,847	12,451,904,382 1,322,903,662	978,908,025	283,388,021 9,009,964	28,652,515	35,458,603 4,021,995	8,976,330
Accounts payable Mortgages, notes, and bonds payable in less than one year	22,676,532 10,750,524	35,858,392 13,151,874	877,492,687	273,146,237 27,780,055	30,395,934	3,001,564 1,785,572	1,699,574	1,314,944 765,857
Other current liabilities	30,366,487	30,249,326	1,091,725,195	46,743,908	21,341,418	1,742,754	2,992,972	1,121,676
Loans from shareholders	13,962,359	12,356,085	234,940,539	12,359,779	799,812	712,058	980,538	*98,000
Mortgages, notes, and bonds payable in one year or more	46,683,917	26,866,488	2,866,290,989	209,125,415	114,941,955	5,602,381	7,705,168	2,012,958
Other liabilities Capital stock	13,349,982 5,132,629	5,385,732 5,579,026	1,372,258,474 469,881,037	62,068,978 47,257,877	39,701,945 6,766,840	1,558,822 1,499,002	6,557,360 1,537,873	527,398 455,83
Additional paid-in capital	45,292,215	19,831,421	3,243,857,258	228,683,104	58,964,158	6,332,537	6,636,078	426,943
Retained earnings, appropriated	130,457	205,535	10,175,775	*92,170	-	1,928	2,905	7
Retained earnings, unappropriated [26]	25,618,179	54,507,767	2,215,140,673	126,021,521	73,869,446	7,363,544	4,097,311	2,379,487
Less: Cost of treasury stock	3,665,636	5,097,798	1,252,761,907	54,371,018	72,403,452	947,649	773,172	*126,832
Total receipts Business receipts	243,565,314 237,177,232	601,101,920 596,254,683	8,432,129,191 7,934,244,850	699,279,245 675,747,233	160,757,874 150,196,670	38,905,710 38,328,159	51,961,990 50,555,439	10,837,618 10,689,959
Interest	329,933	95,544	74,251,913	2,622,937	213,933	58,525	19,717	3,786
Interest on Government obligations:								
State and local	63,260	27,691	430,688	9,692	12,388	1,838	*1,927	*1,039
Rents Royalties	466,444 118,383	273,183 54,648	28,996,930 112,443,178	407,328 2,699,316	698,504 1,806,808	8,065 81,905	9,513 579,714	*102 122,823
Net short-term capital gain reduced by	110,303	34,040	112,443,170	2,099,310	1,000,000	01,903	379,714	122,020
net long-term capital loss	17,225	25,730	459,269	8,525	5,907	*2,268	377	2
Net long-term capital gain reduced by								
net short-term capital loss	235,243	250,804	27,517,948	1,880,147	189,230	32,367	*10,499	2,54° *473
Net gain, noncapital assets Dividends received from domestic corporations	871,023 12,235	807,558 16,832	22,790,940 1,332,700	1,760,507 124,583	671,765 44,913	29,983 3,436	59,364 *2,158	2,844
Dividends received from foreign corporations	134,081	17,167	57,814,473	2,150,703	2,387,403	51,149	110,979	567
Other receipts	4,140,254	3,278,079	171,846,303	11,868,275	4,530,351	308,016	612,302	13,483
Total deductions	237,275,500	575,284,748	7,989,131,952	669,112,334	141,225,956	37,669,875	49,398,261	10,353,931
Cost of goods sold Compensation of officers	182,333,927 4,568,600	395,207,333 24,484,267	5,921,224,067 55,479,202	507,818,285 4,073,080	65,582,240 890,155	26,909,401 793,903	33,141,891 1,104,879	7,032,335 184,27
Salaries and wages	10,451,752	46,654,975	473,752,720	31,134,440	12,053,638	3,225,859	4,721,435	1,115,925
Repairs	1,295,841	3,039,320	30,443,371	3,318,361	665,340	188,613	171,971	55,222
Bad debts	241,268	978,259	11,666,675	239,152	55,546	37,284	63,079	11,86
Rent paid on business property Taxes paid	5,835,473	13,536,438 14,574,899	62,445,259	5,374,037	1,349,143	582,592 548 115	1,372,371	174,738
I axes paid Interest paid	3,946,112 1,964,716	14,574,899 2,380,820	123,017,580 174,693,307	6,667,806 14,779,853	18,563,375 6,874,896	548,115 529,904	1,245,631 608,076	161,936 108,296
Charitable contributions	34,248	65,517	6,715,018	575,731	132,355	14,283	24,694	*3,676
Amortization	668,548	459,353	53,098,946	3,299,312	1,716,992	110,590	188,982	28,959
Depreciation	6,560,202	7,795,625	204,049,940	13,619,964	4,675,005	812,981	469,612	121,939
Depletion Advertising	128,141	7,158 2,609,383	7,354,150 82,142,102	24,055 16,395,016	61,595 4,639,174	170 620	1 221 650	422.000
Advertising Pension, profit sharing, stock, annuity	301,895 884,981	2,609,383	53,830,252	2,960,647	4,639,174 852,672	178,638 192,147	1,231,658 227,837	423,920 24,016
Employee benefit programs	2,523,939	10,978,633	99,113,716	7,221,784	2,994,423	572,690	521,717	161,189
Domestic production activities deduction	143,336	175,880	22,417,226	1,913,061	1,444,262	61,283	7,466	919
Net loss, noncapital assets	184,795	69,859	10,578,052	824,454	84,438	49,181	22,181	11,904
Other deductions Total receipts less total deductions	15,207,726 6,289,813	50,212,202 25,817,171	597,110,370 442,997,239	48,873,296 30,166,910	18,590,707 19,531,918	2,862,411 1,235,835	4,274,782 2,563,729	732,826 483,687
Constructive taxable income from related foreign corporations	170,601	13,132	84,915,533	2,434,420	2,437,501	54,098	74,162	2,914
Net income (less deficit)	6,397,154	25,802,613	527,482,085	32,591,638	21,957,031	1,288,095	2,635,964	485,562
Income subject to tax	2,622,581	3,254,356	472,449,903	27,675,915	21,195,499	779,374	1,461,771	*293,24
Total income tax before credits [7]	913,850	1,002,144	165,456,858 164,979,018	9,692,775	7,412,403	268,422	512,723	102,270
Income tax Alternative minimum tax	895,774 14,905	998,855 6,107	164,979,018 430,623	9,666,118 18,539	7,411,798 *552	267,268 3,340	507,254 *5,470	*102,22
Foreign tax credit	128,740	9,262	68,621,694	1,436,409	1,892,721	24,534	51,890	16,308
General business credit	15,671	17,117	8,036,145	144,185	29,608	17,814	6,461	3,308
Prior year minimum tax credit	4,235	4,896	597,400	8,256	141	*2,445	992	
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total be-	765,204	970,851	88,191,133	8,093,405	5,489,934	223,629	453,380	82,654

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]

				Manufacturin	g—continued			
ltem	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 Total assets	10,638 54,873,136	3,114 254,477,386	22,541 57,060,639	1,039 2,493,157,901	8,281 2,263,681,205	10,813 158,298,200	8,342 192,094,873	5,454 350,867,864
Cash	4,551,722	4,678,191	5,758,971	26,367,379	57,641,169	9,722,612	9,623,138	11,353,038
Notes and accounts receivable	7,215,337	25,616,160	10,368,590	783,214,414	355,663,601	27,340,267	15,626,254	75,922,725
Less: Allowance for bad debts	115,230	339,143	234,999	934,071	5,338,105	476,770	433,697	458,232
Inventories Investments in Government obligations	8,774,751	16,349,716	4,067,740 *7,348	49,090,453 683	107,437,767 *1,288,441	22,780,904 3,268	13,618,072 173,579	36,802,701 *1,630
Tax-exempt securities	25,461	63,423	*19,604	*103,623	*161,195	*292,696	*45,736	*64,837
Other current assets	1,861,232	7,635,143	1,709,423	28,619,254	130,615,964	6,054,296	8,033,209	13,161,341
Loans to shareholders	192,219	6,755,240	2,335,747	64,227,427	54,357,788	877,075	2,328,966	180,398
Mortgage and real estate loans Other investments	139,521 7,036,126	*78,272 98,707,528	581 6,007,991	11,128 1,044,192,951	10,955 701,207,129	*51,887 26,642,547	*47,770 39,464,691	*4,926 76,170,984
Depreciable assets	42,555,491	128,824,263	42,488,737	434,586,039	454,895,816	91,251,774	105,460,092	135,235,223
Less: Accumulated depreciation	28,860,172	76,684,361	31,115,691	214,451,059	258,570,293	56,892,007	62,492,278	74,054,700
Depletable assets	3,019,355	660,384	323	165,474,794	1,420,264	727	8,661,608	1,358,323
Less: Accumulated depletion Land	161,366 1,680,002	92,575 2,168,596	223 449,512	86,471,569 29,070,667	1,041,523 9.847.855	624 1,247,615	1,606,106 7,371,901	302,050 3,008,513
Intangible assets (amortizable)	5,148,429	29,699,915	19,504,404	110,100,150	508,874,027	27,328,510	39,460,084	47,255,045
Less: Accumulated amortization	1,019,421	5,515,156	5,411,178	45,024,561	98,020,752	4,890,433	4,821,991	7,716,203
Other assets	2,829,678	15,871,790	1,103,759	104,980,200	243,229,907	6,963,855	11,533,845	32,879,367
Total liabilities Accounts payable	54,873,136 4,640,721	254,477,386 18,042,276	57,060,639 5,119,004	2,493,157,901 273,670,038	2,263,681,205 136,596,445	158,298,200 22,647,501	192,094,873 9,401,304	350,867,864 51,858,725
Mortgages, notes, and bonds payable in less than one year	2,622,055	21,169,575	4,270,879	37,866,539	321,073,951	7,883,046	4,350,045	23,202,037
Other current liabilities	4,598,980	11,246,806	6,212,710	322,662,629	182,955,156	13,191,170	9,935,753	15,441,650
Loans from shareholders	1,867,662	1,644,128	1,407,335	84,889,103	57,602,345	4,059,583	5,163,790	3,751,205
Mortgages, notes, and bonds payable in one year or more Other liabilities	14,014,539 5,758,660	68,488,601 29,699,431	20,596,186 4,305,471	407,210,501 191,035,238	547,290,757 312,104,569	46,139,638 19,664,713	45,758,921 17,701,164	101,470,946 31,660,862
Capital stock	3,298,907	4,322,562	2,481,105	41,834,475	73,882,393	8,740,492	6,857,781	15,563,792
Additional paid-in capital	9,042,734	60,086,305	12,282,135	684,540,190	578,043,152	26,873,851	92,637,076	81,071,525
Retained earnings, appropriated	*19,603	*113,892	*40,052	*3,757,945	435,184	147,003	*2,079,687	*68,623
Retained earnings, unappropriated [26] Less: Cost of treasury stock	10,811,791 1,802,516	62,546,030 22,882,221	4,507,417 4,161,654	713,074,381 267,383,137	371,315,756 317,618,503	12,617,711 3,666,508	4,002,099 5,792,747	38,476,726 11,698,228
Total receipts	85,738,121	178,496,139	78,611,061	2,221,799,909	973,726,185	197,469,638	117,576,703	279,793,789
Business receipts	83,851,456	170,831,816	76,134,901	2,136,684,605	873,549,631	194,214,744	111,034,999	273,075,001
Interest	125,910	806,829	54,789	9,155,083	6,917,695	615,058	309,518	2,002,129
Interest on Government obligations: State and local	2,794	2,949	2,983	9,610	7,249	8,408	3,915	8,428
Rents	33,396	50,913	24,740	907,154	525,464	44,900	152,457	129,830
Royalties	35,841	2,227,985	108,225	1,385,686	38,989,386	870,929	1,124,875	161,743
Net short-term capital gain reduced by net long-term capital loss	*1,054	621	*250	128,435	22,350	10,205	*14,359	*1,224
Net long-term capital gain reduced by								
net short-term capital loss	541,172 179,779	977,600 496,089	833,834	2,117,119 2,067,487	6,037,767 2,473,847	81,221 190,029	322,450 949,352	267,277 652,313
Net gain, noncapital assets Dividends received from domestic corporations	4,817	17,184	72,444 5,260	370,339	2,473,647	15,430	117,011	33,939
Dividends received from foreign corporations	*68,630	1,558,966	45,303	20,524,767	10,763,755	316,387	90,172	559,393
Other receipts	893,272	1,525,186	1,328,334	48,449,624	34,215,245	1,102,325	3,457,596	2,902,513
Total deductions Cost of goods sold	81,216,925 62,560,128	168,320,949 123,174,335	75,277,057 47,435,101	2,130,032,298 1,938,826,833	900,698,442 526,708,064	189,928,820 139,650,778	113,856,656 77,192,073	276,582,977 225,842,828
Compensation of officers	1,101,046	1,404,646	1,984,855	1,351,885		2,542,784	1,559,402	1,689,749
Salaries and wages	5,007,281	11,113,791	8,521,819		87,533,069	11,150,386		8,034,541
Repairs	567,672	620,838	525,912	2,393,318	6,191,717	970,323	715,272	2,292,959
Bad debts Rent paid on business property	75,578	139,751	131,325	576,364	634,991	370,702	1,634,343 2,060,056	623,724
Taxes paid	866,286 1,345,006	1,742,572 2,903,509	1,951,169 1,687,835	6,523,892 25,729,559	7,505,052 12,590,091	2,828,867 2,726,609	2,060,056	1,711,209 2,286,039
Interest paid	1,143,459	4,036,511	1,750,488	18,915,163	31,206,169	3,967,105	2,939,437	6,522,290
Charitable contributions	21,080	105,984	54,037	503,958	3,401,648	36,252	42,569	87,527
Amortization	207,483	818,909	544,385	6,049,326	10,872,176	1,024,899	804,256	1,189,454
Depreciation Depletion	2,051,064 192,479	6,522,206 42,362	2,090,997 *756	22,205,638 5,753,847	26,402,421 362,938	5,803,247	4,929,195 376,788	7,862,612 506,785
Advertising	359,120	839,422	681,109	1,193,912	22,075,759	1,326,582	426,525	236,368
Pension, profit sharing, stock, annuity	299,696	1,701,532	286,832	5,318,610	9,368,112	2,123,557	1,139,791	1,738,421
Employee benefit programs	974,602	2,889,469	1,260,705	2,699,827	15,152,641	3,564,328	2,361,548	2,892,480
Domestic production activities deduction Net loss, noncapital assets	113,676 31,116	696,617 147,845	76,479 147,993	1,764,564 1,303,584	4,701,688 3,497,768	313,975 165,034	136,069 66,624	396,022 351,786
Other deductions	4,300,152	9,420,648	6,145,260	60,137,733	126,458,371	11,363,390	8,809,529	12,318,181
Total receipts less total deductions	4,521,196	10,175,191	3,334,005	91,767,611	73,027,743	7,540,818	3,720,048	3,210,812
Constructive taxable income from related foreign corporations	*7,015	1,886,933	242,187	28,096,693	19,567,448	388,402	291,899	407,786
Net income (less deficit) Income subject to tax	4,525,417 1,556,700	12,059,175 10,431,771	3,573,209 1,596,943	119,854,695 123,428,735	92,587,942 91,214,006	7,920,811 4,126,409	4,008,032 1,856,021	3,610,171 5,029,171
Total income tax before credits [7]	540,351	3,776,290	550,090	43,249,171	31,952,885	1,452,897	669,417	1,790,156
Income tax	534,691	3,645,781	546,266	43,198,115	31,902,036	1,426,141	639,426	1,754,671
Alternative minimum tax	5,631	130,508	3,356	*49,735	47,416	26,614	27,907	35,300
Foreign tax credit General business credit	*43,117 169,235	1,528,027 348,274	72,907 14,962	35,778,703 548,586	11,529,087 1,738,404	113,467 71,632	36,395 16,706	191,346 42,998
Prior year minimum tax credit	*4,456	*171,524	*16,681	*13,403	152,173	121,026	12,593	3,803
	323,543	1,728,383	445,539		18,532,980	1,148,702	603,723	1,552,009

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

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

All figures are estimates based on samples—money amounts a	The introduction of the	oliais	Mai	nufacturing—contin	ued			
ltem	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	48,432	19,907	14,222	6,907	9,796	11,898	27,157	960,845
Total assets	493,973,213	715,025,924	1,170,508,546	1,077,329,945	1,471,575,700	41,519,371	322,076,984	4,708,601,361
Cash Notes and accounts receivable	21,797,842 46,755,569	32,444,354 136,325,207	66,340,272 146,801,968	46,897,684 187,636,665	82,801,747 308,352,532	2,809,391 6,712,571	21,819,223 57,813,940	326,232,102 687,555,190
Less: Allowance for bad debts	749,919	1,697,784	2,246,888	4,284,691	2,950,925	200,795	1,324,157	13,894,821
Inventories	38,046,043	69,480,254	51,692,166	30,049,275	140,734,836	6,079,789	32,810,033	866,190,159
Investments in Government obligations Tax-exempt securities	144,351 263,238	96,732 *172,782	*100,018 *354,311	*481,315 *3,860,928	121,401 9,802	253,384	*174,994 199,022	7,437,700 7,658,873
Other current assets	11,910,244	35,467,088	103,994,857	18,052,713	105,953,352	2,490,883	15,783,851	212,459,256
Loans to shareholders	1,137,351	20,937,571	2,668,204	1,067,513	3,055,763	125,364	561,762	18,293,685
Mortgage and real estate loans	120,385	*13,562	*21,220	*2,361,044	32,670	*42,040	*61,339	2,092,278
Other investments Depreciable assets	191,266,230 142,487,746	186,234,458 157,962,284	383,049,542 266,431,281	589,774,698 124,011,406	296,009,528 460,034,899	3,849,389 21,511,670	63,146,971 77,640,066	877,998,981 1,503,932,784
Less: Accumulated depreciation	97,774,402	91,068,416	165,537,863	75,055,490	233,440,303	15,211,101	47,916,987	764,250,691
Depletable assets	2,357	390,906	*141	*59,102	*55,705	467	7,490	75,776,438
Less: Accumulated depletion Land	7 2,322,829	231,555 3,084,549	*30 5,641,900	*24,762 1,865,995	*13,639 5,932,490	567,552	829 2,053,619	25,259,003 107,210,113
Intangible assets (amortizable)	57,812,179	139,856,687	237,824,293	94,802,278	185,164,266	11,046,255	98,369,129	613,863,598
Less: Accumulated amortization	8,654,270	25,174,263	72,667,629	15,348,313	40,143,953	1,926,993	21,339,493	93,226,399
Other assets	87,085,449	50,731,505	146,040,783	71,122,583	159,865,528	3,369,501	22,217,011	298,531,119
Total liabilities Accounts payable	493,973,213 27,807,617	715,025,924 80,561,663	1,170,508,546 116,702,024	1,077,329,945 65,133,041	1,471,575,700 184,046,528	41,519,371 5,162,703	322,076,984 31,019,369	4,708,601,361 666,698,772
Mortgages, notes, and bonds payable in less than one year	16,982,351	42,982,429	54,765,196	168,006,455	96,319,154	1,932,268	11,639,714	363,880,281
Other current liabilities	21,424,090	66,227,460	116,866,676	43,559,259	170,282,660	3,917,057	29,260,410	518,141,569
Loans from shareholders	11,071,619	13,481,396	20,008,544	5,255,372	5,500,468	590,674	3,697,128	102,020,247
Mortgages, notes, and bonds payable in one year or more Other liabilities	140,956,570 28,338,855	154,848,129 68,994,520	238,502,022 170,676,460	319,737,412 100,745,020	308,889,100 242,612,371	9,734,852 3,925,629	103,264,937 34,621,013	928,869,038 371,320,396
Capital stock	48,887,793	31,525,686	84,631,470	10,160,401	59,759,514	1,433,807	18,983,434	173,584,319
Additional paid-in capital	145,092,717	165,272,410	589,478,203	128,891,721	253,811,647	7,432,562	108,258,211	908,487,537
Retained earnings, appropriated Retained earnings, unappropriated [26]	424,051 76,433,927	75,300 156,887,831	240,568 -250,522	*1,129,403 293,871,896	146,410 221,890,785	*34,275 10,944,299	*1,366,704 24,279,237	8,053,852 901,361,124
Less: Cost of treasury stock	23,446,376	65,830,900	221,112,097	59,160,035	71,682,936	3,588,755	44,313,173	233,815,774
Total receipts	321,304,463	492,266,114	701,618,404	331,137,398	1,197,328,246	64,495,246	229,025,337	8,717,744,873
Business receipts	314,120,965	465,622,648	632,936,009	254,334,326	1,144,099,347	63,099,769	215,137,176	8,539,775,012
Interest Interest on Government obligations:	582,746	4,179,931	3,257,216	32,265,749	10,086,060	31,016	943,285	15,697,076
State and local Rents	28,975 77,913	66,994 3,764,170	133,535 1,963,601	98,040 7,595,938	10,230 12,461,632	3,278 19,272	16,416 122,035	277,786 14,320,524
Royalties	983,950	4,355,976	41,802,941	3,082,816	6,787,331	100,530	5,134,398	15,196,959
Net short-term capital gain reduced by net long-term capital loss	4,439	6,601	38,252	6,969	199,038	*336	8,058	277,380
Net long-term capital gain reduced by								
net short-term capital loss Net gain, noncapital assets	529,743 948,026	1,675,011 1,166,526	2,759,580 755,168	6,381,043 6,479,586	1,619,768 3,452,945	99,428 70,355	1,160,152 314,901	10,180,697 8,317,234
Dividends received from domestic corporations	16,445	69,514	95,980	50,990	82,316	2,810	48,936	4,082,635
Dividends received from foreign corporations	778,909	3,658,085	3,773,585	4,418,223	4,703,372	504,206	1,349,919	9,313,833
Other receipts Total deductions	3,232,352 302,666,500	7,700,659	14,102,537	16,423,719 311,955,502	13,826,207	564,246	4,790,061	100,305,736
Cost of goods sold	216,750,823	459,473,195 317,015,634	643,037,813 380,279,854	171,806,060	1,150,306,078 891,623,113	61,716,744 42,057,001	216,301,642 119,817,290	8,466,535,483 6,745,707,329
Compensation of officers	7,602,777	5,167,800	6,518,252	2,604,169	3,497,817	1,124,495	4,247,470	74,498,815
Salaries and wages	20,388,964	41,230,885	87,672,692	26,837,434	43,450,439	5,053,147	30,232,088	582,273,104
Repairs Bad debts	1,367,354 406,715	1,717,761 702,427	2,998,387 648,443	1,655,152 2,887,654	2,781,840 1,922,055	242,928 111,156	1,002,431 394,521	34,252,818 10,368,890
Rent paid on business property	4,697,328	5,094,322	5,263,509	2,710,646	6,543,550	1,095,705	2,998,215	121,613,468
Taxes paid	6,172,171	6,083,430	10,748,947	3,616,582	11,638,248	1,338,316	4,791,798	102,862,951
Interest paid Charitable contributions	5,486,485 97,898	9,504,352 241,680	13,697,903 391,800	29,704,066 271,597	15,784,846 467,245	681,423 41,481	6,452,590 199,521	60,076,434 3,393,914
Amortization	1,973,183	3,503,560	6,094,167	2,629,132	9,354,063	295,685	2,393,432	21,725,562
Depreciation	7,700,072	13,899,783	19,853,141	12,157,846	46,417,674	851,885	5,602,659	102,912,911
Depletion Advertising	*2,319	*23,345	*1	*236	5,293	*27	1,322	1,062,312
Advertising Pension, profit sharing, stock, annuity	1,568,569 2,096,702	2,220,079 3,679,720	7,192,844 4,035,696	3,050,355 1,787,267	13,916,348 14,345,012	1,589,981 250,057	2,596,722 1,401,926	79,880,123 18,698,800
Employee benefit programs	5,934,571	8,985,082	12,473,872	6,041,031	16,828,536	1,169,141	4,414,081	57,254,755
Domestic production activities deduction	732,407	1,798,303	4,057,454	963,927	2,448,252	88,267	702,534	2,394,229
Net loss, noncapital assets Other deductions	107,515 19,580,648	358,745 38,246,288	1,403,286 79,707,563	111,768 43,120,577	1,035,065 68,246,682	81,677 5,644,371	776,088 28,276,955	5,199,915 442,359,152
Total receipts less total deductions	18,637,962	32,792,920	58,580,592	19,181,897	47,022,169	2,778,502	12,723,695	251,209,391
Constructive taxable income from related foreign corporations	760,420	5,331,361	8,696,999	6,649,334	4,528,269	296,827	2,760,866	13,122,296
Net income (less deficit) Income subject to tax	19,369,407 9,883,521	38,057,286 32,521,066	67,144,056	25,733,190	51,540,208 37,460,434	3,072,051	15,468,145 14,210,151	264,053,900
Total income tax before credits [7]	9,883,521 3,304,085	11,369,219	64,983,440 22,746,779	20,936,282 7,323,044	37,460,434 13,131,962	1,809,449 631,542	4,980,375	204,075,889 70,855,588
Income tax	3,293,034	11,349,356	22,724,102	7,315,983	13,094,825	629,994	4,969,930	70,733,487
Alternative minimum tax	7,404	21,052	21,014	3,238	13,913	1,548	8,044	120,912
Foreign tax credit General business credit	311,318 93,040	3,255,156 408,249	4,675,770 1,640,576	3,311,444 1,529,201	2,684,219 952,349	273,599 27,469	1,395,280 233,086	7,023,633 2,623,595
Prior year minimum tax credit	3,208	17,453	11,062	17,950	20,294	[1]	19,940	218,034
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total be	2,896,520	7,687,999	16,416,402	2,464,449	9,471,801	330,474	3,337,126	60,990,498

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]

				Wholesale	and retail trade-	-continued			
		Wholes	ale trade				Retail trade		
ltem	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	387,026	248,518	124,685	13,822	573,819	82,897	30,339	20,406	36,989
Total assets	2,866,156,011	1,061,721,792	1,799,935,466	4,498,753	1,842,445,350	290,569,403	41,646,600	38,852,890	156,706,481
Cash	190,600,241	81,366,624	108,723,515	510,102	135,631,861	25,737,077	3,442,296	3,794,610	6,493,823
Notes and accounts receivable Less: Allowance for bad debts	508,294,367 10,402,975	282,336,664 5,518,622	225,267,234 4,877,212	690,469 7,141	179,260,823 3,491,846	33,858,646 277,789	7,037,507 126,071	7,177,394 207,477	14,207,246 210,288
Inventories	415,713,173	240,376,457	175,292,365	*44,352	450,476,986	149,540,109	13,080,881	10,123,637	38,651,227
Investments in Government obligations	7,326,915	1,101,102	6,225,813	- 1,002	110,785	66,169	*3,143	-	6,809
Tax-exempt securities	3,965,787	1,027,351	2,938,436	-	3,693,086	*7,169	*18,034	-	*4,97
Other current assets	139,420,794	65,672,448	73,388,772	359,573	73,038,463	6,945,396	2,465,262	2,144,189	5,097,564
Loans to shareholders	10,751,825 1,310,435	6,721,384 843,334	3,935,484	94,957	7,541,860 781,844	2,545,909 61,888	440,123 *8,918	376,202 *12,116	432,322 *103,109
Mortgage and real estate loans Other investments	704,797,451	102,477,536	467,101 601,285,126	1,034,788	173,201,531	17,533,478	1,224,104	7,176,380	8,002,30
Depreciable assets	673,621,421	275,512,034	397,009,713	1,099,673	830,311,363	68,502,584	21,128,334	14,446,207	78,346,150
Less: Accumulated depreciation	322,405,798	143,445,481	178,351,059	609,258	441,844,893	37,413,373	12,350,109	9,998,954	45,879,74
Depletable assets	75,688,167	1,744,076	73,944,091	-	88,271	*10,872	-	-	*68,47
Less: Accumulated depletion	25,211,169	833,488	24,377,681	*000.00=	47,835	*2,265	4 400 000	400 4	*42,140
Land Intangible assets (amortizable)	23,996,791 375,442,293	8,847,076 115,462,967	14,783,020 258,999,284	*366,695 980,041	83,213,322 238,421,305	7,598,407 15,787,357	1,490,880 3,074,467	493,141 2,748,857	13,434,833 4,235,354
Less: Accumulated amortization	60,269,561	20,057,168	40,064,365	148,028	32,956,838	2,197,159	851,301	296,990	1,101,27
Other assets	153,515,856	48,087,497	105,345,827	82,531	145,015,263	2,264,927	1,560,133	863,578	34,855,755
Total liabilities	2,866,156,011	1,061,721,792	1,799,935,466	4,498,753	1,842,445,350	290,569,403	41,646,600	38,852,890	156,706,48
Accounts payable	399,410,596	190,807,626	208,263,401	339,569	267,288,175	26,212,151	7,182,753	10,301,746	19,041,215
Mortgages, notes, and bonds payable in less than one year Other current liabilities	184,452,799 335,276,610	105,921,261 131,531,209	78,179,921 203,386,168	351,617 359,233	179,427,482 182,864,959	113,191,000 20,703,959	3,561,176 6,273,824	935,910 6,015,359	3,814,144 15,245,674
Loans from shareholders	56,116,672	35,634,605	20,233,401	248,666	45,903,575	15,148,843	2,049,361	1,031,871	3,652,380
Mortgages, notes, and bonds payable in one year or more	490,050,591	178,632,350	310,255,963	1,162,278	438,818,447	39,307,102	5,253,030	4,751,331	69,632,016
Other liabilities	230,312,092	74,134,942	156,418,466	-241,315	141,008,303	7,890,098	1,955,294	1,896,212	5,833,07
Capital stock	122,649,031	44,993,093	77,206,154	449,784	50,935,288	8,473,333	1,036,001	3,125,499	2,385,253
Additional paid-in capital	594,870,433	220,846,209	372,996,969	1,027,255	313,617,104	23,334,572	7,929,554	3,131,467	9,688,242
Retained earnings, appropriated Retained earnings, unappropriated [26]	7,388,424 526,188,286	332,140 100,584,344	7,056,283 424,438,544	1,165,398	665,429 375,172,838	212,865 42,177,023	*37,173 14,816,685	*4,128 8,980,965	*117,019 48,364,077
Less: Cost of treasury stock	80,559,523	21,695,986	58,499,804	*363,732	153,256,251	6,081,543	8,448,249	1,321,598	21,066,609
Total receipts	4,625,837,355		2,636,685,272	5,484,015	4,091,907,518	859,848,532	84,497,893	98,483,106	252,182,610
Business receipts	4,539,081,530	1,947,873,720	2,585,899,195	5,308,616	4,000,693,482	840,049,815	83,110,261	97,988,471	248,140,828
Interest	10,191,202	4,022,274	6,163,555	5,373	5,505,874	850,561	150,513	188,558	366,264
Interest on Government obligations: State and local	147,083	60,576	86,507	[41	130,703	6,083	2,837	2 142	40,650
Rents	10,554,082	7,951,020	2,600,971	[1] *2,091	3,766,442	307,604	36,486	2,143 35,040	466,524
Royalties	9,764,763	2,806,902	6,949,166	8,695	5,432,196	*69,884	10,056	75,082	*281,88
Net short-term capital gain reduced by									
net long-term capital loss	194,192	61,405	122,688	*10,100	83,188	12,233	*259	*309	*[1
Net long-term capital gain reduced by	2 047 055	755.056	2.064.276	*022	7 262 742	100 100	20.445	101 201	146 100
net short-term capital loss Net gain, noncapital assets	2,817,955 5,427,015	755,856 2,746,574	2,061,276 2,643,963	*823 36,478	7,362,742 2,890,219	126,422 576,017	20,115 14,048	101,284 16,428	146,180 153,383
Dividends received from domestic corporations	3,928,813	392,085	3,532,377	*4,352	153,822	27,219	3,498	*900	9,437
Dividends received from foreign corporations	4,532,413	1,753,293	2,779,120	-	4,781,420	12,082	147	274	*1
Other receipts	39,198,308	15,244,364	23,846,454	107,489	61,107,429	17,810,612	1,149,672	74,618	2,577,452
Total deductions	4,501,949,758	1,929,587,785		4,549,191	3,964,585,724	843,767,566	80,081,967	97,278,624	237,377,956
Cost of goods sold	3,750,490,209 42,908,984	1,556,578,300	2,193,814,261	*97,648	2,995,217,120	714,264,522 6,757,927	48,364,077 1,819,592	72,571,204 840,631	165,844,662
Compensation of officers Salaries and wages	233,240,049	25,579,010 126,356,129	16,432,621 105,328,971	897,353 1,554,949	31,589,831 349,033,055	49,435,921	9,798,284	8,776,453	2,954,438 28,524,62
Repairs	12,792,063	5,796,234	6,976,996	18,833	21,460,756	2,102,342	598,798	366,302	2,006,903
Bad debts	5,017,617	2,809,008	2,204,196	4,414	5,351,273	488,015	171,658	169,207	596,258
Rent paid on business property	37,325,107	19,589,621	17,515,767	219,720	84,288,361	10,715,836	4,244,626	2,440,666	4,759,72
Taxes paid	44,107,142 31,015,524	18,250,395	25,640,567	216,180	58,755,808	8,679,138 4,010,571	1,868,712	1,376,792	5,279,016
Interest paid Charitable contributions	1,033,897	12,117,877 395,610	18,831,993 635,652	65,654 2,634	29,060,910 2,360,017	4,010,571 37,595	393,779 131,496	424,453 17,543	2,744,88° 98,254
Amortization	15,602,749	6,641,990	8,939,002	21,757	6,122,813	907,981	106,332	157,212	193,694
Depreciation	53,149,816	30,359,998	22,732,121	57,698	49,763,095		1,116,813	606,244	3,422,850
Depletion	1,055,182	42,641	1,012,541	-	7,130	*9	-	-	*4,445
Advertising	31,659,313	16,427,087	15,208,183	24,042	48,220,810	8,361,233	3,090,131	1,866,187	3,048,359
Pension, profit sharing, stock, annuity Employee benefit programs	9,581,500 24,855,764	4,753,005 12,979,252	4,757,917 11,756,928	70,578 119,584	9,117,300 32,398,991	541,258 4,071,824	107,478 723,413	115,692 612,217	522,72° 3,145,025
Domestic production activities deduction	1,745,877	609,158	1,136,719		648,352	11,858	*2,498	5,826	5,618
Net loss, noncapital assets	1,798,833	1,029,906	767,386		3,401,082	335,940	39,607	62,250	116,710
Other deductions	204,570,133	89,272,564	114,120,962	1,176,607	237,789,019	28,316,945	7,504,672	6,869,746	14,109,78
Total receipts less total deductions	123,887,597	54,080,284	68,872,489	934,824	127,321,794	16,080,966	4,415,926	1,204,483	14,804,654
Constructive taxable income from related foreign corporations Net income (less deficit)	7,207,153 130,947,667	3,240,504 57,260,212	3,966,648 72,752,631	934,824	5,915,143 133,106,233	40,247 16,115,130	541 4,413,629	323,587 1,525,926	*12,192 14,776,19 6
Income subject to tax	94,494,457	35,353,068	58,786,226		109,581,432	6,351,300	2,820,488	1,804,247	11,448,66
Total income tax before credits [7]	32,766,555	12,126,734	20,521,225	118,595	38,089,033	2,159,423	972,287	625,417	3,970,582
Income tax	32,659,552	12,073,748	20,467,246	118,558	38,073,935	2,162,042	971,593	625,931	3,968,76
Alternative minimum tax	102,308	49,203	53,094	*11	18,604	3,398	*759	*302	1,23
Foreign tax credit	3,612,238 1,759,456	1,340,786	2,271,452	*4 205	3,411,394 864,139	16,318	3,594	82,296 *7,514	*43,865
General business credit Prior year minimum tax credit	1,759,456		1,425,927 168,425	*1,365	864,139 32,589	25,478 5,125	21,450 *180	*7,514	57,218 1,716
Total income tax after credits [2]	27,210,953		16,656,955	117,230		2,112,502	947,063	534,716	3,867,782

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

All figures are estimates based		

				Wholesale	and retail trade-	-continued			
				Retail trade	-continued				
Item	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	97,488	46,557	45,376	49,620	23,682	9,537	71,640	59,289	-
Total assets	231,842,512	185,736,667	63,233,866	126,918,594	47,463,231	377,435,356	59,777,455	222,262,295	-
Cash	18,341,599	12,576,795	5,580,113	12,123,652	3,527,267	12,131,430	6,878,383	25,004,815	-
Notes and accounts receivable	18,305,802	33,911,959	4,638,142	7,604,080	5,821,383	6,808,442	7,507,618	32,382,604	-
Less: Allowance for bad debts Inventories	100,424 34,125,867	963,246 31,120,882	56,288 6,978,463	246,780 36,495,235	117,645 16,876,480	169,822 80,933,463	166,545 16,379,885	849,473 16,170,857	-
Investments in Government obligations	34,123,007	3,050	*7,459	*20,617	10,670,460	- 00,933,403	10,379,003	3,540	-
Tax-exempt securities	*3,615,455	*24,340	-	*19,313	-	-	-	*3,801	-
Other current assets	12,526,737	5,366,874	2,178,961	6,714,484	1,696,798	10,163,507	2,539,114	15,199,575	-
Loans to shareholders	525,510	500,677	813,586	305,643	179,241	*165,317	625,585	631,744	-
Mortgage and real estate loans	*98,344	*521	206,025	*5,747	*18,271	*12,950	*230,255	*23,704	-
Other investments Depreciable assets	31,088,028 165,155,870	16,188,374 48,630,075	6,493,833 50,574,696	7,452,208 71,386,952	3,579,696 24,072,293	23,286,713 220,255,566	5,203,842 26,418,991	45,972,575 41,393,645	-
Less: Accumulated depreciation	91,901,977	26,418,340	27,109,545	41,098,744	14,016,604	96,290,516	17,646,226	21,720,756	-
Depletable assets	*2,158	*6,616		-	*68	-	-	*80	-
Less: Accumulated depletion	*2,158	*1,127	-	-	*68	-	-	*72	-
Land	12,374,051	3,591,020	8,488,228	2,017,570	1,036,285	31,202,105	750,116	736,687	-
Intangible assets (amortizable)	24,285,306	63,105,077	4,944,847	15,800,672	5,534,124	19,815,962	10,376,826	68,712,455	-
Less: Accumulated amortization Other assets	4,190,055 7,592,398	6,595,531 4,688,649	1,618,689 1,114,034	1,645,137 9,963,083	1,638,295 893,938	1,711,998 70.832.237	1,279,095 1,958,707	9,831,312 8,427,825	-
Total liabilities	231,842,512	185.736.667	63.233.866	126,918,594	47,463,231	377,435,356	59,777,455	222,262,295	-
Accounts payable	54,442,262	26,014,652	8,033,572	18,077,288	8,158,365	51,548,823	8,978,695	29,296,654	-
Mortgages, notes, and bonds payable in less than one year	4,395,045	9,339,088	1,426,282	3,085,527	1,645,034	22,692,538	2,178,240	13,163,499	-
Other current liabilities	20,534,897	22,571,839	3,406,574	16,212,173	5,251,399	39,177,484	7,295,649	20,176,129	-
Loans from shareholders	5,993,923	1,989,924	3,445,715	3,490,863	2,078,420	632,935	3,871,619	2,517,720	-
Mortgages, notes, and bonds payable in one year or more	50,400,982	35,748,138	17,284,004	31,316,993	14,144,792	90,412,081	18,201,449	62,366,529	-
Other liabilities Capital stock	25,057,814 16,512,304	8,956,861 2,663,964	6,866,210 2,387,394	11,154,136 6,162,087	4,655,413 549,258	33,148,664 1,582,730	4,127,349 1,609,157	29,467,183 4,448,308	-
Additional paid-in capital	26,023,691	51,447,803	8,265,525	28,837,098	7,163,810	40,427,937	16,490,907	90,876,499	-
Retained earnings, appropriated	*51,285	*40,830	*30,400	*21,579	*40,793	*26,918	*73,317	*9,123	_
Retained earnings, unappropriated [26]	42,420,133	53,011,642	12,881,389	30,639,313	6,165,052	118,982,835	5,668,943	-8,935,217	-
Less: Cost of treasury stock	13,989,824	26,048,072	793,197	22,078,463	2,389,106	21,197,590	8,717,868	21,124,133	-
Total receipts	688,269,980	345,349,352	367,500,249	220,003,648	81,642,838	705,462,036	123,460,439	265,206,835	-
Business receipts	670,761,172	339,155,495	364,176,090	214,473,992	79,635,282	697,806,079	120,514,446	244,881,550	-
Interest Interest on Government obligations:	522,593	63,080	99,129	539,161	508,028	510,893	204,908	1,502,186	-
State and local	54,297	2,430	3,312	5,398	*3,529	6,546	1,806	1,671	_
Rents	565,094	206,362	119,941	92,477	38,997	880,239	35,795	981,883	-
Royalties	1,418,530	*222,853	*19,800	508,343	136,547	1,532,917	241,021	915,282	-
Net short-term capital gain reduced by									
net long-term capital loss	19,694	*4,165	*4,985	*592	*91	4,122	*5,975	*30,763	-
Net long-term capital gain reduced by									
net short-term capital loss	4,974,949	145,656	67,322	20,974	34,574	646,654	95,012	983,600	-
Net gain, noncapital assets Dividends received from domestic corporations	1,468,045 20,758	62,433 5,266	174,017 6,515	129,600 10,260	46,955 *813	116,023 790	32,061 25,830	101,210 42,536	-
Dividends received from foreign corporations	1,816,382	*19,589	881	304,197	20,405	*780,853	*237,956	1,588,644	_
Other receipts	6,648,466	5,462,025	2,828,255	3,918,655	1,217,617	3,176,921	2,065,627	14,177,509	-
Total deductions	670,770,403	328,568,459	364,125,187	208,164,578	79,396,813	674,465,051	120,060,611	260,528,510	-
Cost of goods sold	515,266,661	235,244,539	328,853,103	113,830,516	49,502,454	507,664,752	75,852,979	167,957,651	-
Compensation of officers	3,293,660	3,182,486	1,326,848	2,975,801	1,212,396	948,423	2,671,410	3,606,218	-
Salaries and wages Repairs	58,722,875 4,946,792	31,396,042 1,295,307	10,188,082 1,360,477	30,410,352 1,555,939	9,598,613 669,297	72,694,785 4,733,070	14,363,304 973,447	25,123,723 852,082	-
Bad debts	682,371	470,357	116,900	378,485	120,677	4,733,070	376,830	1,343,334	-
Rent paid on business property	12,808,935	9,618,843	3,740,706	16,821,942	4,166,627	7,285,961	5,593,031	2,091,468	-
Taxes paid	9,521,365	4,395,714	3,344,578	4,896,806	1,788,051	12,295,481	2,512,353	2,797,803	-
Interest paid	3,688,347	1,867,144	1,168,591	2,361,592	1,274,757	5,774,381	1,520,510	3,831,903	-
Charitable contributions	664,011	67,665	22,530	104,392	18,474	1,043,634	57,966	96,457	-
Amortization	950,096	1,202,736	300,676	519,716	162,665	619,435	203,486	798,784	-
Depreciation Depletion	9,021,261 *a	3,382,069	3,123,210 52	5,099,254 *1,907	1,414,271	11,303,459	1,407,898	5,137,117 *700	-
Advertising	3,867,943	*[1] 3,284,926	380,596	5,124,921	1,961,755	8,718,880	[1] 2,246,028	6,269,853	-
Pension, profit sharing, stock, annuity	2,429,283	989,777	132,132	573,612	136,062	2,485,842	196,857	886,585	-
Employee benefit programs	7,524,900	2,813,110	587,550	2,407,228	565,124	6,663,643	1,167,087	2,117,870	-
Domestic production activities deduction	156,956	194,383	18,722	*63,109	-	93,152	20,920	75,310	-
Net loss, noncapital assets	1,299,495	164,527	46,839	445,802	104,813	118,750	71,242	595,109	-
Other deductions	35,925,445	28,998,834	9,413,596	20,593,204	6,700,776	31,584,214	10,825,261	36,946,545	-
Total receipts less total deductions Constructive taxable income from related foreign corporations	17,499,577 594,895	16,780,893 94,088	3,375,062 *1,937	11,839,070 354,375	2,246,025 24,663	30,996,985 2,200,692	3,399,828 784,746	4,678,325 1,483,180	-
Net income (less deficit)	18,040,175	16,872,551	3,373,687	12,188,047	24,003	33,191,130	4,182,768	6,159,834	-
Income subject to tax	15,932,599	14,066,200	1,398,024	12,032,883	1,122,436	35,345,328	2,747,087	4,512,181	-
Total income tax before credits [7]	5,538,536	4,900,038	479,033	4,191,554	384,437	12,366,272	934,726	1,566,727	-
Income tax	5,537,271	4,899,002	475,852	4,185,472	383,968	12,365,448	934,527	1,564,067	-
Alternative minimum tax	1,265	925	*3,119	3,379	*1,210	-	*200	2,809	-
Foreign tax credit	*1,522,784	*36,176	391	167,100	4,013	*880,208	224,496	430,152	-
General business credit	99,917	41,257	24,591	83,120	18,487	338,324	17,945	128,837	-
Prior year minimum tax credit	6,236	*1,624	*864	*11,400	*3,063	*38	*211	*1,241	-

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]

			Trans	sportation and wareho	ousing		
ltem	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	219,600	10,851	125,617	34,326	519	43,975	4,31
Total assets	772,730,385	418,224,089	103,104,405	22,302,712	29,545,311	166,546,070	33,007,79
Cash	50,144,185	24,251,218	9,045,571	1,199,857	735,346	13,416,093	1,496,10
Notes and accounts receivable	92,636,358	19,667,517	22,994,224	2,728,687	1,441,273	40,439,742	5,364,91
Less: Allowance for bad debts Inventories	1,346,791 9,240,539	455,846 4,588,241	341,191 1,109,212	31,038 122,264	16,195 262,013	429,914 2,383,647	72,60 775,16
Investments in Government obligations	*3,389,649	3,365,849	6,661	122,204	202,013	*17,140	775,10
Tax-exempt securities	457,214	*54,538	*51,718	-	-	*350,958	
Other current assets	40,721,325	25,094,655	5,667,467	1,234,624	398,112	7,131,228	1,195,23
Loans to shareholders	5,758,872	195,815	2,228,300	1,686,252	*248,497	1,143,360	256,64
Mortgage and real estate loans	220,101	*9,523	*152,578	461	- 0.000 400	*41,699	*15,84
Other investments Depreciable assets	72,906,722 637,124,095	28,937,250 367,796,144	7,641,012 108,123,434	1,950,019 15,458,702	6,032,408 22,335,760	19,174,087 104,710,708	9,171,94 18,699,34
Less: Accumulated depreciation	261,462,492	111,884,823	66,118,081	8,298,706	6,501,562	59,165,323	9,493,99
Depletable assets	52,542	1,221	34,003	-	*14,639	2,679	0,100,00
Less: Accumulated depletion	8,941	5	*3,562	-	*4,674	701	
Land	9,791,041	3,545,167	2,828,413	288,917	125,322	2,073,955	929,26
Intangible assets (amortizable)	79,021,029	37,767,108	8,050,448	5,992,496	573,946	22,326,662	4,310,37
Less: Accumulated amortization	11,624,015	2,892,112	1,918,020	1,283,582	78,474	4,808,701	643,12
Other assets Total liabilities	45,708,950 772,730,385	18,182,628 418,224,089	3,552,218 103,104,405	1,253,759 22,302,712	3,978,901 29,545,311	17,738,754 166,546,070	1,002,69 33,007,7 9
Accounts payable	76,221,213	17,375,557	10,721,085	1,051,809	1,200,122	42,142,094	3,730,54
Mortgages, notes, and bonds payable in less than one year	29,586,285	11,404,507	9,297,025	1,530,710	1,824,571	4,204,225	1,325,24
Other current liabilities	77,925,608	52,295,867	8,744,193	1,837,347	1,028,274	12,074,387	1,945,54
Loans from shareholders	17,160,400	2,645,648	4,643,542	3,164,667	*342,180	5,294,206	1,070,15
Mortgages, notes, and bonds payable in one year or more	204,429,580	102,685,674	29,476,442	8,298,500	13,193,508	40,758,061	10,017,39
Other liabilities	144,845,928	110,679,345	8,548,969	1,482,865	3,642,318	17,656,483	2,835,94
Capital stock Additional paid-in capital	28,256,944 175,177,357	18,369,185 107,840,976	2,151,884 12,244,025	361,714 4,909,826	1,290,851 6,677,696	5,054,566 31,639,982	1,028,74 11,864,85
Retained earnings, appropriated	189,563	*69,982	31,837	4,909,620	0,077,090	24,780	*62,96
Retained earnings, unappropriated [26]	46,342,782	9,217,680	21,937,260	46,235	1,024,575	14,808,020	-690,98
Less: Cost of treasury stock	27,405,276	14,360,331	4,691,857	380,961	*678,783	7,110,733	182,61
Total receipts	853,986,646	279,166,563	260,626,966	29,389,373	8,101,887	252,392,816	24,309,04
Business receipts	826,839,115	267,619,650	255,339,513	28,398,002	7,448,638	245,139,892	22,893,42
Interest Interest on Government obligations:	1,378,608	334,317	455,518	173,781	20,895	297,127	96,97
State and local	27,095	5,920	7,099	*671	494	12,107	*80
Rents	1,564,717	760,526	466,468	10,061	15,280	286,233	26,14
Royalties	1,917,674	53,501	19,129	11,756	*274	*1,816,508	*16,50
Net short-term capital gain reduced by net long-term capital loss	4,188	*2,693	*611	*9	2	*539	*33
Net long-term capital gain reduced by							
net short-term capital loss	821,837	343,042	276,114	13,112	4,924	138,684	45,96
Net gain, noncapital assets Dividends received from domestic corporations	4,685,438 69,795	1,736,204 27,323	1,834,949 16,740	182,357 *463	*128,984 379	728,161 21,339	74,78 3,54
Dividends received from foreign corporations	838,013	39,145	*36,083	- 403		469,155	*293,63
Other receipts	15,840,167	8,244,241	2,174,741	599,162	482,016	3,483,071	856,93
Total deductions	823,468,298	269,528,666	253,505,798	28,787,882	7,270,608	241,147,627	23,227,71
Cost of goods sold	256,762,903	54,857,435	88,112,104	8,163,926	2,156,228	93,993,119	9,480,09
Compensation of officers	13,701,306	1,585,167	7,816,729	638,531	33,030	3,290,434	337,41
Salaries and wages	133,650,642	42,997,931	38,055,322	7,308,796		40,181,662	4,428,12
Repairs Bad debts	28,218,560 1,094,453	14,039,360 255,984	6,728,425 278,448	611,465 22,046	190,765 *2,756	6,212,106 507,670	436,43 27,54
Rent paid on business property	37,437,546	15,493,512	11,309,937	1,325,349	102,068	7,691,672	1,515,00
Taxes paid	26,287,475	6,653,830	8,717,334	1,304,264	330,352	8,586,668	695,02
Interest paid	14,036,612	7,116,930	2,377,166	723,600	968,336	2,156,963	693,6
Charitable contributions	192,459	57,183	23,911	4,934	795	96,859	8,7
Amortization	2,238,163	740,263	308,384	180,939	30,877	864,953	112,74
Depreciation	40,462,724	18,609,846	11,652,330	1,452,400	1,042,669	6,593,687	1,111,79
Depletion Advertising	11,112 2,901,523	*6,823 1,320,895	*4,084 602,511	122,789	*190 8,799	795,425	51,10
Pension, profit sharing, stock, annuity	9,814,190	5,542,394	1,028,290	169,546	34,307	2,895,425	144,2
Employee benefit programs	23,936,701	8,590,205	5,067,775	686,766	198,496	8,871,636	521,8
Domestic production activities deduction	15,229	*3,986	*629	-	-	*7,454	3,1
Net loss, noncapital assets	687,478	476,983	55,913	8,187	18,761	104,538	23,0
Other deductions	232,019,224	91,179,937	71,366,507	6,064,343	1,473,368	58,297,352	3,637,7
Total receipts less total deductions	30,518,348	9,637,897	7,121,168	601,492	831,279	11,245,189	1,081,3
Constructive taxable income from related foreign corporations Net income (less deficit)	684,937 31,176,190	257,534 9,889,512	33,964 7,148,033	381 601,201	830,784	329,924 11,563,006	63,1 1,143,6
ncome subject to tax	27,680,388	11,462,024	2,927,079	164,889	939,546	11,263,006	923,5
Total income tax before credits [7]	9,563,992	4,016,950	922,257	51,029	335,415	3,917,675	320,6
Income tax	9,535,097	4,004,134	919,620	50,698	328,154	3,913,819	318,6
Alternative minimum tax	26,560	9,571	3,947	*331	7,261	3,456	*1,99
Foreign tax credit	482,505	38,634	18,628	-	979	335,351	*88,9
General business credit	239,775	119,010	27,920	*3,133	379	88,512 *1 990	*2.56
Prior year minimum tax credit	16,676	*8,918 3,849,049	1,572 874,137	*1,631 46,265	334,057	*1,990 3,492,250	*2,56 228,3 6

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]

Property					Information			
Number of Institutes	ltem	Total	industries (except	picture and sound recording		(including paging, cellular, satellite, cable and internet service	hosting, and	Other information services (including news syndicates, libraries, and internet publishing & broadcasting)
Teal assets		(59)	(60)	(61)	(62)	(63)	(64)	(65)
Total assets	Number of returns	127,107	33,011	36,933	6,737	15,932	11,578	22,91
Notes and incorrate incorrenced 37,5596.00 77,777.77 28,14.200 19,701.20 242,848.601 10,454.64 15,455.001 10,454.64 15,455.001 10,455.001								
Less Answared for had details								23,062,58
Inventoriosis 26,075,075 12,886,889 1,355,005 5,300,925 92.75 1,								16,957,64 460,07
International Conference of				7				1,101,18
Other contral assetts 7. 200.075 1.500.000 1.500.000 1.500.000 1.500.000 1.4.407.726 1.4.341.46 2.0.400 1.500.000 1.500.	Investments in Government obligations							*102,78
Learn to submeholders							-	1,59
Montagage and real estate loans								32,436,95 225,75
Depreciable seeds							110,009	*60,82
Less Accumulated dependention 579,433.770 \$2,599.265 \$2,201.084 43,625.373 42,656,310 12,203.268 17, Depletable assess 33,041 13,146 206,677 47,77 2,205 2,247 2,2							11,851,814	22,124,85
Depletable assets								36,164,73
Less Accumulated depletion 133.674 9.429 17.78614 4.2492.00 5.001.589 585.003 1.61814 4.2492.00 5.001.589 585.003 5.001.589 585.003 5.001.589 585.003 5.001.589 585.003 5.001.589 5.001.58						424,564,318		17,775,11
Land (14.018.733) 4.94.24.99 (17.76.14) 2.492.00 (5.00.186) 68.00.00 Interruptice assets (moreturable) 997.700.12 (23.13.0076) 8.05.27.15 (14.05.00.00 (47.446.20.00 70.071.00.00 (6.01.00.00.00.00.00.00.00.00.00.00.00.00.						- -		
Less. Accumulated ammirtration 20.023.715 20.140.040 10.0573.947 10.338.550 17.114.880 10.0573.947 10.338.550 17.114.880 10.0573.947 10.338.550 17.114.880 17.104.	·				2,492,900	5,601,856		609,92
Charles assess								63,341,27
Total Inbulinies							-,,	13,894,11
Accounts payable (127,029,255)		, ,						10,857,31 174,918,15
Mortgages, notes, and bonds payable in less than one year of more control beliefed 1,000,000 2,000,000 2,000,000 2,000,000 1,000,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000,000 1,000,0								6,443,79
Loes from shareholders	Mortgages, notes, and bonds payable in less than one year	207,216,394	16,824,221	1,962,637	2,492,780	179,399,029	2,221,136	4,316,59
Mortgages, notes, and bonds payable in one year or more 987,784,438 140,561,646 33,766,692 100,0774,477 433,826,471 29,890,726 19, Officer inabilities 435,154,646 73,029,898 26,864,895 27,704,717 13,226,142 21,674,190 6,414,319 33, Anditional patie in capital 1,198,694 117,029 13,744 19,320 12,226,142 21,674,190 6,414,319 33, Anditional patie in capital 1,198,694 117,029 13,744 19,320 12,226,142 1,764,190 1,897,724 17,724 1,724,266 1,724,								20,943,24
Commissiones								1,313,41 19,854,38
Capital stock								15,261,41
Retained earnings, appropriated [28]								33,247,88
Retained earnings, unapproprieted [26]								120,333,89
Less Cost of freasury stock 1,47,084,524 179,801,829 6,68,05,616 14,069,026 75,926,004 4,485,943 15, Total receipts 1,197,226,333 26,9728,663 179,225,535 100,041,346 49,620,071 109, Business receipts 1,1010,909,657 224,994,760 89,813,82 103,201,873 441,809,651 44,548,493 97, Interest on Government obligations:								*260,15
Total receipts 1,109,093,57 224,994,780 198,2183,585 122,410,720 500,441,346 49,620,071 199,881,18183,								-31,060,70 15,995,90
Interest of Government obligations: State and local 135,090, 36,207 State and local 135,090, 36,207 1,061 6,660 53,799 1,100 5,555,966 12,629 Royalise 6,911,738 461,922 336,672 309,190 5,555,966 12,629 Royalise 7,495,656 11,805,352 11,046,422 6,007,849 5,407,144 1,899,345 1,899,345 1,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,884,941 9,844,942 1,844,944 1,844,944 1,844,944 1,844,944 1,844,944 1,844,944 1,844,944 1,844,945 1,844,944 1,844,945								109,193,97
Interest on Government obligations: 135,990 36,207 1,061 6,680 63,799 1,160 Rents 6,911,738 461,922 336,672 369,190 5,555,996 12,629 7,000 7,4	·							97,533,03
Rents 6,911,738 491,922 336,672 399,990 5,559,965 12,629 Royalties 37,495,656 11,805,352 11,046,422 6,007,849 5,407,164 1,899,345 1, 801,801,801,801,801,801,801,801,801,801,	Interest on Government obligations:							784,47
Royalties 37,495,656 11,805,352 11,046,422 6,007,849 5,407,164 1,899,345 1, Net short-term capital gain reduced by net long-term capital gain reduced by net long-term capital loss 8,866,370 1,861,639 62,654 1,767,404 3,423,434 29,1800 1, Net long-term capital gain reduced by net short-term capital loss 8,866,370 1,861,639 62,654 1,767,404 3,423,434 29,1800 1, Net gain, noncapital assets 2,919,205 887,681 173,025 684,445 964,876 146,811 1, Net gain, noncapital assets 1,946,860 1,032,085 203,342 5,558 707,594 113,956 10,940,646 10,940,646 1,767,00 1,744,776 1,744,069 1,744,069 1,744,069 1,744,069 1,744,070 1,744,069 1,744,070								37,11 175,36
Net short-term capital gain reduced by net long-term capital loss \$ 384,911 96,884 5 '31,885 252,875 '20 Net long-term capital loss \$ 8,566,370 1,881,639 62,654 1,767,404 3,423,43 291,880 1, Net gain, noncapital assets 2,919,205 887,881 173,025 684,445 964,876 146,811 Dividends received from domestic corporations 1,964,860 1,032,085 203,342 5,858 707,594 113,956 Dividends received from forign corporations 6,672,577 1,961,215 '676,730 '274,272 1,784,069 '29,432 Other receipts 109,157,159 54,604,677 5,271,934 8,125,659 31,622,296 2,426,390 77, Total deductions 1,114,903,077 273,483,390 106,612,596 109,683,052 409,914,132 24,485,786 103, Cost of goods sold 250,143,519 75,846,577 22,439,340 12,767,322 100,990,264 9,121,411 29, Compensation of officers 21,239,140 5,726,807 3,784,524 2,344,725 2,193,329 4,801,247 2, Salaries and wages 207,185,843 72,849,149 11,233,396 105,007,804 65,491,426 (16,401,214 24, Repairs 11,807,784 1,899,054 330,118 244,875 4,901,619 115,042 Bad debts 6,786,994 948,594 336,118 244,875 4,901,619 115,042 Rent paid on business property 28,396,235 4,674,441 2,472,955 2,283,171 12,666,746 1,366,487 2, Charitable contributions 1,171,897 6,762,900 7,77,776,809 5,338,33 3,006 1,101,101,101,101,101,101,101,101,101,1								1,329,52
Net long-term capital gain reduced by net short-term capital loss s	Net short-term capital gain reduced by							
Net gain, noncapital assets 2,919,205 887,681 173,025 684,445 964,876 146,811		,.	,		,,,,,	. ,		-,-
Dividends received from domestic corporations 1,964,860 1,032,085 203,342 5,858 707,594 113,956 110,000 1,00	net short-term capital loss							
Dividends received from foreign corporations 5,672,677 1,981,215 567,6730 *274,272 1,784,069 *29,432 Cherreceipts 10,9157,159 54,604,677 52,17,934 8,125,659 31,622,296 2,262,300 7,701								62,36
Other receipts 109,157,159 54,60,4677 5,217,934 8,125,659 31,622,296 2,426,300 7,7 Total deductions 1,114,903,037 273,453,390 106,612,506 109,683,052 469,514,132 52,455,765 103, Cost of goods sold 250,143,519 75,846,677 22,343,936 12,767,322 100,880,264 9,121,411 29, Compensation of officers 21,239,140 5,726,607 3,784,524 2,364,725 2,193,329 4,801,247 2, Salaries and wages 207,185,843 77,284,118 11,897,794 1,899,054 810,771 692,487 7,167,564 587,308 Bad debts 6,768,954 948,594 336,118 244,875 4,901,619 115,042 Rent paid on business property 26,396,250 4,312,162 5,904,862 2,382,136 10,906,415 1,556,304 1, Taxes paid 29,862,305 8,674,474 2,472,955 2,283,171 12,666,746 1,566,474 2,272,233 3,39,745 2,283,171 12,666,746 1,374,476 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2,02 946,85</td></th<>								2,02 946,85
Cost of goods sold 250,143,519 75,846,577 22,343,936 12,767,322 100,980,264 9,121,411 29, Compensation of officers 21,239,140 5,726,607 3,784,524 2,344,725 2,193,329 4,801,247 2, Repairs 270,185,843 72,849,149 11,223,996 16,507,804 65,491,426 16,401,214 24, Repairs 11,807,794 1,899,054 810,771 692,487 7,167,564 587,308 840 11,807,794 19,899,054 810,771 692,487 7,167,564 587,308 840,490 10,490 11,49								7,160,20
Compensation of officers 21,239,140 5,726,607 3,784,624 2,364,725 2,193,329 4,801,247 2,281,318 2,281,318 2,193,329 4,801,247 2,281,318 24,875 65,781,426 65,491,426 16,017,218 24,875 1,807,664 65,791,426 65,7308 4,916,161 115,042 4,875 4,901,619 115,042 4,916,10 1,906,415 1,906,614 4,916,10 1,906,415 4,901,419 4,901,419 4,916,414 2,472,955 2,283,171 1,266,674 1,364,474 2,	Total deductions	1,114,903,037	273,453,390	106,612,506	109,683,052	469,514,132	52,455,765	103,184,19
Salaries and wages 207, 185, 843 72, 849, 149 11, 232, 396 16, 507, 804 65, 491, 420 16, 401, 214 24, Repairs 11, 807, 794 1, 899, 054 810, 771 692, 487 7, 167, 564 587, 308 824, 4875 4, 901, 619 115, 042 810, 701 82, 867 836, 118 244, 875 4, 901, 619 115, 042 810, 901, 901, 901, 901, 901, 901, 901, 9								29,084,01
Repairs 11,807,794 1,899,054 810,771 692,487 7,167,564 587,308 81d debts 6,786,954 948,594 336,118 244,875 4,901,619 115,042 81d debts 6,786,954 948,594 336,118 244,875 4,901,619 115,042 81d debts 6,786,954 948,594 336,118 244,875 4,901,619 115,042 81d debts 6,786,954 4,312,162 5,904,862 2,382,136 10,906,415 1,556,304 1, 1748,978 1,1718,978 1,286,7476 1,								2,368,70
Bad debts 6,786,954 948,594 336,118 244,875 4,901,619 115,042 Rent paid on business property 26,396,250 4,312,162 5,904,862 2,382,136 10,906,415 1,556,304 1, Taxes paid 29,862,395 8,674,441 2,472,955 2,283,171 12,666,746 1,366,487 2,2 Interest paid 57,641,075 9,547,476 4,853,500 7,339,722 31,587,456 2,176,349 2, Charitable contributions 1,171,897 302,580 57,117 133,659 533,633 3,906 Amortization 40,063,797 6,412,405 15,331,606 8,724,164 7,501,011 907,318 1, Depreciation 65,474,691 7,466,699 7,272,233 4,379,472 39,680,118 2,862,834 3, Depletion 11,804 116	9							24,703,85 650,60
Taxes paid 29,862,385 8,674,441 2,472,955 2,283,171 12,666,746 1,366,487 2, Interest paid 57,641,075 9,547,476 4,853,500 7,339,722 31,587,456 2,176,349 2, Charitable contributions 1,171,897 302,580 57,117 133,659 533,633 3,906 Amortization 40,063,797 6,412,405 15,331,606 8,724,164 7,501,011 907,318 1, Depreciation 65,474,691 7,666,699 7,272,233 4,379,472 39,880,118 2,862,834 3, Depletion 1,804 1,602 1,799,200 4,685,916 3,343,425 9,663,403 1,088,679 3, Pension, profit sharing, stock, annuity 8,644,737 1,732,114 523,282 497,041 4,486,057 191,847 1, Employee benefit programs 27,895,920 8,225,755 1,321,713 4,152,206 11,074,915 1,281,509 1, Domestic production activities deduction 5,400,224 2,116,223 955,024 986,900 1,223,815 31,246 Net loss, noncapital assets 2,968,060 1,263,974 52,801 112,189 1,299,415 53,000 Other deductions 321,831,142 58,330,364 24,673,751 42,771,613 158,155,324 9,910,064 27, Total receipts less total deductions 9,513,059 2,942,688 264,097 172,963 4,626,053 29,971 1, Net income (less deficit) 91,694,366 28,181,754 10,876,084 12,893,981 35,099,488 -2,806,883 7, Income tax before credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Alternative minimum tax 116,234 35,607 904 20,930 48,285 6,149 Foreign tax credit 1,632,556 632,935 13,086 21,272 501,514 10,831								240,70
Interest paid								1,334,37
Charitable contributions								2,398,58
Amortization 40,063,797 6,412,405 15,331,606 8,724,164 7,501,011 907,318 1, Depreciation 66,474,691 7,466,699 7,272,233 4,379,472 33,680,118 2,862,834 3, Depletion 166,474,691 7,466,699 7,272,233 4,379,472 33,680,118 2,862,834 3, Advertising 30,387,805 7,799,200 4,685,916 3,343,425 9,663,403 1,088,679 3, Pension, profit sharing, stock, annuity 8,644,737 1,732,114 523,282 497,041 4,486,057 191,847 1, Employee benefit programs 27,895,920 8,225,755 1,321,713 4,152,206 11,074,915 1,281,509 1, Domestic production activities deduction 5,400,224 2,116,223 955,024 986,900 1,223,815 *31,246 Net loss, noncapital assets 2,968,060 1,263,974 52,801 112,189 1,299,415 53,000 Other deductions 321,831,142 58,330,364 24,673,751 42,771,613 158,155,324 9,910,064 27, Total receipts less total deductions 9,513,059 2,942,688 264,097 *172,963 30,527,214 -2,835,694 6, Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 *172,963 4,626,053 29,971 1, Net income (less deficit) 91,694,366 28,181,754 10,876,084 12,893,981 35,099,468 -2,806,883 7, Income tax before credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax before credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Alternative minimum tax 116,234 35,607 904 20,930 48,285 6,149 Foreign tax credit 16,092,005 4,005,006 1,087,062 610,878 2,271,502 35,583 General business credit 16,005 4,005 4,005 21,272 501,514 10,831								2,136,57 141,00
Depreciation								1,187,29
Advertising 30,387,805 7,799,200 4,685,916 3,343,425 9,663,403 1,088,679 3, Pension, profit sharing, stock, annuity 8,644,737 1,732,114 523,282 497,041 4,486,057 191,847 1, Employee benefit programs 27,895,920 8,225,755 1,321,713 4,152,206 11,074,915 1,281,509 1, Domestic production activities deduction 5,400,224 2,116,223 955,024 986,900 1,223,815 31,246 Net loss, noncapital assets 2,968,060 1,263,974 52,801 112,189 1,299,415 53,000 Other deductions 321,831,142 58,330,364 24,673,751 42,771,613 158,155,324 9,910,064 27, Total receipts less total deductions 82,317,297 25,275,272 10,613,049 12,727,668 30,527,214 -2,835,694 6, Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 172,963 4,626,053 29,971 1, Net income (less deficit) 91,694,366 28,181,754 10,876,084 12,893,981 35,099,468 -2,806,883 7, Total income tax before credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax minimum tax 116,234 35,607 1904 20,930 48,285 6,149 Foreign tax credit 1,692,556 632,935 13,086 21,272 501,514 10,831	Depreciation	65,474,691	7,466,699		4,379,472	39,680,118		3,813,33
Pension, profit sharing, stock, annuity 8,644,737 1,732,114 523,282 497,041 4,486,057 191,847 1, Employee benefit programs 27,895,920 8,225,755 1,321,713 4,152,206 11,074,915 1,281,509 1, Domestic production activities deduction 5,400,224 2,116,223 955,024 986,900 1,223,815 *31,246 Net loss, noncapital assets 2,968,060 1,263,974 52,801 112,189 1,299,415 53,000 Other deductions 321,831,142 58,330,364 24,673,751 42,771,613 158,155,324 9,910,064 27, Total receipts less total deductions 9,513,059 2,942,688 264,097 *172,968 30,527,214 -2,835,694 Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 *172,963 4,626,053 29,971 1, Net income (less deficit) 91,694,366 28,181,754 10,876,084 12,893,981 35,099,468 -2,806,883 7, Income subject to tax 93,658,046 26,678,686 10,779,904 12,199,220 32,764,317 1,332,325 9, Income tax before credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax hefore credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,2				4 005 610			4 000 000	*2
Employee benefit programs 27,895,920 8,225,755 1,321,713 4,152,206 11,074,915 1,281,509 1, Domestic production activities deduction 5,400,224 2,116,223 955,024 986,900 1,223,815 31,246 Net loss, noncapital assets 2,968,060 1,263,974 52,801 112,189 1,299,415 53,000 Other deductions 321,831,142 58,330,364 24,673,751 42,771,613 158,155,324 9,910,064 27, Total receipts less total deductions 82,317,297 25,275,272 10,613,049 12,727,668 30,527,214 -2,835,694 6, Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 *172,963 4,626,053 29,971 1, Net income (less deficit) 91,694,366 28,181,754 10,876,084 12,893,981 35,099,468 -2,806,883 7, Income subject to tax 93,658,046 26,678,686 10,779,904 12,199,220 32,764,317 1,332,325 9, Total income tax before credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax Ilternative minimum tax 32,722,581 9,323,179 3,760,806 4,267,322 11,453,774 461,250 3, Alternative minimum tax 57,843,595 2,959,606 1,087,062 610,878 2,271,502 35,583 General business credit 1,632,556 632,935 13,086 21,272 501,514 10,831							,,.	3,807,18 1,214,39
Domestic production activities deduction 5,400,224 2,116,223 955,024 986,900 1,223,815 *31,246 Net loss, noncapital assets 2,968,060 1,263,974 52,801 112,189 1,299,415 53,000 1,209,415 53,000 1,209,415 53,000 1,209,415 53,000 1,209,415 53,000 1,209,415 53,000 1,209,415 53,000 1,209,415 53,000 1,209,415 53,000 1,209,415 53,000 1,209,415 53,000 1,209,415								1,839,82
Other deductions 321,831,142 58,330,364 24,673,751 42,771,613 158,155,324 9,910,064 27, Total receipts less total deductions 82,317,297 25,275,272 10,613,049 12,727,668 30,527,214 -2,835,694 6, Constructive taxable income related foreign corporations 9,513,059 2,942,688 264,097 172,668 30,527,214 -2,835,694 6, Net income (less deficit) 91,694,366 28,181,754 10,876,084 12,893,981 35,099,468 -2,806,883 7, Income subject to tax 93,658,046 26,678,686 10,779,904 12,199,220 32,764,317 1,332,325 9, Total income tax before credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax 32,722,581 9,323,179 3,760,806 4,267,322 11,453,774 461,250 3, Alternative minimum tax 116,234 35,607 *904 20,930 48,285 6,149 Foreign tax credit 7,843,595 2,9	Domestic production activities deduction	5,400,224	2,116,223	955,024	986,900	1,223,815	*31,246	87,0°
Total receipts less total deductions 82,317,297 25,275,272 10,613,049 12,727,668 30,527,214 -2,835,694 6, Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 *172,963 4,626,053 29,971 1, Net income (less deficit) 91,694,366 28,181,754 10,876,084 12,893,981 35,099,468 -2,806,883 7, Income subject to tax 93,658,046 26,678,686 10,779,904 12,199,220 32,764,317 1,332,325 9, Total income tax before credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax 32,722,581 9,323,179 3,760,806 4,267,322 11,453,774 461,250 3, Alternative minimum tax 116,234 35,607 *904 20,930 48,285 6,149 Foreign tax credit 7,843,595 2,959,606 1,087,062 610,878 2,271,502 35,583 General business credit 1,632,556 632,935 13,086 21,272 501,514 10,831								
Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 172,963 4,626,053 29,971 1, Net income (less deficit) 91,694,366 28,181,754 10,876,084 12,893,981 35,099,468 2,806,883 7, Total income subject to tax 93,686,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax 10,000 10,								27,990,02
Net income (less deficit) 91,694,366 28,181,754 10,876,084 12,893,981 35,099,468 -2,806,883 7, Income subject to tax 93,658,046 26,678,686 10,779,904 12,199,220 32,764,317 1,332,325 9, Total income tax before credits [7] 32,886,189 9,369,005 3,765,605 4,296,555 11,511,258 467,375 3, Income tax 32,722,581 9,323,179 3,760,806 4,267,322 11,453,774 461,250 3, Alternative minimum tax 116,234 35,607 904 20,930 48,285 6,149 Foreign tax credit 7,843,595 2,959,606 1,087,062 610,878 2,271,502 35,583 General business credit 1,632,556 632,935 13,086 21,272 501,514 10,831	· · · · · · · · · · · · · · · · · · ·							6,009,78 1,477,28
1,332,325 9, 1,332,325 9, 1,332,325 9, 1,332,325 9, 1,332,325 9, 1,332,325 9, 1,332,325 9, 1,332,325 9, 1,332,325 9, 1,332,325 1,332,3	9 ,							7,449,90
Income tax 32,722,581 9,323,179 3,760,806 4,267,322 11,453,774 461,250 3, Alternative minimum tax 116,234 35,607 904 20,930 48,285 6,149 Foreign tax credit 7,843,595 2,959,606 1,087,062 610,878 2,271,502 35,583 General business credit 1,632,556 632,935 13,086 21,272 501,514 10,831	Income subject to tax	93,658,046	26,678,686	10,779,904	12,199,220	32,764,317	1,332,325	9,903,5
Alternative minimum tax 116,234 35,607 *904 20,930 48,285 6,149 Foreign tax credit 7,843,595 2,959,606 1,087,062 610,878 2,271,502 35,583 General business credit 1,632,556 632,935 13,086 21,272 501,514 10,831								3,476,3
Foreign tax credit 7,843,595 2,959,606 1,087,062 610,878 2,271,502 35,583 General business credit 1,632,556 632,935 13,086 21,272 501,514 10,831								3,456,25 4,35
General business credit 1,632,556 632,935 13,086 21,272 501,514 10,831								4,35 878,96
Prior year minimum tay credit 45 402 42 745 *0 *400 00 074								452,9
·	Prior year minimum tax credit	45,103	13,745	*8	*192	28,874	*78	2,2 2,142,3

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

		Fir	nance and insurar	nce			Real estate and r	ental and leasing]
ltem	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	243,961	41,272	55,808	123,819	23,060	642,008	600,231	38,605	3,172
Total assets	44,548,809,011	8,292,068,479	6,109,441,977			1,966,786,193	1,695,821,411	239,714,427	31,250,355
Cash	1,299,598,871 2,787,726,802	293,661,643 1,006,183,589	655,976,168 1,144,484,619	215,131,577 354,478,021	134,829,484 282,580,573	88,914,744 75,900,857	75,226,533 44,951,135	11,179,990 28,794,745	2,508,220 2,154,977
Notes and accounts receivable Less: Allowance for bad debts	25,131,281	20,135,190	969,749	2,353,151	1,673,192	2,752,981	1,873,440	815,432	64,109
Inventories	2,029,562	406,371	156,825	1,461,896	4,470	6,196,333	772,465	5,317,756	106,112
Investments in Government obligations	1,961,133,466	122,099,635	169,397,986	305,944,476	1,363,691,370	353,327	288,463	*64,863	-
Tax-exempt securities	1,568,338,977	36,786,214	5,902,896	722,561,664	803,088,203	1,428,045	973,076	*198,524	256,446
Other current assets	2,930,956,168	292,327,793	1,954,275,925	460,195,397	224,157,053	73,403,664	61,069,217	9,691,523	2,642,924
Loans to shareholders Mortgage and real estate loans	37,247,412 6,131,729,914	22,189,039 5,425,529,091	1,347,617 6,832,718	2,730,239 400,660,305	10,980,517 298,707,799	16,931,755 21,315,770	15,580,971 20,940,900	1,089,594 367,219	*261,190 7,652
Other investments	23,957,154,511	741,356,652	1,272,552,791	5,220,072,412	16,723,172,656	512,237,459	480,651,832	23,041,499	8,544,128
Depreciable assets	334,881,060	121,956,336	63,606,401	140,782,628	8,535,695	1,134,076,570	920,513,940	211,206,808	2,355,822
Less: Accumulated depreciation	131,261,757	41,612,452	36,855,335	51,741,601	1,052,368	327,763,213	240,202,814	86,302,450	1,257,950
Depletable assets	4,882,613	*1,287	992,592	3,426,608	*462,126	796,523	710,321	-	*86,201
Less: Accumulated depletion	3,657,125	1,218	384,220	3,043,096	*228,591	182,855	169,418	-	*13,436
Land	11,017,086	4,407,998	3,129,670	2,291,249	1,188,170	218,306,994	215,987,931	2,061,517	257,546
Intangible assets (amortizable) Less: Accumulated amortization	442,486,588 67,935,218	111,453,518 21,883,737	145,241,248 14,452,668	183,535,462 31,057,700	2,256,359 541,112	93,811,151 21,645,983	60,960,953 16,787,951	21,746,849 2,888,876	11,103,349 1,969,155
Other assets	67,935,218 3,307,611,361	197,341,911	738,206,491	2,331,428,759	40,634,200	75,458,034	16,787,951 56,227,298	14,960,299	4,270,437
Total liabilities	44,548,809,011	8,292,068,479	6,109,441,977			1,966,786,193	1,695,821,411	239,714,427	31,250,355
Accounts payable	1,876,774,928	115,941,931	1,103,997,870	145,106,050	511,729,078	36,766,494	26,171,511	10,248,396	346,587
Mortgages, notes, and bonds payable in less than one year	1,089,057,382	473,136,153	383,058,585	71,124,646	161,737,998	67,405,749	40,232,595	25,099,863	2,073,290
Other current liabilities	5,530,929,913	1,440,548,152	2,380,822,621	1,490,624,638	218,934,502	86,619,677	64,801,403	19,942,482	1,875,792
Loans from shareholders	43,158,920	8,131,586	23,922,572	8,551,179	2,553,582	81,119,086	70,558,426	10,374,021	186,639
Mortgages, notes, and bonds payable in one year or more	5,037,352,678 9,026,430,912	4,151,739,534 1,729,984,104	497,148,381 1,106,283,030	316,118,655 6,038,803,266	72,346,108 151,360,511	653,163,425 123,445,731	557,208,413 82,822,721	88,616,235 37,810,867	7,338,777 2,812,143
Other liabilities Capital stock	1,491,107,494	270,385,427	97,098,343	83,034,783	1,040,588,941	150,788,713	143,092,486	3,396,132	4,300,095
Additional paid-in capital	17,559,211,378	291,764,678	571,007,748		15,540,115,793	921,337,423	866,280,670	40,448,197	14,608,556
Retained earnings, appropriated	372,173,562	1,398,662	2,920,119	148,789,862	219,064,919	2,082,006	2,044,030	*37,976	-
Retained earnings, unappropriated [26]	2,782,401,087	-147,909,582	18,230,121	939,431,630	1,972,648,919	-125,711,267	-141,871,276	15,072,502	1,087,507
Less: Cost of treasury stock	259,789,243	43,052,165	75,047,413	141,402,723	286,942	30,230,844	15,519,569	11,332,243	3,379,031
Total receipts	3,653,753,731	409,658,936	327,471,626		494,736,400	428,325,413	288,888,911	130,096,374	9,340,129
Business receipts Interest	2,248,757,856 607,369,671	159,799,947 159,865,719	215,427,661 58,053,169	1,871,689,932 219,915,080	1,840,316 169,535,703	261,251,481 7,112,754	138,751,564 5,549,053	116,819,553 1,446,573	5,680,365 117,127
Interest on Government obligations:	007,369,671	159,605,719	36,033,109	219,915,060	109,555,705	7,112,754	5,549,055	1,440,573	117,127
State and local	45,593,777	2,247,765	707,476	13,048,778	29,589,759	143,794	120,770	20,929	2,095
Rents	7,822,850	1,396,872	883,432	5,042,000	500,547	73,777,796	73,520,130	241,471	16,194
Royalties	2,141,774	1,657,706	272,401	168,518	43,149	4,688,090	1,471,427	358,630	2,858,033
Net short-term capital gain reduced by									
net long-term capital loss	59,815,474	82,057	875,143	3,667,735	55,190,538	268,972	259,071	9,239	662
Net long-term capital gain reduced by net short-term capital loss	43,005,132	4 257 070	5 057 522	22 202 625	0.407.007	22 000 642	22 042 206	204 400	C 407
Net gain, noncapital assets	17,364,942	1,357,878 12,973,784	5,957,532 1,991,290	33,282,635 1,080,573	2,407,087 1,319,295	33,099,613 9,514,832	32,812,296 4,087,717	281,180 5,385,946	6,137 41,169
Dividends received from domestic corporations	13,811,969	350,362	857,136	12,534,507	69,964	332,671	200,934	131,457	280
Dividends received from foreign corporations	8,345,125	2,219,685	1,950,941	4,138,876	35,623	193,467	164,429	7,274	*21,764
Other receipts	599,725,161	67,707,162	40,495,446	257,318,134	234,204,419	37,941,943	31,951,519	5,394,122	596,302
Total deductions	3,053,536,716	332,235,091	288,522,342		125,353,392	358,756,535	226,385,870	124,820,375	7,550,290
Cost of goods sold	1,322,004,509	1,240,554	13,284,535	1,306,897,813	*581,606	39,188,026	7,302,059	30,757,931	1,128,037
Compensation of officers	36,265,412	6,705,401	14,090,406		158,199	13,725,679	11,135,115	2,318,179	272,385
Salaries and wages Repairs	321,176,285 5,753,089		69,614,098 1,406,908		625,734 34,699	65,266,554 9,000,464	47,341,612 5,481,577	16,225,069 3,469,105	
Bad debts	44,366,667	37,431,579	747,554	3,888,834	2,298,700	1,857,926	1,306,206	502,431	49,781
Rent paid on business property	24,613,960	5,324,239	5,873,157	13,351,159	65,406	19,260,279	11,697,020	7,306,341	256,917
Taxes paid	53,711,691	7,833,696	7,178,109	36,825,658	1,874,228	17,811,627	14,100,026	3,508,912	202,689
Interest paid	164,802,143	71,832,311	45,595,703	38,088,830	9,285,299	27,951,483	21,331,125	6,187,813	432,545
Charitable contributions	1,568,818		485,370	788,374	1,984	92,529	71,242	18,005	3,282
Amortization	26,858,042	5,113,601	3,719,784	17,686,510	338,147	3,361,993	2,229,598	785,464	346,931
Depreciation Depletion	39,562,802 287,385	17,350,290 113	4,403,771 129,369	17,642,061 100,327	166,680 57,576	50,245,902 47,652	18,627,815 35,424	31,369,621 *5,461	248,466 *6,766
Advertising	22,746,059	7,406,702	2,556,358	12,718,519	64,480	4,435,061	2,622,624	1,535,954	276,483
Pension, profit sharing, stock, annuity	17,279,347	2,988,338	3,561,755	10,675,280	53,975	1,358,346	838,050	487,234	33,062
Employee benefit programs	28,284,008	5,408,157	4,458,995	18,288,037	128,819	4,917,980	2,883,688	1,916,646	117,646
Domestic production activities deduction	589,098	356,356	175,365	55,305	*2,073	50,817	10,908	21,973	*17,936
Net loss, noncapital assets	7,775,428	5,117,474	1,965,709	562,340	129,905	3,953,639	3,707,814	219,833	25,993
Other deductions Total receipts less total deductions	865,214,264	104,738,285 77,423,845	109,275,395 38,949,284	612,392,409 114,460,877	38,808,174 369,383,008	96,230,576	75,663,966	18,184,403	2,382,207 1,789,839
Total receipts less total deductions Constructive taxable income from related foreign corporations	600,217,015 9,818,193	1,416,200	38,949,284 4,873,859	3,502,205	*25,929	69,568,879 363,220	62,503,041 275,205	5,275,999 58,812	1,789,839
Net income (less deficit)	564,441,431	76,592,281	43,115,668	104,914,304	339,819,178	69,788,304	62,657,476	5,313,882	1,816,946
Income subject to tax	175,152,758		39,550,548	84,003,623	1,223,290	11,215,559	7,999,800	1,812,491	1,403,268
Total income tax before credits [7]	63,128,917	17,914,210	13,995,653	30,758,939	460,115	3,811,514	2,642,061	678,883	490,570
Income tax	61,001,515	17,460,221	13,832,499	29,291,121	417,674	3,674,568	2,568,412	615,728	490,428
Alternative minimum tax	2,066,752	438,335	148,859	1,459,649	19,909	102,752	41,196	61,414	*142
Foreign tax credit General business credit	6,091,296 4,750,016		2,050,230 684,651	2,992,121 1,275,711	3,877 7,021	356,468 54,759	251,014 27,533	22,619 18,662	82,835 8,565
Prior year minimum tax credit	4,750,016	2,782,633 45,332	15,255	1,275,711 597,186	*2,809	62,756	27,533 47,598	15,157	8,305
Total income tax after credits [2]	51,412,465		11,169,104		446,409	3,337,532	2,315,916	622,445	399,170

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

oles—money amounts are in thousands of dollars]

[All figures are estimates based on samples—money amounts a	re in thousands of dollar	rs]				
			Administrative and supp	ort and waste managemer	nt and remediation services	
Item	Professional, scientific, and technical services	Management of companies (holding companies)	Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	901,714	58,604	283,361	269,174	14,187	56,494
Total assets	1,042,269,605	14,549,994,939	346,918,930	251,814,686	95,104,243	52,030,835
Cash	147,801,357	1,968,558,197	33,987,197	30,019,971	3,967,227	10,120,414
Notes and accounts receivable	194,473,678	5,402,310,622	55,848,991	46,096,250	9,752,741	6,851,240
Less: Allowance for bad debts Inventories	3,210,134 17,007,958	114,666,181 288,418	1,499,061 4,651,211	1,252,682 3,497,970	246,378 1,153,241	975,913 616,035
Investments in Government obligations	437,999	975,653,347	117,229	*95,020	22,210	010,033
Tax-exempt securities	412,760	279,847,344	241,084	161,541	*79,543	151,910
Other current assets	100,625,466	1,218,468,267	22,025,794	17,938,180	4,087,615	2,515,922
Loans to shareholders	10,276,587	3,513,498	4,822,131	4,255,087	567,044 *100,842	295,074
Mortgage and real estate loans Other investments	942,226 181,594,087	1,364,077,963 3,750,243,730	484,227 45,556,503	383,385 40,733,591	4,822,911	*60,334 8,671,081
Depreciable assets	202,029,180	232,959,046	148,825,739	78,747,755	70,077,984	22,434,036
Less: Accumulated depreciation	130,631,681	119,262,213	93,805,535	54,351,756	39,453,779	13,286,065
Depletable assets	78,869	307,459	4,959,723	*140,183	4,819,540	*4,183
Less: Accumulated depletion Land	36,504 4,532,897	134,216 20,997,954	1,460,666 4,709,122	*109,837 1,788,822	*1,350,829 2,920,300	*3,953 863,028
Intangible assets (amortizable)	280,081,685	407,089,709	123,485,885	88,970,151	34,515,734	12,253,628
Less: Accumulated amortization	55,788,798	51,263,723	24,252,240	19,949,461	4,302,779	2,525,598
Other assets	91,641,971	-788,994,282	18,221,594	14,650,518	3,571,076	3,985,479
Total liabilities	1,042,269,605	14,549,994,939	346,918,930	251,814,686	95,104,243	52,030,835
Accounts payable Mortgages, notes, and bonds payable in less than one year	101,106,302 59,308,580	469,784,870 714,034,309	24,886,456 14,083,225	20,056,453 10,822,508	4,830,003 3,260,717	2,050,574 2,816,175
Other current liabilities	174,033,173	9,086,538,659	46,676,612	39,221,987	7,454,625	8,597,332
Loans from shareholders	47,151,829	48,062,962	11,905,813	10,510,891	1,394,922	1,976,189
Mortgages, notes, and bonds payable in one year or more	200,159,917	1,288,003,376	103,908,523	68,694,296	35,214,227	12,516,291
Other liabilities Capital stock	132,753,779 116,607,120	265,265,467 189,820,561	38,929,347 13,953,683	22,427,892 10,601,859	16,501,454 3,351,824	5,252,245 2,929,667
Additional paid-in capital	476,813,788	1,890,597,876	112,772,072	78,275,001	34,497,072	16,172,957
Retained earnings, appropriated	400,044	15,299,474	231,554	227,670	*3,884	-
Retained earnings, unappropriated [26]	-205,295,718	690,146,983	4,191,126	7,978,181	-3,787,055	9,236,946
Less: Cost of treasury stock	60,769,210	107,559,599	24,619,482	17,002,052	7,617,429	9,517,541
Total receipts Business receipts	1,266,308,704 1,221,808,730	800,182,072 184,965,490	541,514,917 527,044,623	464,794,106 451,438,855	76,720,810 75,605,768	66,104,756 64,673,755
Interest	2,840,615	374,529,160	668,686	561,976	106,711	114,323
Interest on Government obligations:						
State and local	58,534 725,834	10,870,918 17,354,948	30,091 240,660	26,149 178,085	3,942	2,950
Rents Royalties	5,950,402	2,381,655	1,088,681	1,068,047	62,576 *20,634	39,238 104,724
Net short-term capital gain reduced by net long-term capital loss	160,512	838,168	106,817	106,558	*259	1,241
Net long-term capital gain reduced by						
net short-term capital loss	3,899,131	17,425,730	750,274	604,500	145,774	353,840
Net gain, noncapital assets Dividends received from domestic corporations	1,156,591 272,307	12,740,823 3,891,983	614,848 53,638	419,948 51,022	194,900 2,617	67,280 2,893
Dividends received from foreign corporations	1,531,568	25,689,592	627,710	609,264	*18,446	28,222
Other receipts	27,904,479	149,493,606	10,288,887	9,729,704	559,183	716,291
Total deductions	1,218,787,690	648,951,464	520,976,083	447,407,111	73,568,972	63,094,716
Cost of goods sold Compensation of officers	415,318,599	2,915,492	218,956,315	189,329,897	29,626,417 1,190,677	8,561,937
Salaries and wages	80,088,479 288,804,327	9,683,899 142,849,342	13,616,526 120,830,367	12,425,849 108,289,134		2,434,750 19,173,340
Repairs	6,009,917	8,518,631	4,664,507	2,706,717	1,957,790	813,066
Bad debts	2,389,880	45,269,008	1,227,077	1,050,581	176,496	1,179,334
Rent paid on business property	34,614,826	14,087,876	11,104,666	9,106,135	1,998,531	4,717,963
Taxes paid Interest paid	38,589,137 16,947,209	18,601,096 91,342,472	22,546,405 7,537,084	20,354,623 5,411,785	2,191,782 2,125,299	2,069,855 1,115,734
Charitable contributions	342,824	1,770,932	100,630	78,871	21,759	29,179
Amortization	9,858,978	9,631,817	3,885,399	2,865,318	1,020,081	612,854
Depreciation	16,128,289	25,937,214	9,790,133	5,651,393	4,138,740	1,310,632
Depletion Advertising	193,526 13,436,284	391,898 11,791,353	647,648 6,080,078	*28,145 5,842,573	*619,503 237,505	3 639 003
Pension, profit sharing, stock, annuity	11,730,312	7,189,781	1,932,025	1,577,880	354,145	3,638,902 285,874
Employee benefit programs	28,985,659	15,701,437	11,624,387	10,041,640	1,582,747	1,451,488
Domestic production activities deduction	644,506	305,949	42,772	29,725	*13,048	*31,797
Net loss, noncapital assets	2,481,755	6,499,930	330,963 86,059,100	264,109	66,855	123,000
Other deductions Total receipts less total deductions	252,223,182 47,521,014	236,463,337 151,230,608	86,059,100 20,538,834	72,352,736 17,386,996	13,706,363 3,151,838	15,544,881 3,010,040
Constructive taxable income from related foreign corporations	2,042,670	19,516,333	751,132	731,857	19,274	34,593
Net income (less deficit)	49,505,151	159,876,023	21,259,874	18,092,704	3,167,170	3,041,684
Income subject to tax	31,943,609	151,313,838	11,412,750	8,597,385	2,815,365	2,238,376
Total income tax before credits [7] Income tax	10,989,879 10,931,407	53,130,236 52,853,498	3,902,810 3,885,107	2,919,462 2,906,055	983,348 979,052	770,830 765,863
Alternative minimum tax	43,286	230,290	3,865,107	2,906,055	4,293	1,803
Foreign tax credit	1,468,290	18,252,051	421,486	417,994	*3,492	37,577
General business credit	559,997	8,171,381	238,467	177,596	60,871	6,195
Prior year minimum tax credit Total income tax after credits [2]	21,077 8,938,423	103,812 26,391,000	5,901 3,234,694	5,765 2,315,846	137 918,848	*87 726 971
Endnotes at end of table section. Detail may not add to total be						726,971

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

		Health care and	social assistance		Arts, e	entertainment, and rec	reation
ltem	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	457,620	370,156	70,108	17,356	125,763	78,412	47,3
Total assets	383,739,299	142,302,976	76,258,688	165,177,634	125,491,171	49,508,411	75,982,70
Cash Notes and accounts receivable	37,421,283 63,513,378	23,076,925 21,970,950	6,621,108 15,282,859	7,723,250 26,259,568	15,012,898 7,462,087	8,928,059 3,535,132	6,084,83 3,926,98
Less: Allowance for bad debts	19,656,546	6,383,166	4,282,398	8,990,982	314,083	126,252	187,83
Inventories	2,367,089	1,382,634	810,834	173,620	1,818,967	721,792	1,097,1
Investments in Government obligations	*56,268	*44,964	*3,921	7,383	104,996	-	104,99
Tax-exempt securities Other current assets	916,422 22,855,761	*883,346 8,987,942	*5,177 4,778,256	*27,900 9,089,563	*66,621 9,047,901	*48,084 6,396,706	*18,53 2,651,19
Loans to shareholders	7,178,861	6,152,657	768,197	258,008	2,117,666	1,438,782	678,88
Mortgage and real estate loans	141,517	*61,060	*77,203	*3,254	130,543	*35,024	*95,5
Other investments	56,635,617	10,718,143	5,639,529	40,277,945	17,926,120	5,539,860	12,386,26
Depreciable assets Less: Accumulated depreciation	209,467,797 120,080,860	90,521,963 65,288,487	27,707,983 16,475,899	91,237,850 38,316,473	87,904,545 46,979,657	21,388,717 11,674,391	66,515,82 35,305,26
Depletable assets	*8,349	*6,772	*1,577	-	*35,451	*4,137	*31,3
Less: Accumulated depletion	*4,055	*2,719	*1,336	-	*18,993	*2,104	*16,88
Land	6,863,770	1,218,746	605,441	5,039,583	8,088,695	1,710,596	6,378,0
Intangible assets (amortizable) Less: Accumulated amortization	111,999,461 15,672,874	49,049,480 8,608,047	35,745,312 4,689,202	27,204,670 2,375,625	20,756,886 3,334,983	10,526,174 2,061,130	10,230,7° 1,273,85
Other assets	19,728,061	8,509,814	3,660,127	7,558,120	5,665,511	3,099,225	2,566,28
Total liabilities	383,739,299	142,302,976	76,258,688	165,177,634	125,491,171	49,508,411	75,982,70
Accounts payable	16,993,557	6,581,397	3,945,013	6,467,148	7,550,489	3,965,811	3,584,67
Mortgages, notes, and bonds payable in less than one year Other current liabilities	16,708,296 46,079,676	9,113,630 21,651,283	4,409,062 8,688,739	3,185,605 15,739,653	8,117,482 14,073,407	4,083,810 7,444,981	4,033,67 6,628,42
Loans from shareholders	10,981,469	6,731,810	3,051,454	1,198,205	7,880,284	3,115,091	4,765,1
Mortgages, notes, and bonds payable in one year or more	173,252,153	51,772,360	25,489,064	95,990,729	41,837,317	10,940,505	30,896,8
Other liabilities	48,777,895	17,179,328	12,738,984	18,859,583	13,081,572	6,894,755	6,186,8
Capital stock	9,614,946	4,106,164	3,674,350	1,834,433	6,376,594	2,110,636	4,265,9
Additional paid-in capital Retained earnings, appropriated	125,045,177 101,590	28,119,838 84,596	25,095,396 *1,029	71,829,943 *15,965	49,037,024 208,381	17,474,101 *42,291	31,562,9 *166,0
Retained earnings, unappropriated [26]	-52,631,716	-1,823,472	-4,647,699	-46,160,545	-18,782,735	-6,199,213	-12,583,5
Less: Cost of treasury stock	11,183,745	1,213,957	6,186,703	3,783,084	3,888,644	364,356	3,524,2
Total receipts	731,458,718	455,894,017	114,268,856	161,295,844	123,733,272	64,237,984	59,495,2
Business receipts Interest	698,394,212 1,775,783	438,923,941 437,888	111,507,965 96,865	147,962,306 1,241,029	115,653,718 590,151	60,495,106 165,827	55,158,6 424,3
Interest on Government obligations:							
State and local	33,330	12,570	4,800	15,960	29,602	25,743	3,8
Rents Royalties	845,226 102,864	172,462 *13,135	23,879 87,409	648,885 *2,319	264,274 194,484	116,232 76,102	148,0 118,3
Net short-term capital gain reduced by net long-term capital loss	43,674	25,372	*88	*18,214	2,521	835	*1,6
Net long-term capital gain reduced by							
net short-term capital loss Net gain, noncapital assets	1,308,875 570,016	272,402 293,673	505,830 95,860	530,643 180,483	141,953 296,016	91,744 160,671	50,2 135,3
Dividends received from domestic corporations	35,977	11,501	4,018	20,458	290,010	15,651	6,5
Dividends received from foreign corporations	70,892	*469	*69,250	*1,173	37,857	*10,465	*27,3
Other receipts	28,277,870	15,730,603	1,872,892	10,674,375	6,500,517	3,079,611	3,420,9
otal deductions	692,391,888	425,294,936	110,416,701	156,680,251	119,033,782	60,493,349	58,540,4
Cost of goods sold Compensation of officers	58,617,727 75,323,562	35,434,048 69,451,145	16,837,826 4,360,631	6,345,853 1,511,786	24,986,973 11,392,458	13,270,333 9,798,530	11,716,6
Salaries and wages	220,836,503	121,297,902	37,863,444	61,675,157	21,533,208	9,521,245	12,011,9
Repairs	6,710,486	3,207,558	1,140,968	2,361,960	2,125,933	424,114	1,701,8
Bad debts	12,225,303	4,122,361	3,498,642	4,604,300	149,186	47,125	102,0
Rent paid on business property Taxes paid	33,622,100 27,194,479	21,177,233 14,355,222	4,690,833 4,782,839	7,754,035 8,056,418	6,696,392 6,761,260	2,119,739 1,980,473	4,576,6 4,780,7
Interest paid	12,516,196	3,733,479	2,613,156	6,169,561	3,443,015	981,041	2,461,9
Charitable contributions	196,280	146,073	18,739	31,468	49,139	32,812	16,3
Amortization	3,934,742	1,940,043	1,075,905	918,793	1,248,792	798,302	450,4
Depreciation Depletion	11,334,767 *6,601	4,886,139	2,054,821 *6,601	4,393,807	4,523,872 *4,879	1,090,503 86	3,433,3 *4,7
Advertising	4,727,426	3,534,318	636,681	556,427	2,422,648	1,021,030	1,401,6
Pension, profit sharing, stock, annuity	12,577,680	11,554,852	379,132	643,696	945,195	811,536	133,6
Employee benefit programs	20,640,821	10,358,077	3,064,855	7,217,889	1,564,778	649,114	915,6
Domestic production activities deduction Net loss, noncapital assets	18,729 555,409	*12,972 172,370	5,582 144,431	176 238,608	*28,296 533,613	*28,294 126,167	407,4
Other deductions	191,353,077	119,911,145	27,241,616	44,200,317	30,624,144	17,792,904	12,831,
otal receipts less total deductions	39,066,830	30,599,082	3,852,156	4,615,593	4,699,490	3,744,636	954,8
constructive taxable income from related foreign corporations	33,256	*26,948	*3,633	2,675	34,165	20,013	*14,
et income (less deficit)	39,066,756 10,210,489	30,613,459 3,580,677	3,850,989 2,866,212	4,602,308 3,763,599	4,704,053 1,833,742	3,738,905 960,090	965, 873,
otal income tax before credits [7]	3,514,890	1,215,902	987,067	1,311,921	592,154	294,568	297,
Income tax	3,502,752	1,209,430	983,909	1,309,412	583,535	292,921	290,
Alternative minimum tax	12,278	6,659	3,115	2,505	7,784	*813	6,9
oreign tax credit General business credit	39,229 58,823	19,279 16,755	*18,921 17,461	*1,029 24,607	32,044 24,151	30,176 15,954	*1,;
Prior year minimum tax credit	8,057	1,685	*3,619	24,607	3,279	754	*2,5
otal income tax after credits [2]	3,408,774	1,178,183	947,060	1,283,531	532,680	247,685	284,

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

	Accom	modation and food	services		Other	services		
Item	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not allocable
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	309,204	32,979	276,225	383,567	168,657	172,183	42,727	
Total assets	475,823,164	221,312,249	254,510,915	136,443,032	47,357,946	64,425,968	24,659,118	-
Cash Notes and accounts receivable	33,896,269 31,264,047	12,842,200 17,300,424	21,054,069 13,963,623	21,607,690 12,900,772	7,010,535 6,184,793	6,576,523 4,182,669	8,020,632 2,533,310	-
Less: Allowance for bad debts	959,091	743,968	215,122	1,496,419	85,368	150,764	1,260,287	-
Inventories	8,943,089	2,490,052	6,453,037	8,026,072	5,512,922	2,464,044	49,107	-
Investments in Government obligations Tax-exempt securities	34,593 71,439	34,036 *35,964	557 *35,475	84,093 115,003	*576 *360	*3,058 *90,332	*80,459 *24,311	-
Other current assets	15,271,985	5,533,825	9,738,159	8,899,507	1,885,854	3,492,013	3,521,640	-
Loans to shareholders	4,382,824	1,007,011	3,375,812	2,273,828	1,391,023	849,473	*33,332	-
Mortgage and real estate loans	952,646	269,827	682,819	134,837	*76,788	*33,791	*24,258	-
Other investments Depreciable assets	85,178,546 287,626,274	41,562,976 123,094,608	43,615,570 164,531,666	9,771,283 76,860,074	4,225,964 32,538,807	4,059,494 38,641,474	1,485,825 5,679,793	-
Less: Accumulated depreciation	142,639,059	49,551,143	93,087,916	50,029,326	23,118,072	23,952,852	2,958,401	-
Depletable assets	*36,424	5,034	*31,390	*37,228	*855	*36,366	8	-
Less: Accumulated depletion Land	*2,446 38,237,500	514 27,756,766	*1,932 10,480,735	*27,301 7,558,194	*851 2,314,027	*26,448 4,455,331	2 788,837	-
Intangible assets (amortizable)	92,914,957	32,429,570	60,485,387	26,951,340	9,857,590	15,970,405	1,123,346	-
Less: Accumulated amortization	17,636,390	4,636,674	12,999,716	6,134,718	2,543,446	3,348,021	243,251	-
Other assets	38,249,557	11,882,255	26,367,302	18,910,873	2,105,590	11,049,080	5,756,203	-
Total liabilities Accounts payable	475,823,164 17,820,313	221,312,249 5,598,403	254,510,915 12,221,911	136,443,032 8,765,352	47,357,946 4,479,182	64,425,968 3,261,957	24,659,118 1,024,213	-
Mortgages, notes, and bonds payable in less than one year	13,072,214	4,190,227	8,881,987	5,793,510	2,872,359	2,582,085	339,066	-
Other current liabilities	44,911,286	16,180,823	28,730,463	13,480,024	4,178,355	4,547,142	4,754,527	-
Loans from shareholders	22,428,215	5,375,144	17,053,071	10,748,012	5,368,502	5,305,548	*73,962	-
Mortgages, notes, and bonds payable in one year or more Other liabilities	201,502,150 78,332,071	113,928,200 36,780,203	87,573,950 41,551,869	39,654,319 22,172,448	16,871,898 2,511,311	21,081,697 13,688,218	1,700,724 5,972,919	-
Capital stock	16,764,483	5,518,713	11,245,770	7,084,728	2,785,459	3,750,569	548,699	-
Additional paid-in capital	117,116,598	66,622,033	50,494,566	20,297,559	7,976,832	9,335,056	2,985,671	-
Retained earnings, appropriated	1,778,764	*10,174	1,768,589	4,409,308	122,354 1,260,684	*38,395	4,248,559	-
Retained earnings, unappropriated [26] Less: Cost of treasury stock	27,661,576 65,564,507	-21,616,500 11,275,170	49,278,076 54,289,337	11,793,445 7,755,672	1,068,990	7,490,493 6,655,191	3,042,268 *31,490	-
Total receipts	521,534,500	109,777,231	411,757,270	215,870,411	120,639,739	82,295,700	12,934,973	-
Business receipts	485,014,240	90,931,027	394,083,213	208,145,274	118,929,073	79,977,841	9,238,360	-
Interest Interest on Government obligations:	1,356,111	937,953	418,157	255,120	105,746	93,525	55,849	-
State and local	10,023	4,903	5,120	14,517	*1,362	8,441	4,715	-
Rents	875,930	476,290	399,640	139,338	45,746	46,765	46,828	-
Royalties Net short-term capital gain reduced by	8,443,295	3,109,426	5,333,870	490,418	*235,685	244,466	*10,267	-
net long-term capital loss	20,479	5,929	14,550	1,151	*93	473	*585	-
Net long-term capital gain reduced by	.,	.,.	,,,,,	, .				
net short-term capital loss	841,789	462,830	378,959	123,063	34,998	54,813	33,252	-
Net gain, noncapital assets Dividends received from domestic corporations	1,102,400 33,903	352,287 7,983	750,112 25,920	409,828 37,317	190,661 6,839	217,086 23,122	2,081 7,357	-
Dividends received from foreign corporations	3,409,265	1,846,839	1,562,426	32,338	*12,440	*9,890	*10,008	-
Other receipts	20,427,066	11,641,764	8,785,302	6,222,047	1,077,097	1,619,280	3,525,670	-
Total deductions	497,402,156 177,834,214	106,194,644	391,207,512	207,198,769	116,007,990	78,385,568	12,805,212	-
Cost of goods sold Compensation of officers	10,646,423	13,667,330 1,286,370	164,166,884 9,360,053	84,032,067 10,996,553	61,016,882 6,319,085	21,853,137 4,470,869	1,162,048 206,599	
Salaries and wages	100,420,884	24,910,726	75,510,157	33,256,498	15,816,908	15,947,062	1,492,527	-
Repairs	8,681,057	2,315,718	6,365,339	3,679,485	960,065	1,327,774	1,391,646	-
Bad debts Rent paid on business property	383,064 37,357,025	198,653 8,623,587	184,411 28,733,437	498,916 13,909,889	188,042 5,535,590	220,125 8,231,839	90,749 142,460	-
Taxes paid	23,176,373	6,327,928	16,848,445	7,548,589	3,828,441	3,447,625	272,523	-
Interest paid	13,664,163	7,744,554	5,919,609	2,792,474	1,369,104	1,286,831	136,540	-
Charitable contributions	324,572 3,052,718	58,784 886,892	265,788 2,165,827	43,678 1,268,752	12,697 413,608	14,974 819,015	16,007 36,129	-
Amortization Depreciation	14,679,629	5,066,030	9,613,599	4,521,459	2,003,277	2,280,834	237,349	
Depletion	*21,982	20,516	*1,466	*1,639	*746	*867	25	-
Advertising	11,078,701	2,366,710	8,711,991	2,869,818	1,266,191	1,338,706	264,921	-
Pension, profit sharing, stock, annuity Employee benefit programs	1,226,553 7,667,348	556,768 2,850,552	669,785 4,816,796	548,699 3,148,865	209,999 1,738,320	309,377 1,239,760	29,323 170,785	-
Domestic production activities deduction	138,497	20,108	118,389	12,269	6,384	5,885	-	-
Net loss, noncapital assets	1,272,103	776,402	495,701	147,873	33,378	94,969	19,527	-
Other deductions Total receipts less total deductions	85,776,850 24,132,345	28,517,015 3,582,587	57,259,835 20,549,757	37,921,245 8,671,642	15,289,273 4,631,749	15,495,920 3,910,132	7,136,052 129,761	-
Constructive taxable income from related foreign corporations	4,851,873	3,588,430	1,263,443	33,358	3,606	22,364	7,388	-
Net income (less deficit)	28,974,194	7,166,114	21,808,080	8,690,483	4,633,994	3,924,055	132,435	-
Income subject to tax Total income tay before gradita [7]	20,571,777	7,154,723	13,417,054	2,207,406	795,810	1,194,849	216,747	
Total income tax before credits [7] Income tax	7,143,787 7,102,781	2,527,008 2,493,140	4,616,779 4,609,641	678,286 672,447	245,600 244,791	381,174 376,211	51,512 51,444	-
Alternative minimum tax	33,324	26,038	7,286	7,295	*561	*6,667	*68	-
Foreign tax credit	2,959,742	1,673,496	1,286,246	22,048	3,543	*14,443	*4,061	-
General business credit Prior year minimum tax credit	643,429 29,316	140,015 25,642	503,414 3,674	14,090 965	5,489 *716	8,277 *109	*324 *140	-
Total income tax after credits [2]	3,511,299	25,642 687,854	2,823,445	641,183	235,853	358,344	46,987	-
Endnotes at end of table section. Detail may not add to total bed							40,007	

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]

		Ag	riculture, forestry,	, fishing, and hunt	ting			Const	ruction
ltem	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	3,580,938	81,466	61,019	5,667	14,779	23,070	4,637	447,987	128,689
Total assets	75,876,245,623	103,136,163	83,557,483	4,136,287	15,442,393	705,396,176	857,224,341	496,004,974	215,552,203
Cash	4,050,804,263	13,321,461	9,968,190	530,004	2,823,267	36,250,420	10,208,182	81,941,654 138,993,045	34,956,025
Notes and accounts receivable Less: Allowance for bad debts	11,426,210,439 189,023,252	10,215,255 56,564	7,521,272 44,076	388,203 *1,347	2,305,780 11,140	95,132,524 509,097	61,752,986 1,469,800	998,384	50,594,322 333,682
Inventories	1,504,828,690	11,966,269	9,336,449	424,805	2,205,016	20,568,454	13,012,064	55,358,787	41,688,515
Investments in Government obligations	2,770,360,821	*11,431	*11,124	50	257	1,265,552	508,384	331,762	136,666
Tax-exempt securities	1,662,117,829	*129,143	*129,143	-	-	321,311	387,839	793,526	98,860
Other current assets	4,125,553,610	5,447,615	4,153,852	235,603	1,058,160	20,563,993	31,215,858	53,812,738	29,785,210
Loans to shareholders Mortgage and real estate loans	262,836,400 7,240,261,962	3,832,621 406,910	3,350,721 387,981	121,504 *8,023	360,397 *10,906	4,637,925 135,713	87,965 3,910	6,384,132 3,198,890	2,190,669 2,571,642
Other investments	31,395,348,968	10,605,694	8,557,458	317,673	1,730,562	150,498,471	65,015,248	50,602,413	23,393,623
Depreciable assets	8,425,356,436	94,126,406	76,672,400	5,493,811	11,960,195	291,717,691	740,594,994	209,873,822	36,757,418
Less: Accumulated depreciation	4,259,815,716	70,808,888	57,689,373	4,318,258	8,801,256	134,281,237	227,537,459	146,534,458	23,773,065
Depletable assets	435,501,272	818,691	91,107	727,583	-	225,893,205	6,475,655	1,797,832	*44,942
Less: Accumulated depletion	188,942,362	255,620	29,524 15,770,016	*226,096	670.000	99,642,007	2,205,271 1.821.846	428,419	*31,962
Land Intangible assets (amortizable)	443,336,320 4,444,078,047	16,734,595 2,378,081	15,770,016	285,750 67,173	678,829 632,746	6,525,831 62,564,670	1,821,846 27,826,801	11,502,550 17,962,938	4,488,298 4,496,023
Less: Accumulated amortization	791,390,006	566,950	386,597	44,271	136,082	17,222,945	3,341,914	3,450,746	1,105,282
Other assets	3,118,821,902	4,830,013	4,079,179	126,078	624,756	40,975,702	132,867,053	14,862,893	9,593,980
Total liabilities	75,876,245,623	103,136,163	83,557,483	4,136,287	15,442,393	705,396,176	857,224,341	496,004,974	215,552,203
Accounts payable	4,306,525,417	7,507,142	5,368,192	130,858	2,008,091	49,771,535	46,451,906	94,688,715	53,276,747
Mortgages, notes, and bonds payable in less than one year	3,002,110,672	10,543,743	9,255,413	327,694	960,636	9,168,263 24,466,770	36,556,963	24,279,675	10,489,881 28,982,770
Other current liabilities Loans from shareholders	14,878,602,138 441,892,946	5,641,292 4,633,646	3,998,250 4,009,640	153,409 354,783	1,489,633 269,222	4,923,323	39,013,748 2,744,438	76,250,108 17,561,124	6,750,017
Mortgages, notes, and bonds payable in one year or more	11,401,700,429	23,512,444	20,017,983	1,126,652	2,367,808	153,529,869	235,562,482	76,513,134	36,753,776
Other liabilities	9,576,835,264	3,760,677	3,176,354	148,284	436,039	94,138,061	238,773,502	15,317,696	4,912,979
Capital stock	2,365,058,393	7,292,743	6,329,626	178,208	784,909	28,075,294	63,065,573	8,803,041	3,604,123
Additional paid-in capital	23,742,573,038	11,303,481	9,809,240	489,328	1,004,913	147,578,852	103,724,736	53,520,848	28,224,654
Retained earnings, appropriated	370,526,273	232,930	198,264	*1,012	*33,654	246,542	446,604	364,665	*97,954
Retained earnings, unappropriated [26] Less: Cost of treasury stock	8,200,611,716 2,410,190,662	31,363,637 2,655,572	23,827,585 2,433,063	1,275,512 49,455	6,260,541 173,054	222,916,185 29,418,518	102,232,648 11,348,258	142,568,786 13,862,819	50,195,390 7,736,088
Total receipts	25,128,856,626	162,986,850	116,570,977	11,617,881	34,797,992	342,932,756	297,208,233	1,073,106,759	408,848,076
Business receipts	22,185,851,084	142,269,360	97,941,661	11,290,634	33,037,065	312,330,386	282,732,436	1,058,515,777	403,120,896
Interest	994,678,565	136,987	114,571	7,606	14,809	1,415,917	2,325,216	644,459	344,917
Interest on Government obligations:									
State and local Rents	51,083,316	21,540	13,906 1,067,710	*1,007 33,891	6,626 29,625	25,826 1,411,048	20,086 974,467	133,870 705,930	71,703 370,079
Royalties	134,061,812 180,863,002	1,131,226 170,438	1,067,710	*5,060	*24,250	1,211,774	10,576	141,805	14,991
Net short-term capital gain reduced by	100,000,002	17 0, 100	,.2	0,000	21,200	.,,,,	10,070	111,000	11,00
net long-term capital loss	61,216,790	7,280	5,918	*142	*1,219	32,406	31,973	74,510	35,545
Net long-term capital gain reduced by									
net short-term capital loss	144,082,868	1,211,677	1,113,846	62,275	35,556	3,022,993	1,857,765	682,241	301,058
Net gain, noncapital assets	79,202,946	835,590	589,556	121,043	124,990	4,567,893	1,598,028	1,514,461	338,818
Dividends received from domestic corporations Dividends received from foreign corporations	23,778,323 118,748,425	53,593 17,217	48,741 15,741	*670 *252	4,182 1,225	106,817 8,642,176	47,551 291,616	36,593 151,684	14,652 12,008
Other receipts	1,155,289,495	17,131,942	15,518,200	95,299	1.518.444	10,165,520	7,318,519	10,505,430	4.223.409
Total deductions	22,895,206,416	148,669,046	105,732,321	10,800,490	32,136,234	305,297,341	285,212,437	1,010,454,020	390,294,835
Cost of goods sold	14,124,640,488	78,430,357	50,097,213	6,614,841	21,718,303	167,656,423	135,656,429	783,898,663	336,874,923
Compensation of officers	374,228,650	2,681,797	1,948,956	216,761	516,080	3,001,671	1,510,122	30,130,231	7,549,401
Salaries and wages	2,309,355,756 143,419,510	11,700,452 2,979,955	7,166,693 2,273,760	761,745 245,738	3,772,014 460,457	17,740,597 1,992,921	14,490,708 8,779,404	56,635,830 4,109,351	14,764,489 868,746
Repairs Bad debts	143,419,510 115,938,113	2,979,955 70,651	2,273,760 45,080	245,738 *1,050	460,457 24,521	1,992,921 196,546	8,779,404 1,354,524	4,109,351 986,229	209,546
Rent paid on business property	373,179,763	6,891,812	6,283,744	175,980	432,087	6,177,710	1,454,701	17,366,749	3,431,848
Taxes paid	456,903,733	2,879,688	2,079,976	201,714	597,998	7,390,080	11,960,193	18,203,015	3,953,195
Interest paid	537,614,646	1,599,468	1,346,639	116,506	136,323	8,560,821	13,004,534	3,874,692	1,411,117
Charitable contributions	16,567,776	69,416	62,754	2,046	4,616	248,602	216,989	141,132	43,783
Amortization Depreciation	146,591,731 536,668,927	294,637 6,625,756	255,584 5,512,886	5,628 393,977	33,425 718,893	5,659,813 22,973,658	2,252,477 35,164,068	1,047,424 11,898,297	381,063 1,911,094
Depletion	17,501,247	76,178	46,190	*29,882	*106	9,562,503	167,460	130,921	*2,117
Advertising	233,927,954	336,235	285,047	5,884	45,304	214,189	530,790	3,103,818	938,789
Pension, profit sharing, stock, annuity	129,224,254	247,709	201,569	6,527	39,613	1,739,051	2,725,960	3,334,926	905,958
Employee benefit programs	293,819,673	1,100,877	848,780	66,783	185,314	3,437,238	3,459,826	12,917,845	2,500,429
Domestic production activities deduction Net loss, noncapital assets	33,896,260 20,972,666	254,749	239,847	*6,406 *484	8,497	942,568	120,475	504,299	185,144
Other deductions	2,964,622,330	19,919 32,409,390	17,420 27,020,183	1,948,540	2,015 3,440,667	341,854 47,461,093	833,918 51,529,860	94,425 62,076,173	20,958 14,342,235
Total receipts less total deductions	2,233,650,210	14,317,804	10,838,656	817,391	2,661,758	37,635,416	11,995,796	62,652,739	18,553,241
Constructive taxable income from related foreign corporations	146,792,460	*113,592	*113,561	*31	-	5,254,165	79,189	90,369	*6,425
Net income	2,329,359,354	14,409,857	10,938,311	816,414	2,655,132	42,863,755	12,054,900	62,609,238	18,487,962
Income subject to tax	1,257,661,529	3,453,100	3,075,776	116,791	260,532	25,807,461	4,871,477	8,380,551	2,507,272
Total income tax before credits [7] Income tax	441,286,166	1,031,578 1,022,026	913,700 904,619	38,170 37,988	79,708	9,524,825	1,979,256	2,740,036	827,082 805,720
Alternative minimum tax	437,065,001 3,971,301	9,223	904,619 8,762	37,988 *178	79,419 *283	9,004,929 516,086	1,700,756 271,617	2,699,057 40,267	, 805,720 20,327
Foreign tax credit	118,086,352	2,829	2,743	*31	*55	4,456,522	12,298	155,795	17,794
General business credit	27,722,887	27,348	24,638	*101	2,610	95,128	510,829	62,836	30,048
Prior year minimum tax credit	1,998,859	2,167	1,503	*69	595	216,575	7,005	19,376	2 10,244
Total income tax after credits [2]	293,032,534	999,233	884,816	37,969	76,448	4,754,716	1,449,124	2,502,010	768,996

Total income tax after credits [2] 293,032,534 999,233 884,816 37,969 76,448 4,754,716 1,449, Endnotes at end of table section. Detail 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. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry—Continued

	Construction	-continued			Manufa	acturing		
ltem	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	20,603	298,695	155,960	10,353	1,428	3,376	4,259	68
Total assets	125,240,801	155,211,971	11,037,730,120	858,696,306	271,983,618	22,261,825	28,008,369	7,828,06
Cash	15,399,705	31,585,924	387,820,104	19,301,619	14,417,560	1,126,234	2,055,354	439,70
Notes and accounts receivable Less: Allowance for bad debts	27,571,678 218,486	60,827,045 446,216	2,302,746,551 20,348,125	244,058,580 656,399	10,230,578 93,381	3,552,931 52,730	4,452,186 139,510	2,207,480 82,200
Inventories	7,365,096	6,305,176	611,870,434	52,380,676	18,136,071	4,604,826	6,712,752	1,689,66
Investments in Government obligations	157,551	*37,545	3,723,531	*2,323,875	*2,441	-	757	
Tax-exempt securities	619,102	75,564	6,108,415	*52,349	361,776	*194,424 958,047	50	264,49
Other current assets Loans to shareholders	10,892,632 654,538	13,134,897 3,538,924	440,288,469 158,400,878	21,561,274 899,298	6,249,985 174,878	151,871	1,499,336 42,538	*71,15
Mortgage and real estate loans	498,146	129,102	2,861,131	11,644	19,587	*518	*1,132	,
Other investments	21,438,578	5,770,212	3,623,292,299	221,656,881	68,523,929	4,357,723	2,972,864	807,88
Depreciable assets	70,404,567	102,711,837	2,562,648,247	207,215,873	56,002,924	14,711,161	6,303,921	1,827,75
Less: Accumulated depreciation Depletable assets	44,410,437 1,709,021	78,350,956 43,869	1,475,813,245 152,617,081	119,948,915 170	28,433,477 3,021	10,365,937 73	4,105,641 *6,308	1,227,29
Less: Accumulated depletion	386,169	*10,288	80,987,021	-	2,568	-	*232	
Land	5,203,446	1,810,806	72,946,152	4,645,894	2,150,430	196,762	161,187	47,40
Intangible assets (amortizable)	6,031,292 823,053	7,435,623 1,522,412	1,692,759,765 324,919,439	165,436,887 12,738,489	113,588,078 4,733,091	2,614,725 565,848	5,392,193 941,391	1,769,579 93,69
Less: Accumulated amortization Other assets	3,133,594	2,135,320	921,714,892	52,495,089	15,384,878	777,046	3,594,565	106,13
Total liabilities	125,240,801	155,211,971	11,037,730,120	858,696,306	271,983,618	22,261,825	28,008,369	7,828,06
Accounts payable	14,480,425	26,931,543	1,147,834,466	261,898,594	8,161,915	2,311,763	3,325,427	1,253,80
Mortgages, notes, and bonds payable in less than one year	5,609,125	8,180,669	817,267,239	24,668,992	29,742,280	1,469,321	1,272,839	559,35
Other current liabilities Loans from shareholders	22,761,158 3,078,216	24,506,180 7,732,891	978,868,168 206,734,647	36,662,144 10,860,246	20,574,407 259,220	1,389,210 460,416	2,625,155 705,163	533,499 *56,070
Mortgages, notes, and bonds payable in one year or more	22,528,125	17,231,233	2,510,339,670	173,260,042	110,326,578	3,056,799	4,888,550	1,839,65
Other liabilities	6,644,306	3,760,411	1,215,500,614	56,735,672	38,678,104	1,029,096	6,061,206	498,80
Capital stock	1,943,546	3,255,371	376,242,359	28,543,637	5,763,687	1,010,712	1,032,414	443,510
Additional paid-in capital Retained earnings, appropriated	13,843,653 *110,368	11,452,541 156,343	2,478,069,515 9,444,635	190,311,505 *57,815	54,750,987	4,563,904 1,853	4,967,929 2,905	105,44 ⁻
Retained earnings, appropriated Retained earnings, unappropriated [26]	35,996,560	56,376,836	2,530,446,578	129,704,418	76,111,548	7,663,574	3,824,096	2,593,249
Less: Cost of treasury stock	1,754,683	4,372,047	1,233,017,772	54,006,759	72,385,109	694,824	697,315	*55,398
Total receipts	183,765,736	480,492,947	7,293,535,732	614,075,402	151,807,820	32,128,944	42,509,011	9,979,778
Business receipts Interest	178,760,811 235,795	476,634,071 63,746	6,824,722,369 70,437,144	591,633,819 2,445,333	141,390,687 195,799	31,659,207 38,348	41,154,000 11,335	9,838,349 *3,543
Interest on Government obligations:	200,700	00,740	70,407,144	2,440,000	100,700	50,540	11,000	0,040
State and local	38,820	23,346	411,798	9,048	12,057	*1,803	*1,023	*1,03
Rents	252,006	83,845	23,999,014	391,397	695,446	5,183	*9,305	*2
Royalties Net short-term capital gain reduced by	72,166	*54,648	108,232,323	2,519,407	1,801,520	53,699	511,884	122,74
net long-term capital loss	14,014	24,952	216,706	7,037	5,907	*2,261	246	:
Net long-term capital gain reduced by								
net short-term capital loss	153,639	227,544	26,789,452	1,867,752	175,340	30,703	*7,059	2,54
Net gain, noncapital assets	549,449 8,171	626,194 13,771	20,935,166 1,194,349	1,697,259 122,157	658,012 44,908	26,029 3,407	55,972 *1,277	*365 2,844
Dividends received from domestic corporations Dividends received from foreign corporations	122,621	17,055	56,434,483	2,110,976	2,387,403	44,080	110,979	56
Other receipts	3,558,243	2,723,778	160,162,928	11,271,217	4,440,741	264,225	645,930	7,75
Total deductions	171,384,725	448,774,461	6,789,665,191	580,645,594	131,551,316	30,418,085	39,412,014	9,422,46
Cost of goods sold Compensation of officers	134,798,227 3,180,096	312,225,514 19,400,734	5,014,381,587 45,823,622	438,696,913 3,463,910	60,589,768 791,336	21,752,662 528,992	27,055,169 862,257	6,372,61 165,33
Salaries and wages	7,082,150	34,789,191	406,057,115	26,475,766	11,163,373	2,800,326	3,527,739	1,050,493
Repairs	901,895	2,338,711	24,316,012	2,783,392	573,400	161,235	119,887	49,17
Bad debts	103,299	673,384	9,151,180	173,651	37,662	24,503	35,649	11,00
Rent paid on business property Taxes paid	4,209,445 2,843,912	9,725,456 11,405,907	50,938,216 111,053,847	4,506,530 5,726,967	977,922 18,164,629	489,918 427,015	913,763 998,574	163,15 152,34
Interest paid	919,468	1,544,107	149,881,760	12,916,888	6,493,902	348,813	430,778	88,28
Charitable contributions	33,323	64,025	6,708,836	575,665	132,350	14,282	24,617	*3,67
Amortization	361,777	304,585	42,627,039	2,806,124	1,582,111	69,608	115,380	16,56
Depreciation Depletion	4,221,767 122,092	5,765,436 6,713	168,284,425 6,223,600	11,557,060 24,055	4,042,362 59,722	660,474	359,076	112,02
Advertising	188,489	1,976,540	76,032,136	15,828,814	4,441,870	148,354	1,009,973	403,93
Pension, profit sharing, stock, annuity	727,285	1,701,683	46,858,481	2,399,723	807,793	152,574	175,960	18,62
Employee benefit programs	1,779,583	8,637,833	85,236,434	6,350,655	2,848,586	492,198	421,441	159,81
Domestic production activities deduction Net loss, noncapital assets	143,336 46,861	175,820 26,606	22,409,626 7,183,641	1,905,804 730,348	1,444,262 66,731	61,283 4,975	7,466 13,529	91 11,53
Other deductions	9,721,722	38,012,216	516,497,633	43,723,330	17,333,538	2,280,875	3,340,754	642,98
Total receipts less total deductions	12,381,012	31,718,487	503,870,541	33,429,808	20,256,504	1,710,859	3,096,997	557,31
Constructive taxable income from related foreign corporations	*79,590	4,355	83,023,472	2,423,620	2,437,476	37,635	65,785	2,86
Net income Income subject to tax	12,421,781 2,622,581	31,699,495 3,250,699	586,482,215 472,440,431	35,844,380 27,675,915	22,681,923 21,195,499	1,746,691 769,903	3,161,760 1,461,771	559,13 *293,24
Total income tax before credits [7]	912,736	1,000,217	165,447,474	9,692,775	7,412,403	266,648	510,986	102,27
Income tax	895,739	997,599	164,977,202	9,666,118	7,411,798	265,494	507,254	*102,22
Alternative minimum tax	14,466	5,474	425,872	18,539	*552	3,340	*3,732	*4
Foreign tax credit	128,740	9,262	68,621,694	1,436,409	1,892,721	24,534	51,890	16,30
General business credit Prior year minimum tax credit	15,671 4,235	17,117 4,896	8,036,125 597,400	144,185 8,256	29,608 141	17,814 *2,445	6,461 992	3,308
Total income tax after credits [2]	764,090	968,924	88,181,768	8,093,405	5,489,934	221,856	451,643	82,654

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

				Manufacturin	g—continued			
Item	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	7,165	2,178	13,932	739	5,137	7,533	4,640	3,23
Total assets	46,511,604	233,049,756	43,941,257	2,264,767,561	2,135,048,113	117,994,537	122,571,082	259,558,44
Cash	4,110,896	4,057,160	4,970,286	24,412,534	50,788,341	6,860,470	7,747,326	7,728,47
Notes and accounts receivable	6,226,899	22,934,098	8,386,142	770,094,333	342,682,639	22,426,089	12,113,560	63,444,81
Less: Allowance for bad debts	91,555	288,939 13,414,784	187,514	782,702	5,173,829 95,551,304	373,158	284,990 9,122,814	292,12 24.067.94
Inventories Investments in Government obligations	7,563,714	13,414,764	3,294,680 *4,611	43,075,155 683	*12,902	18,119,840 3,268	9,122,814	24,067,92 *1,63
Tax-exempt securities	25,461	63,423	*19,604	94,458	*161,195	*248,533	*45,736	*64,83
Other current assets	1,543,046	7,014,855	1,216,623	20,781,059	125,820,086	4,391,813	3,362,913	6,365,79
Loans to shareholders	166,413	6,750,170	545,781	64,219,400	54,232,861	498,710	2,273,963	162,25
Mortgage and real estate loans	139,521	*78,272	581	11,128	10,955	*43,557	*44,105	*1,48
Other investments	6,300,382	95,231,008	3,353,314	895,571,757	674,325,345	18,401,272	32,257,454	65,025,36
Depreciable assets Less: Accumulated depreciation	35,944,600 25,149,404	113,608,658 68,675,358	34,176,597 25,247,492	407,594,672 201,512,849	409,555,668 234,925,458	69,319,156 43,135,270	70,444,085 42,913,015	77,309,84 44,082,27
Depletable assets	2,601,556	365,407	323	142,674,116	1,414,670	727	4,622,488	503,71
Less: Accumulated depletion	84,703	65,578	223	78,554,287	1,037,410	624	891,484	102,59
Land	1,417,313	1,911,161	369,876	28,846,849	8,837,107	910,802	3,236,302	1,857,60
Intangible assets (amortizable)	4,107,607	27,409,411	16,036,067	79,708,855	476,685,475	18,791,206	17,717,025	36,800,59
Less: Accumulated amortization	918,628	4,925,014	4,865,979	29,265,131	91,395,665	3,564,731	2,916,700	4,791,34
Other assets	2,608,485	14,166,238	1,867,980	97,797,530	227,501,928	5,052,877	6,418,038	25,492,43
Total liabilities Accounts payable	46,511,604 3,761,363	233,049,756 15,594,238	43,941,257 3,927,919	2,264,767,561 256,487,371	2,135,048,113 126,521,518	117,994,537 17,289,140	122,571,082 7,056,034	259,558,4 4 40,185,30
Mortgages, notes, and bonds payable in less than one year	2,069,140	20,266,191	3,682,592	37,057,412	309,274,226	6,398,017	2,245,974	17,365,69
Other current liabilities	3,688,561	9,907,892	4,867,199	308,300,034	169,350,404	8,769,402	6,265,437	7,126,95
Loans from shareholders	1,026,831	930,444	855,805	84,457,815	53,784,083	2,335,918	3,913,190	2,242,53
Mortgages, notes, and bonds payable in one year or more	11,934,294	60,952,604	15,013,694	371,143,207	508,153,222	28,917,438	26,541,012	66,877,63
Other liabilities	4,862,133	26,633,634	3,525,819	172,615,446	292,288,142	13,866,501	12,150,240	21,112,84
Capital stock	2,919,818	3,000,305	1,506,638	39,631,275	65,668,199	6,276,526	3,607,144	8,275,81
Additional paid-in capital	6,562,774	52,204,044	8,416,714	548,534,159	527,358,685	18,395,700	45,141,723	54,923,65
Retained earnings, appropriated Retained earnings, unappropriated [26]	*19,603 11,178,989	*99,215 65,926,905	*40,052 5,877,053	*3,742,945 710,097,924	407,325 398,320,280	70,072 18,666,887	*1,664,570 19,533,959	*59,55 52,008,62
Less: Cost of treasury stock	1,511,901	22,465,715	3,772,229	267,300,028	316,077,971	2,991,064	5,548,201	10,620,16
Total receipts	75,787,391	151,452,879	64,871,981	1,911,413,720	883,159,306	156,196,749	86,273,131	187,235,15
Business receipts	74,082,738	144,227,188	62,481,930	1,828,681,399	787,212,220	154,009,748	80,614,009	182,024,45
Interest	120,820	788,786	44,669	9,055,914	6,481,408	459,761	161,364	1,554,49
Interest on Government obligations:								
State and local	2,008 28,184	2,949 46,965	2,247 22,827	8,673 733,575	5,888	8,062	3,689	8,42
Rents Royalties	35,590	2,222,060	104,714	1,235,791	439,166 37,264,312	35,776 297,493	49,623 1,094,804	108,67 136,73
Net short-term capital gain reduced by	55,550	2,222,000	104,714	1,200,701	07,204,012	201,400	1,004,004	100,70
net long-term capital loss	*958	369	*190	128,058	21,641	10,205	69	*1,22
Net long-term capital gain reduced by								
net short-term capital loss	534,585	970,417	830,069	2,111,058	5,934,309	77,102	242,639	209,84
Net gain, noncapital assets	174,006	445,305	59,924	2,051,800	2,404,920	174,483	853,863	219,88
Dividends received from domestic corporations	3,079	11,319	5,193	285,559	221,307	14,320	115,169	25,31
Dividends received from foreign corporations Other receipts	67,898 737,525	1,547,942 1,189,579	43,601 1,276,618	20,511,355 46,610,537	10,583,918 32,590,217	242,649 867,149	85,645 3,052,257	370,73 2,575,37
Other receipts Total deductions	737,525	1,189,579	60,724,598	1,814,171,369	802,090,177	147,151,284	80,473,797	2,575,37 179,103,98
Cost of goods sold	54,620,020	100,787,103	38,601,014	1,645,628,894	469,920,108	110,244,660	55,271,657	147,394,22
Compensation of officers	956,441	1,246,101	1,430,804	1,213,755	4,968,017	2,054,897	1,152,839	1,432,34
Salaries and wages	4,439,706	10,018,597	7,050,619	24,990,407	77,700,989	8,343,988	4,686,318	5,836,12
Repairs	528,164	566,062	385,199	2,270,958	5,322,955	581,343	489,366	425,98
Bad debts	44,717	118,329	99,112	532,533	418,408	249,723	1,550,784	72,36
Rent paid on business property Taxes paid	710,432 1,129,971	1,450,906 2,635,310	1,424,351 1,344,716	5,714,200 25,442,564	6,431,125 11,381,119	2,160,098 2,209,945	1,340,626 1,484,760	1,168,95 1,546,57
Interest paid	1,129,971	3,220,031	1,344,716	25,442,564 17,545,653	28,024,082	2,209,945	1,484,760	4,086,97
Charitable contributions	20,984	105,778	53,912	503,937	3,400,693	36,071	42,531	87,41
Amortization	170,511	622,186	353,333	4,004,021	9,344,781	679,108	511,338	975,16
Depreciation	1,640,176	5,372,802	1,604,300	19,929,525	23,304,635	4,229,100	2,947,557	4,749,23
Depletion	160,386	22,123	-	5,283,294	355,484	1	220,537	68,16
Advertising	315,852	802,558	601,942	1,056,708	20,502,120	1,049,249	299,378	198,78
Pension, profit sharing, stock, annuity Employee benefit programs	275,822 828,528	1,576,733 2,245,093	228,067 992,329	4,877,072 2,273,572	8,354,435 13,764,211	1,155,875 2,705,247	742,297 1,629,594	1,011,72 1,826,43
Domestic production activities deduction	113,676	696,617	76,479	1,764,564	4,701,392	313,975	136,069	396,02
Net loss, noncapital assets	29,224	112,153	72,169	720,627	3,103,147	98,121	36,570	118,34
Other deductions	3,529,150	8,360,297	4,995,614	50,419,083	111,092,475	8,626,715	6,235,613	7,709,14
Total receipts less total deductions	5,279,201	11,494,101	4,147,384	97,242,352	81,069,129	9,045,465	5,799,334	8,131,17
Constructive taxable income from related foreign corporations	*7,015	1,882,843	220,557	28,078,336	19,427,531	210,888	287,386	331,99
Net income	5,284,209	13,373,995	4,365,694	125,312,015	100,490,772	9,248,291	6,083,031	8,454,74
Income subject to tax	1,556,700	10,431,771	1,596,943	123,428,735	91,214,006	4,126,409	1,856,021	5,029,17
Total income tax before credits [7] Income tax	539,550 534,691	3,776,290 3,645,781	550,090 546,266	43,248,385 43,198,115	31,952,885 31,902,036	1,452,788 1,426,141	667,996 639,426	1,788,85 1,754,67
Alternative minimum tax	4,829	130,508	3,356	43,198,115 *49,735	31,902,036 47,416	1,426,141	27,907	34,00
Foreign tax credit	*43,117	1,528,027	72,907	35,778,703	11,529,087	113,467	36,395	191,34
General business credit	169,235	348,274	14,962	548,586	1,738,404	71,632	16,706	42,99
Prior year minimum tax credit	*4,456	*171,524	*16,681	*13,403	152,173	121,026	12,593	3,80
Total income tax after credits [2]	322,742	1,728,383	445,539	6,907,693	18,532,980	1,148,593	602,302	1,550,70

Total income tax after credits [2] 322,742 1,728,383 445,539 6,907,693 18,532,980 1,148,593 Endnotes at end of table section. Detail 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. 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]

			Ма	nufacturing—contin	ued			
Item	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	33,248	13,550	7,468	4,927	5,635	9,291	17,181	586,15
Total assets	435,045,608	670,813,931	1,011,164,060	1,046,335,153	1,190,643,298	36,813,855	234,693,674	3,995,966,21
Cash	18,762,927	30,445,157	53,737,723	45,412,712	72,005,446 267,154,157	2,423,686	17,016,502	280,306,70
Notes and accounts receivable Less: Allowance for bad debts	38,736,196 631,475	127,932,763 1,568,468	116,814,663 1,922,003	183,455,307 4,202,916	2,454,640	5,920,875 167,468	49,922,268 902,118	573,673,96 11,147,82
Inventories	32,225,564	63,537,150	40,602,691	26,759,169	120,300,570	4,955,221	25,755,850	725,514,95
Investments in Government obligations	*34,672	96,732	*100,018	*481,315	69,862	253,384	*165,919	7,399,36
Tax-exempt securities Other current assets	209,969 10,052,006	*151,111 31,720,295	*354,311 97,117,383	*3,860,928 16,855,728	1,223 70,798,295	*5 2,270,557	199,022 10,444,875	7,466,18 167,745,50
Loans to shareholders	914,910	20,849,084	2,512,778	510,746	2,832,214	97,124	494,729	15,373,24
Mortgage and real estate loans	108,552	*13,562	*4,141	*2,266,476	*21,409	34,772	*49,740	1,251,83
Other investments	178,724,970	180,111,400	332,223,357	579,050,299	220,168,041	3,713,228	40,515,831	791,504,87
Depreciable assets Less: Accumulated depreciation	115,660,246 79,978,375	142,336,711 83,179,160	221,798,397 139,100,294	114,443,729 69,543,648	384,189,173 202,856,105	18,405,771 12,998,777	61,799,302 38,434,504	1,267,714,01 649,192,16
Depletable assets	1,742	317,191	139,100,294	42,331	*55,705	45	7,490	39,044,93
Less: Accumulated depletion	7	223,891	-	8,955	*13,639	-	829	674,97
Land	1,931,262	2,830,386	4,747,289	1,603,762	5,038,623	491,728	1,714,408	94,813,80
Intangible assets (amortizable) Less: Accumulated amortization	46,395,763 7,460,714	130,786,508 22,874,316	212,447,153 63,900,329	89,942,016 14,240,747	170,634,097 37,845,429	10,036,651 1,729,105	66,459,872 15,153,099	503,042,07 74,356,29
Other assets	79,357,402	47,531,717	133,626,782	69,646,901	120,544,297	3,106,157	14,638,418	256,486,00
Total liabilities	435,045,608	670,813,931	1,011,164,060	1,046,335,153	1,190,643,298	36,813,855	234,693,674	3,995,966,21
Accounts payable	20,761,421	73,245,523	89,780,655	62,345,435	123,125,968	4,341,270	26,459,811	551,527,40
Mortgages, notes, and bonds payable in less than one year	14,967,453 18,071,609	39,142,213	48,477,437	166,465,777	82,851,126	1,528,668 3,582,349	7,762,533	292,743,42
Other current liabilities Loans from shareholders	7,825,173	60,958,949 11,766,273	101,224,019 16,276,662	40,386,810 3,955,640	152,865,974 2,437,703	3,582,349 443,316	21,718,162 2,142,148	441,837,91 60,776,33
Mortgages, notes, and bonds payable in one year or more	118,021,934	145,462,675	201,209,235	312,998,349	261,192,177	8,447,052	80,103,517	723,325,45
Other liabilities	21,519,550	64,619,104	157,318,707	98,449,968	197,231,922	3,114,161	23,189,563	310,088,25
Capital stock	45,967,098	28,463,238	64,762,401	6,222,616	51,310,076	1,277,161	10,560,079	132,844,76
Additional paid-in capital Retained earnings, appropriated	130,626,497 414,137	136,754,889 73,480	368,653,461 219,291	110,520,124 *1,086,471	153,659,615 108,454	6,128,484 31,429	55,489,221 1,345,387	669,579,76 7,693,27
Retained earnings, unappropriated [26]	79,071,071	175,741,842	177,595,849	302,512,702	237,114,252	11,391,255	45,512,102	1,019,897,23
Less: Cost of treasury stock	22,200,334	65,414,254	214,353,657	58,608,740	71,253,968	3,471,290	39,588,849	214,347,60
Total receipts	271,283,717	453,828,916	601,378,751	310,187,260	1,043,283,059	56,891,519	189,791,243	7,425,288,69
Business receipts Interest	265,104,336 354,388	427,939,278 4,125,476	536,281,426 2,917,203	233,484,450 32,167,433	999,265,736 8,728,178	55,589,021 23,293	178,048,379 759,599	7,273,002,64 13,598,31
Interest on Government obligations: State and local	26,882	65,240	131,837	97,330	7,777	2,959	12,862	257,14
Rents	64,024	3,755,253	1,921,363	7,591,753	7,973,114	16,253	111,107	10,071,72
Royalties Net short-term capital gain reduced by net long-term capital loss	944,302	4,298,551 6,288	41,176,329 15,246	3,045,657	6,701,844	91,932	4,572,947 5,829	13,709,25
Net long-term capital gain reduced by	0,000	0,200	10,210	0,010	1,000	00	0,020	200,70
net short-term capital loss	504,702	1,595,862	2,701,852	6,284,268	1,522,216	89,413	1,097,718	8,646,32
Net gain, noncapital assets	863,639	1,088,476	590,951	6,418,190	2,843,817	37,277	270,996	5,931,49
Dividends received from domestic corporations Dividends received from foreign corporations	14,383 656,585	65,532 3,635,076	95,685 3,397,075	50,322 4,382,655	67,944 4,566,751	2,570 504,206	42,060 1,184,384	4,013,06 8,864,57
Other receipts	2,746,906	7,253,884	12,149,782	16,662,184	11,601,130	534,557	3,685,362	86,958,43
Total deductions	249,936,677	417,976,516	531,833,935	288,183,031	990,881,606	53,605,028	171,616,753	7,129,628,64
Cost of goods sold	180,359,623	290,002,597	306,998,543	156,556,343	767,412,117	36,421,375	99,696,192	5,705,686,44
Compensation of officers Salaries and wages	6,304,928 16,760,618	4,568,138 37,305,720	5,112,484 73,877,790	2,230,601 24,358,641	2,992,088 37,747,718	994,938 4,471,961	3,353,415 23,450,219	61,456,02 498,334,82
Repairs	1,110,538	1,526,912	2,452,998	1,546,737	2,422,591	210,126	788,993	29,338,36
Bad debts	220,390	600,626	348,494	2,851,557	1,434,797	85,270	241,600	7,983,68
Rent paid on business property	3,800,303	4,510,872	3,893,957	2,435,566	5,568,139	915,009	2,362,389	98,721,61
Taxes paid Interest paid	5,129,408 3,638,533	5,389,654 8,632,268	9,336,262 11,052,234	3,242,398 29,029,582	10,362,318 12,976,422	1,167,925 564,931	3,781,401 4,318,182	88,781,21 46,092,32
Charitable contributions	96,645	241,548	390,749	29,029,582	467,037	41,466	198,193	3,375,38
Amortization	1,487,586	3,164,683	4,190,541	2,217,044	8,540,291	257,601	1,519,065	15,287,69
Depreciation	6,103,729	12,587,456	16,920,090	11,598,041	35,538,863	729,460	4,298,464	81,224,21
Depletion Advertising	*2,319 1,302,290	*20,651 2,053,687	*1 6,536,993	*236 2,868,114	5,293 13,171,036	*27 1,479,842	1,300 1,960,642	391,29 63,145,44
Pension, profit sharing, stock, annuity	1,802,290	3,417,529	3,545,721	1,673,419	13,171,036	214,263	1,184,165	15,789,01
Employee benefit programs	4,935,853	7,875,601	10,824,530	5,583,439	14,881,109	1,042,852	3,555,346	49,535,35
Domestic production activities deduction	732,407	1,798,288	4,057,454	963,927	2,448,222	88,267	702,534	2,391,77
Net loss, noncapital assets Other deductions	82,918 16,058,807	300,654 33,979,631	638,957 71,656,139	49,826 40,706,274	805,314 60,871,343	68,907 4,850,805	119,594 20,085,060	3,923,77 358,170,19
Total receipts less total deductions	21,347,039	35,852,400	69,544,816	22,004,228	52,401,453	3,286,491	18,174,490	295,660,05
Constructive taxable income from related foreign corporations	736,636	5,321,609	7,888,126	6,565,447	4,387,336	293,253	2,417,132	12,609,28
Net income	22,056,794	41,108,770	77,301,105	28,472,345	56,781,011	3,576,786	20,578,760	308,012,20
Income subject to tax	9,883,521	32,521,066	64,983,440	20,936,282	37,460,434	1,809,449	14,210,151	204,069,39
Total income tax before credits [7] Income tax	3,303,519 3,293,034	11,369,217 11,349,356	22,746,686 22,724,102	7,323,044 7,315,983	13,131,352 13,094,784	631,542 629,994	4,980,192 4,969,930	70,839,96 70,731,2
Alternative minimum tax	7,072	21,052	20,987	3,238	13,094,784	1,548	4,969,930 8,044	109,5
Foreign tax credit	311,318	3,255,156	4,675,770	3,311,444	2,684,219	273,599	1,395,280	7,023,6
General business credit	93,040	408,249	1,640,576	1,529,201	952,330	27,469	233,086	2,620,92
Prior year minimum tax credit Total income tax after credits [2]	3,208 2,895,953	17,453 7,687,997	11,062 16,416,309	17,950 2,464,449	20,294 9,471,209	[1] 330,474	19,940 3,336,944	218,03 60,977,5 4

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.]

				Wholesale	and retail trade-	-continued			-
		Wholes	ale trade				Retail trade		
Item	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	238,514	151,696	77,593	9,224	347,641	50,301	18,909	11,081	25,113
Total assets	2,418,765,916	823,724,014	1,591,005,429	4,036,473	1,577,200,297	248,595,052	35,796,103	32,679,921	141,182,468
Cash	167,769,743	67,447,338	99,917,016	405,388	112,536,960	22,720,726	2,881,559	3,067,108	5,662,971
Notes and accounts receivable Less: Allowance for bad debts	418,128,250 8,405,489	222,882,765 4,083,720	194,682,008 4,314,628	563,476 7,141	155,545,712 2,742,339	27,481,406 228,337	6,295,598 85,065	6,173,755 197,420	11,813,067 175,532
Inventories	345,585,793	199,864,460	145,707,965	*13,369	379,929,166	128,110,811	10,627,614	8,002,327	35,654,261
Investments in Government obligations	7,291,721	1,088,217	6,203,504	-	*107,642	66,169	-	-	6,809
Tax-exempt securities	3,792,324	1,000,748	2,791,576	-	3,673,862	*7,169	*21	-	*4,973
Other current assets	111,447,589	49,948,441	61,167,314	331,833	56,297,912	5,721,478	2,158,505	1,582,308	4,769,732
Loans to shareholders Mortgage and real estate loans	9,263,340 808,603	6,018,985 405,272	3,166,829 403,330	77,526	6,109,909 443,229	2,262,296 61,888	382,014 *7,905	244,902 *12,116	365,074 *95,578
Other investments	644,917,757	75,220,695	568,741,953	955,109	146,587,117	16,199,008	971,810	6,803,841	5,221,317
Depreciable assets	551,597,588	200,041,771	350,549,671	1,006,145	716,116,432	58,479,150	18,017,416	11,457,449	73,242,762
Less: Accumulated depreciation	270,051,579	112,031,214	157,464,609	555,756	379,140,582	31,388,418	10,251,743	7,799,633	42,337,120
Depletable assets Less: Accumulated depletion	38,962,532 629,651	499,017 168,690	38,463,515 460,961	_	82,403 45,323	*10,725 *2,117	_	-	*67,677 *42,119
Land	19,929,158	6,681,610	12,894,801	*352,747	74,884,643	6,823,702	1,387,200	401,659	12,955,750
Intangible assets (amortizable)	304,259,242	88,217,841	215,104,141	937,261	198,782,836	12,614,048	2,376,961	2,536,584	3,402,379
Less: Accumulated amortization	47,508,017	14,150,158	33,232,452	125,407	26,848,274	1,659,546	390,824	247,166	772,096
Other assets Total liabilities	121,607,015 2,418,765,916	34,840,636 823,724,014	86,684,456 1,591,005,429	81,923 4,036,473	134,878,992 1,577,200,297	1,314,895 248,595,052	1,417,133 35,796,103	642,091 32,679,921	31,246,986 141,182,468
Accounts payable	325,093,492	151,440,789	173,315,159	337,545	226,433,917	22,347,270	6,292,088	8,762,882	15,907,668
Mortgages, notes, and bonds payable in less than one year	145,426,724	85,342,322	59,902,500	181,902	147,316,702	97,194,976	3,182,957	678,293	2,932,242
Other current liabilities	292,260,166	101,877,409	190,033,891	348,866	149,577,747	16,057,818	5,312,668	5,295,756	14,337,881
Loans from shareholders Mortgages, notes, and bonds payable in one year or more	35,251,747	21,711,696 109,394,766	13,423,226	116,824	25,524,591	9,605,224	1,355,498	504,424	2,062,115
Other liabilities	356,530,660 191,169,653	57,266,251	246,023,518 134,185,864	1,112,376 -282,462	366,794,791 118,918,599	32,871,942 6,828,377	4,060,089 1,494,378	3,519,078 1,379,731	60,546,996 4,856,301
Capital stock	96,373,018	32,354,121	63,768,990	249,907	36,471,744	6,177,059	700,401	2,604,319	1,783,505
Additional paid-in capital	454,323,127	146,291,085	307,039,799	992,243	215,256,632	16,068,433	5,590,455	1,603,865	5,521,194
Retained earnings, appropriated	7,115,445	319,109	6,796,336	-	577,830	173,825	*35,781	*4,128	*109,613
Retained earnings, unappropriated [26] Less: Cost of treasury stock	591,436,609 76,214,725	136,840,807 19,114,342	453,252,881 56,736,735	1,342,920 *363,648	428,460,623 138,132,878	46,918,168 5,648,039	16,147,277 8,375,489	8,389,784 62,340	53,766,284 20,641,332
Total receipts	3,872,252,250	1,708,465,652	2,158,822,828	4,963,770	3,553,036,449	747,179,257	72,801,032	83,349,716	232,170,682
Business receipts	3,799,164,142	1,682,236,506	2,112,126,885	4,800,751	3,473,838,501	729,706,245	71,651,273	83,033,697	228,927,226
Interest Interest on Government obligations: State and local	8,655,699 135,077	2,806,045 54,133	5,846,529 80,944	3,126	4,942,612 122,064	769,577 4,673	116,774	169,562 2,143	65,188 40,534
Rents	6,600,117	4,129,328	2,468,698	*2,091	3,471,608	286,042	26,955	*33,199	462,732
Royalties Net short-term capital gain reduced by	8,653,464	2,034,173	6,610,597	8,695	5,055,792	*69,300	9,127	35,822	*281,849
net long-term capital loss	162,602	35,934	116,568	*10,100	73,128	12,233	*57	177	*[1]
Net long-term capital gain reduced by net short-term capital loss	2,606,081	643,032	1,962,226	*823	6,040,246	115,164	*4,288	*96,674	65,830
Net gain, noncapital assets	4,584,598	2,004,584	2,543,575	*36,439	1,346,894	478,420	11,237	6,179	94,335
Dividends received from domestic corporations	3,865,915	350,188	3,511,375	*4,352	147,153	27,009	2,841	*797	6,579
Dividends received from foreign corporations Other receipts	4,360,778 33,463,777	1,596,795 12,574,935	2,763,983 20,791,448	97,394	4,503,794 53,494,656	12,082 15,698,512	976,230	274 -28,806	*11 2,226,399
Total deductions	3,723,790,982	1,643,050,001	2,076,822,849	3,918,133	3,405,837,658	728,714,950	67,805,651	80,928,141	216,136,227
Cost of goods sold	3,106,866,722	1,342,860,066	1,763,909,349	*97,308	2,598,819,721	619,647,416	41,662,451	62,180,441	151,759,173
Compensation of officers	36,048,677	21,387,377	14,006,481	654,818	25,407,344	5,497,803	1,476,963	684,474	2,409,958
Salaries and wages	199,405,014 10,965,111	107,322,966 4,807,421		1,421,060 17,509	298,929,812 18,373,250	42,891,318 1,809,209	8,156,504 502,479	6,726,474 276,128	26,420,367 1,871,464
Repairs Bad debts	3,653,563	2,000,970	6,140,181 1,648,871	*3,722	4,330,121	374,760	113,675	128,564	513,346
Rent paid on business property	30,413,836	15,888,399	14,345,447	179,991	68,307,779	8,938,560	3,426,698	1,733,826	4,230,565
Taxes paid	38,816,539	15,429,458	23,190,839	196,241	49,964,676	7,423,158	1,541,577	1,037,326	4,840,076
Interest paid	23,550,404	8,438,094	15,053,806	58,504	22,541,922	3,249,978	286,023	289,684	1,611,885
Charitable contributions Amortization	1,027,008 10,622,381	389,978 5,434,050	634,396 5,169,875	2,634 18,457	2,348,374 4,665,313	37,571 758,317	131,372 91,946	16,360 124,011	97,877 91,828
Depreciation	39,683,669	19,743,483	19,885,192	54,994	41,540,550	3,930,841	979,513	493,647	3,224,516
Depletion	384,195	18,754	365,441	-	7,103	*9	-	-	*4,430
Advertising	26,000,166	13,204,180	12,773,531	22,454	37,145,280	6,889,001	2,573,153	1,478,460	2,899,967
Pension, profit sharing, stock, annuity Employee benefit programs	8,270,190 21,144,290	4,077,499 10,808,952	4,129,240 10,232,425	63,451 102,913	7,518,824 28,391,068	477,383 3,491,668	99,431 602,106	100,126 524,507	504,012 2,932,439
Domestic production activities deduction	1,743,423	606,704	1,136,719	102,010	648,351	11,858	*2,498	5,826	5,618
Net loss, noncapital assets	1,286,236	820,899	463,796	*1,540	2,637,538	40,106	28,298	36,834	86,669
Other deductions	163,909,558	69,810,752	93,076,270	1,022,536	194,260,634	23,245,993	6,130,963	5,091,455	12,632,038
Total receipts less total deductions Constructive taxable income from related foreign corporations	148,461,268 6,961,577	65,415,651 3,089,518	81,999,980 3,872,059	1,045,637	147,198,790 5,647,707	18,464,307 39,059	4,995,381 529	2,421,575 323,587	16,034,456 *12,192
Net income	155,287,768	68,451,036	3,872,059 85,791,095	1,045,637	152,724,433	39,059 18,498,693	4,993,682	2,743,019	16,006,114
Income subject to tax	94,494,457	35,353,068	58,786,226	355,163	109,574,935	6,351,155	2,820,488	1,804,247	11,448,205
Total income tax before credits [7]	32,755,204	12,116,064	20,520,545	118,595	38,084,760	2,157,394	972,287	625,417	3,970,422
Income tax	32,659,552	12,073,748	20,467,246	118,558	38,071,661	2,161,992	971,593	625,931	3,968,603
Alternative minimum tax Foreign tax credit	91,126 3,612,238	38,559 1,340,786	52,555 2,271,452	*11	18,449 3,411,394	3,262 16,318	*759 3,594	*302 82,296	1,238 *43,865
General business credit	1,756,801	329,508	1,425,927	*1,365	864,121	25,478	21,450	*7,514	57,218
Prior year minimum tax credit	185,445	17,020	168,425	-	32,589	5,125	*180	*890	1,716
Total income tax after credits [2]	27,202,259	10,428,754	16,656,275	117,230	33,775,290	2,110,472 le and Limitations	947,063	534,716	3,867,622

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]

	L			Wholesale	and retail trade-	-continued			
				Retail trade	-continued				
ltem	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	56,621	30,697	28,538	30,204	13,737	6,090	41,799	34,552	-
Total assets	205,300,326	176,712,649	48,916,524	101,434,526	32,603,214	337,879,958	49,017,621	167,081,936	-
Cash Notes and accounts receivable	16,572,097 16,926,661	11,953,656 32,952,968	4,498,160 3,630,653	10,433,029 6,662,664	2,652,509 5,231,556	9,870,241 6,097,679	5,964,573 6,279,424	16,260,332 26,000,280	-
Less: Allowance for bad debts	72,844	32,952,968 866,242	49,420	224,827	71,276	129,677	88,225	553,474	-
Inventories	29,319,309	29,833,802	5,266,883	30,036,697	11,386,553	70,021,595	12,725,263	8,944,053	-
Investments in Government obligations	-	3,050	*7,459	*20,617	-	-	-	3,540	-
Tax-exempt securities	*3,615,455	*24,340	2 004 274	*19,313	1,086,737	- OCE 570	2 000 772	*2,592	-
Other current assets Loans to shareholders	11,256,750 350,234	5,125,548 311,874	2,004,374 701,487	5,601,566 271,574	1,086,737	5,965,579 *165,317	2,096,773 439,733	8,928,560 468,368	
Mortgage and real estate loans	*90,896	*521	115,660	*5,655	*12,160	*12,950	*15,279	*12,621	-
Other investments	29,356,114	15,913,092	6,044,961	6,075,678	2,331,720	16,440,845	4,411,477	36,817,253	-
Depreciable assets	146,816,697	46,957,039	36,913,830	58,332,608	15,006,937	205,745,737	21,725,138	23,421,668	-
Less: Accumulated depreciation Depletable assets	81,463,357	25,445,391 *3,921	19,921,042	34,113,895	8,475,771	89,105,211	14,737,748	14,101,252 *80	-
Less: Accumulated depletion	-	*1,015	-	-	-	-	-	*72	-
Land	11,329,440	3,559,696	6,743,310	1,162,016	527,963	29,130,348	544,484	319,075	-
Intangible assets (amortizable)	18,738,470	58,496,795	3,502,872	10,001,879	2,739,875	15,541,056	9,010,995	59,820,921	-
Less: Accumulated amortization Other assets	3,310,259 5,774,662	6,401,517 4,290,511	1,311,240 768,577	1,440,320 8,590,272	387,366 414,580	1,405,272 69,528,772	1,030,040 1,660,494	8,492,627 9,230,018	-
Total liabilities	205,300,326	176,712,649	48,916,524	101,434,526	32,603,214	337,879,958	49,017,621	167,081,936	-
Accounts payable	50,694,721	24,568,944	6,313,161	14,738,499	5,256,393	47,484,405	7,589,960	16,477,923	-
Mortgages, notes, and bonds payable in less than one year	3,342,693	9,057,589	985,715	1,631,715	1,171,447	14,861,362	1,599,597	10,678,115	-
Other current liabilities	17,722,354 2,867,191	21,982,705	2,902,717	13,428,961	3,704,631	28,930,102	6,434,082	13,468,071 1,120,812	-
Loans from shareholders Mortgages, notes, and bonds payable in one year or more	40,865,603	1,033,817 32,549,833	2,007,771 11,635,038	1,935,591 21,921,752	628,668 7,662,641	571,633 80,941,778	1,831,847 15,416,498	54,803,542	-
Other liabilities	21,531,716	7,873,639	6,025,650	8,693,681	1,703,078	29,703,572	3,832,290	24,996,186	-
Capital stock	13,410,189	2,018,242	1,609,423	4,283,136	300,347	1,066,693	957,928	1,560,502	-
Additional paid-in capital	16,722,831	47,930,277	3,082,879	19,831,990	4,361,283	25,192,314	11,444,211	57,906,900	-
Retained earnings, appropriated Retained earnings, unappropriated [26]	*49,570 51,811,444	*24,952 55,574,163	*30,400 15,016,455	*21,509 35,319,076	*25,622 9,902,191	26,841 124,322,442	*67,421 8,495,483	*8,168 2,797,855	-
Less: Cost of treasury stock	13,717,988	25,901,513	692,685	20,371,386	2,113,087	15,221,184	8,651,697	16,736,139	-
Total receipts	607,131,375	329,453,798	292,505,664	188,512,683	56,116,106	649,481,122	109,344,799	184,990,213	-
Business receipts	592,426,770	323,375,938	289,521,573	183,646,548	54,684,486	644,958,840	106,639,155	165,266,752	-
Interest Interest on Government obligations:	508,436	59,504	93,207	529,812	500,642	487,004	199,164	1,443,742	-
State and local	52,424	1,958	1,919	5,280	3,236	5,054	1,492	1,122	-
Rents	506,168	198,123	88,885	77,363	15,720	769,109	32,721	974,593	-
Royalties	1,382,337	*222,853	*19,800	440,189	*19,974	1,456,829	240,679	877,033	-
Net short-term capital gain reduced by	*10 593	*4 165	*4.061	*E00		4 122	*5 502	*20.650	
net long-term capital loss Net long-term capital gain reduced by	*10,583	*4,165	*4,961	*588	-	4,122	*5,593	*30,650	-
net short-term capital loss	4,424,179	126,702	65,028	20,301	*6,784	111,726	93,062	910,507	-
Net gain, noncapital assets	360,725	51,907	141,908	30,256	40,835	84,415	11,001	35,676	-
Dividends received from domestic corporations	20,720	5,015	5,767	9,063	*813	*555	25,816	*42,178	-
Dividends received from foreign corporations Other receipts	1,816,382 5,622,650	*19,589 5,388,044	2,561,735	297,086 3,456,197	843,617	538,450 1,065,018	237,918 1,858,198	1,581,101 13,826,861	-
Total deductions	587,004,580	311,803,954	288,281,734	174,304,860	52,854,254	615,603,948	104,675,202	177,724,158	-
Cost of goods sold	455,748,170	223,639,283	260,231,037	97,478,120	33,622,244	472,008,550	67,083,113	113,759,722	-
Compensation of officers	2,518,938	2,727,251	1,019,618	2,330,971	946,668	683,874	2,111,508	2,999,320	-
Salaries and wages	51,372,267	29,677,740	8,202,391	25,556,326 1,286,590	6,495,893	64,284,291	12,518,517	16,627,725	-
Repairs Bad debts	4,103,191 654,454	1,254,381 432,503	1,122,864 92,558	1,286,590	431,284 90,036	4,248,043 428,155	855,362 74,845	612,255 1,091,266	-
Rent paid on business property	10,476,848	9,054,325	2,824,478	13,523,335	2,577,778	5,510,332	4,727,839	1,283,195	-
Taxes paid	8,103,895	4,108,253	2,802,483	4,026,913	1,192,301	10,893,006	2,059,555	1,936,133	-
Interest paid	2,653,592	1,770,748	889,129	1,609,988	434,791	4,982,655	1,264,715	3,498,736	-
Charitable contributions Amortization	663,826 650,338	64,851 1,149,295	22,481 202,568	100,928 414,206	18,474 63,594	1,043,609 357,715	54,765 149,813	96,262 611,682	-
Depreciation	7,858,587	3,238,875	2,465,906	4,163,527	990,040	10,495,507	1,210,349	2,489,242	-
Depletion	*9	*[1]	52	*1,894	-	8	[1]	*700	-
Advertising	3,117,889	3,080,607	333,483	4,305,807	1,179,344	6,206,073	2,001,255	3,080,240	-
Pension, profit sharing, stock, annuity Employee benefit programs	2,101,976	972,511	125,682	459,725	97,488	1,924,533	169,876	486,082	-
Employee benefit programs Domestic production activities deduction	6,614,908 156,955	2,719,102 194,383	490,141 18,722	2,034,397 *63,109	401,186	6,153,596 93,152	1,022,725 20,920	1,404,293 75,310	-
Net loss, noncapital assets	1,218,736	145,992	22,705	341,753	14,755	98,561	51,822	551,308	-
Other deductions	28,990,001	27,573,854	7,415,436	16,271,315	4,298,378	26,192,290	9,298,222	27,120,688	-
Total receipts less total deductions	20,126,795	17,649,843	4,223,930	14,207,823	3,261,852	33,877,174	4,669,597	7,266,056	-
Constructive taxable income from related foreign corporations Net income	594,217 20,668,588	94,088 17,741,973	*1,937 4,223,949	316,453 14,518,996	17,633 3,276,249	2,015,102 35,887,221	784,746 5,452,851	1,448,164 8,713,098	-
Income subject to tax	15,931,002	14,066,200	1,398,024	12,032,883	1,122,436	35,345,328	2,747,087	4,507,881	
Total income tax before credits [7]	5,537,959	4,900,036	479,033	4,191,554	384,437	12,366,272	934,726	1,565,222	-
Income tax	5,536,712	4,899,002	475,852	4,185,472	383,968	12,365,448	934,527	1,562,562	-
Alternative minimum tax Foreign tax credit	1,247 *1,522,784	925 *36,176	*3,119 391	3,379 167,100	*1,210 4,013	*880,208	*200 224,496	2,809 430,152	-
General business credit	99,899	41,257	24,591	83,120	18,487	338,324	17,945	128,837	-
Prior year minimum tax credit	6,236	*1,624	*864	*11,400	*3,063	*38	*211	*1,241	-
Total income tax after credits [2]	3,909,040	4,820,979	453,186	3,930,093	358,873	11,147,702	692,074	1,003,468	-

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.

		-	irans	sportation and wareho	using		
Item	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	141,699	5,016	83,446	21,410	435	29,979	1,41
Total assets	545,092,362	288,085,359	68,712,027	17,466,486	13,396,989	131,897,540	25,533,96
Cash Notes and accounts receivable	34,101,684 70,239,741	13,686,502 13,074,889	6,690,712 15,529,867	1,011,084 2,071,300	531,003 1,038,695	11,130,145 34,305,143	1,052,23 4,219,84
Less: Allowance for bad debts	1,001,644	349,175	252,681	27,981	15,785	295,616	60,40
Inventories	6,738,578	3,258,586	761,399	97,438	169,434	2,001,011	450,70
Investments in Government obligations Tax-exempt securities	*3,389,580 424,108	3,365,849 21,825	6,591 *51,325		-	*17,140 *350,958	
Other current assets	23,104,492	11,968,420	3,704,459	778,555	229,464	5,467,504	956,08
Loans to shareholders	3,668,425	156,190	1,009,059	1,378,774	*199,559	743,313	181,53
Mortgage and real estate loans Other investments	99,127 46,842,569	*140 20,102,718	*51,179 3,875,524	461 1,698,818	929,629	*37,208 12,146,228	*10,13 8,089,68
Depreciable assets	474,445,962	266,364,613	73,728,098	12,544,896	14,982,244	93,492,423	13,333,68
Less: Accumulated depreciation	192,963,327	77,379,075	43,559,194	7,040,669	5,749,596	52,280,086	6,954,70
Depletable assets Less: Accumulated depletion	37,371	-	34,003	-	*688 *688	2,679 701	
Land	4,951 7,837,696	3,044,912	*3,562 1,954,581	263,080	117,206	1,770,785	687,1
Intangible assets (amortizable)	45,210,397	19,624,188	4,738,736	4,464,489	547,980	12,516,418	3,318,58
Less: Accumulated amortization	7,079,941	1,600,606	967,476	774,401	75,016	3,199,497	462,94
Other assets Total liabilities	30,002,495 545,092,362	12,745,381 288,085,359	1,359,406 68,712,027	1,000,642 17,466,486	492,173 13,396,989	13,692,487 131,897,540	712,40 25,533,9 6
Accounts payable	59,206,260	11,727,542	5,724,257	780,450	789,970	37,728,465	2,455,57
Mortgages, notes, and bonds payable in less than one year	16,191,325	6,488,268	5,179,225	879,449	165,116	2,839,164	640,10
Other current liabilities Loans from shareholders	46,502,349 9,038,626	29,197,411 244,110	5,943,638 1,865,344	1,463,397 2,737,376	472,520 *327,767	8,187,610 3,676,911	1,237,7 187,1
Mortgages, notes, and bonds payable in one year or more	128,747,923	62,855,239	16,953,986	5,396,005	5,429,808	30,094,726	8,018,1
Other liabilities	102,689,082	78,510,821	5,590,608	1,073,857	2,394,758	12,927,948	2,191,0
Capital stock Additional paid-in capital	9,195,763 70,309,630	5,355,117 39,815,837	1,504,082 6,158,644	199,322 2,358,730	91,834 2,172,098	1,456,688 9,741,497	588,7 10,062,8
Retained earnings, appropriated	169,865	*54,076	*28,044	-		24,780	*62,9
Retained earnings, unappropriated [26]	128,592,065	67,692,438	23,700,127	2,860,804	2,231,099	31,869,251	238,3
Less: Cost of treasury stock Total receipts	25,550,526 636,126,798	13,855,502 190,022,557	3,935,929 189,849,905	282,904 22,890,900	*677,980 5,579,183	6,649,499 210,164,763	148,7° 17,619,4 9
Business receipts	619,714,586	183,930,194	186,052,177	22,355,080	5,195,759	205,763,837	16,417,5
Interest Interest on Government obligations:	729,507	236,395	82,705	89,878	1,542	227,704	91,28
State and local	23,976	3,619	7,015	*671	494	11,431	*7
Rents	1,254,118	563,538	415,129	*9,820	10,803	234,701	20,1
Royalties Net short-term capital gain reduced by	1,881,549	*53,281	*6,399	11,756	*190	*1,793,417	*16,5
net long-term capital loss	2,563	*1,071	*611	*9	1	*539	*3
Net long-term capital gain reduced by	200 500	0.40,400	050 704	*40.440	405	110.715	*0.4.5
net short-term capital loss Net gain, noncapital assets	662,583 3,522,674	242,403 1,346,381	258,724 1,439,374	*13,110 150,948	125 124,212	113,715 399,944	*34,5 61,8
Dividends received from domestic corporations	55,773	26,976	16,079	*419	33	8,717	3,5
Dividends received from foreign corporations	792,770	*34,463	*33,090	-	-	439,846	285,3
Other receipts Total deductions	7,486,700 592,595,002	3,584,236 174,348,510	1,538,601 180,054,997	259,210 21,790,613	246,022 4,151,289	1,170,911 196,171,777	687,73 16,077,8
Cost of goods sold	193,206,424	38,351,895	63,486,712	6,119,036	1,344,862	77,380,028	6,523,8
Compensation of officers	11,628,366	1,243,219	6,882,947	542,489	*23,993	2,724,178	211,5
Salaries and wages Repairs	96,473,248 20,368,355	28,426,007 9,547,885	24,628,816 4,446,028	5,974,307 463,265	294,689 92,724	34,005,075 5,488,712	3,144,3 329,7
Bad debts	624,070	108,715	163,077	18,477	*1,771	320,240	11,7
Rent paid on business property	25,107,734	9,459,770	7,991,383	982,177	69,850	5,601,649	1,002,9
Taxes paid Interest paid	20,419,696 8,517,263	5,289,018 4,851,648	5,863,217 1,084,331	1,037,743 474,239	222,090 321,248	7,503,179 1,264,774	504,4 521,0
Charitable contributions	186,941	57,060	23,108	2,665	795	94,540	8,7
Amortization	1,073,836	373,546	193,406	109,804	*19,700	309,191	68,1
Depreciation Depletion	29,840,847	13,984,632 6,641	7,885,341 *486	1,016,865	602,917 *190	5,662,711	688,3
Advertising	7,332 2,030,781	747,632	432,539	94,286	*8,484	718,033	29,8
Pension, profit sharing, stock, annuity	5,840,895	2,193,444	605,986	164,082	*19,768	2,777,776	79,8
Employee benefit programs	17,834,523	5,940,549	2,989,595	582,730	44,933	7,915,167	361,5
Domestic production activities deduction Net loss, noncapital assets	15,229 389,318	*3,986 325,117	*629 25,207	*4,650	*1,370	*7,454 13,340	3,1 19,6
Other deductions	159,030,144	53,437,747	53,352,190	4,203,799	1,081,906	44,385,728	2,568,7
Total receipts less total deductions	43,531,796	15,674,048	9,794,908	1,100,287	1,427,894	13,992,986	1,541,6
Constructive taxable income from related foreign corporations let income	656,049 44,163,869	254,523 15,924,952	12,794 9,800,687	1,099,616	1,427,400	325,723 14,307,278	63,0 1,603 ,9
ncome subject to tax	27,680,091	11,462,024	2,927,079	164,889	939,546	11,262,985	923,5
Total income tax before credits [7]	9,562,679	4,016,189	922,003	50,893	335,415	3,917,534	320,6
Income tax Alternative minimum tax	9,534,970 26,168	4,004,134 9,568	919,620 3,694	50,698 *196	328,154 7,261	3,913,715 3,456	318,6 *1,9
Foreign tax credit	482,505	38,634	18,628	-	979	335,351	*88,9
General business credit	239,775	119,010	27,920	*3,133	379	88,512	82.54
Prior year minimum tax credit Total income tax after credits [2]	16,676 8,822,813	*8,918 3,848,289	1,572 873,884	*1,631 46,129	334,057	*1,990 3,492,109	*2,50 228,3 4

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]

			1	Information	Г	, , , , , , , , , , , , , , , , , , ,	
ltem	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	72,652	15,105	23,969	3,025	10,551	7,426	12,57
Total assets	2,363,091,350	476,677,691	212,343,641	277,086,973	1,211,572,887	38,082,064	147,328,09
Cash	142,816,283	32,987,497	8,368,073	6,090,359	76,481,291	2,568,007	16,321,05
Notes and accounts receivable Less: Allowance for bad debts	334,647,561 6,304,728	48,004,047 1,686,723	24,747,205 1,353,760	18,339,756 497,388	226,056,788 2,330,117	3,234,489 76,031	14,265,27 360,70
Inventories	22,148,502	4,855,193	12,140,721	1,268,523	2,940,298	57,828	885,93
Investments in Government obligations	443,228	*347,982	-	2,746	92,500	-	222,23
Tax-exempt securities	1,287,908	667,334	*278,511	235,863	104,603	-	1,59
Other current assets	98,387,741 2,148,290	21,839,948 837,982	9,284,331 271,825	12,929,064 182,370	23,904,530 597,845	1,371,839 58,287	29,058,03 199,98
Loans to shareholders Mortgage and real estate loans	131,222	*80,743	*2,396	*2,251	*5,768	56,267	*40,06
Other investments	583,888,243	97,764,289	65,897,378	100,429,416	295,967,257	4,785,495	19,044,40
Depreciable assets	835,287,006	69,377,649	28,762,954	67,495,676	628,329,481	10,615,163	30,706,08
Less: Accumulated depreciation	503,442,931	43,298,408	17,677,432	40,626,283	381,609,909	5,809,341	14,421,55
Depletable assets Less: Accumulated depletion	24,124 7,025	13,748 6,425	-	10,376	-]	
Land	12,539,978	2,929,903	1,528,949	2,272,791	5,239,954	142,526	425,85
Intangible assets (amortizable)	796,684,670	190,615,445	75,226,240	138,936,283	315,907,808	21,411,300	54,587,59
Less: Accumulated amortization	158,072,795	40,483,207	6,029,432	44,426,170	52,081,643	3,610,662	11,441,68
Other assets Total liabilities	200,484,073 2,363,091,350	91,830,695 476,677,691	10,895,683 212,343,641	14,441,939 277,086,973	71,966,432 1,211,572,887	3,333,164 38,082,064	8,016,16 147,328,0 9
Accounts payable	107,547,419	16,225,956	11,560,431	3,605,488	69,877,279	1,604,437	4,673,82
Mortgages, notes, and bonds payable in less than one year	195,622,470	11,889,833	1,310,337	1,919,152	176,641,518	676,648	3,184,98
Other current liabilities	261,483,594	124,284,998	25,536,341	27,235,969	63,785,252	4,035,556	16,605,47
Loans from shareholders Mortgages, notes, and bonds payable in one year or more	8,536,036 670,628,448	4,053,284 112,650,724	2,631,522 75,536,643	431,119 93,187,291	609,258 364,126,447	497,164 10,777,140	313,68 14,350,20
Other liabilities	365,580,413	58,395,669	19,231,905	24,101,355	246,515,242	4,420,025	12,916,21
Capital stock	85,652,712	28,383,213	4,909,443	10,721,370	13,744,987	1,399,791	26,493,90
Additional paid-in capital	922,021,649	249,523,533	177,276,860	135,319,661	248,714,997	17,831,970	93,354,62
Retained earnings, appropriated	1,028,672 87,835,078	*65,486 49,915,812	-49,868,970	29,347 -5,537,422	919,189 101,320,753	2,390 933,143	12,15 -8,928,23
Retained earnings, unappropriated [26] Less: Cost of treasury stock	342,845,141	178,710,818	55,780,974	13,926,356	74,682,035	4,096,200	15,648,75
Total receipts	1,001,628,047	253,882,390	100,606,802	112,836,275	421,218,302	22,352,658	90,731,62
Business receipts	829,286,130	182,193,556	83,979,336	94,607,239	366,839,815	21,420,544	80,245,63
Interest Interest on Government obligations: State and local	10,622,305 128,321	885,373 32,380	590,510 *915	1,843,756 6,207	6,426,861 51,499	108,155	767,65 *36,77
Rents	6,586,692	358,732	326,198	347,812	5,384,461	*8,342	161,14
Royalties Net short-term capital gain reduced by	33,623,241	11,009,150	10,605,322	5,968,781	*5,335,701	24,643	679,64
net long-term capital loss Net long-term capital gain reduced by	356,288	89,593	5	*31,584	234,181	ı	92
net short-term capital loss	7,502,604	1,771,897	*40,599	1,037,740	3,383,053	*152,613	1,116,70
Net gain, noncapital assets	2,698,090	867,323	92,848	683,116	906,365	88,032	60,40
Dividends received from domestic corporations	1,864,538	1,018,522	*133,793	5,689	703,533	*1,690	*1,31
Dividends received from foreign corporations Other receipts	5,562,125 103,397,713	1,908,433 53,747,432	*674,430 4,162,846	*274,202 8,030,149	1,731,720 30,221,114	27,191 520,898	946,14 6,715,27
Total deductions	885,516,973	220,787,758	87,598,873	97,545,292	379,808,469	19,657,489	80,119,09
Cost of goods sold	191,102,725	62,077,907	15,642,194	9,447,321	75,391,674	4,104,525	24,439,10
Compensation of officers	13,576,234	4,332,242	3,434,235	2,197,454	1,535,845	551,778	1,524,67
Salaries and wages Repairs	162,706,128 9,704,141	59,565,684 1,573,778	9,271,235 601,398	14,861,849 614,359	55,597,373 6,051,496	5,007,976 304,060	18,402,0° 559,08
Bad debts	3,858,327	681,899	134,499	224,874	2,644,582	49,888	122,58
Rent paid on business property	19,356,577	3,245,293	5,211,115	2,164,118	7,317,531	569,739	848,78
Taxes paid	25,131,528	7,164,920	2,162,344	2,075,634	11,331,347	578,391	1,818,89
Interest paid Charitable contributions	44,682,744 1,168,984	7,014,459 301,449	3,831,755 56,845	6,665,258 133,399	24,932,154 533,474	750,842 3,395	1,488,27 140,42
Amortization	32,692,623	4,690,914	14,265,359	7,944,472	4,695,988	433,591	140,42
Depreciation	52,823,162	6,377,770	6,400,575	4,027,019	31,962,596	831,452	3,223,74
Depletion	*1,787	-	-	141	1,622	-	*:
Advertising Pension, profit sharing, stock, annuity	23,991,286 7,716,442	6,489,015 1,367,364	4,454,369 495,041	3,179,542 465,824	6,984,539 4,250,300	457,091 101,280	2,426,73 1,036,63
Employee benefit programs	23,586,787	6,764,775	1,151,532	3,969,977	9,589,477	750,036	1,360,9
Domestic production activities deduction	5,397,691	2,113,690	955,024	986,900	1,223,815	*31,246	87,0
Net loss, noncapital assets	943,277	388,852	50,056	50,413	316,401	17,405	120,1
Other deductions Total receipts less total deductions	267,076,531 116,111,074	46,637,745 33,094,632	19,481,297 13,007,929	38,536,740 15,290,984	135,448,254 41,409,833	5,114,794 2,695,170	21,857,70 10,612,52
Constructive taxable income from related foreign corporations	9,320,525	2,831,062	13,007,929	15,290,984 *165,073	41,409,833	2,695,170	1,469,3
Net income	125,303,279	35,893,314	13,263,668	15,449,850	45,938,953	2,712,367	12,045,1
Income subject to tax	93,658,046	26,678,686	10,779,904	12,199,220	32,764,317	1,332,325	9,903,5
Total income tax before credits [7]	32,885,169	9,368,989	3,765,598	4,296,554	11,510,262	467,375	3,476,3
Income tax Alternative minimum tax	32,722,581 116,233	9,323,179 35,607	3,760,806 *904	4,267,322 20,929	11,453,774 48,285	461,250 6,149	3,456,2 4,3
Foreign tax credit	7,843,595	2,959,606	1,087,062	610,878	2,271,502	35,583	4,3 878,9
General business credit	1,632,556	632,935	13,086	21,272	501,514	10,831	452,9
Prior year minimum tax credit	45,103	13,745	*8	*192	28,874	*78	2,2

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

		Fir	nance and insura	nce	1		Real estate and r	ental and leasing	l
Item	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 (excep copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns	166,970	22,186	33,952	94,400	16,432	267,212	246,501	19,165	1,54
Total assets	38,988,669,576	7,577,252,244	4,579,962,992	7,827,419,829	19,004,034,511	1,364,683,540	1,196,676,943	140,489,045	27,517,55
Cash	918,055,904	253,731,375	378,149,048	174,889,353	111,286,128	55,730,771	46,522,962	6,995,263	2,212,54
Notes and accounts receivable	2,357,057,555	806,966,789	960,831,059	324,563,875 2,193,958	264,695,832 1,671,582	51,121,619	29,209,098	19,975,857 632,707	1,936,66 49,89
Less: Allowance for bad debts Inventories	20,646,868 1,875,868	15,906,783 310,910	874,545 137,916	1,427,042	1,071,362	2,055,791 4,571,179	1,373,187 621,412	3,906,034	43,73
Investments in Government obligations	1,835,563,665	110,172,208	155,376,329	240,530,810	1,329,484,318	131,820	110,767	*21,053	,
Tax-exempt securities	1,372,157,478	33,658,519	5,745,045	627,471,163	705,282,750	1,026,067	575,800	*193,821	256,44
Other current assets	1,984,658,632	172,749,126	1,281,230,288	321,201,297	209,477,921	44,534,691	36,976,817	5,443,563	2,114,31
Loans to shareholders	34,746,100	21,683,311	776,777	2,129,376	10,156,635	7,324,800	6,514,824	665,818	*144,15
Mortgage and real estate loans Other investments	5,872,623,009 21,982,497,794	5,287,227,021 612,711,486	5,671,457 1,025,027,201	284,950,768 4,310,559,035	294,773,762 16,034,200,072	14,810,938 385,176,184	14,542,151 364,405,993	*261,135 12,632,281	7,65 8,137,91
Depreciable assets	266,904,596	75,997,673	52,090,054	131,090,734	7,726,135	749,082,663	625,468,895	121,630,686	1,983,08
Less: Accumulated depreciation	108,169,678	28,563,808	31,241,453	47,559,810	804,608	202,006,043	150,603,210	50,321,848	1,080,98
Depletable assets	4,424,144	*1,287	*787,841	3,425,390	*209,626	384,042	370,773	-	*13,20
Less: Accumulated depletion	3,432,735	1,218	*280,575	*3,041,890	*109,053	152,348	148,271	-	*4,0
Land	8,208,672	3,362,324	1,736,097	2,038,200	1,072,051	145,294,743	143,762,539	1,295,219	236,98
Intangible assets (amortizable)	373,612,388	74,464,772	130,144,415	167,143,401	1,859,800	68,668,832	47,675,153	11,224,697	9,768,98
Less: Accumulated amortization Other assets	53,312,898 2,161,845,949	13,158,712 181,845,963	11,984,736 626,640,775	27,758,888 1,316,553,929	410,562 36,805,283	16,022,755 57,062,129	12,617,644 44,662,070	1,771,743 8,969,917	1,633,36 3,430,14
Total liabilities	38,988,669,576	7,577,252,244	4,579,962,992	7,827,419,829	19,004,034,511	1,364,683,540	1,196,676,943	140,489,045	27,517,5
Accounts payable	1,638,333,889	99,957,897	915,927,568	129,545,728	492,902,696	23,825,382	18,767,173	4,816,728	241,4
Mortgages, notes, and bonds payable in less than one year	814,995,038	369,947,103	263,999,962	50,685,772	130,362,201	37,216,632	18,201,070	16,980,041	2,035,5
Other current liabilities	4,060,549,077	1,144,000,289	1,455,149,044	1,266,449,997	194,949,748	68,461,830	50,991,315	15,956,078	1,514,43
Loans from shareholders	18,917,341	4,888,246	6,149,524	6,243,540	1,636,032	20,826,205	17,007,193	3,714,286	*104,7
Mortgages, notes, and bonds payable in one year or more	4,786,674,425	3,988,339,446	461,096,173	280,994,749	56,244,057	406,013,829	357,304,379	42,591,060	6,118,3
Other liabilities Capital stock	6,718,416,880 1,329,862,920	1,595,158,236 245,754,113	785,506,542 76,685,745	4,192,942,305 65,734,774	144,809,796 941,688,289	78,644,847 101,539,968	55,083,036 95,477,784	21,137,243 2,032,569	2,424,5 4,029,6
Additional paid-in capital	16,466,756,593	193,041,865	460,160,394	911,771,266	14,901,783,068	701,218,484	668,241,334	22,936,240	10,040,9
Retained earnings, appropriated	329,186,793	1,215,086	2,919,788	128,919,031	196,132,887	1,350,436	1,327,271	*23,165	10,010,0
Retained earnings, unappropriated [26]	3,071,861,866	-23,760,386	221,703,493	930,137,858	1,943,780,901	-50,397,723	-75,237,730	20,636,747	4,203,20
Less: Cost of treasury stock	246,885,248	41,289,651	69,335,241	136,005,191	255,165	24,016,349	10,485,883	10,335,113	3,195,3
Total receipts	3,137,876,521	344,439,519	270,569,522	2,040,563,828	482,303,652	334,895,614	240,757,170	85,924,654	8,213,7
Business receipts	1,938,259,926	128,911,920	186,606,877	1,621,420,649	1,320,480	190,925,394	109,379,524	76,687,952	4,857,9
Interest Interest on Government obligations:	525,075,467	135,683,557	40,628,550	182,923,056	165,840,304	5,954,375	4,847,346	995,536	111,4
State and local	39,427,492	1,864,847	236,552	11,639,467	25,686,626	75,547	55,192	18,798	1,5
Rents	5,099,029	668,566	586,177	3,400,288	443,997	63,427,653	63,189,033	227,924	10,6
Royalties	2,056,140	1,632,763	243,578	158,431	21,367	4,211,349	1,441,965	*168,869	2,600,5
Net short-term capital gain reduced by									
net long-term capital loss	59,032,293	60,327	641,114	3,454,133	54,876,720	228,524	220,914	*6,948	6
Net long-term capital gain reduced by	20 450 500	4 405 040	4 007 740	20,000,042	0.040.046	20 404 746	24 002 742	122.000	C 4:
net short-term capital loss Net gain, noncapital assets	38,450,588 14,365,412	1,165,018 10,407,155	4,897,712 1,801,298	30,069,612 995,770	2,318,246 1,161,190	32,121,716 7,698,584	31,982,713 3,835,886	132,866 3,830,331	6,1: 32,3
Dividends received from domestic corporations	11,901,932	126,957	579,436	11,139,538	56,001	299,057	168,897	129,879	32,3
Dividends received from foreign corporations	6,544,736	722,942	1,794,363	3,992,818	34,613	187,367	160,788	4,815	*21,70
Other receipts	497,663,505	63,195,468	32,553,865	171,370,066	230,544,107	29,766,049	25,474,912	3,720,737	570,4
Total deductions	2,487,145,273	250,460,944	220,576,614	1,904,582,251	111,525,464	246,567,563	163,165,703	77,271,801	6,130,0
Cost of goods sold	1,074,878,619	527,827	13,255,374	1,060,541,700	*553,718	26,804,669	6,039,415	19,965,710	799,5
Compensation of officers	28,775,224	5,061,445	10,161,496	13,420,860	131,423	10,289,918	8,443,208	1,619,257	227,4
Salaries and wages Repairs	273,143,338 4,684,562	38,947,280 1,636,959	57,633,688 1,117,955	176,145,154 1,901,548	417,216 28,100	48,198,529 5,970,947	35,801,321 3,767,032	10,888,560 2,158,457	1,508,6 45,4
Bad debts	37,871,421	32,736,237	539,257	3,363,575	1,232,352	1,193,744	3,767,032 861,216	2,156,457	35,5
Rent paid on business property	19,762,395	3,838,497	4,699,205	11,183,673	41,021	14,217,126	8,464,307	5,543,330	209,4
Taxes paid	46,294,220	6,252,762	6,093,117	32,168,303	1,780,038	12,799,383	10,178,425	2,435,745	185,2
Interest paid	124,239,613	53,968,502	33,162,231	29,605,234	7,503,647	19,135,760	15,204,737	3,539,462	391,5
Charitable contributions	1,543,675	289,451	484,543	767,700	1,981	90,012	70,021	16,713	3,2
Amortization	20,121,181	3,421,090	3,118,683	13,284,852	296,557	2,507,512	1,756,147	480,600	270,7
Depreciation Depletion	28,765,197 199,535	9,343,817 105	3,492,375 72,437	15,816,870 97,152	112,135 29,841	32,322,502 46,771	13,996,823 34,601	18,105,233 *5,461	220,4 *6,7
Advertising	20,249,972	6,392,851	2,289,355	11,505,530	62,236	3,190,736	2,115,833	856,595	218,3
Pension, profit sharing, stock, annuity	14,243,439	2,317,980	3,055,563	8,862,385	7,511	910,979	620,128	259,024	31,8
Employee benefit programs	23,696,392	4,179,206	3,525,754	15,893,856	97,576	3,204,577	1,777,682	1,327,619	99,2
Domestic production activities deduction	586,600	353,858	175,365	55,305	*2,073	50,440	10,531	21,973	*17,9
Net loss, noncapital assets	2,226,801	1,175,181	718,777	284,712	48,131	1,137,950	1,041,804	83,205	12,9
Other deductions	699,730,151	80,017,895	76,981,443	509,683,842	33,046,971	64,496,008	52,982,470	9,667,898	1,845,6
Total receipts less total deductions Constructive taxable income from related foreign corporations	650,731,248 8,666,851	93,978,575 632,910	49,992,909 4,704,994	135,981,577 3,328,651	370,778,187 *296	88,328,051 297,716	77,591,467 257,513	8,652,852 12,214	2,083,7 27,9
Net income	619,970,607	92,746,638	54,461,351	127,670,761	345,091,857	88,550,219	77,793,788	8,646,269	2,110,1
Income subject to tax	174,986,387	50,321,077	39,466,643	83,975,377	1,223,290	11,194,115	7,978,355	1,812,491	1,403,2
Total income tax before credits [7]	62,994,477	17,887,508	13,947,569	30,700,862	458,539	3,797,696	2,632,754	674,372	490,5
Income tax	60,925,462	17,441,046	13,786,766	29,279,977	417,674	3,667,031	2,560,875	615,728	490,4
Alternative minimum tax	2,016,376	436,449	147,002	1,413,017	19,909	96,928	39,853	56,933	*1-
Foreign tax credit	6,042,839	1,026,669	2,025,113	2,987,181	3,877	356,468	251,014	22,619	82,8
General business credit Prior year minimum tax credit	4,739,950 657,501	2,782,205 45,102	677,719 15,255	1,273,005 594,335	7,021 *2,809	54,755 62,756	27,533 47,598	18,657 15,157	8,5
	. 007.001	■ 40,102	10,∠55	394,335	2,809	02,750	47,098	10,157	

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

All figures are actimates based on comples , manoy amounts are in thousands of dellars.

			Administrative and supp	port and waste manageme	nt and remediation services	
Item	Professional, scientific, and technical services	Management of companies (holding companies)	Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	587,386	25,155	187,924	181,049	6,875	34,302
Total assets	726,590,560	13,626,185,060	247,087,302	176,055,001	71,032,301	35,760,795
Cash	93,570,609	1,883,881,679	24,735,952	22,065,004	2,670,948	7,956,107
Notes and accounts receivable	141,724,151	5,160,639,937	42,313,144	35,098,112	7,215,032	4,946,585
Less: Allowance for bad debts Inventories	2,354,979 11,100,872	107,526,824 252,993	1,000,647 3,441,998	819,744 2,740,612	180,904 701,386	567,002 527,080
Investments in Government obligations	127,349	917,155,623	*107,471	*91,080	16,392	327,000
Tax-exempt securities	368,412	270,260,638	201,374	135,634	*65,740	151,910
Other current assets	71,513,217	1,129,655,349	14,888,810	12,702,729	2,186,081	2,013,893
Loans to shareholders	7,521,516	1,690,570	3,782,175	3,420,249 279,292	361,926 *265	282,293 *60,334
Mortgage and real estate loans Other investments	630,951 133,598,976	1,343,253,476 3,403,218,154	279,557 36,931,859	33,596,250	3,335,610	4,281,381
Depreciable assets	144,007,526	206,095,212	110,903,104	55,942,366	54,960,738	16,638,075
Less: Accumulated depreciation	94,855,319	112,142,088	71,649,976	39,896,368	31,753,608	9,740,587
Depletable assets	69,891	137,428	3,732,378	*140,183	*3,592,195	*4,183
Less: Accumulated depletion Land	31,142 3.114.342	30,118 18,906,272	1,064,024 3,360,156	*109,837 1,432,941	*954,186 1,927,215	*3,953 751,350
Intangible assets (amortizable)	198,472,862	396,491,579	79,680,898	51,754,576	27,926,323	7,242,223
Less: Accumulated amortization	37,934,805	49,478,145	13,012,265	9,906,341	3,105,923	1,639,228
Other assets	55,946,130	-836,276,675	9,455,337	7,388,264	2,067,073	2,856,152
Total liabilities	726,590,560 74,464,943	13,626,185,060	247,087,302	176,055,001	71,032,301	35,760,795
Accounts payable Mortgages, notes, and bonds payable in less than one year	32,467,452	456,343,664 677,292,795	16,734,560 9,595,567	13,402,696 7,336,129	3,331,864 2,259,438	1,503,831 1,358,474
Other current liabilities	120,345,294	8,633,978,601	31,286,211	25,834,788	5,451,424	6,617,727
Loans from shareholders	19,258,692	34,727,327	8,055,664	7,707,251	348,414	956,605
Mortgages, notes, and bonds payable in one year or more	128,256,320	1,186,666,258	66,576,190	42,073,575	24,502,615	5,324,626
Other liabilities	91,505,282 36,497,661	185,570,502	28,550,111	15,738,009	12,812,102	3,701,107
Capital stock Additional paid-in capital	205,974,366	156,554,966 1,648,190,860	7,294,546 71,530,781	5,928,663 43,529,154	1,365,883 28,001,627	1,349,580 6,756,089
Retained earnings, appropriated	315,286	15,166,699	107,109	103,226	*3,884	5,: 23,525
Retained earnings, unappropriated [26]	68,096,167	735,948,915	27,365,926	27,113,576	252,349	17,187,778
Less: Cost of treasury stock	50,590,902	104,255,528	20,009,364	12,712,066	7,297,298	8,995,023
Total receipts Business receipts	985,801,561 951,922,520	771,698,759 181,070,107	421,004,677 408,259,458	363,153,780 351,139,717	57,850,897 57,119,741	52,515,75 1 51,420,354
Interest	2,017,511	358,403,244	553,627	468,710	84,917	31,136
Interest on Government obligations: State and local	48,699	10,432,127	21,411	18,429	2,982	2,60
Rents	574,587	17,084,943	181,916	132,122	49,794	30,166
Royalties Net short-term capital gain reduced by net long-term capital loss	3,861,863 137,978	2,300,642 742,668	936,069 55,522	925,968 55,304	10,101	77,069 1,24
Net long-term capital gain reduced by	137,976	742,000	55,522	33,304	210	1,24
net short-term capital loss	3,547,888	16,675,885	631,392	547,215	84,177	317,876
Net gain, noncapital assets	976,449	12,317,244	441,417	316,575	124,841	63,388
Dividends received from domestic corporations	223,094	3,821,961	47,256	46,292	*965	2,892
Dividends received from foreign corporations Other receipts	1,467,929 21,023,043	25,667,250 143,182,688	623,424 9,253,184	605,672 8,897,776	*17,752 355,408	28,222 540,808
Total deductions	887,903,594	599,168,099	391,731,090	338,641,420	53,089,670	47,779,896
Cost of goods sold	308,212,458	2,878,118	168,749,376	147,061,964	21,687,412	7,391,986
Compensation of officers	61,487,026	8,651,178	10,173,837	9,356,847	816,990	1,962,349
Salaries and wages	213,226,047	137,509,135	92,672,888 3,518,974	82,795,522 2,145,613	9,877,366	14,569,888
Repairs Bad debts	4,474,049 1,423,215	8,211,300 41,695,773	3,518,974 656,459	2,145,613 529,263	1,373,361 127,196	648,283 746,491
Rent paid on business property	25,529,362	13,436,845	8,194,658	6,755,406	1,439,252	3,573,989
Taxes paid	29,093,956	17,770,922	18,007,247	16,385,762	1,621,485	1,650,996
Interest paid	10,759,584	82,158,661	4,746,076	3,437,010	1,309,066	434,877
Charitable contributions Amortization	328,058 5,179,543	1,763,412 9,291,402	98,198 2,286,710	76,455 1,574,209	21,743 712,501	29,084 310,589
Depreciation	10,716,007	25,352,628	6,727,775	3,728,529	2,999,245	965,613
Depletion	4,625	92,097	*583,501	*26,101	*557,400	130
Advertising	8,179,128	11,611,823	3,516,616	3,342,755	173,861	2,694,205
Pension, profit sharing, stock, annuity Employee benefit programs	9,474,768 20,846,026	6,887,775 14,846,063	1,299,945 8,909,787	1,004,058 7,751,700	295,887 1,158,087	236,234 952,168
Domestic production activities deduction	20,846,026	305,942	42,772	29,725	*13,048	*31,797
Net loss, noncapital assets	569,357	2,522,182	98,624	90,464	8,160	78,33
Other deductions	177,755,877	214,182,845	61,447,647	52,550,037	8,897,610	11,502,880
Total receipts less total deductions	97,897,967	172,530,659	29,273,587	24,512,360	4,761,226	4,735,855
Constructive taxable income from related foreign corporations Net income	1,719,405 99,568,674	19,342,236 181,440,769	703,130 29,955,306	687,333 25,181,264	15,797 4,774,042	28,022 4,761,27 6
Income subject to tax	31,943,571	150,703,669	11,412,513	8,597,385	2,815,127	2,238,370
Total income tax before credits [7]	10,982,295	52,903,607	3,902,675	2,919,433	983,243	767,66
Income tax	10,927,993	52,639,939	3,885,024	2,906,055	978,969	765,86
Alternative minimum tax	43,134	217,936	21,184	16,914	4,270	1,80
Foreign tax credit General business credit	1,468,290 559,997	18,107,757 8,157,681	421,486 238,467	417,994 177,596	*3,492 60,871	37,577 6,199
Prior year minimum tax credit	21,077	87,584	5,901	5,765	137	*8
Total income tax after credits [2]	8,930,839	26,338,930	3,234,560	2,315,817	918,742	723,80

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

		Healthcare and s	ocial assistance		Arts, e	ntertainment, and recr	eation
ltem	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	323,274	272,372	40,495	10,407	67,352	46,307	21,0
Total assets	260,654,811	108,786,439	46,680,382	105,187,990	62,870,666	27,117,604	35,753,00
Cash Notes and accounts receivable	28,267,482 41,303,715	19,178,719 13,067,083	4,023,761 8,734,009	5,065,002 19,502,624	9,636,430 3,089,101	6,000,165 1,764,654	3,636,20 1,324,44
Less: Allowance for bad debts	11,017,339	1,731,093	1,920,662	7,365,584	80,530	55,748	24,78
Inventories	1,764,056	1,190,723	474,705	98,628	803,195	178,363	624,8
Investments in Government obligations	*12,037	8,211	*3,826	-	104,996	-	104,9
Tax-exempt securities	850,314 13,758,527	*843,732 5,227,692	*4,738 2,993,948	1,844 5,536,888	*47,989 5,950,310	*45,289 4,441,404	*2,7 1,508,9
Other current assets Loans to shareholders	5,982,699	5,277,692	524,023	188,030	1,355,029	921,029	434,0
Mortgage and real estate loans	140,125	*59,668	*77,203	*3,254	*63,594	*7,276	*56,3
Other investments	41,691,077	7,603,389	3,711,052	30,376,636	8,112,401	3,592,982	4,519,4
Depreciable assets	146,506,316	70,292,121	17,508,979	58,705,216	46,371,870	11,223,453	35,148,4
Less: Accumulated depreciation Depletable assets	90,796,513 *6,692	51,509,243 *6,692	11,033,806	28,253,464	26,403,756 *27,631	6,240,827 *4,137	20,162,9 *23,4
Less: Accumulated depletion	*2,701	*2,701	-	-	*17,519	*2,104	*15,4
Land	4,319,429	912,616	477,137	2,929,676	3,442,882	777,232	2,665,6
Intangible assets (amortizable)	76,682,477	38,218,868	23,049,190	15,414,419	8,521,884	3,454,016	5,067,8
Less: Accumulated amortization	11,451,110	6,884,098	3,237,046	1,329,966	1,310,726	624,505	686,2
Other assets Fotal liabilities	12,637,527 260,654,811	7,033,415 108,786,439	1,289,325 46,680,382	4,314,788 105,187,990	3,155,886 62,870,666	1,630,790 27,117,604	1,525,0 35,753,0
Accounts payable	9,340,155	3,412,648	2,084,229	3,843,278	2,584,653	1,374,551	1,210,1
Mortgages, notes, and bonds payable in less than one year	10,328,305	5,244,428	3,077,444	2,006,434	4,286,319	3,279,562	1,006,7
Other current liabilities	29,041,222	14,280,732	4,982,361	9,778,128	7,783,164	4,048,515	3,734,6
Loans from shareholders	4,565,093	2,953,266	1,071,198	540,629	2,473,021	925,064	1,547,9
Mortgages, notes, and bonds payable in one year or more	111,832,085	38,733,623	12,398,939	60,699,523	18,245,882	4,483,940	13,761,
Other liabilities	35,272,298	12,751,260	9,289,783	13,231,255	5,743,234	2,923,743	2,819,4
Capital stock Additional paid-in capital	4,234,410 78,513,897	2,542,071 13,773,661	1,242,088 10,594,715	450,251 54,145,521	2,220,922 16,837,464	649,162 4,988,646	1,571,5 11,848,8
Retained earnings, appropriated	232	232		-	*51,180	*33,472	*17,7
Retained earnings, unappropriated [26]	-14,208,531	15,925,030	8,059,877	-38,193,439	6,025,765	4,730,291	1,295,4
Less: Cost of treasury stock	8,264,355	830,511	6,120,252	1,313,591	3,380,938	319,341	3,061,5
otal receipts	534,535,925	355,810,295	71,172,586	107,553,045	82,948,045	47,544,891	35,403,1
Business receipts Interest	507,359,110 895,938	340,678,436 377,419	68,988,325 78,302	97,692,350 440,218	77,556,120 490,351	44,713,085 114,508	32,843,0 375,8
Interest on Government obligations:	093,930	377,419	70,302	440,210	490,331	114,300	373,0
State and local	25,795	10,735	*214	14,845	10,443	8,700	1,7
Rents	598,424	100,946	13,972	483,507	155,964	61,573	94,3
Royalties	88,399	*11,311	*75,121	*1,967	167,063	51,434	*115,6
Net short-term capital gain reduced by net long-term capital loss	38,631	25,300	*1	13,330	1,364	*545	*8
Net long-term capital gain reduced by	30,031	23,300		13,330	1,504	343	
net short-term capital loss	935,190	181,625	462,502	291,064	121,857	78,110	43,7
Net gain, noncapital assets	427,269	245,697	80,929	100,644	185,455	70,850	114,6
Dividends received from domestic corporations	29,234	8,992	3,954	16,287	15,999	12,237	3,7
Dividends received from foreign corporations	68,708	*261	68,354	*93	28,667	1,450	*27,2
Other receipts otal deductions	24,069,225 484,138,395	14,169,573 319,090,148	1,400,913 64,031,185	8,498,739 101,017,063	4,214,763 73,693,927	2,432,397 41,623,886	1,782,3 32,070 ,0
Cost of goods sold	43,043,400	28,436,279	10,318,300	4,288,822	14,604,314	8,344,771	6,259,
Compensation of officers	56,272,117	52,483,506	2,671,636	1,116,975	9,903,142	8,854,872	1,048,2
Salaries and wages	150,668,263	88,108,498	22,124,824	40,434,941	13,334,425	6,783,328	6,551,0
Repairs	4,473,597	2,376,615	568,125	1,528,857	1,142,851	245,455	897,3
Bad debts Rent paid on business property	7,468,366 22,841,722	3,163,599 16,180,139	1,478,096 2,627,911	2,826,671 4,033,672	61,040 3,423,331	14,983 1,269,209	46,i 2,154,
Taxes paid	18,996,858	10,980,907	2,840,956	5,174,995	4,342,854	1,343,910	2,194,
Interest paid	7,492,144	2,599,048	1,000,575	3,892,521	1,692,552	408,519	1,284,0
Charitable contributions	185,210	140,988	12,987	31,234	47,222	31,339	15,
Amortization	2,546,737	1,540,257	456,829	549,652	577,305	341,527	235,
Depreciation Depletion	7,539,428 *6,504	3,464,230	1,126,375 *6,504	2,948,824	2,323,697 *4,879	523,517 86	1,800,
Advertising	3,522,238	2,748,726	385,592	387,920	1,200,842	439,116	761,
Pension, profit sharing, stock, annuity	9,606,047	8,772,858	279,464	553,726	819,070	714,367	104,
Employee benefit programs	15,003,530	7,841,693	1,986,918	5,174,920	918,477	428,427	490,
Domestic production activities deduction	18,729	*12,972	5,582	176	*28,296	*28,294	00
Net loss, noncapital assets Other deductions	178,457 134,275,048	63,135 90,176,699	42,964 16,097,550	72,358 28,000,799	42,852 19,226,779	9,654 11,842,510	7,384,2
otal receipts less total deductions	50,397,530	36,720,148	7,141,400	6,535,982	9,254,118	5,921,005	3,333,
Constructive taxable income from related foreign corporations	32,385	26,833	3,492	2,060	*23,284	9,131	*14,
let income	50,404,120	36,736,245	7,144,678	6,523,197	9,266,960	5,921,437	3,345,
ncome subject to tax	10,210,489	3,580,677	2,866,212	3,763,599	1,832,677	959,025	873,0
otal income tax before credits [7]	3,513,522	1,214,564	987,067	1,311,891	591,194 582,974	294,196	296,9
Income tax Alternative minimum tax	3,502,752 10,914	1,209,430 5,321	983,909 3,115	1,309,412 2,479	582,974 7,385	292,548 *813	290,4
Foreign tax credit	39,229	19,279	*18,921	*1,029	32,044	30,176	*1,8
General business credit	58,823	16,755	17,461	24,607	24,001	15,954	8,0
Prior year minimum tax credit	8,057	1,685	*3,619	2,754	3,279	754	*2,5
Total income tax after credits [2]	3,407,407	1,176,845	947,060	1,283,501	531,870	247,312	284,

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

	Accomr	nodation and food s	services		Other s	ervices		
Item	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not allocable
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	179,465	16,498	162,967	228,275	107,256	101,001	20,019	
Total assets Cash	360,979,582 26,241,578	145,477,238 8,434,426	215,502,343 17,807,151	99,122,033 15,961,261	34,117,829 5,673,252	47,495,768 5,040,212	17,508,435 5,247,797	
Notes and accounts receivable	26,602,544	14,184,021	12,418,523	10,010,464	4,814,404	3,308,691	1,887,369	
Less: Allowance for bad debts	616,421	446,380	170,042	1,320,681	50,149	135,485	1,135,047	
Inventories	7,355,910	1,942,014	5,413,897	5,957,491	3,902,140	2,022,682	32,669	
Investments in Government obligations	33,543	33,010	532	*51,486	*576	-	*50,910	
Tax-exempt securities Other current assets	*43,188 10,983,569	*7,713 3,119,480	*35,475 7,864,089	*92,025 7,030,207	*360 1,462,439	*68,342 2,378,875	*23,322 3,188,893	
Loans to shareholders	3,782,068	799,389	2,982,679	1,835,664	1,192,200	610,199	*33,265	
Mortgage and real estate loans	245,404	100,578	144,826	*65,838	*35,383	*8,445	*22,010	
Other investments	70,061,345	28,661,242	41,400,103	7,529,986	3,670,617	3,010,746	848,623	
Depreciable assets	210,786,246	79,610,752	131,175,493	51,652,681	21,719,823	27,668,187	2,264,671	
Less: Accumulated depreciation	108,504,462	34,044,715	74,459,747	34,973,590	15,845,271	17,932,261	1,196,058	
Depletable assets	*5,409	1,101	*4,308	*581	-	*573	8	
Less: Accumulated depletion Land	*2,446 25,459,440	514 16,867,921	*1,932 8,591,519	*85 5,756,586	1.469.898	*83 3,887,185	2 399,504	
Intangible assets (amortizable)	69,437,515	21,433,852	48,003,663	16,837,989	6,121,802	10,437,935	278,252	
Less: Accumulated amortization	13,969,602	3,219,882	10,749,721	4,247,451	1,841,930	2,342,238	63,283	
Other assets	33,034,756	7,993,230	25,041,526	16,881,583	1,792,285	9,463,764	5,625,533	
Total liabilities	360,979,582	145,477,238	215,502,343	99,122,033	34,117,829	47,495,768	17,508,435	
Accounts payable	12,917,518	3,178,262	9,739,256	5,941,971	2,920,420	2,402,274	619,277	
Mortgages, notes, and bonds payable in less than one year	8,473,476	2,328,455	6,145,021	3,723,509	1,899,632	1,640,142	183,736	
Other current liabilities Loans from shareholders	36,565,912 11,929,103	12,176,009 2,453,186	24,389,903 9,475,917	9,909,158 5,235,719	2,871,064 2,249,075	3,113,682 2,980,688	3,924,412 *5,955	
Mortgages, notes, and bonds payable in one year or more	143,981,205	72,171,955	71,809,250	25,970,189	11,783,625	13,573,012	613,552	
Other liabilities	64,376,182	28,293,290	36,082,892	19,206,522	1,906,184	11,730,117	5,570,221	
Capital stock	10,286,020	2,099,885	8,186,135	4,045,153	1,494,179	2,269,594	281,380	
Additional paid-in capital	80,338,458	43,707,417	36,631,041	10,347,573	4,440,300	4,633,286	1,273,987	
Retained earnings, appropriated	1,671,058	44	1,671,014	3,050,292	*53,386	*33,375	2,963,531	
Retained earnings, unappropriated [26]	54,156,734	-9,918,519	64,075,253	18,722,610	5,320,809	11,321,259	2,080,542	
Less: Cost of treasury stock Total receipts	63,716,085 411,928,524	11,012,747 76,544,880	52,703,338 335,383,644	7,030,663 162,837,374	820,845 90,001,428	6,201,661 65,056,159	*8,158 7,779,786	
Business receipts	379,062,161	59,903,408	319,158,753	157,442,246	88,913,603	63,246,344	5,282,299	
Interest	1,145,158	797,145	348,013	201,913	86,001	74,305	41,607	
Interest on Government obligations:								
State and local	7,538	2,909	4,629	9,106	*1,022	6,592	*1,493	
Rents	657,959	344,306	313,653	116,950	37,021	40,237	39,691	
Royalties Not short term capital gain reduced by	7,793,997	3,101,046	4,692,951	389,449	*177,833	203,857	7,759	
Net short-term capital gain reduced by net long-term capital loss	20,093	*5,547	14,546	1,019	*93	*451	*475	
Net long-term capital gain reduced by	,,,,,	2,2	,	.,				
net short-term capital loss	789,316	437,499	351,816	115,518	32,437	53,070	30,011	
Net gain, noncapital assets	811,255	176,760	634,496	313,080	118,689	193,897	*494	
Dividends received from domestic corporations	31,454	6,860	24,594	33,164	6,121	21,420	*5,623	
Dividends received from foreign corporations	3,349,163	1,789,698	1,559,465	26,316	6,487	*9,890	*9,939	
Other receipts Total deductions	18,260,431 379,699,768	9,979,702 69,048,599	8,280,729 310,651,168	4,188,613 150,340,161	622,121 83,428,160	1,206,096 59,602,793	2,360,396 7,309,209	
Cost of goods sold	144,332,595	10,237,256	134,095,339	63,725,899	45,088,160	17,754,026	883,713	
Compensation of officers	8,470,122	1,023,754	7,446,368	8,435,674	4,866,385	3,400,170	169,119	
Salaries and wages	77,554,424	18,401,292	59,153,132	24,339,914	11,252,348	12,367,571	719,994	
Repairs	6,323,728	1,353,836	4,969,892	2,382,721	622,629	999,517	760,575	
Bad debts	287,553	132,093	155,460	308,840	121,447	141,659	45,734	
Rent paid on business property Taxes paid	26,450,174 16,599,940	4,758,250 3,096,089	21,691,924 13,503,850	9,735,046 5,528,096	3,757,679 2,758,787	5,899,771 2,637,595	77,596 131,714	
Interest paid	8,943,833	4,325,019	4,618,814	1,797,939	909,558	2,637,595 843,576	44,806	
Charitable contributions	323,803	58,730	265,072	42,821	12,089	14,726	16,006	
Amortization	2,123,181	474,663	1,648,518	712,025	205,240	498,074	8,711	
Depreciation	10,260,928	2,931,933	7,328,995	2,860,721	1,225,051	1,554,835	80,835	
Depletion	*491	57	*434	*1,635	*746	*867	21	
Advertising Pension profit sharing stock appuits	8,496,058	1,506,066	6,989,992	1,881,655	882,460 154,821	954,944	44,251	
Pension, profit sharing, stock, annuity Employee benefit programs	1,042,088 6,066,766	466,704 1,876,350	575,384 4,190,416	451,431 2,266,999	154,821 1,223,724	274,768 961,489	21,842 81,786	
Domestic production activities deduction	138,497	20,108	118,389	12,269	6,384	5,885		
Net loss, noncapital assets	294,042	32,303	261,738	93,940	17,763	75,132	1,045	
Other deductions	61,991,545	18,354,095	43,637,450	25,762,535	10,322,888	11,218,187	4,221,461	
Total receipts less total deductions	32,228,757	7,496,281	24,732,476	12,497,213	6,573,268	5,453,366	470,578	
Constructive taxable income from related foreign corporations	4,800,230	*3,549,886	1,250,344	32,554	2,802	22,364	7,388	
Net income Income subject to tax	37,021,449 20,571,777	11,043,258 7,154,723	25,978,191 13,417,054	12,520,660 2,207,406	6,575,049 795,810	5,469,138 1,194,849	476,474 216,747	
Total income tax before credits [7]	7,143,767	2,527,008	4,616,759	678,286	245,600	381,174	51,512	
Income tax	7,143,767	2,493,140	4,609,641	672,447	244,791	376,211	51,444	
Alternative minimum tax	33,304	26,038	7,266	7,295	*561	*6,667	*68	
Foreign tax credit	2,959,742	1,673,496	1,286,246	22,048	3,543	*14,443	*4,061	
General business credit	643,409	140,015	503,394	14,090	5,489	8,277	*324	
Prior year minimum tax credit	29,316	25,642	3,674	965	*716	*109	*140	
Total income tax after credits [2] Endnotes at end of table section. Detail may not add to total bed	3,511,299	687,854	2,823,445	641,183	235,853	358,344	46,987	

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]

							Who	lesale and retail tr	ade
Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale trade	Retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns [29]	23,767	158	383	*35	182	533	1,014	825	190
Total receipts	168,316,000		4,730,301	*188,953	498,464	14,022,984	71,195,734	69,541,791	1,653,943
Business receipts	125,327,938	44,856	4,254,698	*170,393	444,607	13,115,073	70,796,080	69,187,582	1,608,498
Interest	21,691,901	*965	17,003	*45	*27,140	11,332	16,918	9,217	*7,701
Interest on Government obligations: State and local	317,285		*7		264	.,,,,,			
Rents	487,596	*389	*9,671	4,249	*9,474	*3,087	*767	*767	
Royalties	275,295	303	*15,710	4,249	5,474	44,464	707	707	
Net short-term capital gain reduced by net long-term capital loss	95,272	_	13,710		40	-			
Net long-term capital gain reduced by net short-term capital loss	3,220,885	*197	*137,676	-	860	*4,374	*3,837	*3,837	
Net gain, noncapital assets	907,859	*3,145	*4,810	334	*74	*3,461	*3,175	*2,243	933
Dividends received from domestic corporations	78,207	-	-	-	-	-	-	-[
Dividends received from foreign corporations	29,740	-	-	-	-	-	-	-1	
Other receipts	15,884,023	1,745	290,726	*13,932	16,004	841,193	374,957	338,145	36,812
Total deductions	159,188,541	61,417	4,955,618	*281,273	546,780	13,900,429	71,141,010	69,480,033	1,660,977
Cost of goods sold	97,847,046	*37,556	*3,844,017	109,524	213,438	11,551,624	68,570,391	67,625,688	944,703
Compensation of officers	859,709	*237	15,285	-	*10	22,523	14,282	*11,986	2,297
Salaries and wages	10,487,455	*2,664	70,709	*12,841	*91,204	342,467	677,221	545,319	131,903
Repairs	663,852	*1,781	*8,683	*1,095	*6,686	47,526	19,616	16,174	3,443
Bad debts	893,187	-	*87	-	*121	3,706	9,506	6,050	*3,456
Rent paid on business property	1,424,639	*3,566	43,140	*641	*38,067	107,078	184,193	113,621	70,571
Taxes paid	2,717,746	397	18,668	*12,550	11,092	170,283	88,018	63,632	24,386
Interest paid	13,505,407	*176	78,064	*23,981	*1,324	69,956	143,151	127,066	*16,085
Charitable contributions	52,417	*1	395	-	*6	25,007	572	458	114
Amortization	617,578	*44	89,260	*16,395	292	92,318	16,691	9,646	*7,045
Depreciation	1,880,271	4,395	71,248	*69,728	*28,848	187,837	101,103	55,150	45,953
Depletion	137,586	-	96,335	-	-	-	-	-	
Advertising	461,180	*537	*148	2	*733	40,661	105,748	14,415	91,333
Pension, profit sharing, stock, annuity	346,214	*15	*6,574	*555	319	21,161	24,700	24,265	436
Employee benefit programs	849,965	*169	6,940	*2,234	*1,816	128,589	48,800	43,934	*4,866
Domestic production activities deduction	21,356	-	-	-	*96	*13,769	*1,608	*1,608	
ECI Deductions	3,617,202	*297	*19,280	-	*8,504	*411,256	*114,296	*114,296	
Net loss, noncapital assets	1,156,852	-	*31,988	-	873	23,616	6,412	2,357	4,056
Other deductions	21,648,879	9,583	554,798	*31,727	143,353	641,049	1,014,701	704,369	310,332
Total receipts less total deductions	9,127,459	-10,120	-225,317	*-92,320	-48,316	122,555	54,724	61,758	-7,034
Foreign dividend income resulting from foreign taxes deemed paid	*327	-	-	-	-	-	-	-	
Net income (less deficit)	8,811,505	-10,120	-225,324	*-92,320	-48,580	122,555	54,724	61,758	-7,034
Income subject to tax	8,935,917	*4,061	195,323	*1,027	11,653	611,401	217,043	205,382	*11,660
Total income tax before credits [5]	3,230,717	*1,140	70,082	*464	3,901	214,508	77,307	72,296	5,010
Income tax	3,068,004	*1,136	66,826	*227	3,632	212,251	73,790	69,833	*3,957
Alternative minimum tax	52,928		*12	+007	+000	*682	*481	*295	186
Branch tax	109,870		*3,243	*237	*262	1,579	3,041	2,173	868
Foreign tax credit	9,002		-	-	-	44.040	+4 447	*4 44	
General business credit	39,602		-	-	-	14,243	*1,147	*1,147 *13	
Prior year minimum tax credit Total income tax after credits [2]	22,744		70.000	*464	2 004	314 199,951	*13		E 044
Total income tax after credits [2]	3,157,692	*1,140	70,082	^464	3,901		76,147 *11	71,136 *11	5,010
Tax from Section I [9] Tax from Section II [10]	75,533	*1,136	14 66 020	*227	2 620	*6,480			*4 4 4
U.S. income tax paid or withheld at source on noneffectively connected income	2,764,212	"1,136	66,838	· 221	3,638	198,372	73,106 *54	68,963	*4,143
U.S. income tax paid or withheld at source on effectively connected income	1,504,457	*262	55,364	-	*[1] *762	*6,433 284,010	27,085	23 26,934	*32

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]

					Finance and insura	nce		
ltem	Transportation and warehousing	Information	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Real estate and rental and leasing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns [29]	232	372	8,096	227	325	6,902	642	7,664
Total receipts	3,072,721	3,392,240	54,086,869	36,733,463	1,107,410	15,714,570	531,426	2,852,521
Business receipts	2,832,249	3,009,142	18,394,160	9,385,062	273,821	8,728,133	*7,144	1,190,248
Interest	822	1,819	21,527,555	19,675,575	349,572	1,498,081	4,328	32,957
Interest on Government obligations: State and local	_	_	273,222	165,277	2,222	103,193	2,530	5,511
Rents	89	1,297	228,987	96,444	129	132,086	329	86,370
Royalties	530	*499	10,590	9,593	366	22	609	*190,060
Net short-term capital gain reduced by net long-term capital loss	_	-	86,176	29,448	2,251	47,493	6,985	1,497
Net long-term capital gain reduced by net short-term capital loss	1,487	1,053	1,224,580	263,935	158,896	530,037	271,711	738,853
Net gain, noncapital assets	*995	699	753,867	649,477	*81,723	17,742	4,925	121,410
Dividends received from domestic corporations	115	-	75,716	4,156	7	71,300	*253	*1,354
Dividends received from foreign corporations	-	-	29,545	2,860	-	26,686	-	*149
Other receipts	236,434	377,731	11,482,471	6,451,637	238,422	4,559,799	232,613	484,112
Total deductions	2,994,874	3,279,472	46,030,560	29,007,737	1,636,420	15,010,371	376,031	2,465,436
Cost of goods sold	683,907	1,340,766	9,542,053	-	-	9,542,053	-	*59,879
Compensation of officers	*13,084	*3,822	721,920	708,471	*4,177	4,867	*4,406	*14,727
Salaries and wages	281,105	527,421	4,065,740	3,219,084	110,860	735,533	262	41,320
Repairs	95,083	103,987	258,590	252,958	*5,569	*63	-	76,683
Bad debts	2,040	*793	800,356	767,708	7,936	24,711	-	3,286
Rent paid on business property	79,484	23,632	803,819	781,010	*4,568	17,844	*397	27,099
Taxes paid	17,154	111,111	1,544,787	1,318,599	28,986	188,373	8,830	198,147
Interest paid	50,191	15,529	12,147,050	11,773,574	154,343	169,956	49,176	345,879
Charitable contributions	*208	*39	20,426	11,693	98	8,168	467	1,013
Amortization	*4,858	*13,662	252,669	89,994	*67,580	86,944	8,150	17,950
Depreciation	142,824	120,535	557,079	501,499	20,026	35,331	224	431,626
Depletion	-	-	5,606	-	*1,173	*5	4,428	2,260
Advertising	57,230	23,236	86,392	27,567	*187	58,638	-	2,538
Pension, profit sharing, stock, annuity	*1,331	*14,456	245,919	202,344	*1,859	41,699	17	*46
Employee benefit programs	11,519	*25,554	434,820	419,105	*1,843	13,872	-	3,324
Domestic production activities deduction	357	*4,616	*194	-	-	1	*193	
ECI Deductions	*1,496	*151,186	2,027,598	1,269,181	753,389	*116	4,912	27,048
Net loss, noncapital assets	17,027	*507	831,247	813,068	7,414	*666	10,100	202,993
Other deductions	1,535,975	798,621	11,684,296	6,851,884	466,412	4,081,532	284,469	1,009,198
Total receipts less total deductions	77,847	112,768	8,056,309	7,725,726	-529,011	704,199	155,395	387,085
Foreign dividend income resulting from foreign taxes deemed paid	-	-	*327	-	-	*327	-	
Net income (less deficit)	77,847	112,768	7,784,417	7,560,449	-531,233	602,336	152,865	381,574
Income subject to tax	40,318	132,860	5,201,202	3,692,943	241,703	915,197	351,360	731,546
Total income tax before credits [5]	13,278	55,613	1,870,388	1,334,515	88,973	312,977	133,923	264,269
Income tax	13,581	45,886	1,792,362	1,290,779	83,734	298,479	119,370	245,613
Alternative minimum tax	22	221	39,903	24,693	*392	14,336	482	3,029
Branch tax	*241	*9,505	37,446	18,559	4,856	*156	13,876	15,626
Foreign tax credit	*3	*1	2,823	1,607 27	*7.045	1,216	404	6,168
General business credit Prior year minimum tax credit	-3	1,035	21,225 13,186	8,610	*7,345	13,673 4,557	181 16	*36
Total income tax after credits [2]	13,275	54,576		1,322,582	81,626	4,557 293,543	133,726	257,738
Tax from Section I [9]	13,2/5	*692	1,831,477 50,978	7,698	1,160	293,543 *9,012	33,726	1,130
Tax from Section II [10]	13,033	45,071	1,510,420	1,304,023	76,769	*9,778	119,850	242,112
U.S. income tax paid or withheld at source on noneffectively connected income	13,033	*21,811	85,952	10,826	18,418	*9,279	47,430	10,692
U.S. income tax paid or withheld at source on effectively connected income	*13,188	*3,761	281,519	54,648	56,727	13,032	157,112	209,402

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	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
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns [29]	1,114	3,350	123	*64	*41	246	93	67
Total receipts	9,947,025	2,638,532	218,948	*136,054	*3,596	127,533	1,058,755	93,472
Business receipts	9,522,516	64,953	*203,893	*136,033	*969	61,979	992,474	*93,615
Interest	1,982	52,680	*83	*22	*4	*3	*512	*59
Interest on Government obligations:								
State and local	*[1]	38,280	-	-	-	-	-	-
Rents	*5	93,022	-	-	-	*74	50,055	*59
Royalties	*6,431	1,527	-	-	-	*189	5,295	-
Net short-term capital gain reduced by net long-term capital loss	*18	7,540	-	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	*90,490	1,014,611	-	-	*1,244	*1,624	-	-
Net gain, noncapital assets	*148	15,105	253	-	-	*372	*11	-
Dividends received from domestic corporations	-	1,023	-	-	-	-	-	-
Dividends received from foreign corporations	-	*46	-	-	-	-	-	-
Other receipts	325,436	1,349,745	14,719	-	*1,379	63,291	10,408	*-260
Total deductions	9,795,424	1,908,630	381,043	*191,570	*1,278	105,704	1,027,781	120,242
Cost of goods sold	1,581,457	-	*116,117	*39,470	-	*3,384	*62,547	*90,916
Compensation of officers	30,459	1,072	*17,264	*516	*43	*2,197	1,201	*1,067
Salaries and wages	4,133,072	*9,236	*45,671	*33,631	*467	*21,142	*115,617	*15,928
Repairs	21,658	*2,717	*6,894	*4,591	*10	*837	*6,961	*453
Bad debts	16,046	55,554	586	*12	-	*100	993	*1
Rent paid on business property	61,384	1,151	*13,760	*17,755	*121	*4,110	*13,968	*1,673
Taxes paid	391,771	76,893	12,427	*1,438	*43	2,134	59,966	*866
Interest paid	6,399	392,105	*1,561	*31,156	*42	*83	*198,679	*80
Charitable contributions	1,212	3,502	-	-	*1	*12	*25	-
Amortization	60,212	36,677	7,726	*42	-	*3	*8,389	392
Depreciation	80,531	14,309	*3,625	*2,727	*154	*2,372	*60,151	*1,180
Depletion	*14	33,371	-	-	-	-	-	-
Advertising	25,619	*16	*104,721	*223	*[1]	*632	*12,617	*127
Pension, profit sharing, stock, annuity	21,509	164	-	-	-	-	8,547	496
Employee benefit programs	172,506	2,084	*2,601	*1,507	*43	*1,252	*6,166	*41
Domestic production activities deduction	-	716	-	-	-	-	-	-
ECI Deductions	828,740	27,057	-	-	-	-	426	18
Net loss, noncapital assets	*1,424	36,644	-	*28	-	*3,221	513	*358
Other deductions	2,361,413	1,215,363	48,089	*58,473	*354	64,225	471,015	*6,644
Total receipts less total deductions	151,601	729,901	-162,095	*-55,516	*2,319	21,829	30,974	-26,770
Foreign dividend income resulting from foreign taxes deemed paid	-	-	-	-	-	-	-	-
Net income (less deficit)	151,600	691,622	-162,095	*-55,516	*2,319	21,829	30,974	-26,770
Income subject to tax	298,852	1,419,225	*104	*766	*1,184	26,975	*42,328	*49
Total income tax before credits [5]	109,650	522,043	*19	*3,286	*376	9,512	*14,875	*7
Income tax	101,904	486,926	*17	*122	*330	8,701	*14,691	*7
Alternative minimum tax	*1,188	7,261	-	-	-	-	130	-
Branch tax	6,762	27,844	3	*3,164	*46	*811	*54	-
Foreign tax credit	*3	*7	-	-	-	-	-	-
General business credit	[1]	1,742	-	-	-	-	*169	-
Prior year minimum tax credit	525	8,381	-	-	-	-	-	-
Total income tax after credits [2]	109,123		*19	*3,286	*376	9,512	*14,706	*7
Tax from Section I [9]	*1	15,937	-	-	280	-	-	-
Tax from Section II [10]	102,361	484,069	*17	*122	*330	8,701	*14,652	*7
U.S. income tax paid or withheld at source on noneffectively connected income	*201	34,069			280	*6,070	*83	4
U.S. income tax paid or withheld at source on effectively connected income	*3,734	623,049	_	_	*440	*1,600	*221	60
Endnotes at and of table section. Detail may not add to total be				ID			:	

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]

ltem			Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade		
	All industries	Agriculture, forestry, fishing, and hunting					Total [16]	Wholesale trade	Retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns [29]	11,888	86	194	*16	75	301	496	434	62
Total receipts	98,982,821	22,817	4,226,979	*10,793	298,654	4,177,279	32,284,110	31,268,474	1,015,635
Business receipts	66,233,008	*17,600	3,998,418	*10,785	*296,965	3,323,570	32,087,654	31,116,216	971,438
Interest	18,168,502	*790	*1,033	*2	*6	8,173	13,933	6,256	*7,677
Interest on Government obligations:									
State and local	176,417	-	*7	-	-	-	-	-	-
Rents	244,755	*389	-	-	*685	*484	*767	*767	-
Royalties	247,172	-	*2,639	-	-	33,899	-	-	-
Net short-term capital gain reduced by net long-term capital loss	77,174	-	-	-	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	2,723,739	_	*80,577	_	_	*2,726	*3,837	*3,837	_
Net gain, noncapital assets	794,226	*3,145	-	-	17	1,021	*2,015	*1,082	933
Dividends received from domestic corporations	65,965	-	-	-	-	-	-	-	-
Dividends received from foreign corporations	29,527	-	-	-	-	-	-	-	-
Other receipts	10,222,336	*893	144,305	*5	*980	807,407	175,904	140,315	*35,588
Total deductions	82,729,804	14,275	4,027,538	*8,942	286,577	3,522,999	32,021,296	31,033,365	987,931
Cost of goods sold	45,020,268	*8,118	*3,826,939	-	*150,505	2,293,199	30,723,764	30,039,531	684,233
Compensation of officers	457,277	*235	13,931	-	-	*11,010	*9,808	*7,511	2,297
Salaries and wages	6,579,093	*1,159	*49,044	*1,025	*56,560	154,628	371,246	312,980	*58,265
Repairs	224,813	*423	*4,188	-	*1,246	22,696	14,731	14,151	*579
Bad debts	614,868	-	-	-	-	*232	4,922	4,682	241
Rent paid on business property	729,391	*146	*10,668	*37	*24,969	59,985	99,757	64,644	*35,112
Taxes paid	2,057,507	*228	3,729	*359	*9,534	124,442	50,157	42,899	*7,258
Interest paid	9,806,610	*43	*2,056	-	*615	18,680	38,535	22,606	*15,929
Charitable contributions	52,295	*1	395	-	*6	25,007	563	449	114
Amortization	237,474	+4 504	+2.240	+400	+0.004	18,599	11,869	*5,425	*6,444
Depreciation Depletion	852,120	*1,581	*3,310	*426	*2,321	60,375	64,816	31,192	*33,624
Advertising	11,392	*1	572 *38	-	*719	36,211	16,395	12,065	*4,330
Pension, profit sharing, stock, annuity	146,658 210,856	ı ı	*6,214	*27	319	5,892	5,525	*5,089	4,330
Employee benefit programs	618,601	*115	*4,608	*84	597	69,743	30,026	26,448	3,578
Domestic production activities deduction	21,356	113	4,000	-	*96	*13,769	*1,608	*1,608	5,576
ECI Deductions	2,264,974	_	*22		-	350,485	*89,335	*89,335	_
Net loss, noncapital assets	632,543	_	-	_	_	*20,178	5,747	*1,691	4,056
Other deductions	12,191,709	*2,226	101,825	*6,984	39,089	237,870	482,493	351,057	131,435
Total receipts less total deductions	16,253,017	8,542	199,441	*1,851	12,078	654,280	262,814	235,109	27,704
Foreign dividend income resulting from foreign taxes deemed paid	*317	_		_	_	_		_	
Net income (less deficit)	16,077,921	8,542	199,433	*1,851	12,078	654,280	262,814	235,109	27,704
Income subject to tax	8,935,917	*4,061	195,323	*1,027	11,653	611,401	217,043	205,382	*11,660
Total income tax before credits [5]	3,218,413	*1,140	70,082	*464	3,674	213,619	77,289	72,279	5,010
Income tax	3,068,003	*1,136	66,826	*227	3,632	212,251	73,790	69,833	*3,957
Alternative minimum tax	52,425	-	*12	-	-	*682	*481	*295	186
Branch tax	98,120	*4	*3,243	*237	*41	*690	3,023	2,155	868
Foreign tax credit	9,002	-	-	-	-	-	-	-	-
General business credit	39,601	-	-	-	-	14,243	*1,147	*1,147	-
Prior year minimum tax credit	22,744	-	-	-	-	314	*13	*13	-
Total income tax after credits [2]	3,145,389	*1,140	70,082	*464	3,674	199,063	76,129	71,119	5,010
Tax from Section I [9]	40,161	-	14	-	-	*6,410	*11	*11	-
Tax from Section II [10] U.S. income tax paid or withheld at source on noneffectively	2,763,662	*1,136	66,838	*227	3,632	198,372	73,106	68,963	*4,143
connected income	92,444	-	-	-	*[1]	*6,425	-	-	-
U.S. income tax paid or withheld at source on effectively connected income	1,403,309	*262	*54,926	-	*246	283,550	27,063	26,911	*152

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]

				•				
ltem	Transportation and warehousing	Information	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Real estate and rental and leasing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns [29]	97	124	5,935	111	164	5,313	347	2,389
Total receipts	821,597	2,604,919	42,753,809	31,704,789	889,447	9,620,853	538,720	2,000,394
Business receipts	598,925	2,590,301	15,525,237	8,374,489	194,102	6,949,503	*7,144	633,351
Interest	*23	531	18,114,375	16,929,849	318,186	864,753	1,588	14,822
Interest on Government obligations:								
State and local	-	-	142,497	42,071	2,083	96,221	2,122	*291
Rents	-	-	70,224	68,169	101	*1,788	166	47,429
Royalties	530	-	9,935	9,591	183	19	142	*190,060
Net short-term capital gain reduced by net long-term capital loss	-	-	68,365	20,254	960	46,109	1,042	1,487
Net long-term capital gain reduced by net short-term capital loss	_	1,053	940,691	247,013	92,471	367,619	233,588	667,620
Net gain, noncapital assets	*30	699	665,839	615,036	*30,793	15,221	4,788	108,115
Dividends received from domestic corporations	115	-	63,620	3,981	7	59,631	*[1]	*1,310
Dividends received from foreign corporations	-	-	29,338	2,860	-	26,478	-	*145
Other receipts	*221,974	12,335	7,123,689	5,391,475	250,561	1,193,511	288,142	335,763
Total deductions	629,278	2,393,302	31,206,854	22,720,699	578,838	7,768,217	139,100	1,047,966
Cost of goods sold	*319,671	*1,308,224	4,945,442	-	-	4,945,442	-	*52,820
Compensation of officers	*1,632	*2,301	379,568	366,119	*4,177	4,867	*4,406	*13,405
Salaries and wages	71,466	485,403	3,099,664	2,568,585	*37,194	493,622	262	22,891
Repairs	*8,702	*11,390	114,003	113,793	*147	*63	-	33,591
Bad debts	*822	786	599,420	583,021	5,904	10,495	-	*486
Rent paid on business property	*11,432	*15,918	432,571	424,565	*4,505	3,198	*303	18,950
Taxes paid	5,013	108,169	1,310,195	1,179,489	17,820	109,085	3,801	108,538
Interest paid	*42,991	11,154	9,292,195	9,168,763	86,760	24,325	12,347	140,596
Charitable contributions	*192	*38	20,371	11,646	98	8,162	464	974
Amortization	36	*9,376	157,780	77,436	64,779	15,565	-	15,304
Depreciation	19,434	*24,859	410,304	405,142	*698	4,251	*213	130,505
Depletion	-	-	590	-	*217	*5	368	2,260
Advertising	*8,126	*3,415	54,825	9,416	48	45,362	-	944
Pension, profit sharing, stock, annuity	513	*13,976	149,844	144,941	761	4,125	17	*339
Employee benefit programs Domestic production activities deduction	*4,472 357	24,756 *4,616	368,395 *194	354,301	*1,843	12,251	*193	*1,939
ECI Deductions	357	*151,186	1,092,748	1,054,988	35,649	*41	2,070	4,683
Net loss, noncapital assets		193	591,745	582,915	*7,354	*166	1,311	2,369
Other deductions	134,418	217,543	8,186,999	5,675,581	310,884	2,087,191	113,344	497,373
Total receipts less total deductions	192,320	211,617	11,546,955	8,984,090	310,609	1,852,636	399,620	952,428
Foreign dividend income resulting from foreign taxes deemed paid	.02,020	211,011	*317	5,551,555	0.10,000	*317	-	002,120
Net income (less deficit)	192,320	211,617	11,405,780	8,942,019	308,527	1,757,736	397,498	952,137
Income subject to tax	40,318	132,860	5,201,202	3,692,943	241,703	915,197	351,360	731,546
Total income tax before credits [5]	13,278	55,606	1,863,067	1,329,246	88,487	312,974	132,360	264,176
Income tax	13,581	45,886	1,792,361	1,290,778	83,734	298,479	119,370	245,613
Alternative minimum tax	22	221	39,900	24,693	*392	14,333	482	3,029
Branch tax	*241	*9,498	30,325	13,291	4,370	*156	12,509	15,534
Foreign tax credit	-	*1	2,823	1,607	-	1,216	-	6,168
General business credit	*3	1,035	21,225	26	*7,345	13,673	181	*36
Prior year minimum tax credit	-	-	13,186	8,610	3	4,557	16	*326
Total income tax after credits [2]	13,275	54,569	1,824,157	1,317,313	81,139	293,541	132,164	257,646
Tax from Section I [9]	-	*692	23,554	7,698	*264	*8,985	6,607	*177
Tax from Section II [10]	13,033	45,071	1,510,224	1,304,022	76,769	*9,778	119,655	242,112
U.S. income tax paid or withheld at source on noneffectively connected income	-	*21,811	29,798	9,987	*329	*9,245	10,237	*10,364
U.S. income tax paid or withheld at source on effectively connected income	*13,187	*3,761	254,631	51,829	47,277	*12,897	142,628	175,932

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	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
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns [29]	510	1,406	*17	*24	*16	126	*36	*40
Total receipts	6,502,887	2,109,580	*32,071	*13,446	*2,439	103,512	*989,769	*27,766
Business receipts	6,109,828	*512	*32,071	*13,442	-	*41,155	*925,824	*27,369
Interest	999	13,304	-	*4	*[1]	*1	*504	-
Interest on Government obligations:								
State and local	*[1]	33,621	-	-	-	-	-	-
Rents	-	74,587	-	-	-	*74	50,055	*59
Royalties	*3,410	1,405	-	-	-	-	5,295	-
Net short-term capital gain reduced by net long-term capital loss	*[1]	7,322	_		_	_		_
Net long-term capital gain reduced	[1]	1,522	_	_	_	_		
by net short-term capital loss	*90,486	934,191	_	_	*1,244	*1,315	_	_
Net gain, noncapital assets	*85	13,260	-	-	-,	.,510	-1	-
Dividends received from domestic corporations	-	*920	-	-	-	-	-	-
Dividends received from foreign corporations	-	*44	-	-	-	-	-	-
Other receipts	298,077	1,030,414	-	-	*1,196	*60,967	*8,090	*338
Total deductions	6,114,614	375,201	*31,766	*12,679	*9	75,501	*933,674	*27,333
Cost of goods sold	1,302,346	-	*16,854	*557	-	*686	58,885	*12,257
Compensation of officers	*20,922	-	-	-	-	*2,197	1,201	*1,067
Salaries and wages	2,139,259	*643	*2,424	*7,327	-	*14,692	94,884	*6,779
Repairs	6,715	*319	*7	*323	-	*209	6,126	*144
Bad debts	*7,237	-	-	-	-	-	961	*1
Rent paid on business property	39,502	*581	*212	*374	-	*1,709		*934
Taxes paid	214,084	63,578	*143	*562	-	*1,009	*57,340	*428
Interest paid	4,702	67,974	*53	-	-	*[1]	186,937	*80
Charitable contributions	*1,210	3,502	-	-	*1	*12	*25	-
Amortization Depreciation	*3,074 69,940	*14,351	*7	*26	*3	*1,242	7,085 48,789	*618
Depletion	69,940	13,563 7,970	,	20	-	1,242	40,709	010
Advertising	1,861	*16	*11,183	*21		*312	12,527	*66
Pension, profit sharing, stock, annuity	*19,660	-	11,103	-	_	512	8,547	-
Employee benefit programs	105,940	_	*30	*553	_	*1,252	6,049	*41
Domestic production activities deduction		716	-	-	-	-	-	-
ECI Deductions	568,593	7,477	-	-	-	-	426	18
Net loss, noncapital assets	*1,307	7,046	-	*28	-	*3,220	352	*358
Other deductions	1,608,261	187,466	*852	*2,908	*5	48,961	*431,893	*4,543
Total receipts less total deductions	388,273	1,734,379	*305	*766	*2,431	28,011	*56,095	*433
Foreign dividend income resulting from								
foreign taxes deemed paid Net income (less deficit)	388,273	1.700.757	*305	*766	*2,431	28,011	*56,095	*433
Income subject to tax	298,852	1,700,757	*104	*766	*1,184	26,975		*49
Total income tax before credits [5]	109,650	521,463	*17	*122	*373	9,512	*14,875	*7
Income tax	101,904	486,926	*17	*122	*330	8,701	*14,691	*7
Alternative minimum tax	*1,036	6,912		-	-		130	-
Branch tax	6,762	27,612	-	-	*42	*811	*54	-
Foreign tax credit	*3		-	-	-	-] -1	-
General business credit	[1]	1,742	-	-	-	-	*169	-
Prior year minimum tax credit	525	8,381	-	-	-	-	-	-
Total income tax after credits [2]	109,122	511,332	*17	*122	*373	9,512	*14,706	*7
Tax from Section I [9]	*1	9,302	-	-	-	-	-	-
Tax from Section II [10]	102,361	483,720	*17	*122	*330	8,701	*14,652	*7
U.S. income tax paid or withheld at source on noneffectively connected income	-	18,304	-	_	-	*5,739	-	4
U.S. income tax paid or withheld at source on effectively connected income	*3,729	584,422			*416	*905	*221	60
Endnotes at end of table section. Detail may not add to total be				_				00

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]

paragaret are commune successive annual and annual and		Agriculture, forestry, fishing, and hunting						Construction	
Item	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	1,611,125	49,651	40,704	2,253	6,694	11,611	3,934	150,549	45,121
Total assets	63,679,987,471	70,134,204	60,530,497	3,398,329	6,205,379	1,159,716,745	1,749,763,675	317,875,220	140,822,189
Cash	4,200,215,628	7,465,580	6,190,379	480,951	794,250	41,117,862	33,952,425	41,668,293	19,786,342
Notes and accounts receivable	11,573,483,753	6,499,953	5,099,225	225,647	1,175,081	130,097,113	117,823,512	65,806,862	23,566,071
Less: Allowance for bad debts	206,539,631	61,094	39,464	*14,365	7,265	1,612,248	2,878,384	723,572	267,330
Inventories	1,370,409,588	6,723,523	5,854,355	138,911	730,257	27,275,047	29,538,921	45,361,249	35,757,644
Investments in Government obligations	1,527,437,972	*167	*117	50	-	1,271,174	1,121,623	84,427	*41,896
Tax-exempt securities	1,026,823,518	*23,534	*23,524	-	10	76,702	402,750	164,906	70,116
Other current assets	5,066,267,264	3,681,060	3,055,705	180,835	444,520	28,232,802	70,907,896	32,557,342	17,818,258
Loans to shareholders	234,149,416	2,692,416	2,488,221	31,398	172,796	3,520,958	30,582	4,593,249	1,122,228
Mortgage and real estate loans Other investments	7,151,646,225 17,307,672,597	252,133 6,879,901	238,309 5,737,301	*6,992 454,146	*6,833 688,454	89,928 181,757,549	*2,704,144 155,016,623	3,080,731 37,379,135	2,493,269 18,411,848
Depreciable assets	8,891,648,657	62,758,936	55,064,090	2,595,089	5,099,758	421,481,517	1,447,402,661	116,062,496	17,174,140
Less: Accumulated depreciation	4,239,843,322	45,558,187	39,687,241	2,169,540	3,701,407	170,079,583	446,970,998	72,804,743	10,607,988
Depletable assets	902,170,402	1,189,049	95,552	1,027,826	*65,671	617,131,319	18,539,850	1,373,808	*6,950
Less: Accumulated depletion	391,985,858	380,629	32,661	338,511	*9,456	261,644,187	9,534,118	327,375	*804
Land	335,552,816	12,868,157	12,211,295	296,082	360,780	8,271,416	5,487,744	7,436,680	2,579,001
Intangible assets (amortizable)	5,233,321,862	1,935,111	1,626,292	50,174	258,645	96,713,155	71,831,354	24,286,640	4,751,844
Less: Accumulated amortization	931,586,598	429,572	336,265	43,070	50,237	25,984,290	8,304,977	4,754,912	1,508,359
Other assets	4,629,143,183	3,594,164	2,941,762	475,714	176,688	62,000,510	262,692,066	16,630,005	9,627,061
Total liabilities	63,679,987,471 4,111,963,278	70,134,204 6,521,620	60,530,497 5,512,481	3,398,329 95,676	6,205,379 913,464	1,159,716,745 82,966,727	1,749,763,675 84,447,413	317,875,220 50,509,905	140,822,189 29,415,189
Accounts payable Mortgages, notes, and bonds payable in less than one year	4,111,963,278 3,252,834,986	6,521,620	6,271,873	132,300	913,464 413,377	82,966,727 25,411,101	129,027,792	14,749,286	29,415,189 5,362,868
Other current liabilities	16,295,374,822	3,746,087	2,943,791	209,292	593,004	49,030,481	83,019,997	39,349,995	17,113,183
Loans from shareholders	466,834,134	3,112,191	2,651,053	108,067	353,071	10,661,071	4,451,721	9,460,982	2,911,553
Mortgages, notes, and bonds payable in one year or more	12,566,069,743	17,853,183	15,601,580	951,112	1,300,491	303,109,221	541,257,525	72,415,482	35,339,331
Other liabilities	12,453,747,042	2,661,307	2,314,001	102,817	244,489	163,872,658	478,386,527	17,392,657	3,697,320
Capital stock	1,745,208,226	5,760,245	5,217,447	183,338	359,460	49,290,656	101,385,359	9,839,195	4,101,302
Additional paid-in capital	11,003,274,525	11,770,707	10,333,572	899,128	538,007	344,233,257	262,613,232	73,783,088	32,681,633
Retained earnings, appropriated	200,279,986	306,876	223,767	*49,454	*33,654	372,243	2,290,934	433,965	*97,973
Retained earnings, unappropriated [30] Less: Cost of treasury stock	4,021,960,746 2,437,560,018	13,624,184 2,039,744	11,391,901 1,930,970	717,844 50,700	1,514,438 58,075	161,701,452 30,932,122	81,231,658 18,348,484	41,757,864 11,817,198	17,085,654 6,983,818
Total receipts	22,697,730,269	91,793,513	72,851,297	4,981,259	13,960,958	461,932,726	561,493,876	439,963,543	169,500,840
Business receipts	20,104,450,974	76,322,953	58,279,160	4,737,053	13,306,740	418,607,976	534,369,447	428,796,335	164,780,604
Interest	938,363,608	168,155	137,784	11,809	18,562	2,756,189	4,164,656	901,668	476,191
Interest on Government obligations: State and local	26,665,106	8,680	6,145	*601	*1,934	7,556	41,991	73,132	42,172
Rents	89,397,404	1,351,595	1,275,953	39,905	35,738	1,985,499	1,726,605	1,243,136	503,509
Royalties	195,261,751	189,991	160,002	*5,550	*24,439	2,104,899	137,712	189,297	16,265
Net short-term capital gain reduced by net long-term capital loss	7,757,627	13,540	10,501	*1,820	*1,219	61,305	346,219	78,831	35,876
Net long-term capital gain reduced by									
net short-term capital loss	132,628,115	1,329,273	1,187,435	90,172	51,666	5,970,394	3,128,423	814,244	328,197
Net gain, noncapital assets	77,910,441	466,895	381,702	14,372	70,821	6,698,013	2,948,183	902,081	112,979
Dividends received from domestic corporations	26,234,464	60,408	52,513	*3,622	4,273	113,325	69,403	46,500	17,433
Dividends received from foreign corporations Other receipts	122,757,253 976,303,525	18,485 11,863,538	16,969 11,343,133	*291 76,065	1,225 444,340	8,663,692 14,963,880	306,880 14,254,356	163,266 6,755,053	12,019 3,175,595
Total deductions	21,661,834,617	88,316,501	69,738,716	4,877,547	13,700,238	458,783,661	569,396,531	434,393,391	166,394,719
Cost of goods sold	12,947,729,986	45,915,547	33,091,298	3,254,076	9,570,173	218,930,712	275,689,795	325,708,188	139,217,681
Compensation of officers	224,266,318	1,779,839	1,433,109	81,787	264,943	2,944,823	2,535,142	12,080,440	2,877,240
Salaries and wages	2,150,546,818	5,018,487	3,433,532	380,875	1,204,080	25,149,667	29,316,563	25,494,124	7,492,922
Repairs	149,195,036	1,819,250	1,537,076	102,807	179,368	1,967,121	20,802,494	1,874,028	
Bad debts Pent paid on husiness property	130,855,811	49,663	36,483	*42	13,138	231,484	3,738,253	629,934	163,319
Rent paid on business property Taxes paid	324,072,964 416,689,568	4,692,990 1,757,264	4,408,629 1,404,001	94,842 115,190	189,520 238,073	8,159,071 12,383,581	4,383,254 22,164,853	8,722,302 8,061,862	1,407,435 1,778,983
Interest paid	651,415,185	1,757,264	1,099,949	47,591	69,361	21,116,187	31,743,469	3,374,420	1,776,983
Charitable contributions	16,674,328	71,651	64,989	2,046	4,616	249,169	217,427	144,212	44,446
Amortization	196,550,171	250,765	228,927	12,177	9,660	18,746,707	6,659,993	1,416,839	525,231
Depreciation	628,323,832	5,437,736	4,882,815	173,799	381,122	37,751,944	71,095,074	7,980,667	1,113,794
Depletion	26,135,006	80,102	19,208	60,788	*106	15,756,898	514,000	108,116	*1,987
Advertising	230,057,429	181,153	153,829	3,042	24,281	219,883	968,098	1,389,612	554,629
Pension, profit sharing, stock, annuity	132,001,112	140,749	111,254	11,008	18,488	2,450,406	6,409,509	1,449,285	504,330
Employee benefit programs Domestic production activities deduction	297,905,212 33,933,968	766,650 276,755	614,112 261,851	50,355 *6,406	102,184 8,498	5,237,538 942,741	7,955,825 120,475	6,074,668 504,360	1,256,110 185,144
Net loss, noncapital assets	45,087,579	168,054	146,245	*15,249	6,560	1,772,533	3,960,404	246,052	46,073
Other deductions	3,060,394,293	18,692,944	16,811,408	465,469	1,416,067	84,773,195	81,121,903	29,134,283	7,511,528
Total receipts less total deductions	1,035,895,652	3,477,012	3,112,581	103,711	260,719	3,149,065	-7,902,655	5,570,152	3,106,121
Constructive taxable income from related foreign corporations	151,655,868	*113,805	*113,774	*31	-	5,316,767	317,189	193,489	*9,756
Net income (less deficit)	1,160,886,414	3,582,136	3,220,210	103,142	258,785	8,458,276	-7,627,457	5,690,509	3,073,705
Income subject to tax	1,258,223,966	3,434,101	3,056,863	116,705	260,532	25,802,016	4,871,477	8,365,122	2,504,936
Total income tax before credits [8]	441,697,412	1,024,509	906,640	38,163	79,706	9,664,628	1,980,868	2,734,999	825,749
Income tax Alternative minimum tax	437,272,973 4,196,871	1,014,563 9,338	897,187 8,854	37,957 *202	79,418 *283	9,002,858 652,974	1,700,814 273,154	2,693,459 41,339	805,117 20,327
Foreign tax credit	118,279,104	2,829	2,743	*31	*55	4,456,522	12,298	155,795	17,794
General business credit	27,750,573	27,348	24,638	*101	2,610	95,520	511,548	62,836	30,048
					505		7.005		10 244
Prior year minimum tax credit Total income tax after credits [2]	2,018,070 293,205,359	2,167 992,164	1,503 877,755	*69 37,963	595 76,446	216,575 4,894,125	7,005 1,450,017	19,376 2,496,973	10,244 767,663

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]

	Construction—continued Manufacturing								
Item	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	12,596	92,832	84,871	5,533	749	1,493	4,455	454	
Total assets	104,727,023	72,326,008	12,004,683,473	919,337,351	270,108,065	22,345,853	25,508,931	5,822,942	
Cash	10,701,187	11,180,765	388,265,962	16,402,861	13,124,136	657,712	1,506,810	104,655	
Notes and accounts receivable	16,797,253	25,443,538	2,376,404,730	244,706,539	9,737,164	3,069,054	3,116,592	1,523,211	
Less: Allowance for bad debts	216,132	240,111	21,451,062	640,060	97,596	47,860	110,575	47,875	
Inventories Investments in Government obligations	6,298,262 *41,427	3,305,342 *1,104	627,306,439 4,643,407	48,645,538 *2,323,875	16,737,786 956	4,001,503	4,668,052	844,060	
Tax-exempt securities	*67,596	*27,194	5,137,067	50,051	111,353	*181,011	_		
Other current assets	8,499,064	6,240,020	507,342,457	21,493,325	6,098,306	730,561	1,112,787	482,892	
Loans to shareholders	1,976,355	1,494,666	158,044,497	614,863	*23,904	*1,956	22,863	*781	
Mortgage and real estate loans	449,268	138,195	2,688,080	*5,275	-	319	*65,222		
Other investments	14,910,848 55,100,469	4,056,439 43,787,886	4,032,320,647 2,693,927,279	274,576,884 188,700,409	68,259,240 53,739,176	5,417,562 14,559,942	4,147,137 5,551,771	662,279 1,008,167	
Depreciable assets Less: Accumulated depreciation	29,822,840	32,373,915	1,495,188,801	104,867,850	26,623,099	10,236,975	3,691,206	646,483	
Depletable assets	1,346,072	20,786	177,916,308	-	147,640	73	*3,861	0.10, 100	
Less: Accumulated depletion	320,127	*6,445	89,658,694	-	54,332	-	-		
Land	4,094,667	763,011	78,427,462	4,911,204	2,245,633	244,261	90,824	10,479	
Intangible assets (amortizable)	11,829,900	7,704,896	1,905,644,258	182,289,692	115,575,022	3,127,375	6,825,146	1,741,956	
Less: Accumulated amortization Other assets	2,146,048 5,119,801	1,100,505 1,883,143	372,540,124 1,025,453,559	13,494,937 53,619,682	4,856,637 15,939,415	732,021 1,371,379	1,411,459 3,611,106	92,114 230,933	
Total liabilities	104,727,023	72,326,008	12,004,683,473	919,337,351	270,108,065	22,345,853	25,508,931	5,822,942	
Accounts payable	9,528,365	11,566,351	1,270,146,664	263,663,631	7,916,999	2,068,779	2,436,461	1,009,067	
Mortgages, notes, and bonds payable in less than one year	5,167,410	4,219,007	848,682,656	23,871,851	29,317,590	1,305,799	707,331	374,003	
Other current liabilities	11,711,150	10,525,662	1,053,427,358	42,067,093	20,396,510	1,336,453	2,094,838	845,785	
Loans from shareholders	2,749,871	3,799,558	214,179,004	10,606,285	381,121	368,183	169,750	*8,318	
Mortgages, notes, and bonds payable in one year or more Other liabilities	25,858,214 10,697,399	11,217,938 2,997,938	2,800,244,629 1,357,012,516	198,511,594 60,499,972	112,195,359 39,167,411	5,192,585 1,364,223	6,421,837 6,300,593	1,501,161 516,688	
Capital stock	3,174,362	2,563,531	461,452,421	46,815,448	6,503,545	1,390,711	1,273,086	441,192	
Additional paid-in capital	31,081,225	10,020,230	3,216,767,086	226,016,654	57,464,344	5,894,937	6,201,774	368,783	
Retained earnings, appropriated	130,457	205,535	10,175,775	*92,170	-	1,928	2,905	71	
Retained earnings, unappropriated [30]	6,659,702	18,012,507	2,010,192,197	100,581,956	68,987,735	4,081,594	542,963	844,972	
Less: Cost of treasury stock	2,031,131	2,802,249	1,237,596,834	53,389,302	72,222,550	659,339	642,609	*87,098	
Total receipts Business receipts	96,548,232 92,820,944	173,914,471 171,194,787	7,576,241,804 7,087,208,095	556,539,935 533,632,118	147,496,333 137,171,963	25,629,615 25,158,178	29,025,332 27,731,932	5,524,429 5,384,042	
Interest	329,933	95,544	74,251,913	2,622,937	213,933	58,525	19,717	3,786	
Interest on Government obligations: State and local	26,124	4,835	353,814	5,909	*490	1,199	*765		
Rents	466,444	273,183	28,996,930	407,328	698,504	8,065	9,513	*102	
Royalties Net short-term capital gain reduced by net long-term capital loss	118,383 17,225	54,648 25,730	112,443,178 459,269	2,699,316 8,525	1,806,808 5,907	81,905 *2,268	579,714 377	122,823	
Net long-term capital gain reduced by	17,220	20,700	400,200	0,020	0,007	2,200	377		
net short-term capital loss	235,243	250,804	27,517,948	1,880,147	189,230	32,367	*10,499	2,541	
Net gain, noncapital assets	495,747	293,355	21,246,322	1,686,716	646,565	13,470	2,729	22	
Dividends received from domestic corporations	12,235	16,832	1,332,700	124,583	44,913	3,436	*2,158	2,844	
Dividends received from foreign corporations	134,081	17,167	57,814,473	2,150,703	2,387,403	51,149	110,979	567	
Other receipts Total deductions	1,891,872 96,742,177	1,687,586 171,256,495	164,617,162 7,192,340,954	11,321,655 532,365,606	4,330,616 129,127,794	219,053 25,141,131	556,949 27,720,719	7,700 5,278,91 5	
Cost of goods sold	70,652,059	115,838,448	5,331,682,489	395,896,054	58,676,286	17,766,258	17,753,063	3,546,463	
Compensation of officers	1,692,994	7,510,207	35,101,295	2,398,881	657,204	359,461	472,081	59,398	
Salaries and wages	4,869,486	13,131,717	412,776,302	24,818,773	10,831,381	2,174,573	2,777,215	548,722	
Repairs Red debte	532,931	916,714			566,881	119,103	130,743	40,463	
Bad debts Rent paid on business property	135,760 2,657,154	330,854 4,657,712	10,665,128 49,032,680	175,479 4,043,646	50,374 1,130,796	28,503 319,113	15,378 955,684	6,726 103,986	
Taxes paid	1,710,943	4,571,936	107,248,798	5,150,945	17,439,062	377,764	501,050	74,848	
Interest paid	1,158,927	926,009	170,161,666	14,155,117	6,728,916	487,858	454,886	82,457	
Charitable contributions	34,248	65,517	6,715,018	575,731	132,355	14,283	24,694	*3,676	
Amortization	607,437	284,171	51,920,826	3,100,591	1,683,464	104,602	169,356	23,531	
Depreciation Depletion	3,578,613 103,025	3,288,260 3,105	188,113,499 7,042,967	10,984,722 24,055	4,035,602 2,733	676,671	339,326	74,832	
Advertising	103,025	3,105 717,195	7,042,967 75,995,142	14,864,529	4,388,933	115,857	840,121	192,127	
Pension, profit sharing, stock, annuity	263,431	681,525	49,908,139	2,473,467	782,233	159,544	136,034	19,714	
Employee benefit programs	1,065,919	3,752,640	87,622,269	5,919,256	2,819,018	465,018	336,996	91,926	
Domestic production activities deduction	143,336	175,880	22,417,226	1,913,061	1,444,262	61,283	7,466	919	
Net loss, noncapital assets	149,089	50,890	10,473,870	815,166	83,207	48,634	13,783	11,797	
Other deductions Total receipts less total deductions	7,269,037 -193,946	14,353,718 2,657,976	549,183,412 383,900,849	42,446,778 24,174,329	17,675,086 18,368,539	1,862,605 488,485	2,792,841 1,304,613	397,329 245,514	
Constructive taxable income from related foreign corporations	170,601	13,132	84,915,533	2,434,420	2,437,501	54,098	74,162	2,914	
Net income (less deficit)	-49,469	2,666,274	468,462,568	26,602,840	20,805,550	541,384	1,378,009	248,427	
Income subject to tax	2,610,447	3,249,739	472,410,919	27,675,829	21,195,499	769,805	1,461,771	*293,245	
Total income tax before credits [8]	909,414	999,836	165,427,121	9,686,589	7,412,403	266,614	512,723	102,270	
Income tax Alternative minimum tax	891,451	996,890	164,965,446	9,666,088	7,411,798	265,460	507,254	*102,228	
Alternative minimum tax Foreign tax credit	14,905 128,740	6,107 9,262	430,623 68,621,694	18,539 1,436,409	*552 1,892,721	3,340 24,534	*5,470 51,890	*42 16,308	
General business credit	15,671	17,117	8,036,145	144,185	29,608	17,814	6,461	3,308	
Prior year minimum tax credit	4,235	4,896	597,400		141	*2,445	992	.,	
Total income tax after credits [2]	760,768	968,542	88,161,396	8,087,219	5,489,934	221,822	453,380	82,654	

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

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

[All ligures are estimates based on samples—money amounts an		-		Manufacturin	g—continued			
Item	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	3,035	648	6,457	359	4,269	3,973	2,440	1,494
Total assets	33,918,634	241,311,401	43,261,232	2,487,527,648	2,238,410,669	130,921,764	175,512,537	328,075,153
Cash	2,691,310	3,721,022	3,239,079	25,724,763	54,406,018	6,788,555	7,907,240	9,060,798
Notes and accounts receivable	3,979,330	22,563,259	6,680,551	782,085,541	350,743,310	21,175,190	12,261,653	70,546,577
Less: Allowance for bad debts	58,236	286,198	168,125	917,831	5,258,312 102,908,155	385,550	370,991	382,052
Inventories Investments in Government obligations	4,279,328	13,653,066	2,666,366 *4,611	48,383,145 683	1,287,957	16,616,803 3,268	11,061,169 36,438	31,725,921 *329
Tax-exempt securities	18,017	300	*19,604	*96,744	*139,383	5,200	*19,451	44,017
Other current assets	1,074,542	7,337,605	1,198,807	28,140,884	129,741,138	4,960,116	7,484,809	12,373,135
Loans to shareholders	75,621	6,679,703	2,012,950	64,199,748	54,186,804	636,987	2,229,366	75,719
Mortgage and real estate loans	*120,716	*779	581	11,128	621	*27,562	*17,547	3,444
Other investments Depreciable assets	5,253,683 24,581,680	97,885,834 115,208,555	5,444,041 25,729,515	1,043,310,874 431,242,839	696,552,421 441,871,978	24,529,017 67,309,337	38,062,340 87,163,211	74,541,641 119,754,694
Less: Accumulated depreciation	15,509,745	67,192,576	18,227,091	212,351,005	250,168,235	39,996,359	48,905,149	64,374,159
Depletable assets	541,350	222,595	-	165,413,348	1,313,888	727	8,497,282	1,296,642
Less: Accumulated depletion	*54,077	65,578	-	86,433,031	961,479	624	1,546,916	273,989
Land	848,439	2,020,729	383,122	28,888,122	9,468,841	958,563	6,553,653	2,729,750
Intangible assets (amortizable) Less: Accumulated amortization	4,523,994 761,500	29,153,869 5,234,970	18,423,526 4,864,345	110,007,003 44,995,417	507,425,504 97,613,251	26,350,930 4,562,795	38,380,971 4,528,162	46,168,680 7,401,524
Other assets	2,314,184	15,643,406	4,864,345 718,041	104,720,109	242,365,929	6,510,039	4,528,162 11,188,624	7,401,524 32,185,531
Total liabilities	33,918,634	241,311,401	43,261,232	2,487,527,648	2,238,410,669	130,921,764	175,512,537	328,075,153
Accounts payable	2,954,200	16,341,626	3,099,576	273,116,810	134,116,727	19,290,777	7,724,299	48,819,033
Mortgages, notes, and bonds payable in less than one year	917,377	19,819,411	3,431,509	37,620,246	319,561,619	6,036,439	3,494,527	21,709,276
Other current liabilities	3,086,580	10,372,360	4,878,519	321,943,662	181,249,561	11,344,287	9,010,073	13,828,093
Loans from shareholders Mortgages, notes, and bonds payable in one year or more	877,997 10,290,499	1,160,757 65,992,615	871,249 18,362,550	84,640,594 406,631,482	57,098,953 543,314,625	3,112,499 41,235,489	3,724,858 42,274,897	3,275,961 98,569,203
Other liabilities	4,992,786	29,053,295	4,076,933	190,851,202	311,237,116	18,850,698	17,192,873	29,884,018
Capital stock	2,698,300	4,075,966	2,169,364	41,803,080	73,702,148	8,157,312	6,582,038	15,014,417
Additional paid-in capital	7,676,747	59,237,169	11,421,295	683,819,501	576,301,800	25,507,892	90,333,435	80,125,406
Retained earnings, appropriated	*19,603	*113,892	*40,052	*3,757,945	435,184	147,003	*2,079,687	*68,623
Retained earnings, unappropriated [30] Less: Cost of treasury stock	1,409,995 1,005,450	57,808,030 22,663,720	-1,693,433 3,396,382	710,664,176 267,321,051	358,563,499 317,170,563	415,053 3,175,684	-1,354,974 5,549,177	25,672,858 8,891,736
Total receipts	44,948,621	149,867,154	44,610,848	2,212,776,016	932,235,046	142,832,214	91,898,753	229,353,228
Business receipts	43,517,519	142,550,205	42,274,353	2,127,892,972	832,590,152	139,931,325	85,765,305	223,319,288
Interest on Government obligations:	125,910	806,829	54,789	9,155,083	6,917,695	615,058	309,518	2,002,129
State and local Rents	*783 33,396	*558 50,913	*124 24,740	*8,367 907,154	5,149 525,464	1,830 44,900	1,564 152,457	3,365 129,830
Royalties	35,841	2,227,985	108,225	1,385,686	38,989,386	870,929	1,124,875	161,743
Net short-term capital gain reduced by net long-term capital loss	*1,054	621	*250	128,435	22,350	10,205	*14,359	*1,224
Net long-term capital gain reduced by net short-term capital loss	541,172	977,600	833,834	0.447.440	6,037,767	81,221	322,450	267,277
Net gain, noncapital assets	83,215	461,050	39,509	2,117,119 2,041,215	2,368,323	82,774	879,176	585,173
Dividends received from domestic corporations	4,817	17,184	5,260	370,339	223,796	15,430	117,011	33,939
Dividends received from foreign corporations	*68,630	1,558,966	45,303	20,524,767	10,763,755	316,387	90,172	559,393
Other receipts	536,285	1,215,242	1,224,461	48,244,879	33,791,209	862,154	3,121,866	2,289,867
Total deductions Cost of goods sold	42,897,605 33,198,829	141,310,543 102,200,646	43,276,731 26,232,115	2,121,325,815 1,931,855,580	862,791,779 500,225,521	139,347,023 101,119,686	89,828,977 60,276,078	228,647,037 185,707,266
Compensation of officers	501,031	901,304	791,482	1,255,022	4,808,797	1,429,291	820,241	832,456
Salaries and wages	2,244,858	9,418,491	5,089,777	28,352,092	84,000,801	7,921,448	4,815,404	5,811,803
Repairs	220,703	535,603	246,882	2,345,167	5,982,137	722,995	548,800	2,118,773
Bad debts	31,044	121,834	88,964	567,181	595,535	264,837	1,590,441	568,494
Rent paid on business property Taxes paid	394,348 602,161	1,138,135 2,473,721	852,754 914,031	6,416,324 25,641,030	7,031,692 11,934,434	1,919,435 1,857,027	1,555,147 1,576,753	1,190,246 1,771,021
Interest paid	905,894	3,755,967	1,579,289	18,885,115	30,985,546	3,671,450	2,735,114	6,246,859
Charitable contributions	21,080	105,984	54,037	503,958	3,401,648	36,252	42,569	87,527
Amortization	162,516	778,650	474,736	6,040,793	10,798,316	961,029	751,520	1,159,355
Depreciation	1,313,224	5,901,509	1,356,806	21,928,217	25,691,776	4,565,358	4,133,728	6,995,502
Depletion Advertising	70,022 185,135	22,204 783,244	*756 465,216	5,752,014 1,097,236	341,383 21,688,005	1,116,392	340,741 309,428	456,515 182,875
Pension, profit sharing, stock, annuity	189,759	1,572,704	206,518	5,304,450	9,072,776	1,886,004	995,386	1,532,536
Employee benefit programs	502,397	2,468,230	851,253	2,625,198	14,719,711	2,837,969	1,904,776	2,419,950
Domestic production activities deduction	113,676	696,617	76,479	1,764,564	4,701,688	313,975	136,069	396,022
Net loss, noncapital assets	30,921	147,602	144,072	1,303,071	3,486,657	164,024	65,331	347,311
Other deductions Total receipts less total deductions	2,210,008 2,051,016	8,288,100 8,556,611	3,851,566 1,334,118	59,688,802 91,450,201	123,325,357 69,443,267	8,559,849 3,485,191	7,231,451 2,069,776	10,822,526 706,191
Constructive taxable income from related foreign corporations	*7,015	1,886,933	242,187	28,096,693	19,567,448	388,402	291,899	407,786
Net income (less deficit)	2,057,248	10,442,986	1,576,180	119,538,527	89,005,566	3,871,763	2,360,111	1,110,612
Income subject to tax	1,556,656	10,431,771	1,596,498	123,428,591	91,213,433	4,125,854	1,854,983	5,017,500
Total income tax before credits [8]	540,336 534,675	3,776,224	549,860 546,110	43,248,859	31,951,313	1,452,703	667,631	1,785,348
Income tax Alternative minimum tax	534,675 5,631	3,645,716 130,508	546,110 3,356	43,198,065 *49,735	31,901,821 47,416	1,425,947 26,614	639,063 27,907	1,749,863 35,300
Foreign tax credit	*43,117	1,528,027	72,907	35,778,703	11,529,087	113,467	36,395	191,346
General business credit	169,235	348,274	14,962	548,586	1,738,404	71,632	16,706	42,998
Prior year minimum tax credit	*4,456	*171,524	*16,681	*13,403	152,173	121,026	12,593	3,803
Total income tax after credits [2]	323,528	1,728,318	445,309	6,908,167	18,531,408	1,148,508	601,937	1,547,201

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]

pungaree are commune succession campies. Morely amounts a	tre estimates based on samples—money amounts are in thousands of dollars] Manufacturing—continued									
Item	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	17,241	8,689	7,594	2,728	3,414	2,783	7,065	308,095		
Total assets	426,056,544	681,674,543	1,147,606,429	1,056,014,198	1,446,042,684	32,019,755	293,207,142	3,896,173,485		
Cash	10,862,386	26,179,408	62,172,667	44,213,756	79,948,410	1,517,161	18,037,214	236,187,920		
Notes and accounts receivable	31,247,775	129,295,441 1,580,041	141,177,070 2,123,988	183,840,054 4,225,879	302,939,041	4,484,365	51,233,013	530,171,249 11,647,696		
Less: Allowance for bad debts Inventories	558,797 24,186,241	61,252,969	46,856,726	25,679,047	2,867,658 133,582,815	147,149 3,925,338	1,176,287 25,632,410	567,617,738		
Investments in Government obligations	*35,514	96,732	*98,036	479,615	121,401	7,251	*146,741	7,300,456		
Tax-exempt securities	*91,207	*108,704	*346,932	3,856,573	9,802	-	43,919	6,463,171		
Other current assets	9,185,207	33,909,244	103,160,484	17,423,250	104,875,616	1,998,024	14,561,724	178,987,189		
Loans to shareholders	512,374	20,581,108	2,336,894	871,220	2,713,747	43,833	224,056	9,471,979		
Mortgage and real estate loans	66,959	*13,562	*17,080	*2,239,194	30,930	*42,040	25,121	879,949		
Other investments Depreciable assets	186,069,804 84,501,480	183,705,395 138,793,677	380,102,277 256,655,218	586,042,938 115,240,065	293,781,545 445,599,099	3,422,267 14,018,759	60,553,468 62,697,708	821,342,427 1,222,940,763		
Less: Accumulated depreciation	55,652,706	77,642,696	158,402,769	69,402,988	224,164,466	9,728,574	37,404,670	590,856,520		
Depletable assets	614	390,906	*141	*23,579	*55,705	467	7,490	75,418,697		
Less: Accumulated depletion	-	231,555	*30	*22,615	*13,639	-	829	25,111,418		
Land	1,592,876	2,750,192	5,393,249	1,585,642	5,652,918	359,962	1,739,005	88,688,648		
Intangible assets (amortizable) Less: Accumulated amortization	56,091,539 7,994,069	138,803,373 24,801,630	236,292,094 72,135,143	93,750,393 15,019,695	184,331,007 39,690,173	10,485,247 1,640,222	95,896,938 20,710,058	573,106,671 80,406,554		
Other assets	7,994,069 85,818,139	50,049,754	72,135,143 145,659,492	15,019,695 69,440,051	159,136,583	3,230,986	20,710,058	285,618,816		
Total liabilities	426,056,544	681,674,543	1,147,606,429	1,056,014,198	1,446,042,684	32,019,755	293,207,142	3,896,173,485		
Accounts payable	20,586,180	77,449,143	114,095,951	63,037,253	180,656,820	3,923,859	27,839,473	530,511,104		
Mortgages, notes, and bonds payable in less than one year	13,292,277	41,230,297	53,940,698	167,014,753	94,371,298	1,348,427	9,317,929	224,420,951		
Other current liabilities	16,145,994	61,921,737	114,325,399	41,949,005	167,479,561	2,861,981	26,289,867	454,760,461		
Loans from shareholders Mortgages, notes, and bonds payable in one year or more	7,120,056 132,205,143	12,196,549 151,137,489	17,895,671 236,825,678	4,498,514 316,433,763	3,585,600 304,840,237	349,122 8,388,585	2,236,965 99,919,839	46,617,249 817,370,001		
Other liabilities	26,907,559	67,892,625	170,040,589	98,863,708	241,708,371	3,670,591	33,941,265	351,090,289		
Capital stock	47,745,831	31,043,665	84,368,632	9,712,579	59,266,038	1,069,273	17,619,793	153,273,873		
Additional paid-in capital	142,148,453	162,779,779	587,618,647	128,278,477	252,066,591	6,749,670	106,755,732	849,590,357		
Retained earnings, appropriated	424,051	75,300	240,568	*1,129,403	146,410	*34,275	*1,366,704	8,053,852		
Retained earnings, unappropriated [30]	39,816,118	141,206,923	-11,636,882	283,310,972	213,197,184	6,940,115	10,833,344	679,726,772		
Less: Cost of treasury stock Total receipts	20,335,117 197,559,526	65,258,964 436,191,395	220,108,522 662,296,243	58,214,229 301,918,533	71,275,427 1,149,771,569	3,316,143 40,276,213	42,913,770 175,490,801	219,241,425 5,912,951,021		
Business receipts	191,833,708	410,151,769	594,152,762	225,314,524	1,097,248,488	39,320,531	162,266,961	5,767,644,216		
Interest	582,746	4,179,931	3,257,216	32,265,749	10,086,060	31,016	943,285	15,697,076		
Interest on Government obligations: State and local	19,137	59,157	130,497	*95,044	6,501	2,093	11,282	148,212		
Rents	77,913	3,764,170	1,963,601	7,595,938	12,461,632	19,272	122,035	14,320,524		
Royalties	983,950	4,355,976	41,802,941	3,082,816	6,787,331	100,530	5,134,398	15,196,959		
Net short-term capital gain reduced by net long-term capital loss	4,439	6,601	38,252	6,969	199,038	*336	8,058	277,380		
Net long-term capital gain reduced by										
net short-term capital loss Net gain, noncapital assets	529,743 642,861	1,675,011 1,021,102	2,759,580 747,112	6,381,043 6,382,043	1,619,768 3,317,811	99,428 35,143	1,160,152 210,315	10,180,697 5,789,705		
Dividends received from domestic corporations	16,445	69,514	95,980	50,990	82,316	2,810	48,936	4,082,635		
Dividends received from foreign corporations	778,909	3,658,085	3,773,585	4,418,223	4,703,372	504,206	1,349,919	9,313,833		
Other receipts	2,089,674	7,250,080	13,574,717	16,325,196	13,259,252	160,848	4,235,461	70,299,784		
Total deductions	189,386,963	408,970,474	607,183,860	285,427,675	1,105,980,440	38,894,474	167,437,395	5,738,952,163		
Cost of goods sold	134,254,902	282,267,351	356,503,402	153,673,417 1,826,001	857,287,741	25,295,098	87,946,734	4,486,628,530		
Compensation of officers Salaries and wages	3,843,133 12,309,449	3,546,872 36,197,474	4,934,434 83,386,504	23,938,366	2,521,107 40,432,008	606,179 3,316,211	2,536,919 24,390,952	34,600,375 418,951,220		
Repairs	756,547	1,442,607	2,839,093	1,567,024	2,605,051	141,998	740,306	25,203,408		
Bad debts	209,616	615,420	610,242	2,871,699	1,890,268	82,706	280,388	7,732,603		
Rent paid on business property	2,485,211	4,163,212	4,518,053	2,316,611	5,844,026	660,709	1,993,554	81,502,053		
Taxes paid	3,554,585	4,972,302 9,256,028	9,932,077	3,083,176	10,755,259	831,049	3,806,502	70,961,124		
Interest paid Charitable contributions	4,923,260 97,898	9,256,028	13,556,973 391,800	29,512,418 271,597	15,470,730 467,245	582,641 41,481	6,185,147 199,521	50,851,375 3,393,914		
Amortization	1,860,789	3,437,824	6,028,297	2,555,718	9,299,116	253,502	2,277,122	19,254,374		
Depreciation	5,033,139	12,996,775	19,455,081	11,792,606	45,431,771	609,844	4,797,010	85,978,741		
Depletion	*2,319	*23,345	*1	*236	5,293	*27	1,322	1,057,805		
Advertising	1,059,398	1,872,147	6,937,391	2,785,777	13,714,672	1,376,415	2,020,245	60,876,325		
Pension, profit sharing, stock, annuity	1,316,006	3,323,723	3,822,060	1,577,848	14,163,108	173,307	1,200,961	14,170,545		
Employee benefit programs Domestic production activities deduction	3,625,563 732,407	7,976,383 1,798,303	11,830,322 4,057,454	5,477,934 963,927	16,180,695 2,448,252	805,472 88,267	3,764,204 702,534	44,119,406 2,394,229		
Net loss, noncapital assets	95,444	348,313	1,388,401	108,590	1,028,599	81,297	761,648	4,764,661		
Other deductions	13,227,297	34,490,715	76,992,275	41,104,730	66,435,500	3,948,271	23,832,324	326,511,475		
Total receipts less total deductions	8,172,562	27,220,921	55,112,383	16,490,858	43,791,129	1,381,739	8,053,406	173,998,858		
Constructive taxable income from related foreign corporations	760,420	5,331,361	8,696,999	6,649,334	4,528,269	296,827	2,760,866	13,122,296		
Net income (less deficit) Income subject to tax	8,913,845 9,878,641	32,493,126 32,519,606	63,678,885 64,983,329	23,045,148 20,936,278	48,312,896 37,459,667	1,676,473 1,809,449	10,802,990 14,202,516	186,972,942 204,028,011		
Total income tax before credits [8]	3,300,684	11,367,467	22,745,730	7,319,453	13,131,694	631,532	4,977,687	70,825,049		
Income tax	3,291,290	11,348,842	22,724,063	7,315,364	13,094,557	629,985	4,967,258	70,716,792		
Alternative minimum tax	7,404	21,052	21,014	3,238	13,913	1,548	8,044	120,912		
Foreign tax credit	311,318	3,255,156	4,675,770	3,311,444	2,684,219	273,599	1,395,280	7,023,633		
General business credit Prior year minimum tax credit	93,040 3,208	408,249 17,453	1,640,576 11,062	1,529,201 17,950	952,349 20,294	27,469	233,086 19,940	2,623,595		
Total income tax after credits [2]	2,893,118	7,686,247	16,415,353	2,460,858	9,471,532	[1] 330,464	3,334,439	218,034 60,959,960		
	_,000,.10	. ,000,247					_,,,,,,,,,			

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]

Number of refuses December Professional Professiona	Il figures are estimates based on samples—money amounts ar				Wholesale	e and retail trade—continued					
Number of returns			Wholes	ale trade	,						
Number of returns	Item		goods	goods	markets and agents and brokers		dealers and parts dealers	and home furnishings stores	and appliance stores	Building material and garden equipment and supplies dealers	
Total assests		(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	
Cash 146,000 abs 50,700.000 77,000.0	umber of returns	141,716	90,385	48,312	3,019	166,379	23,611	10,968	6,260	12,641	
Notes and accounts receivable 300.066.71 200.086.87 176.477.87 127.07.06 127.0										120,298,879	
Less Accumined depetion								,,.		2,624,500	
Inventments in Government obligations										9,277,317	
Investments in Coverment collipators										120,587 25,617,517	
Tax exempt securities					43,555		40,705,044		6,250,393	6,809	
Common transmissed 1190776 414 55,883,000 62,776.005 338,940 59,080,776 2,944.440 1,932.277 151.40,007 140.007 140	-				-		*92		-	*976	
Mortgage and real estate leans					338,940	59,908,776	2,944,440		1,814,002	4,355,608	
Other investments 677.372,546					*54,398					249,534	
Dependance assess					-					*13,161	
Less Accumulated deprocation 244 14-187 100.083.47 143,731.300 309,030 346,042.37 16,788.800 8,241.001 2,253.066 Less Accumulated depletion 25,008.442 764.062 24,501.813 356.00 702.176 47.784 47.884 322.55 Less Accumulated depletion 25,008.442 764.062 24,501.813 356.00 702.176 47.884 322.55 Less Accumulated amoritazition 55,100.480 17,714.645 37.55.00 128.816 25,306.074 227.80 486.835 238.155 Cher assets 145,209.884 43,309.887 39.882 246.000 11,105.000										3,754,657	
Depletable assets										59,046,114	
Less Accomutated depiction 25,055,942 764,029 24,301,813 -45,677 17,778 -10,004,977 33,383 Intangible assets (annotizable) 354,665,056 108,182,205 245,122,775 977,464 218,541,077 627,295 648,535 253,159 251,159					399,530			6,241,091	6,253,695	32,933,983 62,808	
Land 1,666,805 168,311 12,125,314 794,607 70,021,493 47,676,407 9,520,115 (26,115,307) 1,271,604 105,816,307 105,816,307 105,816,307 105,816,307 105,816,307 105,816,307 105,816,307 105,816,317 105,8					-			-	_	40,553	
Internagible assets (amortizable)	·				*354,660			1,080,497	323,583	11,190,303	
Comparison	Intangible assets (amortizable)									3,778,175	
Total Incibilities										876,162	
Accounts payable Mortgages, notes, and bonds payable in less than one year 140,866,871 160,645,780 183,432 223,430,069 153,75,883 5,191,700 7,877,845 Other current labilities 202,061,644 112,096,641 100,213,039 241,964 152,189,817 8,413,704 3,864,618 5,249,796 10,001,001,001,001,001,001,001,001,001,							.,			34,292,683	
Mortgages, notes, and bonds payable in less than one year Other current fabilities 302,001544 112,009.641 112,003.09 291,984 84,235,030 291,73817 2,641,638 375,345 Loans from shareholders 32,905,550 121,558,340 11,203,550 11,685,630 11,711,299 3,091,675 622,390 Mortgages, notes, and bonds payable in one year or more 434,866,004 150,444,770 283,343,650 1,068,360 30,071,679,44 402,422 Other Litabilities 115,524,065 40,402,205 40,400 41,100,440 41,171,172,99 3,091,675 622,390 Other Litabilities 115,524,065 40,402,205 40,400,40 41,172,400 41,171,172,91 3,091,675 622,390 Other Litabilities 115,524,065 40,402,205 67,401,640 416,176 62,5667 128,836,674 5,059,397 1,504,357 1,641,577 7,741,250 42,400,400,400 41,172,400 41,										120,298,879	
Cher current liabilities										14,336,366	
Loans from shareholders Mortgages, notes, and bonds payable in one year or more 43.868.094 150.440.75 283.345.850 1.058.36 382.503.097 21.488.356 13.167.994 Mortgages, notes, and bonds payable in one year or more 43.868.094 150.440.470 283.345.850 1.058.38 382.503.097 21.488.356 31.67.994 Mortgages, notes, and bonds payable in one year or more 43.868.094 150.440.470 283.345.850 1.058.360 202.250.470 150.450.250 1.050.250.250.250.250.250.250.250.250.250										12,398,803	
Mortgages, notes, and bonds payable in one year or more 434,886,094 150,446,075 283,345,650 1,058,369 382,503,907 21,488,355 3,167,994 4,021,425 Capital stock 115,524,095 40,492,266 74,615,643 416,176 37,749,768 2,499,036 705,712 3,031,495 Additional paid-in capital 572,254,165 207,254,555 540,262,045 599,047 277,386,193 2,499,036 705,712 3,031,495 705,626,231 7,056,233 7,056,233 665,429 212,865 137,173 4,128 7,056,233 7,0										1,117,78	
Capital stock 115,524,085 40,492,266 74,615,643 416,176 37,497,786 24,690.08 705,712 3,031,495 Additional patish-in capital 572,254,165 507,235,455 360,629,405 990,304 277,336,139 10,946,220 6,315,045 2791,515 Retained earnings, unappropriated 37,388,424 332,140 7,056,283 20,443,046 21,155,050 11,834,987 7,225,221 Less: Cost of treasury stock 72,420,236 16,834,877 55,289,800 296,5599 48,677,400 8,687,450 8,265,994 1,294,112 7014 roccipts 3,212,88,637 3,395,224,77 1,896,838,591 2,707,660 2,700,112,342 261,720,874 45,211,995 45,211,995,744 1,911,920 1,911,920,748 1,913,740,021 2,617,440 2,631,336,006 255,769,936 45,338,014 71,610,349 1,914 1,91										63,702,520	
Additional paich in capital (Other liabilities	222,253,415	70,912,833	151,594,248	-253,667	128,836,874	5,059,397	1,504,357	1,641,157	5,639,670	
Retained earnings, nappropriated [30] 3828,3726 21.48,68778 30.714,945 706,483 290,443,046 21,155,005 11,834,9873 7,225,321										1,314,167	
Retained earmings, unappropriated [30] 389,283,726					990,304					7,392,702	
Less: Cost of treasury stock					700 400					*117,019	
Total receipts										33,310,016 20,298,940	
Business receipts 1,198,208,209 1,319,500,748 1,813,740,021 2,617,440 2,681,336,000 255,76,938 45,338,014 71,610,349 1,181,610,419 1,181,6	· · · · · · · · · · · · · · · · · · ·									167,971,27	
Interest on Government obligations: State and local Rents 10,191,202 4,022,274 6,163,656 5,373 5,505,874 850,561 150,513 188,588 Interest on Government obligations: State and local Rents 10,554,082 7,951,020 2,800,907 12,001 3,766,442 307,604 36,486 35,644 Rents Rents 10,554,082 7,951,020 2,800,902 6,844,166 8,695 5,432,196 69,884 10,056 75,082 Net short-term capital gain reduced by rel tong-term capital gain reduced by relations and supplied tong-term capital gain reduced by relatio										164,555,068	
Sette and local 83,359 19,911 63,447 [1] 64,853 1,139 191 637,644 307,604 36,466 35,040 Royalties 9,764,763 2,906,902 6,949,166 8,695 5,432,196 69,884 10,056 75,082 Net short-term capital gain reduced by meltiong-term capital gain reduced by meltiong-ter										366,264	
Royalties 9,764,763 2,806,902 6,949,166 8,695 5,432,196 *69,884 10,056 75,082 Net short-term capital gain reduced by mel long-term capital gain reduced by mel long-term capital gain reduced by met long-term capital gain reduced by met long-term capital gain reduced by met short-term expital gain reduced by met short-term expital gain reduced by met short-term expital gain reduced by met short-term capital gain reduced by met short-term capital gain reduced by met short-term expital gain reduced by	=	83,359	19,911	63,447		64,853	1,139	*191	*637	2,20	
Net short-term capital gain reduced by net long-term capital loss										466,52	
Net long-term capital gain reduced by net short-term capital loss 2,817,955 755,856 2,061,276 *823 7,362,742 126,422 20,115 101,284 Net gain, noncapital assets 3,918,142 1,673,644 2,209,353 *35,144 1,871,563 142,935 2,546 4,564 Dividends received from domestic corporations 3,928,813 392,085 3,532,377 *4,352 153,822 27,219 3,488 *900 Dividends received from foreign corporations 4,532,413 1,753,293 3,532,377 *4,352 153,822 27,219 3,498 *900 Other receipts 30,545,507 10,905,338 19,616,526 23,643 39,754,277 4,591,841 648,349 -105,976 Total deductions 3,133,801,274 1,322,722,728 1,808,679,554 2,398,992 2,605,150,689 255,713,428 43,488,159 71,210,216 Cost of goods sold 2,595,005,881 1,071,612,773 1,523,535,565 57,544 1,814,22,649 207,481,099 25,917,684 52,210,864 Compensation of officers 21,557,151 12,485,678 8,720,466 350,828 13,043,224 2,166,788 743,671 359,333 Repairs 8,913,125 3,741,404 5,162,781 8,941 16,290,283 891,838 342,924 308,653 Bad debts 3,349,394 1,769,611 1,578,072 *1,711 4,883,209 181,845 114,799 141,799 Taxes paid 29,688,061 11,467,154 18,082,074 138,833 41,273,063 3,349,824 1,101,042 1,101,9745 Interest paid 26,634,039 9,569,597 17,0711 56,732 2,4117,337 8,964,867 2,393,203 1,967,849 Charitable contributions 1,033,897 395,610 635,652 2,634 2,360,017 37,595 131,496 17,543 Amortization 14,364,348 6,197,863 8,149,370 17,115 4,890,026 513,208 76,591 136,834 Charitable contributions 1,033,897 395,610 635,652 2,634 2,360,017 37,595 131,496 17,543 Pension, profit sharing, stock, annuity 6,551,148 2,931,722 3,586,507 23,889 70,577 25,944,410 1,630,134 457,012 504,502 Depreciation 1,458,670 26,5148 2,931,722 3,586,507 32,889 70,577 25,944,410 1,630,134 457,012 504,502	Net short-term capital gain reduced by									*281,88	
net short-term capital loss 2,817,955 755,866 2,061,276 *823 7,362,742 126,422 20,115 101,284 Net gain, noncapital assets 3,918,142 1,673,644 2,209,353 *35,144 1,871,563 142,935 2,56 4,564 Dividends received from domestic corporations 3,928,813 392,085 3,532,377 *4,352 153,822 27,219 3,498 *900 Other receipts 30,545,507 10,905,333 18,166,526 23,643 39,754,277 4,581,441 648,349 -105,976 Total deductions 3,133,801,274 1,322,722,728 1,808,679,554 2,384,33 39,754,277 4,581,441 648,349 -105,976 Cost of goods sold 2,595,205,881 1,071,612,773 1,523,555,656 *57,544 1,891,422,649 207,481,099 25,917,684 52,210,854 Salaries and wages 158,852,261 22,837,267 75,161,767 853,207 260,098,999 18,646,372 5,181,211 6,326,550 Repairs 8,913,125 3,741,404 5,162,781 <		194,192	61,405	122,000	10,100	63,166	12,233	259	309	*[1	
Net gain, noncapital assets Dividends received from domestic corporations 3,928,813 392,865 3,522,377 4,352 153,822 27,219 3,498 900 Dividends received from domestic corporations 4,532,413 1,753,293 1,752,293 1,752,293 1,752,293 1,752,293 1,752,293 1,752,293 1,752,293 1,753,2		2.817.955	755.856	2.061.276	*823	7.362.742	126,422	20.115	101.284	146,180	
Dividends received from domestic corporations	•									51,42	
Other receipts 30,545,507 10,905,338 19,616,526 23,643 39,754,277 4,591,841 648,349 -105,976 Total deductions 3,133,801,274 1,322,722,728 1,808,679,554 2,398,992 2,605,150,889 255,713,428 43,488,159 71,210,216 Cost of goods sold 2,595,205,881 1,071,612,773 1,523,535,565 *57,544 1,891,422,649 207,481,099 25,917,684 52,210,854 Compensation of officers 21,557,151 12,485,678 8,720,646 350,828 13,043,224 2,166,788 743,671 359,333 Salaries and wages 158,852,261 82,837,267 75,161,787 853,207 260,098,959 18,646,372 51,812,11 6,326,550 Repairs 8,913,125 3,741,404 5,162,781 8,941 16,290,283 891,833 342,924 308,653 Bad debts 3,349,394 1,769,611 1,578,072 *1,711 4,383,209 181,845 114,799 141,790 Taxes paid 22,680,496 10,876,888 11,707,711 56,634										9,43	
Total deductions 3,133,801,274 1,322,722,728 1,808,679,554 2,398,992 2,605,150,889 255,713,428 43,488,159 71,210,216 Cost of goods sold 2,595,205,881 1,071,612,773 1,523,535,566 *57,544 1,891,422,649 207,481,099 25,917,688 73,671 359,333 Salaries and wages 158,852,261 82,837,267 75,161,787 853,207 260,098,959 18,646,372 5,181,211 6,326,550 Repairs 8,913,125 3,741,404 5,162,781 8,941 16,290,283 891,838 342,924 308,6653 Bad debts 3,349,394 1,769,611 1,578,072 *1,711 4,383,209 18,846,372 5,181,211 6,326,550 Rent paid on business property 22,680,496 10,876,898 11,707,964 95,634 58,821,557 3,964,867 2,393,203 1,987,849 Taxes paid 29,688,061 11,467,154 18,082,074 138,833 41,273,063 3,349,824 1,101,042 1,019,745 Interest paid 26,734,033 9,569,799 1	Dividends received from foreign corporations	4,532,413	1,753,293	2,779,120	-	4,781,420	12,082	147	274	*1	
Cost of goods sold 2,595,205,881 1,071,612,773 1,523,535,565 *57,544 1,891,422,649 207,481,099 25,917,684 52,210,854 Compensation of officers 21,557,151 12,485,678 8,720,646 350,828 13,043,224 2,166,788 743,671 359,333 Salaries and wages 158,852,261 82,837,267 75,161,787 853,207 260,098,959 18,646,372 5,181,211 6,326,550 Repairs 8,913,125 3,741,404 5,162,781 8,941 16,290,283 891,838 342,924 308,653 Bad debts 3,349,394 1,769,611 1,578,072 *1,711 4,383,209 181,845 114,799 141,790 Rent paid on business property 22,680,496 10,876,898 11,707,964 95,634 58,821,557 3,964,867 2,393,203 1,987,849 Taxes paid 29,688,061 11,467,154 18,082,074 138,833 41,273,063 3,349,824 1,101,042 1,019,745 Interest paid 26,734,039 9,569,597 17,107,711 56,732										2,092,29	
Compensation of officers 21,557,151 12,485,678 8,720,646 350,828 13,043,224 2,166,788 743,671 359,333 Salaries and wages 156,852,261 82,837,267 75,161,787 853,207 260,099,959 18,646,372 5,181,211 6,326,550 18,646,372 5,181,211 6,326,550 18,646,372 5,181,211 6,326,550 18,646,372 5,181,211 6,326,550 18,646,372 5,181,211 6,326,550 18,646,372 5,181,211 6,326,550 18,646,372 5,181,211 6,326,550 18,646,372 5,181,211 6,326,550 18,646,372 5,181,211 6,326,550 14,771 18,										157,039,58	
Salaries and wages 158,852,261 82,837,267 75,161,787 853,207 260,098,959 18,646,372 5,181,211 6,326,550 Repairs 8,913,125 3,741,404 5,162,781 8,941 16,290,283 891,838 342,924 308,653 Bad debts 3,349,394 1,769,611 1,578,072 *1,711 4,383,209 181,845 114,799 141,790 Rent paid on business property 22,680,496 10,876,898 11,707,964 95,634 58,821,557 3,964,867 2,393,203 1,987,849 Taxes paid 29,688,061 11,467,154 18,082,074 138,833 41,273,063 3,349,824 1,101,042 1,019,745 Interest paid 26,734,039 9,569,597 17,107,711 56,732 24,117,337 1,679,741 249,386 331,384 Amortization 14,364,348 6,197,863 8,149,370 17,115 4,890,026 513,238 76,591 136,834 Depletion 1,053,652 41,111 1,012,541 - - 4,125 *1										107,189,259 1,296,056	
Repairs 8,913,125 3,741,404 5,162,781 8,941 16,290,283 891,838 342,924 308,653 Bad debts 3,349,394 1,769,611 1,578,072 *1,711 4,383,209 181,845 114,799 141,790 Rent paid on business property 22,680,496 10,876,898 11,707,964 95,634 58,821,557 3,964,867 2,393,203 1,987,849 Taxes paid 29,688,061 11,467,154 18,082,074 138,833 41,273,063 3,349,824 1,101,042 1,019,745 Interest paid 26,734,039 9,569,597 17,107,711 56,732 24,117,337 1,679,741 249,386 331,384 Charitable contributions 1,033,897 395,610 635,652 2,634 2,360,017 37,595 131,496 17,543 Depreciation 44,958,705 25,156,467 19,761,950 40,289 41,020,035 2,031,454 820,694 490,026 Depletion 1,053,652 41,111 1,012,541 - 4,152 1 -	·									20,272,14	
Bad debts 3,349,394 1,769,611 1,578,072 *1,711 4,383,209 181,845 114,799 141,790 Rent paid on business property 22,680,496 10,876,898 11,707,964 95,634 55,821,557 3,964,867 2,393,203 1,987,849 Taxes paid 29,688,061 11,467,154 18,082,074 138,833 41,273,063 3,349,824 1,101,042 1,019,745 Interest paid 26,734,039 9,569,597 17,107,711 56,732 24,117,337 1,679,741 249,386 331,384 Charitable contributions 1,033,897 395,610 635,652 2,634 2,360,017 37,595 131,496 17,543 Depreciation 44,958,705 25,156,467 19,761,950 40,289 41,020,035 2,031,454 820,694 490,026 Depletion 1,053,652 41,111 1,012,541 - 4,152 1 - - - - - 44,952 1 - - - - - - - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1,441,32</td></td<>										1,441,32	
Rent paid on business property 22,680,496 10,876,898 11,707,964 95,634 58,821,557 3,964,867 2,393,203 1,987,849 Taxes paid 29,688,061 11,467,154 18,082,074 138,833 41,273,063 3,348,824 1,101,042 1,019,745 Interest paid 26,734,039 9,569,597 17,107,711 56,732 24,117,337 1,679,741 249,386 331,384 Charitable contributions 1,033,897 395,610 635,652 2,634 2,360,017 37,595 131,496 17,543 Amortization 14,364,348 6,197,863 8,149,370 17,115 4,890,026 513,238 76,591 136,834 Depreciation 1,053,652 41,111 1,012,541 - 4,152 - - - 4,90,026 513,238 76,591 136,834 Depletion 1,053,652 41,111 1,012,541 - 4,152 - 1 - 4,162 - 1 1,52,652 1,649,417 - - 4,120,035 <td>·</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>415,18</td>	·									415,18	
Interest paid 26,734,039 9,569,597 17,107,711 56,732 24,117,337 1,679,741 249,386 331,384 Chartable contributions 1,033,897 395,610 635,652 2,634 2,360,017 37,595 131,496 17,543 1,679,741 249,386 331,384 14,364,348 6,197,863 8,149,370 17,115 4,890,026 513,238 76,591 136,834 14,8458,705 25,156,467 19,761,950 40,289 41,020,035 2,031,454 820,694 490,026 1,053,652 41,111 1,012,541 4,152 1 - 4,152 1 1,012,641 1,012,		22,680,496	10,876,898	11,707,964	95,634	58,821,557	3,964,867	2,393,203	1,987,849	3,050,608	
Charitable contributions 1,033,897 395,610 635,652 2,634 2,360,017 37,595 131,496 17,543 Amortization 14,364,348 6,197,863 8,149,370 17,115 4,890,026 513,238 76,591 136,834 Depreciation 44,958,705 25,564,647 19,761,950 40,289 41,020,035 2,031,454 820,694 490,026 Depletion 1,053,652 41,111 1,012,541 - 4,152 *1 - - Advertising 26,206,316 13,379,265 12,813,939 13,112 34,670,009 2,362,811 1,752,652 1,649,417 Pension, profit sharing, stock, annuity 6,551,148 2,931,722 3,586,597 *32,830 7,619,397 224,458 47,889 83,851 Employee benefit programs 18,174,996 8,845,520 9,258,899 70,577 25,944,410 1,630,134 457,012 504,502 Net loss, noncapital assets 1,745,877 609,158 1,136,719 - 648,352 11,858 *2,498 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>3,645,385</td>										3,645,385	
Amortization 14,364,348 6,197,863 8,149,370 17,115 4,890,026 513,238 76,591 136,834 Depreciation 44,958,705 25,156,467 19,761,950 40,289 41,020,035 2,031,454 820,694 490,026 Depletion 1,053,652 41,111 1,012,541 - 4,152 **1										2,324,566	
Depreciation										98,25	
Depletion										159,493 2,559,228	
Advertising					40,289		2,001,404 *1	020,094	÷50,026	*1,47	
Pension, profit sharing, stock, annuity 6,551,148 2,931,722 3,586,597 *32,830 7,619,397 224,458 47,889 83,851 Employee benefit programs 18,174,996 8,845,520 9,258,899 70,577 25,944,410 1,630,134 457,012 504,502 Domestic production activities deduction 1,745,877 609,158 1,136,719 648,352 11,858 *2,498 5,826 Net loss, noncapital assets 1,745,455 990,690 753,224 *1,540 3,019,206 45,599 34,650 49,737 Other deductions 150,986,471 59,814,943 90,514,063 657,465 175,525,004 10,493,908 4,120,756 5,586,323 Total receipts less total deductions 79,037,363 27,569,749 51,158,947 308,668 49,4961,495 6,007,429 2,722,015 700,804 Net income (less deficit) 86,161,158 30,790,342 55,062,148 308,668 10,811,784 6,046,537 2,722,365 1,023,754	•				13,112		2,362,811	1,752,652	1,649,417	2,131,09	
Employee benefit programs 18,174,996 8,845,520 9,258,899 70,577 25,944,410 1,630,134 457,012 504,502 Domestic production activities deduction 1,745,677 609,158 1,136,719 - 648,352 11,858 *2,498 5,826 Net loss, noncapital assets 1,745,455 990,690 753,224 *1,540 3,019,206 45,599 34,650 49,737 Other deductions 150,986,471 59,814,943 90,514,063 657,465 175,525,004 10,493,908 4,120,756 5,586,323 Total receipts less total deductions 79,037,363 27,569,749 51,158,947 308,668 94,961,495 6,007,429 2,722,015 700,804 Constructive taxable income from related foreign corporations 7,207,153 3,240,504 3,966,648 - 5,915,143 40,247 541 323,587 Net income (less deficit) 86,161,158 30,799,342 55,062,148 308,668 10,811,784 6,046,537 2,722,365 1,023,754										398,869	
Net loss, noncapital assets 1,745,455 990,690 753,224 *1,540 3,019,206 45,599 34,650 49,737 Other deductions 150,986,471 59,814,943 90,514,063 657,465 175,525,004 10,493,908 4,120,756 5,586,323 Total receipts less total deductions 79,037,363 27,569,749 51,158,947 308,668 94,961,495 6,007,429 2,722,015 700,804 Constructive taxable income from related foreign corporations 7,207,153 3,240,504 3,966,648 - 5,915,143 40,247 541 33,887 Net income (less deficit) 86,161,158 30,790,342 55,062,148 308,668 100,811,784 6,046,537 2,722,365 1,023,754			8,845,520	9,258,899	70,577	25,944,410				2,554,69	
Other deductions 150,986,471 59,814,943 90,514,063 657,465 175,525,004 10,493,908 4,120,756 5,586,323 Total receipts less total deductions 79,037,363 27,569,749 51,158,947 308,668 94,961,495 6,007,429 2,722,015 70,804 Constructive taxable income from related foreign corporations 7,207,153 3,240,504 3,966,648 - 5,915,143 40,247 541 323,887 Net income (less deficit) 86,161,158 30,790,342 55,062,148 308,668 100,811,784 6,046,537 2,722,365 1,023,754					-					5,618	
Total receipts less total deductions 79,037,363 27,569,749 51,158,947 308,668 94,961,495 6,007,429 2,722,015 700,804 Constructive taxable income from related foreign corporations 7,207,153 3,240,504 3,966,648 - 5,915,143 40,247 541 323,587 Net income (less deficit) 86,161,158 30,790,342 55,062,148 308,668 100,811,784 6,046,537 2,722,365 1,023,754										115,82	
Constructive taxable income from related foreign corporations 7,207,153 3,240,504 3,966,648 5,915,143 40,247 541 323,587 Net income (less deficit) 86,161,158 30,790,342 55,062,148 308,668 100,811,784 6,046,537 2,722,365 1,023,754										9,380,519	
Net income (less deficit) 86,161,158 30,790,342 55,062,148 308,668 100,811,784 6,046,537 2,722,365 1,023,754					308,668					10,931,692	
	v ,				308.668					10,941,68	
Income subject to tax 94,455,481 35,317,994 58,782,324 355,163 109,572,530 6,350,897 2,820,488 1,804,247	come subject to tax	94,455,481	35,317,994	58,782,324	355,163	109,572,530	6,350,897	2,820,488	1,804,247	11,447,70	
Total income tax before credits [8] 32,746,223 12,110,081 20,517,547 118,595 38,078,826 2,152,395 972,287 625,417										3,970,19	
Income tax 32,645,994 12,061,560 20,465,876 118,558 38,070,798 2,161,901 971,593 625,931										3,968,42	
Alternative minimum tax 102,308 49,203 53,094 *11 18,604 3,398 *759 *302					*11					1,23	
Foreign tax credit 3,612,238 1,340,786 2,271,452 - 3,411,394 16,318 3,594 82,296										*43,86	
General business credit 1,759,456 332,164 1,425,927 *1,365 864,139 25,478 21,450 *7,514 Prior year minimum tax credit 185,445 17,020 168,425 - 32,589 5,125 *180 *890					*1,365					57,218 1,716	
Prior year minimum tax credit 185,445 17,020 168,425 - 32,589 5,125 *180 *890 Total income tax after credits [2] 27,190,622 10,420,116 16,653,277 117,230 33,769,338 2,105,473 947,063 534,716					117 220					3,867,394	

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]

				Wholesale	and retail trade-	-continued			
				Retail trade	-continued				1
ltem	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	30,577	14,123	8,315	16,750	6,185	2,532	21,175	13,241	-
Total assets	192,069,355	171,340,447	27,113,909	113,949,232	33,939,741	373,806,648	42,711,127	197,100,217	
Cash	13,299,042	9,400,247	2,051,261	10,237,425	1,968,002	11,761,146	4,750,934	21,561,651	-
Notes and accounts receivable Less: Allowance for bad debts	16,119,187 92,848	31,487,757 903,487	1,773,115 30,445	7,161,628 240,831	5,092,115 108,272	6,445,734 165,912	5,024,074 86,498	28,277,355 772,843	-
Inventories	23,984,931	26,592,571	2,768,498	29,427,864	10,758,216	79,448,510	9,661,407	11,627,706	
Investments in Government obligations		3,050	*6,472	*20,617	-	-	-	3,540	-
Tax-exempt securities	*3,587,921	*12,827	-	*2,597	-	-	-	*1,210	-
Other current assets	11,451,929	4,794,007	935,273	5,884,387	1,283,800	10,021,667	1,739,816	12,751,571	
Loans to shareholders	138,795	169,211	375,464	166,902	49,372	*165,080	284,479	194,213	-
Mortgage and real estate loans Other investments	*91,348 26,626,707	*521 15,677,911	*84,993 4,214,542	*5,747 6,780,766	*14,246 2,549,463	*12,950 22,908,335	*12,898 4,143,670	*14,301 37,408,290	-
Depreciable assets	136,580,198	44,366,647	19,925,185	66,630,732	17,826,421	218,183,680	18,630,525	32,887,363	
Less: Accumulated depreciation	74,170,904	23,674,918	10,400,695	37,883,220	10,502,333	94,966,507	12,205,274	16,020,867	-
Depletable assets	*2,158	*3,921	-	-	-	-	-	*80	-
Less: Accumulated depletion	*2,158	*1,015	-	-	-	-	-	*72	-
Land	11,001,423	3,502,471	3,261,131	1,955,768	770,143	31,149,035	442,582	576,452	-
Intangible assets (amortizable)	19,611,354	61,535,007	1,925,919	15,491,540	4,999,989	19,782,023	9,262,399	67,508,044	-
Less: Accumulated amortization Other assets	2,073,923 5,914,195	5,948,796 4,322,516	220,479 443,676	1,506,585 9,813,895	1,466,545 705,125	1,699,400 70,760,306	676,186 1,726,301	9,329,416 10,411,638	
Total liabilities	192,069,355	171,340,447	27,113,909	113,949,232	33,939,741	373,806,648	42,711,127	197,100,217	
Accounts payable	48,910,896	22,892,480	3,692,139	15,504,553	6,119,348	50,973,489	6,565,807	26,189,970	-
Mortgages, notes, and bonds payable in less than one year	2,967,088	8,577,561	373,954	2,313,919	1,009,655	22,409,696	994,507	11,729,984	-
Other current liabilities	17,641,242	21,715,147	1,647,647	15,069,600	4,003,104	38,863,956	5,449,621	17,851,678	-
Loans from shareholders	1,636,405	664,554	632,638	1,744,927	819,807	346,734	1,171,292	1,414,052	-
Mortgages, notes, and bonds payable in one year or more	43,567,763	33,883,747	5,314,325	30,312,234	11,248,152	90,069,622	15,332,400	60,425,371	-
Other liabilities	19,696,750	8,606,227	6,064,735	10,858,057 5,683,293	4,253,465	33,027,975	3,678,327	28,806,757	-
Capital stock Additional paid-in capital	14,333,849 22,573,370	2,149,327 50,201,579	1,185,168 1,597,792	27,804,590	312,358 6,292,392	1,510,321 40,252,523	901,005 12,488,502	4,164,057 88,679,963	-
Retained earnings, appropriated	*51,285	*40,830	*30,400	*21,579	*40,793	*26,918	*73,317	*9,123	
Retained earnings, unappropriated [30]	32,785,874	48,284,119	7,086,505	26,591,271	2,160,874	117,393,967	4,470,143	-21,855,077	_
Less: Cost of treasury stock	12,095,166	25,675,124	511,394	21,954,792	2,320,206	21,068,554	8,413,795	20,315,662	-
Total receipts	529,235,536	283,604,183	127,297,637	190,188,238	51,035,878	694,409,313	71,720,652	204,807,620	-
Business receipts	514,079,750	277,795,736	125,930,227	184,988,020	49,531,403	686,922,996	69,621,024	185,384,487	-
Interest	522,593	63,080	99,129	539,161	508,028	510,893	204,908	1,502,186	-
Interest on Government obligations: State and local	42,392	2,314	*1,328	5,078	*3,241	*5,058	*537	*736	
Rents	565,094	2,314	119,941	92,477	38,997	880,239	35,795	981,883	
Royalties	1,418,530	*222,853	*19,800	508,343	136,547	1,532,917	241,021	915,282	_
Net short-term capital gain reduced by net long-term capital loss	19,694	*4,165	*4,985	*592	*91	4,122	*5,975	*30,763	-
Net long-term capital gain reduced by									
net short-term capital loss	4,974,949	145,656	67,322	20,974	34,574	646,654	95,012	983,600	-
Net gain, noncapital assets	1,254,402	17,155	61,248	118,527	28,542	97,426	14,970	77,826	-
Dividends received from domestic corporations Dividends received from foreign corporations	20,758 1,816,382	5,266 *19,589	6,515 881	10,260 304,197	*813 20,405	790 *780,853	25,830 *237,956	42,536 1,588,644	-
Other receipts	4,520,992	5,122,009	986,259	3,600,609	733,237	3,027,367	1,237,622	13,299,676	
Total deductions	515,142,218	269,503,134	125,982,629	179,690,938	50,598,194	663,851,032	69,802,062	203,129,295	-
Cost of goods sold	398,487,970	190,883,530	112,447,432	97,269,781	30,332,381	500,080,656	41,495,653	127,626,350	-
Compensation of officers	1,458,996	1,372,533	318,318	1,928,013	606,020	797,996	885,771	1,109,728	-
Salaries and wages	45,017,358	26,298,192	4,182,027	26,897,086	6,342,132	71,615,534	9,406,349	19,914,007	-
Repairs	3,711,470	1,124,204	535,087	1,374,580	493,255	4,674,530	724,446	667,966	-
Bad debts Pent paid on business property	642,019	441,069 8 345 753	28,811	346,035	104,189	432,639	352,207	1,182,622	-
Rent paid on business property Taxes paid	8,435,346 6,828,979	8,345,753 3,520,677	1,427,715 945,372	14,457,728 4,088,839	2,882,390 1,113,362	6,952,402 12,109,986	3,610,568 1,540,860	1,313,132 2,008,994	-
Interest paid	3,238,848	1,728,907	571,994	2,245,369	1,113,362	5,742,624	1,540,860	3,662,671	
Charitable contributions	664,011	67,665	22,530	104,392	18,474	1,043,634	57,966	96,457	-
Amortization	659,726	1,102,120	105,197	497,427	139,406	616,281	159,346	724,368	-
Depreciation	7,573,351	3,113,263	1,459,344	4,879,554	1,079,835	11,203,014	1,119,859	4,690,412	-
Depletion	*9	*[1]	52	*1,907	-		[1]	*700	-
Advertising	2,702,603	2,805,743	176,703	4,511,081	1,364,281	8,534,580	1,700,568	4,978,481	-
Pension, profit sharing, stock, annuity Employee benefit programs	2,059,993 6,154,631	831,073 2,550,550	73,122 319,956	499,213 2,270,722	108,789 393,198	2,457,397 6,601,355	108,477 941,568	726,266 1,566,094	-
Employee benefit programs Domestic production activities deduction	156,956	194,383	18,722	*63,109	393,198	6,601,355 93,152	20,920	75,310	-
Net loss, noncapital assets	1,294,329	114,650	44,536	442,534	102,197	118,000	63,312	593,840	-
Other deductions	26,055,623	25,008,821	3,305,713	17,813,569	4,404,679	30,777,245	6,385,951	32,191,897	-
Total receipts less total deductions	14,093,318	14,101,049	1,315,008	10,497,300	437,684	30,558,281	1,918,590	1,678,325	-
Constructive taxable income from related foreign corporations	594,895	94,088	*1,937	354,375	24,663	2,200,692	784,746	1,483,180	-
Net income (less deficit)	14,645,821	14,192,823	1,315,617	10,846,596	459,106	32,753,915	2,702,799	3,160,769	-
Income subject to tax Total income tay before credits [8]	15,931,002	14,066,200	1,398,024	12,032,883	1,122,436	35,345,328	2,745,439	4,507,881	
Total income tax before credits [8] Income tax	5,537,977 5,536,712	4,900,036 4,899,002	479,033 475,852	4,191,554 4,185,472	384,437 383,968	12,366,272 12,365,448	934,149 933,950	1,565,075 1,562,541	-
Alternative minimum tax	1,265	4,899,002	*3,119	3,379	*1,210	12,305,448	*200	2,809	
Foreign tax credit	*1,522,784	*36,176	391	167,100	4,013	*880,208	224,496	430,152	-
General business credit	99,917	41,257	24,591	83,120	18,487	338,324	17,945	128,837	-
Prior year minimum tax credit	6,236	*1,624	*864	*11,400	*3,063	*38	*211	*1,241	-
Total income tax after credits [2]	3,909,040	4,820,979	453,186	3,930,093	358,873	11,147,702	691,497	1,003,321	-

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]

	Transportation and warehousing											
ltem	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	67,515	2,409	35,764	11,917	146	15,192	2,08					
Total assets	674,428,642	394,491,920	61,493,547	12,790,238	28,404,772	151,564,766	25,683,400					
Cash	40,032,874	22,310,377	4,528,555	565,823	623,726	11,330,655	673,73					
Notes and accounts receivable	74,294,825	17,094,688	13,953,189	1,430,437	1,239,693	36,436,574	4,140,24					
Less: Allowance for bad debts	1,115,042	427,449	196,569	25,926	15,790	384,260	65,04					
Inventories	7,262,753 *3,372,713	4,140,870 3,365,849	517,038	98,027	186,724	1,924,160 *6,864	395,93					
Investments in Government obligations Tax-exempt securities	*401,478	*39,271	*23,756	-	-	*338,451						
Other current assets	35,429,091	24,112,516	3,206,865	600,195	389,474	6,184,116	935,924					
Loans to shareholders	2,132,670	56,756	1,263,093	234,863	*48,937	436,149	92,872					
Mortgage and real estate loans	159,486	*4,498	*104,492	-	-	*40,356	*10,139					
Other investments	62,885,322	25,713,692	4,373,304	1,020,910	5,728,990	18,000,361	8,048,06					
Depreciable assets	531,602,730	342,861,793	54,891,739	9,031,464	21,766,525	90,873,006	12,178,203					
Less: Accumulated depreciation Depletable assets	197,909,516 43,069	99,940,080 1,221	31,515,252 *26,466	4,923,484	6,077,370 *14,639	49,676,385 744	5,776,94					
Less: Accumulated depletion	*6,848	1,221	*1,468	-	*4,674	744						
Land	7,931,119	3,218,561	1,977,454	211,355	124,766	1,820,375	578,608					
Intangible assets (amortizable)	75,832,221	37,571,479	6,902,349	4,818,041	537,386	21,755,515	4,247,452					
Less: Accumulated amortization	10,386,058	2,802,244	1,504,726	786,392	*48,479	4,630,880	613,338					
Other assets	42,465,757	17,170,129	2,943,262	514,925	3,890,224	17,109,664	837,55					
Total liabilities	674,428,642	394,491,920	61,493,547	12,790,238	28,404,772	151,564,766	25,683,400					
Accounts payable	67,214,753	16,058,243	7,229,308	753,690	1,078,389	39,534,219	2,560,90					
Mortgages, notes, and bonds payable in less than one year Other current liabilities	21,531,904 71,656,221	10,288,140 51,071,941	4,776,005 5,811,914	780,136 1,340,796	1,794,905 988,132	2,996,042 10,988,184	896,670 1,455,250					
Loans from shareholders	10,417,773	1,576,702	1,838,104	2,761,120	*58,935	3,655,322	527,590					
Mortgages, notes, and bonds payable in one year or more	173,918,241	96,315,315	15,874,780	3,130,586	12,894,352	37,516,772	8,186,43					
Other liabilities	142,541,784	109,828,833	7,744,118	1,421,250	3,613,581	17,272,108	2,661,89					
Capital stock	26,690,663	18,030,132	1,373,615	204,759	1,290,634	4,881,114	910,409					
Additional paid-in capital	156,172,547	94,079,297	10,281,944	4,572,475	6,578,810	29,807,030	10,852,990					
Retained earnings, appropriated	189,563	*69,982	31,837	-	-	24,780	*62,96					
Retained earnings, unappropriated [30]	29,817,284	11,255,527	10,565,410	-2,094,678	785,818	11,660,370	-2,355,163					
Less: Cost of treasury stock Total receipts	25,722,092 618,565,861	14,082,191 257,845,688	4,033,487 121,840,405	79,896 15,318,773	*678,783 6,554,379	6,771,175 202,169,795	76,560 14,836,82					
Business receipts	595,842,140	247,418,047	118,689,696	14,599,447	5,897,654	195,417,636	13,819,66					
Interest	1,378,608	334,317	455,518	173,781	20,895	297,127	96,970					
Interest on Government obligations: State and local	16,999	3,092	1,634	*663	494	*10,933	*18:					
Rents	1,564,717	760,526	466,468	10,061	15,280	286,233	26,149					
Royalties	1,917,674	53,501	19,129	11,756	*274	*1,816,508	*16,50					
Net short-term capital gain reduced by net long-term capital loss	4,188	*2,693	*611	*9	2	*539	*33-					
Net long-term capital gain reduced by net short-term capital loss	821,837	343,042	276,114	13,112	4,924	138,684	45,96					
Net gain, noncapital assets	2,795,020	1,279,570	804,479	56,913	*128,973	508,342	16,74					
Dividends received from domestic corporations	69,795	27,323	16,740	*463	379	21,339	3,54					
Dividends received from foreign corporations	838,013	39,145	*36,083	-	-	469,155	*293,630					
Other receipts	13,316,870	7,584,432	1,073,932	452,569	485,502	3,203,299	517,136					
Total deductions	596,821,149	249,024,535	119,319,296	15,389,215	5,796,977	193,321,343	13,969,784					
Cost of goods sold	159,507,836	47,720,891	37,394,241	3,736,113	1,277,880	63,838,005	5,540,70					
Compensation of officers Salaries and wages	4,844,556 105,094,249	1,271,941 40,161,594	1,443,380 21,771,010	208,130 4,539,246	18,884 526,160	1,741,564 35,450,756	160,65 2,645,483					
Repairs	22,901,823	13,311,993	3,240,659	4,539,246 299,606	171,222	5,610,649	2,645,48					
Bad debts	895,805	235,498	169,920	11,337	*1,238	464,953	12,859					
Rent paid on business property	27,301,575	14,267,573	5,061,664	638,504	49,399	6,370,244	914,19					
Taxes paid	20,192,914	6,241,119	4,972,436	714,479	299,089	7,583,031	382,760					
Interest paid	12,312,046	6,837,369	1,548,068	499,722	946,705	1,890,264	589,91					
Charitable contributions	192,459	57,183	23,911	4,934	795	96,859	8,77					
Amortization Depreciation	2,030,496 30,726,520	710,991 16,862,341	228,508 5,703,479	126,516 761,615	29,310 1,001,027	832,531 5,620,828	102,64° 777,23°					
Depletion Depletion	7,340	16,862,341 *6,823	5,703,479	701,075	1,001,027	5,0∠0,628	*14					
Advertising	2,347,558	1,270,758	278,175	61,839	*759	693,130	42,898					
Pension, profit sharing, stock, annuity	9,141,939	5,475,557	736,210	58,061	27,478	2,752,744	91,89					
Employee benefit programs	20,599,893	7,989,073	3,202,384	441,458	162,186	8,450,100	354,69					
Domestic production activities deduction	15,229	*3,986	*629	-	-	*7,454	3,15					
Net loss, noncapital assets	675,361	469,871	54,278	6,726	*18,109	103,312	23,06					
Other deductions Total receipts less total deductions	178,033,549 21,744,711	86,129,975 8,821,153	33,490,032 2,521,109	3,280,928 -70,442	1,266,546 757,402	51,814,917 8,848,452	2,051,150 867,030					
Constructive taxable income from related foreign corporations	21,744,711	8,821,153 257,534	2,521,109	-70,442 381	151,402	8,848,452 329,924	63,134					
Net income (less deficit)	22,412,649	9,075,595	2,553,439	-70,724	756,908	9,167,443	929,98					
Income subject to tax	27,677,070	11,459,509	2,926,828	164,889	939,546	11,262,930	923,36					
Total income tax before credits [8]	9,562,469	4,015,891	921,987	51,029	335,415	3,917,552	320,59					
Income tax	9,533,753	4,003,253	919,350	50,698	328,154	3,913,696	318,60					
Alternative minimum tax	26,560	9,571	3,947	*331	7,261	3,456	*1,99					
Foreign tax credit	482,505	38,634	18,628	-	979	335,351	*88,91					
General business credit	239,775	119,010	27,920	*3,133	379	88,512	82I					
Prior year minimum tax credit Total income tax after credits [2]	16,676 8,822,603	*8,918 3,847,991	1,572 873,867	*1,631 46,265	334,057	*1,990 3,492,127	*2,56 228,29					

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

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

Total asserts			T	1	Information			
Marchael or Floridations	ltem	Total	industries	picture and sound recording		(including paging, cellular, satellite,	providers, web search portals, and data processing	information
Trait exesses		(59)	(60)	(61)	(62)	(63)	(64)	(65)
Trait exesses	Number of returns	48.640	12.706	11.207	2.134	7.137	4.039	11,418
Ceach Services and Security Evolutions (1974) 1972 (1972) 24 1972	Total assets							171,314,999
Less Abovance for bas debte. 7,705.00 2,140,002 1,505.00 100,000 18,207 1,009,70 100,700 18,0								21,849,814
Investments	Notes and accounts receivable		53,557,410			241,676,420		15,932,677
Incommentation of construenced estigations 300, 156 74, 168								431,583
Tax central securities 309,15 74,19 170,465 114,490 1,416,200 200,000 20								1,089,758
Comment access 13 Min Add 27 2655 266 11 100 17 13 14 14 15 10 12 12 12 16 16 16 16 16				*1,528			*283	*102,781
Lazar for standardises 5,77,007 57,406 4,440,005 11,000 12,000				11 096 740			14 185 800	32 002 732
Montage and mail estate losses 66.00 749,000 11,000 75,000 11,000 12,0								68,669
Depreciale series 941,999.309 74,077,42 20,720.208 68,407,707 770,396.140 33,402.477 34,602.477 34,602.477 16,807.478							-	*2,742
Less Accurrated degrecation		651,791,421	98,164,710	71,366,049	102,735,289	346,758,317	11,113,091	21,653,964
Depreciable assets 53,745 13,746 27,777 2,247 2,247 1,156 1,15								34,923,618
Less Accumulated depetition 16,949 0,425 1,419,716 2,200,338 1,419,716 2,200,338 2,200,348 1,419,716 2,200,338 3,545,539 681,016 3,500,200 2,200,742 2,200,742 16,000,742 2,200,348 2,200,34				18,275,499		419,711,920		16,783,792
Interligible assess (amortización) 98,748,325 22,755,740 68 86,428,441 14,477 67 22,923,33 5,545,356 86,1076 52,922 72,752 70 68,756,756 72,956,008 53,200,75				-		-		-
Description assets (amortizately)	· · · · · · · · · · · · · · · · · · ·			1 <i>4</i> 18 7 16		5 545 359		502 020
Less. Accumulated amortiration 204 0977-206 M 1916-077 1 15,890-056 1 12,795-05 1 12,795-06 1 12,795-05 1 12,795-								63,280,793
Other assesses 229.616.334 1.00.005.25 2.773.147.45 1.00.005.25 2.773.147.45 1.00.005.25 2.773.147.45 1.00.005.25 2.773.147.45 1.00.005.25 2.773.147.45 1.00.005.25 2.773.147.45 1.00.005.25 2.773.147.45 1.00.005.25 2.773.147.45 1.00.005.25 2.773.147.45 2.773.147.45 2.773.147.45 2.773.147.45 2.773.147.45 2.773.147.147.147.147.147.147.147.147.147.147								13,868,617
Accounts payable 124.477.490 18.69.528 12.594.620 1.18.0770 76.1776, 108 3.772.440 5.500.01 1.52.13.030 1.50.130.00 1.50								10,808,523
Mortgages, notes, and bonds payable in less than one year or more control between the state of the control between the control be		2,773,147,246	535,541,436	238,376,392	287,613,065	1,438,148,430	102,152,924	171,314,999
Other current labelities								5,920,146
Leans from shareholders								
Mortgages, notes, and bonds payable in one year or more 799,880,534 484,810-13 480,2249 486,4576 480,45576 Capital atock 123,591,588 43,645,514 6,688,597 12,882,000 21,122,601 6,594,459 380,204,377 6,688,000 19,882,000 Retained examings, appropriated 1,000,101 1,000,1								
Omer inablities								
Capital stock								
Retained earnings, appropriated [9] 1,981,607 117,008 151,4 176,008 227 16,86,033 1,914,655 2,134,134 22,180,16 Less: Cost of treasury stock 345,262,396 176,015,017 60,719,300 13,897,194 75,783,286 4,476,962 15,333,47 15,014 170,014 170,014 170,014 170,015 170,0								32,890,056
Retained earnings, unappropriated [30]	Additional paid-in capital	1,206,167,191	299,812,973	188,266,857	144,552,544	386,824,537	66,828,200	119,882,081
Less Cost of treasury shock								*260,153
Total receipts								-32,180,169
Business receipts								
Interest Coverment obligations: Slate and local 9,9,882 6,075 115 3,022 52,74 1,146 369,656 Rents 6,911,738 461,922 336,672 309,190 5,555,966 12,629 175,38 Royalite 37,495,656 11,805,392 11,046,422 36,076,849 5,407,164 1,899,345 1,329,52 Rents 6,911,738 461,922 336,672 6,076,849 5,407,164 1,899,345 1,329,52 Rents 6,011,738 4,991 9,884 5 131,585 252,875 20 3,54 Ret Inding-term capital loss 384,911 9,884 5 131,585 252,875 20 3,54 Ret Inding-term capital loss 8,565,370 1,861,639 62,854 1,767,404 3,423,343 291,860 1,159,477 Ret gain, noncapital gain reduced by net short-term capital loss 8,565,370 1,861,639 62,854 1,767,404 3,423,343 291,860 1,259,854 1,329,52 Ret gain reduced by net short-term capital loss 1,964,860 1,032,095 203,342 5,868 707,594 114,861 62,20 20 Novidends received from domestic corporations 1,964,860 1,032,095 203,342 5,868 707,594 113,996 2,02 Novidends received from domestic corporations 5,672,677 1,961,215 107,573,005 203,342 5,868 707,594 113,996 2,02 Novidends received from forign corporations 5,672,677 1,961,215 107,573,105 2,005 203,342 5,868 707,594 113,996 2,02 Novidends received from forign corporations 1,033,441,200 2,454,329,349 1,050 1,051,405 1,05								
Interest on Government obligations: State and Local 99.882 6.075 1115 13.022 52.74 1,146 38,98 Rents 6.911,738 461,922 33.6.772 889,190 5.555,956 12,629 175,38 Rents 7,495,566 11,1805,362 11,1046,422 6.007,849 5.407,164 1.899,345 13,295,25 Net short-arm capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net short-term capital gain reduced from dense short-term capital gain reduce	·							
Royalties 37.496.566 11.805.352 11.046.422 6.007.849 5.407.164 1.899.345 1.329.52 Net short-term capital gain reduced by net long-term capital gain reduced by net short-term capital loss 8.566.370 1.881.639 62.654 1.767.404 3.423.343 291.860 1.159.47 Net gain, noncepital assets 2.768.974 785.347 152.25 679.747 942.69 141.6801 1.202.00 Dividends received from domestic corporations 1.964.860 1.032.085 203.342 5.585 707.594 113.956 2.02 Dividends received from foreign corporations 1.964.860 1.032.085 2.03.342 5.656 707.594 113.956 2.02 Dividends received from foreign corporations 1.964.860 1.032.085 5.051.045 8.000.322 31.346.902 2.310.246 7.006.82 Charlet receipts 1.07.851.440 2.42.640,138 9.10.48.02 1.22.99.241 9.025.2492 7.602.22 1.885.33 Crost of goods sold 2.16.651.091 6.55.69.918 19.048.02 1.22.99.241 90.252.492 7.602.22 1.885.33 Salaires and wages 192.596.377 66.285.579 9.782.007 15.005.494 62.762.785 15.664.685 23.132.93 Salaires and wages 122.969.377 66.285.579 9.782.007 15.005.494 62.762.785 15.664.685 23.132.93 Bad debts 6.891.813 3.715.938 5.009.811 2.247.418 10.52.407 1.46.364 1.867.713 1.869.819 7.006.328 1.229.241 1.229.341 1.	Interest on Government obligations:							*36,950
Net short-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net short-term capital loss \$8,566,370\$ Net gain, noncapital assets \$2,786,974\$ Net gain and noncapital assets \$2,786,974\$ Net gain, noncapital assets \$2,786,974\$ Net gain and	Rents	6,911,738	461,922	336,672	369,190	5,555,956	12,629	175,368
Net long-term capital logian reduced by net short-ferm capital loss	Net short-term capital gain reduced by							1,329,524
net short-term capital loss 8,566,370 1,861,839 62,564 1,767,404 3,423,343 291,800 1,199,476 785,347 152,225 679,747 942,409 146,801 62,20 Dividends received from domestic corporations 1,964,860 1,032,095 203,342 5,858 707,594 '13,956 2,02 Dividends received from foreign corporations 5,672,577 1,961,215 '676,730 '274,272 1,784,069 '29,432 946,85 Other receipts 107,851,460 54,076,121 5,651,045 8,080,322 31,346,902 2,310,246 7,006,82 Total deductions 1,035,441,206 245,843,298 94,112,007 105,198,057 451,146,832 48,205,963 99,35,05 Cost of goods sold 216,651,091 65,559,918 18,104,802 12,29,241 90,254,492 7,662,252 21,858,38 Compensation of officers 15,475,850 3,941,197 1,810,256 2,113,910 1,629,355 4,453,832 1,527,30 Replars 11,290,343 1,689,819 70,033 652,358 </td <td></td> <td>384,911</td> <td>96,884</td> <td>5</td> <td>*31,585</td> <td>252,875</td> <td>*20</td> <td>3,541</td>		384,911	96,884	5	*31,585	252,875	*20	3,541
Net gain, noncapital assets 2,768,974 765,347 152,225 679,747 942,649 146,801 62,20		0.500.270	4 004 000	60.654	4 707 404	2 422 242	204.000	4 450 470
Dividends received from domestic corporations								
Dividends received from foreign corporations 5,672,577 1,961,215 505,1045 8,060,322 31,346,902 22,9422 7,060,225 7,060,2								2,025
Total deductions	·							946,859
Cost of goods sold								7,006,824
Compensation of officers 15,475,850 3,941,197 1,810,256 2,113,910 1,629,355 4,453,832 1,527,30 5,818								90,935,050
Salaries and wages 192,596,377 66,258,679 9,782,007 15,005,494 62,762,785 15,664,585 23,122,92 Repairs 11,290,343 1,689,819 700,633 652,358 7,045,480 566,442 635,61 Rent paid on business property 24,130,361 3,715,938 5,009,811 2,247,418 10,524,057 1,446,364 1,186,77 Taxes paid 27,726,025 7,850,970 2,137,059 2,031,555 12,289,292 1,257,239 2,150,91 Interest paid 56,943,183 9,303,099 4,716,455 7,218,665 31,436,102 2,166,060 2,102,80 Charitable contributions 1,171,897 302,550 57,117 133,659 533,633 3,906 141,00 Amortization 39,308,384 6,149,116 15,106,736 8,551,337 7,421,350 901,425 1,178,492 Depreciation 64,990,401 7,081,901 6,932,259 4,195,169 39,291,830 2,803,264 3,785,97 Depletion 1,804 16 6 141 1,622 1,272 Advertising 29,036,291 7,417,689 4,530,799 3,279,605 9,395,560 880,080 3,532,55 Pension, profit sharing, stock, annuity 8,043,565 1,429,282 399,105 451,012 4,447,634 163,784 1,152,74 Employee benefit programs 26,679,156 7,614,844 1,187,708 4,052,354 1,093,395 1,221,022 1,679,330 Demestic production activities deduction 5,400,224 2,116,223 995,024 986,900 1,223,815 131,246 87,01 Other deductions 307,351,328 53,302,648 21,398,980 41,670,242 15,788,465 8,818,505 26,372,48 Total receipts less total deductions 75,032,685 22,593,560 9,426,199 12,335,472 29,375,104 -3,624,104 4,926,46 Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 172,963 4,626,603 29,971 1,477,89 Net loss, noncapital assets 3,988,630 9,388,714 3,765,196 12,99,761 11,511,224 467,375 3,476,39 Demestic productions 307,351,328 53,302,648 21,398,980 41,670,242 15,788,465 8,818,505 26,372,48 Dementation from related foreign corporations 9,513,059 2,942,688 240,97 172,963 4,666,603 29,971 1,477,289 Net loss, nonca								21,858,387
Repairs 11,290,343 1,689,819 700,633 652,358 7,045,480 566,442 635,1612 Bad debts 6,581,612 846,699 289,733 226,849 4,871,120 112,959 234,25 Rent paid on business property 24,130,361 3,715,938 5,099,811 2,247,418 10,524,057 1,446,364 1,186,77 Taxes paid 27,726,025 7,850,970 2,137,099 2,031,555 12,298,292 1,257,239 2,150,91 Interest paid 56,943,183 9,303,099 4,716,455 7,218,665 31,436,102 2,166,060 2,102,80 Charitable contributions 1,171,897 302,580 57,117 133,669 533,633 3,906 141,00 Amortization 93,908,384 6,149,116 15,106,736 8,551,337 7,421,350 901,425 1,178,42 Depletion 11,804 116 15,106,736 8,551,337 7,421,350 901,425 1,178,42 Advertising 29,038,291 1,417,684 1,501,498,199 3,279,605 9								1,527,300
Bad debts 6,581,612 846,699 289,733 226,849 4,871,120 112,959 234,25 Rent paid on business property 24,130,361 3,715,938 5,009,811 2,247,418 10,524,057 1,446,364 1,186,77 Taxes paid 27,726,025 7,860,970 2,137,059 2,031,555 12,298,292 1,257,239 2,150,91 Interest paid 56,943,183 9,303,099 4,716,455 7,218,665 31,436,102 2,160,060 2,102,80 Charitable contributions 1,171,897 302,580 67,117 133,659 533,633 3,906 141,00 Amortization 39,308,384 6,149,116 15,106,736 8,551,337 7,421,350 901,425 1,784,2 Depreciation 64,909,401 7,081,901 6,932,259 4,195,169 39,291,830 2,903,264 3,785,97 Pension, profit sharing, stock, annuity 8,043,565 1,429,282 399,105 4,530,079 3,279,605 9,395,560 880,080 3,525,59 Pension, profit sharing, stock, annuity 8,043,565 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Rent paid on business property								234,252
Taxes paid 27,726,025 7,850,970 2,137,059 2,031,555 12,298,292 1,257,239 2,150,91 Interest paid 55,943,183 9,300,999 4,716,455 7,218,665 31,436,102 2,166,060 2,102,80 57,117 133,659 533,633 3,906 141,00 Amortization 39,308,384 6,149,116 15,106,736 8,551,337 7,421,350 901,425 1,178,42 Depreciation 64,090,401 7,081,901 6,932,259 4,195,169 39,291,830 2,803,264 3,785,79 14,960 16 141 16,222 - 12 14,247,634 16,3784 11,627,342 16,3784 11,427,342 16,3784 11,427,342 16,3784 11,4374 11,447,344 11,447,344 11,447,344 11,447,344 11,447,344 11,44								1,186,772
Charitable contributions 1,171,897 302,580 57,117 133,659 533,633 3,906 141,00 Amortization 39,308,384 6,149,116 15,106,736 8,551,337 7,421,350 901,425 1,178,42 Depreciation 64,090,401 7,081,901 6,932,259 4,195,199 39,291,830 2,803,264 1,178,42 Depletion 11,804 16 - 141 1,622 - 141 1,622 Advertising 29,036,291 7,417,889 4,530,799 3,279,605 9,395,560 880,080 3,532,55 Pension, profit sharing, stock, annuity 8,43,565 1,429,282 399,105 451,012 4,447,634 163,784 1,152,74 Employee benefit programs 26,679,156 7,614,644 1,187,708 4,052,354 10,923,995 1,221,022 1,679,32 Domestic production activities deduction 5,400,224 2,116,223 955,024 986,900 1,223,815 31,246 87,01 Net loss, noncapital assets 307,351,328 53,302,648 21,398,980 41,670,242 155,788,465 8,818,505 26,372,48 Total receipts less total deductions 75,032,685 22,593,550 9,426,199 12,335,472 29,375,104 -3,624,104 4,926,48 Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 172,963 4,626,053 29,971 1,477,28 Net income (less deficit) 84,445,862 9,560,140 4,926,48 Income subject to tax 93,653,647 26,677,908 10,778,592 12,197,007 32,764,221 1,332,325 9,903,59 Income tax before credits [8] 32,884,630 9,368,714 3,765,146 4,295,781 11,511,224 467,375 3,476,39 Income tax 116,234 35,607 1904 20,930 48,285 6,149 467,375 3,476,39 Income tax credit 7,843,595 2,959,606 1,087,602 610,878 2,271,502 35,583 878,96 General business credit 15,103 13,745 18 1902 28,874 778 2,20								2,150,910
Amortization 39,308,384 6,149,116 15,106,736 8,551,337 7,421,350 901,425 1,178,42 Depreciation 64,090,401 7,081,901 6,932,259 4,195,169 39,291,830 2,803,264 3,785,97 16								2,102,802
Depreciation								141,002
Depletion								1,178,420
Advertising				6,932,259			2,803,264	
Pension, profit sharing, stock, annuity 8,043,565 1,429,282 399,105 451,012 4,447,634 163,784 1,152,74 Employee benefit programs 26,679,156 7,614,844 1,187,708 4,052,354 10,923,995 1,221,022 1,679,23 Domestic production activities deduction 5,400,224 2,116,223 955,024 986,900 1,223,815 *31,246 87,01 Net loss, noncapital assets 2,963,314 1,262,780 49,524 112,150 1,299,246 52,997 186,61 Other deductions 307,351,328 53,302,648 21,398,990 41,670,242 155,788,465 8,818,505 26,372,48 Total receipts less total deductions 75,032,685 22,593,550 9,426,199 12,335,472 29,375,104 -3,624,104 4,926,46 Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 *172,963 4,626,053 29,971 1,477,28 Net income (less deficit) 84,445,862 25,530,162 9,690,180 12,505,413 33,948,583 -3,595,279 6,366,80 </td <td></td> <td></td> <td></td> <td>4 530 700</td> <td></td> <td></td> <td>880 080</td> <td></td>				4 530 700			880 080	
Employee benefit programs 26,679,156 7,614,844 1,187,708 4,052,354 10,923,995 1,221,022 1,679,23 Domestic production activities deduction 5,400,224 2,116,223 955,024 966,900 1,223,815 *31,246 87,01 Net loss, noncapital assets 2,983,314 1,262,780 49,524 112,150 1,299,246 52,997 186,61 Other deductions 307,351,328 53,302,648 21,398,980 41,670,242 155,788,465 8,818,505 26,372,48 Total receipts less total deductions 75,032,685 22,593,550 9,426,199 12,335,472 29,375,104 -3,624,104 4,926,46 Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 *172,963 4,626,053 29,971 1,477,28 Net income (less deficit) 84,445,862 25,530,162 9,690,180 12,505,413 33,948,583 -3,595,279 6,366,80 Income subject to tax 93,653,647 26,677,908 10,778,592 12,197,007 32,764,221 1,332,325 9,903,59								1,152,747
Domestic production activities deduction								1,679,233
Other deductions 307,351,328 53,302,648 21,398,980 41,670,242 155,788,465 8,818,505 26,372,48 Total receipts less total deductions 75,032,685 22,593,550 9,426,199 12,335,472 29,375,104 -3,624,104 4,926,46 Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 *172,963 4,626,053 29,971 1,477,28 Net income (less deficit) 84,445,862 25,530,162 9,690,180 12,505,413 33,948,583 -3,595,279 6,366,80 Income subject to tax 93,653,647 26,677,908 10,778,592 12,197,007 32,764,221 1,332,325 9,903,59 Total income tax before credits [8] 32,884,630 9,368,714 3,765,146 4,295,781 11,511,224 467,375 3,476,39 Income tax 32,2721,041 9,322,907 3,760,346 4,266,548 11,637,40 461,250 3,456,25 Alternative minimum tax 116,234 35,607 *904 20,930 48,285 6,149 4,35 For						1,223,815		87,017
Total receipts less total deductions 75,032,685 22,593,550 9,426,199 12,335,472 29,375,104 -3,624,104 4,926,46 Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 *172,963 4,626,053 22,971 1,477,286 lncome (less deficit) 84,445,862 25,530,162 9,690,180 12,505,413 33,948,583 -3,595,279 6,366,80 lncome subject to tax 93,653,647 26,677,908 10,778,592 12,197,007 32,764,221 1,332,325 9,903,59 Total income tax before credits [8] 32,884,630 9,368,714 3,765,146 4,295,781 11,511,224 467,375 3,476,39 11,000 lncome tax before credits [8] 32,884,630 9,368,714 3,765,146 4,295,781 11,511,224 467,375 3,476,39 11,000 lncome tax before credits [8] 32,884,630 32,271,041 3,365,146 4,266,548 11,453,740 461,250 3,456,25 Alternative minimum tax 116,234 35,607 *904 20,930 48,285 6,149 4.35 Foreign tax credit 7,843,595 2,959,606 1,087,062 610,878 2,271,502 35,583 878,96 Ceneral business credit 1632,556 632,935 13,086 21,272 501,514 10,831 452,91 Prior year minimum tax credit 45,103 13,745 *8 *192 28,874 *78 2,20								186,617
Constructive taxable income from related foreign corporations 9,513,059 2,942,688 264,097 *172,963 4,626,053 29,971 1,477,28 Net income (less deficit) 84,445,862 25,530,162 9,690,180 12,505,413 33,948,583 -3,595,279 6,366,80 Income subject to tax 93,653,647 26,677,908 10,778,592 12,197,007 32,764,221 1,332,325 9,903,59 Total income tax before credits [8] 32,884,630 9,368,714 3,765,146 4,295,781 11,511,224 467,375 3,476,39 Income tax 32,721,041 9,322,907 3,760,346 4,266,548 11,453,740 461,250 3,456,25 Alternative minimum tax 116,234 35,607 *904 20,930 48,285 6,149 4,35 Foreign tax credit 7,843,595 2,959,606 1,087,062 610,878 2,271,502 35,583 878,96 General business credit 1,632,556 632,935 13,086 21,272 501,514 10,831 452,91 Prior year minimum tax credit 45								26,372,488
Net income (less deficit) 84,445,862 25,530,162 9,690,180 12,505,413 33,948,583 -3,595,279 6,366,80 Income subject to tax 93,653,647 26,677,908 10,778,592 12,197,007 32,764,221 1,332,325 9,903,583 Income tax before credits [8] 32,884,630 9,368,714 3,765,146 4,295,781 11,511,224 467,375 3,476,39 Income tax 32,2721,041 9,322,907 3,760,346 4,266,548 11,453,740 461,250 3,456,25 Alternative minimum tax 116,234 35,607 *904 20,930 48,285 6,149 4,35 Foreign tax credit 7,843,595 2,959,606 1,087,062 610,878 2,271,502 35,563 878,96 Prior year minimum tax credit 45,103 13,745 *8 *192 28,874 *78 2,20								4,926,464
Income subject to tax 93,653,647 26,677,908 10,778,592 12,197,007 32,764,221 1,332,325 9,903,59 Total income tax before credits [8] 32,884,630 9,368,714 3,765,146 4,295,781 11,511,224 467,375 3,476,395 Income tax 32,721,041 9,322,907 3,760,346 4,266,548 11,453,740 461,250 3,456,256 Alternative minimum tax 116,234 35,607 *904 20,930 48,285 6,149 4,35 Foreign tax credit 7,843,995 2,959,606 1,087,062 610,878 2,271,502 35,583 878,96 Ceneral business credit 1,632,556 632,935 13,086 21,272 501,514 10,831 452,91 Prior year minimum tax credit 45,103 13,745 *8 *192 28,874 *78 2,20								
Total income tax before credits [8] 32,884,630 9,368,714 3,765,146 4,295,781 11,511,224 467,375 3,476,39 Income tax 32,721,041 9,322,907 3,760,346 4,266,548 11,453,740 461,250 3,456,25 Alternative minimum tax 116,234 35,607 *904 20,930 48,285 6,149 4,35 Foreign tax credit 7,843,595 2,959,606 1,087,062 610,878 2,271,502 35,583 878,96 General business credit 1,632,556 632,935 13,086 21,272 501,514 10,831 452,91 Prior year minimum tax credit 45,103 13,745 *8 *192 28,874 *76 2,20								
Income tax 32,721,041 9,322,907 3,760,346 4,266,548 11,453,740 461,250 3,456,25 Alternative minimum tax 116,234 35,607 *904 20,930 48,265 6,149 4,35 Foreign tax credit 7,843,595 2,959,606 1,087,062 610,878 2,271,502 35,583 878,96 General business credit 1,632,556 632,935 13,086 21,272 501,514 10,831 452,91 Prior year minimum tax credit 45,103 13,745 *8 *192 28,874 *76 2,20	Total income tax before credits [8]							3,476,390
Alternative minimum tax 116,234 35,607 *904 20,930 48,285 6,149 4,35 Foreign tax credit 7,843,595 2,959,606 1,087,062 610,878 2,271,502 35,583 878,96 General business credit 1,632,556 632,935 13,086 21,272 501,514 10,831 452,91 Prior year minimum tax credit 45,103 13,745 *8 *192 28,874 *78 2,20								3,456,250
General business credit 1,632,556 632,935 13,086 21,272 501,514 10,831 452,91 Prior year minimum tax credit 45,103 13,745 *8 *192 28,874 *78 2,20		116,234	35,607	*904	20,930	48,285	6,149	4,359
Prior year minimum tax credit 45,103 13,745 *8 *192 28,874 *78 2,20								878,965
								452,919
	Prior year minimum tax credit Total income tax after credits [2]	45,103 23,363,105	13,745 5,763,664	*8 2,664,991	*192 3,663,439	28,874 8,707,827	*78 420,883	2,205 2,142,301

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]

		Fir	ance and insura	nce		Real estate and rental and leasing				
Item	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	64,481	13,407	12,275	34,719	4,080	178,602	165,923	11,984	695	
Total assets	24,433,368,691	8,124,548,985	5,918,009,543	10,226,943,647	163,866,515	534,534,282	299,669,315	205,514,252	29,350,715	
Cash	1,084,076,721	277,919,039	593,970,040	206,036,327	6,151,315	33,498,838	23,259,612	8,061,379	2,177,847	
Notes and accounts receivable	2,417,661,608	947,398,484	1,108,164,221	348,149,914	13,948,989	45,155,182	18,114,529	25,041,159	1,999,494	
Less: Allowance for bad debts Inventories	21,489,767 1,833,876	18,282,861 225,323	891,041 142,187	2,312,605 1,461,896	3,260 4,470	2,111,184 3,213,153	1,352,009 490,028	696,406 2,631,875	62,769 91,249	
Investments in Government obligations	590,013,922	113,955,290	168,567,008	305,943,652	1,547,972	113,305	48,441	*64,863	31,243	
Tax-exempt securities	760,972,688	33,146,669	5,293,615	722,421,103	*111,302	895,996	445,777	193,773	256,446	
Other current assets	2,694,800,564	283,480,830	1,946,185,819	459,121,245	6,012,670	32,680,923	22,496,082	7,811,258	2,373,583	
Loans to shareholders	33,060,300	21,971,592	327,960	1,999,207	8,761,539	3,997,465	3,586,100	407,282	4,083	
Mortgage and real estate loans	5,785,750,381	5,379,174,742	4,452,084	400,513,613	1,609,943	3,755,256	3,429,048	*318,556	7,652	
Other investments	7,253,068,601 300,638,883	724,927,011 115,069,906	1,202,966,241 51,298,440	5,215,989,220 133,617,666	109,186,128 652,871	104,462,567 306,585,317	76,065,658 140,115,730	20,445,417 164,341,045	7,951,492 2,128,542	
Depreciable assets Less: Accumulated depreciation	113,858,708	37,754,131	28,831,115	47,008,753	264,709	104,712,380	47,230,364	56,359,191	1,122,824	
Depletable assets	4,809,492	*1,287	*919,471	3,426,608	*462,126	441,921	381,032		*60,889	
Less: Accumulated depletion	3,632,396	1,218	359,491	3,043,096	*228,591	144,423	130,987	-	*13,436	
Land	8,352,540	3,759,893	2,400,894	2,134,809	*56,943	34,191,301	32,357,139	1,581,209	252,953	
Intangible assets (amortizable)	429,701,897	109,819,721	142,906,361	176,152,563	823,253	51,022,044	19,599,412	20,629,145	10,793,486	
Less: Accumulated amortization	63,383,620	21,321,446	13,863,351	28,032,675	166,148	8,162,463	3,903,371	2,460,555	1,798,538	
Other assets Total liabilities	3,270,991,710 24,433,368,691	191,058,855 8,124,548,985	734,360,199 5,918,009,543	2,330,372,955 10,226,943,647	15,199,701 163,866,515	29,651,465 534,534,282	11,897,456 299,669,315	13,503,442 205,514,252	4,250,567 29,350,715	
Accounts payable	1,272,383,151	110,771,949	1,020,647,687	139,712,107	1,251,409	18,481,733	9,803,006	8,380,095	298,632	
Mortgages, notes, and bonds payable in less than one year	950,363,388	450,502,264	381,259,763	67,444,933	51,156,429	34,667,722	10,909,367	21,785,336	1,973,019	
Other current liabilities	5,206,029,214	1,358,948,662	2,351,953,507	1,485,921,391	9,205,655	35,584,806	15,071,728	18,703,706	1,809,373	
Loans from shareholders	32,898,049	2,636,878	21,414,043	7,197,033	1,650,093	33,700,828	27,690,382	5,909,587	*100,859	
Mortgages, notes, and bonds payable in one year or more	4,954,661,544	4,136,849,630	486,999,834	310,809,116	20,002,964	185,521,287	103,110,221	75,370,114	7,040,952	
Other liabilities	8,857,843,340	1,719,416,180	1,084,463,247	6,037,197,114	16,766,799	70,680,271	31,337,853	36,716,054	2,626,364	
Capital stock Additional paid-in capital	448,845,354 2,043,635,410	268,361,413 283,101,780	94,367,515 552,530,037	82,360,655 1,154,426,953	3,755,771 53,576,639	29,917,543 156,409,103	23,144,702 109,209,244	2,524,675 32,788,476	4,248,166 14,411,383	
Retained earnings, appropriated	153,232,267	1,398,662	2,920,119	148,789,862	*123,624	1,203,789	1,165,813	*37,976	14,411,363	
Retained earnings, unappropriated [30]	769,155,462	-164,712,354	-5,453,630	932,877,614	6,443,833	-10,221,309	-24,779,819	14,360,273	198,237	
Less: Cost of treasury stock	255,678,489	42,726,080	73,092,577	139,793,131	*66,701	21,411,490	6,993,182	11,062,040	3,356,269	
Total receipts	3,034,984,967	372,291,144	278,582,283	2,375,939,216	8,172,325	195,535,400	89,523,565	98,518,037	7,493,798	
Business receipts	2,130,264,442	133,229,611	169,133,419	1,826,969,578	931,834	154,223,383	62,808,067	87,522,246	3,893,071	
Interest Interest on Government obligations: State and local	440,042,219 15,817,188	159,865,719 2,131,410	58,053,169 637,116	219,915,080	2,208,252 6,592	3,770,874 62,368	2,207,174 43,069	1,446,573 17,278	117,127 2,021	
Rents	7,350,363	1,396,872	883,432	5,042,000	28,060	3,460,847	3,203,182	241,471	16,194	
Royalties	2,141,774	1,657,706	272,401	168,518	43,149	4,688,090	1,471,427	358,630	2,858,033	
Net short-term capital gain reduced by net long-term capital loss	4,772,558	82,057	875,143	3,667,735	147,622	184,861	174,960	9,239	662	
Net long-term capital gain reduced by	40 000 400	4 257 070	5 057 530	22 202 625	4 600 004	7 040 445	6 060 007	204 400	6.407	
net short-term capital loss Net gain, noncapital assets	42,206,129 13,622,830	1,357,878 10,211,511	5,957,532 1,709,512	33,282,635 1,009,475	1,608,084 692,333	7,248,145 6,225,319	6,960,827 2,055,887	281,180 4,128,940	6,137 40,493	
Dividends received from domestic corporations	13,811,969	350,362	857,136	12,534,507	69,964	332,671	200,934	131,457	280	
Dividends received from foreign corporations	8,345,125	2,219,685	1,950,941	4,138,876	35,623	193,467	164,429	7,274	*21,764	
Other receipts	356,610,369	59,788,333	38,252,482	256,168,741	2,400,812	15,145,373	10,233,609	4,373,749	538,015	
Total deductions	2,824,664,564	300,524,456	246,902,046	2,269,733,733	7,504,329	186,346,739	84,504,214	95,578,452	6,264,073	
Cost of goods sold	1,321,450,792	1,240,554	13,284,535	1,306,897,813	27,889 53,645	23,499,977	3,228,764	19,242,139	1,029,074	
Compensation of officers Salaries and wages	22,752,346 280,526,635	4,975,752 41,002,642	8,883,366 53,465,302	8,839,583 185,770,419	53,645 288,272	4,945,364 33,316,366	3,329,365 19,466,641	1,410,675 12,595,637	205,324 1,254,088	
Repairs	4,775,097	1,964,749	986,794		6,864	4,999,696	2,260,180	2,693,887	45,629	
Bad debts	38,905,219	34,389,242	676,059	3,811,812	28,107	1,294,891	871,900	375,353	47,638	
Rent paid on business property	19,853,472	4,180,924	4,207,281	11,435,188	30,080	12,091,113	6,020,085	5,862,324	208,704	
Taxes paid	47,931,577	6,710,259	5,855,018	35,258,978	107,322	8,233,851	5,363,430	2,702,456	167,965	
Interest paid Charitable contributions	153,476,978	69,268,104	44,463,748	37,640,038	2,105,089	13,379,548	7,430,993	5,535,387	413,167	
Charitable contributions Amortization	1,568,818 25,782,171	293,089 4,951,110	485,370 3,561,049	788,374 17,221,591	1,984 48,420	92,529 1,647,738	71,242 680,794	18,005 625,674	3,282 341,270	
Depreciation	37,953,941	16,862,041	3,740,937	17,302,302	48,420	31,278,440	4,738,246	26,302,224	237,969	
Depletion	286,911	112	129,128	100,095	57,576	40,130	27,903	*5,461	*6,766	
Advertising	20,048,105	6,073,845	1,914,980	12,005,806	53,474	2,342,621	814,222	1,348,030	180,368	
Pension, profit sharing, stock, annuity	15,659,152	2,747,821	2,569,355	10,288,543	53,432	695,613	255,116	412,381	28,115	
Employee benefit programs	25,752,558	4,867,900	3,402,714	17,356,281	125,663	3,501,553	1,802,711	1,600,011	98,832	
Domestic production activities deduction Net loss, noncapital assets	589,098 7,128,703	356,356 4,692,150	175,365 1,819,547	55,305 550,288	*2,073 66,718	50,817 1,580,165	10,908 1,352,404	21,973 201,768	*17,936 25,993	
Other deductions	7,128,703 800,222,991	4,692,150 95,947,806	97,281,498	602,594,626	4,399,060	43,356,326	26,779,308	14,625,064	1,951,954	
Total receipts less total deductions	210,320,403	71,766,688	31,680,236	106,205,483	667,995	9,188,661	5,019,352	2,939,585	1,229,724	
Constructive taxable income from related foreign corporations	9,818,193	1,416,200	4,873,859	3,502,205	*25,929	363,220	275,205	58,812	29,203	
Net income (less deficit)	204,321,408	71,051,479	35,916,980	96,665,617	687,332	9,489,512	5,251,487	2,981,119	1,256,907	
Income subject to tax	175,110,443	50,374,723	39,538,405	84,003,623	1,193,692	11,184,971	7,970,790	1,810,986	1,403,195	
Total income tax before credits [8]	63,109,231	17,912,855	13,991,403	30,758,899	446,074	3,788,068	2,619,975	677,548	490,545	
Income tax Alternative minimum tax	60,989,362 2,066,752	17,458,866 438,335	13,828,249 148,859	29,291,081 1,459,649	411,167 19,909	3,663,969 101,699	2,558,365 40,143	615,201 61,414	490,403 *142	
Foreign tax credit	6,091,296	1,045,069	2,050,230	2,992,121	3,877	356,468	251,014	22,619	82,835	
General business credit	4,750,014	2,782,633	684,651	1,275,711	7,019	54,702	27,476	18,662	8,565	
Prior year minimum tax credit	660,531	45,332	15,255	597,186	*2,757	62,709	47,551	15,157	-	
Total income tax after credits [2]	51,392,831	14,029,865	11,164,854	25,765,692	432,421	3,314,190	2,293,935	621,110	399,145	

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]

[An inguites are estimates based on samples—morey amounts a			Administrative and suppo	rt and waste management	and remediation services	
Item	Professional, scientific, and technical services	Management of companies (holding companies)	Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	199,431	28,702	73,671	70,114	3,557	12,798
Total assets	880,102,673	14,021,483,927	273,060,370	192,620,742	80,439,629	39,910,708
Cash	102,512,487	1,928,927,328	19,299,569	16,866,641	2,432,928	7,048,168
Notes and accounts receivable	157,298,563	5,150,962,665	38,498,660	31,454,477	7,044,183	4,150,547
Less: Allowance for bad debts Inventories	2,874,204 12,083,996	110,701,683 274,730	1,066,089 2,634,060	851,059 1,862,372	215,031 771,688	658,613 288,956
Investments in Government obligations	347,344	918,420,681	*85,072	*79,254	5,818	200,930
Tax-exempt securities	287,239	250,365,503	*130,979	112,010	*18,970	151,910
Other current assets	86,825,418	1,205,895,490	14,852,594	11,939,201	2,913,394	1,647,927
Loans to shareholders	3,401,881	1,605,954	1,314,710	1,185,391	129,319	96,876
Mortgage and real estate loans	518,676	1,351,057,282	60,378	60,113	*265	*37,667
Other investments	164,245,015	3,640,029,738	39,108,660	35,094,032	4,014,629	7,434,344
Depreciable assets	127,887,920 77,495,709	217,013,742	94,438,873	40,044,913 26,155,461	54,393,960 28,797,917	14,953,167 8,857,747
Less: Accumulated depreciation Depletable assets	52,970	111,387,776 300,971	54,953,379 4,795,826	20,155,401	4,795,826	6,657,747
Less: Accumulated depletion	22,974	*131,669	1,333,069	-	1,333,069	ί,
Land	2,375,619	18,835,902	3,248,163	1,040,283	2,207,880	713,766
Intangible assets (amortizable)	266,677,891	402,241,898	117,282,437	84,084,489	33,197,948	11,624,149
Less: Accumulated amortization	51,102,083	50,770,850	21,822,502	18,016,522	3,805,979	2,249,471
Other assets	87,082,625	-791,455,978	16,485,427	13,820,611	2,664,816	3,529,064
Total liabilities	880,102,673	14,021,483,927	273,060,370	192,620,742	80,439,629	39,910,708
Accounts payable Mortgages, notes, and bonds payable in less than one year	84,280,143 49,538,392	465,602,654 706,767,681	17,436,256 6,943,398	14,100,990 4,778,475	3,335,266 2,164,923	1,385,767 2,213,714
Other current liabilities	146,717,465	8,715,118,366	35,520,981	29,033,005	6,487,976	5,765,298
Loans from shareholders	21,645,329	42,630,008	6,288,739	5,975,666	313,073	606,437
Mortgages, notes, and bonds payable in one year or more	176,743,479	1,269,967,698	87,364,327	56,525,956	30,838,372	11,023,429
Other liabilities	122,856,325	254,760,653	34,845,167	19,706,524	15,138,644	4,721,372
Capital stock	110,471,200	182,736,550	12,306,543	9,313,171	2,993,372	2,484,308
Additional paid-in capital	452,431,941	1,841,960,678	105,415,022	71,820,738	33,594,284	14,573,834
Retained earnings, appropriated	400,044	15,299,474	231,554	227,670	*3,884	0.505.000
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-230,949,694 54,031,950	626,625,254 99,985,088	-10,201,973 23,089,645	-2,818,371 16,043,081	-7,383,602 7,046,564	6,505,906 9,369,357
Total receipts	755,157,355	765,848,129	291,282,634	239,610,761	51,671,872	38,254,438
Business receipts	718,877,245	175,692,246	279,924,738	229,230,527	50,694,211	36,953,254
Interest	2,840,615	374,529,160	668,686	561,976	106,711	114,323
Interest on Government obligations:						
State and local	38,850	9,915,318	17,062	16,706	*356	1,261
Rents	725,834	17,354,948	240,660	178,085	62,576	39,238
Royalties	5,950,402	2,381,655	1,088,681	1,068,047	*20,634	104,724
Net short-term capital gain reduced by net long-term capital loss	160,512	838,168	106,817	106,558	*259	1,241
Net long-term capital gain reduced by	100,012	000,100	100,017	100,000	200	1,241
net short-term capital loss	3,899,131	17,425,730	750,274	604,500	145,774	353,840
Net gain, noncapital assets	789,356	12,092,160	285,586	172,616	112,970	58,693
Dividends received from domestic corporations	272,307	3,891,983	53,638	51,022	2,617	2,893
Dividends received from foreign corporations	1,531,568	25,689,592	627,710	609,264	*18,446	28,222
Other receipts	20,071,535	126,037,170	7,518,780	7,011,461	507,319	596,749
Total deductions	761,403,798	629,100,913	285,217,249	235,662,285	49,554,964	37,158,156
Cost of goods sold Compensation of officers	258,150,507 30,536,648	2,915,480 7,660,316	116,467,824 4,863,815	98,329,202 4,339,206	18,138,621 524,609	4,369,520 818,197
Salaries and wages	190,066,649	137,989,270	60,847,532	51,850,091	8,997,441	11,799,191
Repairs	3,868,757	8,147,077	2,829,345	1,373,174	1,456,171	443,234
Bad debts	1,789,891	44,453,552	840,448	695,609	144,839	1,026,087
Rent paid on business property	18,508,886	13,759,233	5,560,534	4,293,908	1,266,627	2,217,079
Taxes paid	23,686,644	17,735,161	12,178,164	10,687,514	1,490,650	1,151,585
Interest paid	15,045,939	88,526,390	6,284,896	4,415,871	1,869,026	1,006,790
Charitable contributions	342,824 9,096,523	1,770,932 9,179,282	100,630 3,545,664	78,871 2,586,361	21,759 959,304	29,179 567,399
Amortization Depreciation	12,493,327	25,338,359	6,429,942	3,343,667	3,086,275	921,097
Depletion	193,526	391,548	619,374	421	618,953	130
Advertising	8,163,246	11,552,481	3,631,435	3,506,627	124,808	2,843,952
Pension, profit sharing, stock, annuity	6,634,335	6,854,008	1,099,270	903,730	195,540	148,265
Employee benefit programs	21,320,635	15,008,747	7,486,848	6,432,896	1,053,952	1,081,415
Domestic production activities deduction	644,506	305,949	42,772	29,725	*13,048	*31,797
Net loss, noncapital assets	2,453,595	6,111,483	325,242	259,803	65,439	121,776
Other deductions Total receipts less total deductions	158,407,358 -6,246,443	231,401,647 136,747,216	52,063,513 6,065,385	42,535,609 3,948,476	9,527,904 2,116,908	8,581,464 1,096,282
Constructive taxable income from related foreign corporations	2,042,670	19,516,333	751,132	731,857	19,274	34,593
Net income (less deficit)	-4,242,622	146,348,231	6,799,454	4,663,627	2,135,827	1,129,614
Income subject to tax	31,935,505	151,284,670	11,409,436	8,594,584	2,814,852	2,238,376
Total income tax before credits [8]	10,981,999	53,119,749	3,901,650	2,918,481	983,168	770,830
Income tax	10,923,533	52,843,073	3,883,947	2,905,075	978,873	765,863
Alternative minimum tax	43,286	230,290	21,224	16,931	4,293	1,803
Foreign tax credit	1,468,290 559,997	18,252,051 8,171,381	421,486 238,467	417,994 177,596	*3,492 60,871	37,577 6,195
			40,40/	177.596		0.195
General business credit Prior year minimum tax credit	21,077	103,812	5,901	5,765	137	*87

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]

		Health care and	social assistance	_	Arts, e	ntertainment, and reci	eation
Item	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	102,995	80,726	17,663	4,606	31,477	16,038	15,439
Total assets	303,449,379	92,548,934	63,671,421	147,229,025	89,844,019	32,935,657	56,908,362
Cash	17,277,640	8,199,795	4,122,065	4,955,780	7,770,373	4,157,283	3,613,091
Notes and accounts receivable	53,570,230	19,050,572	12,500,175	22,019,483	5,477,358	2,430,622	3,046,736
Less: Allowance for bad debts	18,674,875	6,273,358	4,012,347	8,389,170	213,095	115,536	97,559
Inventories	1,641,479	794,393	719,143	127,944	802,012	224,049	577,963
Investments in Government obligations	*48,885	*44,964	*3,921	-	104,996	-	104,996
Tax-exempt securities	888,602	*883,346	*5,177	80	*55,184	*48,084	*7,100
Other current assets	17,322,797	5,834,270	3,856,308	7,632,219	7,171,449	5,044,618	2,126,832
Loans to shareholders Mortgage and real estate loans	2,046,062 *24,877	1,742,439 *22,075	194,315 *435	109,308 *2,366	320,814 *43,510	169,184 *34,195	151,630 *9,315
Other investments	51,021,115	7,525,505	4,232,195	39,263,415	13,819,069	3,730,394	10,088,675
Depreciable assets	130,743,447	33,912,131	18,888,351	77,942,965	54,839,013	12,784,337	42,054,676
Less: Accumulated depreciation	65,174,758	22,949,241	10,758,833	31,466,685	25,901,491	6,272,784	19,628,707
Depletable assets	*1,719	*142	*1,577	- 51,400,000	*22,757	*837	*21,920
Less: Accumulated depletion	*1,336		*1,336	_	*10,857	*61	*10,796
Land	5,144,172	463,843	250,938	4,429,391	5,853,067	1,347,104	4,505,963
Intangible assets (amortizable)	100,051,665	39,550,333	34,414,794	26,086,539	17,657,449	8,698,630	8,958,819
Less: Accumulated amortization	10,181,319	3,801,951	4,259,593	2,119,776	2,613,660	1,684,841	928,819
Other assets	17,698,978	7,549,676	3,514,135	6,635,167	4,646,070	2,339,541	2,306,528
Total liabilities	303,449,379	92,548,934	63,671,421	147,229,025	89,844,019	32,935,657	56,908,362
Accounts payable	12,578,614	5,008,217	3,256,356	4,314,041	5,734,873	3,005,790	2,729,083
Mortgages, notes, and bonds payable in less than one year	11,521,617	5,504,427	3,766,181	2,251,010	5,953,131	3,315,037	2,638,095
Other current liabilities	35,005,408	14,712,634	6,786,633	13,506,142	9,801,322	4,968,234	4,833,089
Loans from shareholders	3,465,280	1,815,021	1,327,730	322,529	2,631,527	677,468	1,954,058
Mortgages, notes, and bonds payable in one year or more	146,141,407	35,661,733	20,995,717	89,483,956	29,734,293	7,127,961	22,606,332
Other liabilities	42,844,725	15,882,955	9,776,747	17,185,022	8,364,530	4,523,264	3,841,266
Capital stock	7,172,777	2,609,160	2,943,514	1,620,103	4,984,436	1,773,119	3,211,317
Additional paid-in capital	117,946,081	23,452,507	24,355,437	70,138,137	35,245,430	9,147,839	26,097,591
Retained earnings, appropriated	101,590	84,596	*1,029	*15,965	208,381	*42,291	*166,090
Retained earnings, unappropriated [30]	-63,332,858	-11,495,450	-3,770,709	-48,066,698	-9,324,462	-1,450,022	-7,874,440
Less: Cost of treasury stock	9,995,261	686,867	5,767,214	3,541,181	3,489,444	195,324	3,294,121
Total receipts	413,981,890	221,096,324	70,203,331	122,682,235	56,367,563	24,185,881	32,181,682
Business receipts Interest	389,741,059 1,775,783	211,923,776 437,888	68,035,162 96,865	109,782,121 1,241,029	50,811,631 590,151	21,722,810 165,827	29,088,821 424,324
Interest on Government obligations:	1,775,765	437,000	90,003	1,241,029	390,131	105,627	424,324
State and local	25,755	10,629	*1,291	13,834	22,806	19,717	3,089
Rents	845,226	172,462	23,879	648,885	264,274	116,232	148,042
Royalties	102,864	*13,135	87,409	*2,319	194,484	76,102	118,382
Net short-term capital gain reduced by		,	,	_,,,,,	,	,	,
net long-term capital loss	43,674	25,372	*88	*18,214	2,521	835	*1,686
Net long-term capital gain reduced by							
net short-term capital loss	1,308,875	272,402	505,830	530,643	141,953	91,744	50,209
Net gain, noncapital assets	363,438	120,802	87,004	155,632	154,939	60,778	94,161
Dividends received from domestic corporations	35,977	11,501	4,018	20,458	22,179	15,651	6,529
Dividends received from foreign corporations	70,892	*469	*69,250	*1,173	37,857	*10,465	*27,392
Other receipts	19,668,348	8,107,887	1,292,534	10,267,927	4,124,767	1,905,722	2,219,046
Total deductions	409,231,081	220,149,978	69,428,937	119,652,165	56,069,672	23,946,554	32,123,118
Cost of goods sold	30,216,599	15,326,657	11,535,635	3,354,307	10,967,571	7,143,239	3,824,332
Compensation of officers	33,471,834	30,983,044	1,857,175	631,615	2,350,801	1,683,673	667,128
Salaries and wages	139,660,317	70,038,298	22,395,425	47,226,594	10,845,694	3,574,567	7,271,126
Repairs	3,967,505	1,269,727	764,455	1,933,323	1,136,534	173,655	962,879
Bad debts	11,349,935	3,963,909	3,128,000	4,258,027	98,274	30,390	67,884
Rent paid on business property	15,847,969	8,066,061 6,732,107	2,689,042	5,092,867	3,220,669 4,573,403	804,095 1,215,644	2,416,574
Taxes paid Interest paid	15,122,448 10,550,334	6,732,107 2,465,220	2,760,459 2,281,562	5,629,882 5,803,552	4,573,403 2,703,035	1,215,644 787,729	3,357,759 1,915,306
Charitable contributions	196,280	2,465,220 146,073	18,739	31,468	2,703,035 49,139	32,812	16,327
Amortization	3,224,872	1,391,085	979,419	31,468 854,368	49,139 915,569	534,139	381,430
Depreciation	8,081,432	2,604,243	1,623,500	3,853,689	3,168,202	700,232	2,467,970
Depletion	*6,601	2,004,243	*6,601	3,033,069	*4,879	700,232	*4,793
Advertising	1,798,340	1,079,999	338,318	380,024	1,369,669	531,526	838,143
Pension, profit sharing, stock, annuity	7,457,132	6,611,307	267,004	578,821	381,110	283,546	97,564
Employee benefit programs	15,848,443	7,471,222	2,364,976	6,012,244	975,955	382,202	593,753
Domestic production activities deduction	18,729	*12,972	5,582	176	*28,296	*28,294	2
Net loss, noncapital assets	520,151	142,464	143,151	234,536	525,381	125,102	400,279
Other deductions	111,892,159	61,845,592	16,269,895	33,776,672	12,755,490	5,915,619	6,839,871
Total receipts less total deductions	4,750,809	946,346	774,394	3,030,070	297,891	239,328	58,564
Constructive taxable income from related foreign corporations	33,256	*26,948	*3,633	2,675	34,165	20,013	*14,153
Net income (less deficit)	4,758,311	962,664	776,736	3,018,911	309,251	239,623	69,628
Income subject to tax	10,207,532	3,577,723	2,866,209	3,763,599	1,832,677	959,025	873,651
Total income tax before credits [8]	3,513,854	1,214,868	987,066	1,311,921	591,781	294,196	297,586
Income tax	3,501,717	1,208,396	983,908	1,309,412	583,162	292,548	290,614
Alternative minimum tax	12,278	6,659	3,115	2,505	7,784	*813	6,972
Foreign tax credit	39,229	19,279	*18,921	*1,029	32,044	30,176	*1,868
General business credit	58,823	16,755	17,461	24,607	24,151	15,954	8,198
Prior year minimum tax credit	8,057	1,685	*3,619	2,754	3,279	754	*2,525
Total income tax after credits [2]	3,407,739	1,177,149	947,059	1,283,531	532,307	247,312	284,995

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]

(Air rigures are estimates based on samples—money amounts are		modation and food	services		Other s	services		
ltem	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	74,670	6,666	68,003	119,431	38,772	40,797	39,863	-
Total assets	365,463,704	176,001,085	189,462,620	92,847,028	25,238,262	43,321,782	24,286,983	
Cash	20,866,462	9,986,634	10,879,829	13,841,667	2,645,002	3,263,114	7,933,551	
Notes and accounts receivable	24,788,449	13,691,943	11,096,505	7,194,964	3,026,105	2,574,479	1,594,380	
Less: Allowance for bad debts	935,718	740,061	195,657	528,994	61,795	95,570	371,629	
Inventories	6,345,721	2,265,168	4,080,554	4,576,295	2,738,289	1,790,632	47,375	
Investments in Government obligations	33,250	32,693	557	84,093	*576	*3,058	*80,459	
Tax-exempt securities Other current assets	*11,415 9,944,488	*3,466 4,235,415	*7,949 5,709,073	*35,256 6,120,831	1,109,412	*10,945 1,497,337	*24,311 3,514,082	
Loans to shareholders	1,328,789	211,046	1,117,743	618,172	380,113	226,710	*11,350	
Mortgage and real estate loans	330,089	193,356	136,733	116,859	*76,788	*16,202	*23,869	
Other investments	77,320,706	36,633,768	40,686,938	7,789,759	3,285,782	3,207,114	1,296,863	
Depreciable assets	173,365,680	81,851,437	91,514,244	33,007,883	10,421,329	17,001,623	5,584,931	
Less: Accumulated depreciation	79,325,356	32,625,333	46,700,023	19,629,768	6,821,054	9,932,173	2,876,541	
Depletable assets	*32,490	1,101	*31,390	*36,412	39	*36,366	8	
Less: Accumulated depletion	*2,446	514	*1,932	*26,485	34	*26,448	2	
Land	29,387,739	22,574,716	6,813,022	4,743,099	490,627	3,463,761	788,711	
Intangible assets (amortizable)	77,701,470	30,992,442	46,709,028	20,262,223	7,255,425	11,883,867	1,122,931	
Less: Accumulated amortization Other assets	10,832,634	3,910,509	6,922,125	2,734,241	1,057,231	1,433,966	243,044	
Other assets Total liabilities	35,103,110 365,463,704	10,604,318 176,001,085	24,498,792 189,462,620	17,339,001 92,847,028	1,748,891 25,238,262	9,834,732 43,321,782	5,755,378 24,286,983	
Accounts payable	13,093,847	5,100,337	7,993,510	5,190,564	25,238,262	2,098,288	1,010,834	
Mortgages, notes, and bonds payable in less than one year	7,123,865	2,556,161	4,567,704	3,076,831	1,284,464	1,510,162	282,205	-
Other current liabilities	36,991,193	14,269,710	22,721,483	9,948,477	2,342,474	2,921,494	4,684,508	-
Loans from shareholders	7,123,099	1,419,617	5,703,481	2,338,176	1,017,034	1,315,186	*5,955	-
Mortgages, notes, and bonds payable in one year or more	153,476,411	87,025,181	66,451,230	25,407,050	9,638,906	14,073,105	1,695,039	-
Other liabilities	74,593,889	35,295,834	39,298,055	20,863,019	2,051,650	12,872,372	5,938,997	-
Capital stock	10,977,215	3,946,943	7,030,272	4,028,299	1,431,063	2,054,453	542,783	-
Additional paid-in capital	100,646,821	59,591,050	41,055,771	13,912,740	5,586,929	5,788,612	2,537,200	-
Retained earnings, appropriated	1,778,764 22,356,107	*10,174 -22,295,792	1,768,589 44,651,899	4,409,308 10,360,054	122,354 339,395	*38,395 6,648,266	4,248,559 3,372,393	-
Retained earnings, unappropriated [30] Less: Cost of treasury stock	62,697,507	10,918,131	51,779,377	6,687,491	657,450	5,998,551	*31,490	
Total receipts	289,551,912	88,467,509	201,084,404	83,349,746	39,081,516	32,008,519	12,259,711	
Business receipts	255,759,329	70,222,347	185,536,982	77,757,323	38,261,633	30,848,832	8,646,858	-
Interest	1,356,111	937,953	418,157	255,120	105,746	93,525	55,849	-
Interest on Government obligations: State and local	3,951	*3,152	*798	10,282	*866	4,701	4,715	_
Rents	875,930	476,290	399,640	139,338	45,746	46,765	46,828	
Royalties Net short-term capital gain reduced by	8,443,295	3,109,426	5,333,870	490,418	*235,685	244,466	*10,267	-
net long-term capital loss	20,479	5,929	14,550	1,151	*93	473	*585	
Net long-term capital gain reduced by net short-term capital loss	841,789	462,830	378,959	123,063	34,998	54,813	33,252	1
Net gain, noncapital assets	604,440	315,809	288,630	98,487	19,168	77,238	2,081	
Dividends received from domestic corporations	33,903	7,983	25,920	37,317	6,839	23,122	7,357	-
Dividends received from foreign corporations	3,409,265	1,846,839	1,562,426	32,338	*12,440	*9,890	*10,008	-
Other receipts	18,203,421	11,078,950	7,124,471	4,404,909	358,302	604,697	3,441,911	
Total deductions	275,976,858	86,264,477	189,712,382	82,220,028	38,815,914	31,116,814	12,287,301	
Cost of goods sold	88,522,366	10,388,463	78,133,902	30,455,161	21,095,795	8,328,422	1,030,944	
Compensation of officers Salaries and wages	4,214,562 58,167,597	820,795 21,135,087	3,393,767 37,032,510	3,290,113 12,930,576	1,879,728 5,074,160	1,260,749 6,495,350	149,635 1,361,066	
Repairs	4,666,683	1,607,771	3,058,912	2,222,412	289,278	542,059		f i
Bad debts	304,995	186,455	118,540	268,036	79,774	101,142		<u> </u>
Rent paid on business property	20,663,198	7,654,160	13,009,038	4,426,525	1,540,288	2,759,498	126,739	
Taxes paid	12,834,016	4,899,963	7,934,053	2,746,298	1,164,339	1,325,780	256,179	
Interest paid	11,014,905	6,393,588	4,621,317	1,707,122	740,910	832,451	133,761	-
Charitable contributions	324,572	58,784	265,788	43,678	12,697	14,974	16,007	-
Amortization	2,163,673	791,548	1,372,125	838,897	250,922	551,873	36,102	
Depreciation	9,435,417	3,521,185	5,914,232	2,049,094	778,305	1,035,652	235,137	
Depletion Advertising	*21,982 6,108,867	20,516 2,030,421	*1,466 4,078,446	*892 1,184,650	412,330	*867 511,353	25 260,966	
Pension, profit sharing, stock, annuity	1,061,813	541,468	520,345	296,278	88,710	188,974	18,593	
Employee benefit programs	6,203,045	2,684,011	3,519,034	1,670,607	729,363	774,936		
Domestic production activities deduction	138,497	20,108	118,389	12,269	6,384	5,885		
Net loss, noncapital assets	1,192,855	774,459	418,396	103,981	23,328	61,126		
Other deductions	48,937,816	22,735,693	26,202,123	17,973,439	4,649,601	6,325,724	6,998,114	
Total receipts less total deductions	13,575,054	2,203,032	11,372,022	1,129,718	265,603	891,705	-27,590	
Constructive taxable income from related foreign corporations Net income (less deficit)	4,851,873	3,588,430 5,788,310	1,263,443	33,358 1,152,794	3,606 268,343	22,364 909,368	7,388	
Income subject to tax	18,422,976 20,571,761	5,788,310 7,154,723	12,634,666 13,417,038	1,152,794 2,206,233	268,343 794,637	1,194,849		
Total income tax before credits [8]	7,143,779	2,527,008	4,616,771	672,199	239,513	381,174	51,512	
Income tax	7,102,774	2,493,140	4,609,634	666,848	239,192	376,211	51,444	
Alternative minimum tax	33,324	26,038	7,286	7,295	*561	*6,667	*68	
Foreign tax credit	2,959,742	1,673,496	1,286,246	22,048	3,543	*14,443		
General business credit	643,429	140,015	503,414	14,090	5,489	8,277	*324	
Prior year minimum tax credit	29,316	25,642	3,674	965	*716	*109		
Total income tax after credits [2]	3,511,292	687,854	2,823,438	635,096	229,766	358,344	46,987	

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

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

[All figures are estimates based on samples—money amounts are in t	nousarius or dollars,		riculture, forestry,	fishing, and hunt	ting			Const	ruction
Item	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings
	(4)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
N	(1)			(4)					
Number of returns Total assets	819,232 53,231,245,211	34,085 53,457,453	29,274 46,899,070	1,233 2,055,077	3,579 4,503,306	6,199 655,897,796	1,891 853,656,323	80,312 225,511,529	22,565 117,132,465
Cash	3,485,276,383	6,215,611	5,283,411	313,374	618,825	27,832,816	9,639,506	30,398,295	16,629,155
Notes and accounts receivable	10,427,516,392	5,093,094	3,977,179	194,619	921,295	87,675,543	60,929,713	49,923,108	19,584,685
Less: Allowance for bad debts	175,275,830	35,724	31,381	*192	4,150	435,522	1,455,479	550,089	239,920
Inventories	1,122,242,328	5,118,055	4,455,131	106,808	556,116	19,435,861	12,870,019	34,883,895	29,838,770
Investments in Government obligations	1,380,954,346	*167	*117	50	-	1,173,915	508,384	78,136	*41,896
Tax-exempt securities Other current assets	922,430,860 3,768,209,799	*23,524 2,840,789	*23,524 2,344,318	144,486	351,985	72,531 18,035,137	387,839 30,967,520	136,253 24,719,630	49,599 15,178,173
Loans to shareholders	213,279,583	2,072,537	1,905,002	*20,451	147,085	2,999,706	*11,824	1,893,071	718,619
Mortgage and real estate loans	6,877,665,430	219,318	210,277	*3,956	*5,085	73,083	3,910	2,607,985	2,331,560
Other investments	14,794,329,542	5,186,535	4,468,511	213,457	504,567	139,777,886	64,729,308	24,048,647	15,633,813
Depreciable assets	6,711,744,675	46,678,427	41,428,175	1,728,282	3,521,970	262,132,085	737,668,564	78,005,503	12,370,430
Less: Accumulated depreciation	3,359,983,170	34,717,456	30,699,515	1,458,633	2,559,307	112,412,836 214,228,577	225,672,638 6,425,119	49,735,946	7,820,465
Depletable assets Less: Accumulated depletion	420,135,174 182,562,963	797,437 253,546	79,555 27,450	717,882 *226,096	_	93,868,742	2,183,612	1,334,298 321,658	*6,950 *804
Land	262,564,274	10,117,385	9,784,361	168,820	164,204	5,340,608	1,706,103	4,732,989	2,000,523
Intangible assets (amortizable)	4,291,818,450	1,555,837	1,335,781	*46,798	173,257	59,928,819	27,143,680	14,751,844	3,919,913
Less: Accumulated amortization	735,980,382	305,343	233,447	*40,757	31,139	15,749,757	2,800,006	2,196,116	897,189
Other assets	3,006,880,321 53,231,245,211	2,850,807	2,595,521	121,773	133,514	39,658,086	132,776,568	10,801,683	7,786,757
Total liabilities Accounts payable	3,450,145,108	53,457,453 4,356,452	46,899,070 3,612,543	2,055,077 81,065	4,503,306 662,844	655,897,796 45,425,614	853,656,323 45,881,998	225,511,529 39,262,181	117,132,465 26,170,410
Mortgages, notes, and bonds payable in less than one year	2,660,100,582	4,656,212	4,282,326	93,901	279,985	7,884,839	36,147,977	8,908,996	3,371,776
Other current liabilities	14,012,631,282	2,724,906	2,271,100	69,311	384,495	21,960,568	38,833,319	28,395,781	13,641,432
Loans from shareholders	331,436,006	1,841,289	1,655,512	82,440	103,337	3,589,491	2,692,591	4,986,361	1,619,194
Mortgages, notes, and bonds payable in one year or more	10,702,860,881	12,005,715	10,603,162	502,911	899,642	146,920,121	234,909,722	45,899,876	27,249,610
Other liabilities Capital stock	9,322,996,995 1,288,438,043	2,633,790 3,987,359	2,380,088 3,688,226	85,105 105,741	168,598 193,392	91,757,294 27,758,171	238,672,942 63,034,972	10,495,353 5,286,141	3,117,654 2,502,981
Additional paid-in capital	8,097,135,771	6,197,969	5,436,152	467,910	293,906	143,604,302	103,354,061	35,767,851	21,228,377
Retained earnings, appropriated	173,659,283	232,930	198,264	*1,012	*33,654	246,542	446,604	364,665	*97,954
Retained earnings, unappropriated [30]	5,541,014,282	16,499,295	14,376,418	608,517	1,514,360	195,331,367	100,965,910	55,298,187	24,021,037
Less: Cost of treasury stock	2,349,173,020	1,678,464	1,604,722	*42,835	30,907	28,580,512	11,283,773	9,153,863	5,887,960
Total receipts	18,734,021,065 16,505,717,891	73,145,756 60,788,327	57,643,261 45,954,880	4,287,469 4,119,697	11,215,026 10,713,750	293,680,167 266,513,120	290,155,879 275,764,881	338,857,226 330,426,340	140,796,732 136,910,006
Business receipts Interest	826,693,700	136,987	114,571	7,606	14,809	1,415,917	2,325,216	644,459	344,917
Interest on Government obligations: State and local	24,048,280	7,382	5,006	*443	*1,933	6,756	20,086	47,951	38,794
Rents	71,720,260	1,131,226	1,067,710	33,891	29,625	1,411,048	974,467	705,930	370,079
Royalties	180,863,002	170,438	141,127	*5,060	*24,250	1,211,774	10,576	141,805	14,991
Net short-term capital gain reduced by net long-term capital loss	6,389,228	7,280	5,918	*142	*1,219	32,406	31,973	74,510	35,545
Net long-term capital gain reduced by	0,000,220	7,200	0,010	2	1,210	02,100	01,070	7 1,010	30,010
net short-term capital loss	117,770,296	1,211,677	1,113,846	62,275	35,556	3,022,993	1,857,765	682,241	301,058
Net gain, noncapital assets	63,951,654	403,444	326,651	13,260	63,533	4,160,657	1,596,974	600,717	88,298
Dividends received from domestic corporations	23,778,323	53,593	48,741	*670	4,182	106,817	47,551	36,593	14,652
Dividends received from foreign corporations Other receipts	118,748,425 794,340,006	17,217 9,218,185	15,741 8,849,070	*252 44,171	1,225 324,944	8,642,176 7,156,503	291,616 7,234,774	151,684 5,344,996	12,008 2,666,383
Total deductions	17,377,094,489	68,017,244	53,097,876	4,115,111	10,804,257	267,280,763	278,655,586	325,975,201	135,626,250
Cost of goods sold	10,612,969,409	35,876,331	25,323,092	2,847,973	7,705,266	148,130,475	130,513,238	250,676,103	115,637,205
Compensation of officers	158,105,544	1,431,000	1,185,494	62,178	183,328	1,748,040	1,341,395	8,917,500	2,193,308
Salaries and wages	1,718,480,543 108,533,156	3,902,578 1,329,332	2,543,783 1,120,621	308,814 87,999	1,049,981 120,712	13,394,895 1,224,397	14,273,743 8,723,717	18,565,070 1,374,817	5,921,188 321,607
Repairs Bad debts	106,533,156	31,222	22,996	*36	8,190	1,224,397	1,348,758	357,476	96,835
Rent paid on business property	239,565,530	3,681,869	3,456,877	82,549	142,443	5,244,275	1,334,203	5,832,378	1,026,142
Taxes paid	336,881,904	1,410,063	1,132,919	88,836	188,308	6,020,588	11,869,146	5,992,144	1,396,399
Interest paid	491,881,251	858,532	777,883	34,547	46,102	8,231,049	12,968,166	1,718,568	695,233
Charitable contributions Amortization	16,567,776 137,485,009	69,416 218,422	62,754 208,342	2,046 *5,126	4,616 4,954	248,602 5,546,097	216,989 2,218,443	141,132 826,616	43,783 346,697
Depreciation	462,642,342	4,226,478	3,831,308	129,037	266,133	20,748,381	35,009,824	5,517,494	879,000
Depletion	16,896,597	45,923	15,935	*29,882	*106	9,267,758	167,460	105,939	*1,957
Advertising	190,415,204	140,145	118,776	2,320	19,049	133,023	514,387	993,397	389,422
Pension, profit sharing, stock, annuity	105,889,974	117,407	96,185	4,848	16,374	1,562,289	2,711,711	1,220,518	448,011
Employee benefit programs	239,126,789	596,062	468,341	44,799	82,922	2,907,473	3,433,653	4,570,034	1,030,177
Domestic production activities deduction Net loss, noncapital assets	33,896,260 19,558,391	254,749 17,390	239,847 14,973	*6,406 *484	8,497 1,933	942,568 333,751	120,475 833,886	504,299 79,753	185,144 17,735
Other deductions	2,381,608,989	13,810,325	12,477,749	377,232	955,344	41,448,594	51,056,394	18,581,963	4,996,406
Total receipts less total deductions	1,356,926,576	5,128,512	4,545,386	172,358	410,769	26,399,404	11,500,293	12,882,025	5,170,482
Constructive taxable income from related foreign corporations	146,792,460	*113,592	*113,561	*31	-	5,254,165	79,189	90,369	*6,425
Net income	1,479,670,755	5,234,723	4,653,941	171,947	408,836	31,646,813	11,559,396	12,924,443	5,138,113
Income subject to tax Total income tax before credits [8]	1,257,462,578 441,157,880	3,434,101 1,024,114	3,056,863 906,268	116,705 38,140	260,532 79,706	25,802,016 9,522,728	4,871,477 1,979,256	8,365,122 2,733,260	2,504,936 825,697
Income tax	436,984,928	1,014,563	897,187	37,957	79,700	9,002,831	1,700,756	2,693,459	805,117
Alternative minimum tax	3,970,248	9,223	8,762	*178	*283	516,086	271,617	40,267	20,327
Foreign tax credit	118,086,352	2,829	2,743	*31	*55	4,456,522	12,298	155,795	17,794
General business credit	27,722,828	27,348	24,638	*101	2,610	95,128	510,829	62,836	30,048
Prior year minimum tax credit Total income tax after credits [2]	1,998,761 292,904,406	2,167 991,769	1,503 877,384	*69 37,939	595 76,446	216,575 4,752,619	7,005 1,449,124	19,376 2,495,234	2 10,244 767,611
Endnotes at end of table section. Detail may not add to total be								۷,435,234	101,011

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]

	Construction	-continued			Manufa	acturing		
Item	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	5,075	52,672	45,697	2,629	436	953	1,147	152
Total assets	56,322,195	52,056,869	10,659,241,590	810,135,764	260,879,456	17,265,433	20,046,310	4,885,954
Cash	5,281,096	8,488,044	335,979,163	14,353,716	12,823,874	591,569	1,237,052	88,612
Notes and accounts receivable	11,028,746 134,280	19,309,677 175,889	2,221,207,222 19,015,522	234,609,965 516,548	9,061,516 83,023	2,482,061 36,676	2,505,801 101,387	*1,475,075 *43,654
Less: Allowance for bad debts Inventories	2,680,842	2,364,284	528,406,923	41,482,666	15,465,147	3,369,630	3,564,790	705,006
Investments in Government obligations	*35,136	*1,104	3,295,134	*2,323,875	956	-	-	
Tax-exempt securities	*65,267	*21,387	5,064,703	50,051	111,353	*181,011	-	
Other current assets	5,090,747 195,959	4,450,709 978,493	425,233,323 154,483,562	19,362,847 392,993	5,811,524 *13,164	653,331 *1,956	831,226 *11,042	139,803 *78
Loans to shareholders Mortgage and real estate loans	169,662	106,764	2,563,912	*5,275	13,104	1,950	*1,132	70
Other investments	6,319,605	2,095,229	3,589,653,591	218,486,368	67,974,850	3,749,949	2,720,848	*571,789
Depreciable assets	34,942,245	30,692,829	2,302,711,556	170,499,249	49,284,391	11,491,683	4,122,838	832,375
Less: Accumulated depreciation	19,330,317	22,585,165	1,296,473,452	97,138,833	24,731,043	8,077,403	2,693,791	541,446
Depletable assets Less: Accumulated depletion	1,315,085 315,354	*12,263 *5,500	150,029,385 80,815,499	-	3,021 2,568	73	*3,861	
Land	2,234,005	498,461	67,208,763	3,879,932	1,778,649	140,246	86,353	*6,077
Intangible assets (amortizable)	5,518,601	5,313,329	1,676,263,706	162,970,831	113,100,810	2,531,135	5,155,825	*1,630,912
Less: Accumulated amortization	670,234	628,693	319,219,200	12,092,420	4,604,423	534,956	863,112	*66,636
Other assets Total liabilities	1,895,384 56,322,195	1,119,543 52,056,869	912,664,319 10,659,241,590	51,465,797 810,135,764	14,871,256 260,879,456	721,824 17,265,433	3,463,831 20,046,310	*87,259 4,885,95 4
Accounts payable	4,943,137	8,148,634	1,104,725,279	254,668,451	7,209,958	1,617,508	1,980,042	970,648
Mortgages, notes, and bonds payable in less than one year	2,828,371	2,708,849	795,418,787	21,993,580	28,795,016	1,088,146	400,315	*206,949
Other current liabilities	6,824,080	7,930,269	946,909,199	32,612,285	19,827,597	1,058,706	1,812,662	267,319
Loans from shareholders Mortgages, notes, and bonds payable in one year or more	846,009 13,085,967	2,521,158 5,564,299	195,812,989 2,460,182,485	9,703,588 165,962,560	97,328 108,066,218	317,275 2,708,708	91,252 4,392,282	*8,318 *1,346,730
Other liabilities	5,212,284	2,165,414	1,203,801,372	55,722,355	38,168,785	941,028	5,942,358	*489,042
Capital stock	1,314,650	1,468,510	369,857,654	28,135,962	5,641,327	915,737	773,544	432,512
Additional paid-in capital	8,664,939	5,874,535	2,458,876,008	188,555,913	54,156,611	4,389,333	4,611,729	*47,849
Retained earnings, appropriated Retained earnings, unappropriated [30]	*110,368 13,371,626	156,343 17,905,524	9,444,635 2,333,679,356	*57,815 105,924,562	71,120,823	1,853 4,829,709	2,905 605,973	71 1,132,181
Less: Cost of treasury stock	879,236	2,386,666	1,219,466,173	53,201,308	72,204,207	602,569	*566,752	*15,664
Total receipts	67,085,714	130,974,780	6,544,644,225	495,857,267	139,954,823	21,291,012	22,368,487	5,136,991
Business receipts	64,607,764	128,908,570	6,083,851,799	473,986,111	129,733,388	20,923,333	21,161,997	4,999,770
Interest Interest on Government obligations:	235,795	63,746	70,437,144	2,445,333	195,799	38,348	11,335	*3,543
State and local Rents	5,758 252,006	3,399 83,845	344,035 23,999,014	5,336 391,397	*490 695,446	1,199 5,183	*765 *9,305	*27
Royalties	72,166	*54,648	108,232,323	2,519,407	1,801,520	53,699	511,884	122,749
Net short-term capital gain reduced by net long-term capital loss	14,014	24,952	216,706	7,037	5,907	*2,261	246	2
Net long-term capital gain reduced by								
net short-term capital loss	153,639 293,336	227,544	26,789,452	1,867,752	175,340 633,552	30,703 11,015	*7,059	2,541
Net gain, noncapital assets Dividends received from domestic corporations	293,336 8,171	219,084 13,771	19,573,891 1,194,349	1,642,495 122,157	44,908	3,407	2,061 *1,277	22 2,844
Dividends received from foreign corporations	122,621	17,055	56,434,483	2,110,976	2,387,403	44,080	110,979	567
Other receipts	1,320,444	1,358,168	153,571,029	10,759,267	4,281,070	177,786	551,579	4,927
Total deductions Cost of goods sold	63,986,749 48,175,051	126,362,202 86,863,847	6,105,833,099 4,505,680,135	469,040,537 347,716,819	121,077,462 54,393,237	20,416,710 14,379,412	20,769,400 13,428,894	4,830,525 3,293,333
Compensation of officers	1,070,213	5,653,978	28,014,962	2,011,876	592,950	285,477	259,308	*45,597
Salaries and wages	3,113,141	9,530,742	353,865,537	21,095,598	10,116,582	1,966,344	2,015,726	505,327
Repairs	381,823	671,387	20,848,734	2,249,437	483,097	105,566	83,776	*36,053
Bad debts Rent paid on business property	51,699 1,732,619	208,942 3,073,617	8,494,065 39,864,214	126,824 3,366,419	34,050 821,589	17,830 274,217	12,860 645,824	*6,249 93,713
Taxes paid	1,157,711	3,438,033	97,518,125	4,479,756	17,155,670	304,284	351,454	68,229
Interest paid	527,007	496,329	146,460,492	12,464,306	6,377,151	313,945	323,379	64,050
Charitable contributions	33,323	64,025	6,708,836	575,665	132,350	14,282	24,617	*3,676
Amortization Depreciation	316,173 2,156,141	163,746 2,482,353	41,657,883 155,809,152	2,636,161 9,672,340	1,555,386 3,625,905	63,701 542,648	103,097 257,274	11,356 67,769
Depletion	101,245	*2,737	6,006,754	24,055	3,023,903	542,046	251,214	07,708
Advertising	64,850	539,125	70,716,294	14,453,117	4,234,483	101,303	724,291	181,140
Pension, profit sharing, stock, annuity	201,788	570,718	43,333,442	1,983,565	742,343	126,693	88,736	*15,058
Employee benefit programs Domestic production activities deduction	686,172 143,336	2,853,685 175,820	75,275,161 22,409,626	5,213,356 1,905,804	2,694,243 1,444,262	401,197 61,283	278,831 7,466	91,287 919
Net loss, noncapital assets	38,148	23,871	7,118,334	722,597	65,501	4,844	12,465	11,428
Other deductions	4,036,310	9,549,247	476,051,351	38,342,843	16,607,803	1,453,682	2,151,399	335,346
Total receipts less total deductions	3,098,965	4,612,578	438,811,125	26,816,730	18,877,361	874,303	1,599,088	306,467
Constructive taxable income from related foreign corporations Net income	*79,590 3,172,797	4,355 4,613,534	83,023,472 521,490,562	2,423,620 29,235,014	2,437,476 21,314,347	37,635 910,739	65,785 1,664,108	2,86° 309,32 8
Income subject to tax	2,610,447	3,249,739	472,410,919	27,675,829	21,314,347	769,805	1,461,771	*293,245
Total income tax before credits [8]	908,397	999,165	165,421,181	9,686,589	7,412,403	266,614	510,986	102,270
Income tax	891,451	996,890	164,965,404	9,666,088	7,411,798	265,460	507,254	*102,228
Alternative minimum tax Foreign tax credit	14,466 128,740	5,474 9,262	425,872 68,621,694	18,539 1,436,409	*552 1,892,721	3,340 24,534	*3,732 51,890	*42 16,308
General business credit	15,671	17,117	8,036,125	1,436,409	29,608	17,814	6,461	3,308
Prior year minimum tax credit	4,235	4,896	597,400	8,256	141	*2,445	992	
Total income tax after credits [2]	759,752	967,872	88,155,476	8,087,219	5,489,934	221,822	451,643	82,654

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]

				Manufacturin	g—continued			
Item	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	1,799	550	3,769	235	2,552	2,138	1,420	833
Total assets	28,153,266	222,856,044	33,212,906	2,260,604,991	2,112,209,402	94,092,011	109,665,627	241,943,295
Cash Notes and accounts receivable	2,353,056 3,189,339	3,244,333 20,364,060	2,938,007 5,512,708	23,955,055 769,317,267	47,670,722 338,409,168	4,348,654 16,802,011	6,231,057 9,353,404	5,709,702 59,178,386
Less: Allowance for bad debts	40,595	238,391	145,355	767,494	5,102,148	285,322	232,600	224,808
Inventories	3,490,436	11,342,462	2,168,140	42,485,339	91,424,577	12,811,428	7,413,611	19,807,077
Investments in Government obligations Tax-exempt securities	18,017	300	*4,611 *19,604	683 87,579	12,418 *139,383	3,268	34,323 *19,451	*329 44,017
Other current assets	867,046	6,837,498	853,707	20,428,369	125,066,472	3,428,979	2,924,675	5,810,046
Loans to shareholders	72,689	*6,675,886	269,384	64,197,000	54,084,282	297,284	2,216,137	67,850
Mortgage and real estate loans	*120,716 4,932,272	*779 94,435,873	581 2,914,231	11,128 894,962,533	621 669,910,071	*19,232 16,529,651	*13,882 31,263,324	63,788,652
Other investments Depreciable assets	20,730,240	103,608,521	21,236,239	405,058,472	398,531,534	48,337,568	56,400,042	65,323,547
Less: Accumulated depreciation	13,787,877	61,662,132	15,278,812	199,950,454	227,821,327	28,265,479	32,437,585	36,261,006
Depletable assets	452,818	214,285	-	142,650,481	1,308,294	727	4,505,134	503,451
Less: Accumulated depletion Land	*37,977 712,403	65,578 1,807,407	325,635	78,543,335 28,701,514	957,367 8,502,093	624 664,386	860,426 2,623,211	102,459 1,650,616
Intangible assets (amortizable)	3,524,831	27,005,988	15,106,590	79,630,819	475,429,399	18,090,522	16,757,813	36,002,322
Less: Accumulated amortization	674,708	4,727,533	4,443,184	29,240,789	91,045,783	3,334,575	2,654,652	4,570,959
Other assets Total liabilities	2,230,562 28,153,266	14,012,285 222,856,044	1,730,821 33,212,906	97,620,825 2,260,604,991	226,646,992 2,112,209,402	4,644,302 94,092,011	6,094,828 109,665,627	25,216,530 241,943,29 5
Accounts payable	2,308,317	14,353,939	2,411,399	256,138,540	124,347,359	14,270,210	5,693,020	38,049,959
Mortgages, notes, and bonds payable in less than one year	703,849	19,402,384	3,069,776	36,919,723	308,023,023	4,933,351	1,631,231	16,455,897
Other current liabilities Loans from shareholders	2,593,018 314,723	9,235,228 731,735	4,092,152 603,207	307,662,996 84,416,052	167,755,569 53,453,388	7,182,274 1,471,931	5,531,229 3,298,870	5,933,362 1,872,176
Mortgages, notes, and bonds payable in one year or more	9,095,904	59,491,976	13,182,021	370,754,025	505,071,469	25,453,882	23,931,267	64,336,290
Other liabilities	4,167,180	26,313,954	3,400,758	172,466,967	291,456,058	13,167,634	11,720,933	20,285,272
Capital stock Additional paid-in capital	2,542,857 5,628,497	2,840,738 51,535,593	1,272,680 7,931,751	39,601,936 548,175,951	65,512,133 525,921,976	5,957,240 17,407,383	3,433,934 43,411,772	8,147,765 54,425,612
Retained earnings, appropriated	*19,603	*99,215	*40,052	*3,742,945	407,325	70,072	*1,664,570	*59,558
Retained earnings, unappropriated [30]	1,631,065	61,114,112	260,360	707,978,999	385,908,012	6,716,763	14,745,284	40,264,817
Less: Cost of treasury stock	851,747	22,262,830	3,051,251	267,253,144	315,646,911	2,538,729	5,396,484	7,887,414
Total receipts Business receipts	38,398,963 37,088,960	126,768,188 119,833,710	37,164,167 34,891,242	1,904,289,875 1,821,738,425	846,163,695 750,762,526	106,437,036 104,587,733	65,225,251 59,973,800	144,102,729 139,466,950
Interest	120,820	788,786	44,669	9,055,914	6,481,408	459,761	161,364	1,554,494
Interest on Government obligations:								
State and local Rents	*574 28,184	*558 46,965	*124 22,827	*7,994 733,575	3,988 439,166	1,561 35,776	*1,497 49,623	3,365 108,672
Royalties	35,590	2,222,060	104,714	1,235,791	37,264,312	297,493	1,094,804	136,737
Net short-term capital gain reduced by net long-term capital loss	*958	369	*190	128,058	21,641	10,205	69	*1,224
Net long-term capital gain reduced by	930	309	190	120,030	21,041	10,203	09	1,224
net short-term capital loss	534,585	970,417	830,069	2,111,058	5,934,309	77,102	242,639	209,847
Net gain, noncapital assets	80,447 3,079	412,452 11,319	34,799 5,193	2,026,674 285,559	2,308,349 221,307	69,650	788,194	154,028 25,314
Dividends received from domestic corporations Dividends received from foreign corporations	67,898	1,547,942	43,601	20,511,355	10,583,918	14,320 242,649	115,169 85,645	370,736
Other receipts	437,868	933,610	1,186,739	46,455,471	32,142,771	640,785	2,712,448	2,071,361
Total deductions	35,949,212	117,125,685	35,257,311	1,807,476,227	768,902,336	101,684,029	61,325,660	138,661,268
Cost of goods sold Compensation of officers	28,116,441 389,456	82,909,059 776,961	21,579,811 551,205	1,640,204,565 1,132,144	446,296,755 3,896,717	75,711,386 1,016,431	41,450,869 634,673	113,400,750 646,938
Salaries and wages	1,878,192	8,584,825	4,202,939	24,623,992	74,860,683	5,322,829	3,335,231	4,025,059
Repairs	190,976	498,625	175,416	2,251,565	5,157,703	339,586	387,079	282,993
Bad debts Rent paid on business property	21,515 290,762	103,418 931,155	73,808 640,874	529,374 5,649,425	392,274 6,048,203	165,322 1,380,939	1,514,213 962,887	56,902 728,240
Taxes paid	487,814	2,272,026	740,736	25,372,977	10,849,304	1,392,585	1,006,908	1,108,235
Interest paid	797,127	3,099,114	1,277,908	17,523,349	27,852,974	2,178,415	1,539,625	3,864,326
Charitable contributions Amortization	20,984 136,282	105,778 589,002	53,912 305,064	503,937 3,996,460	3,400,693 9,275,180	36,071 631,140	42,531 465,221	87,415 951,000
Depreciation	967,676	4,942,225	1,081,641	19,770,190	22,699,103	3,206,295	2,407,120	4,086,431
Depletion	*52,683	22,123	-	5,281,463	340,637	1	186,935	68,169
Advertising Pension, profit sharing, stock, annuity	159,798 169,172	751,626 1,472,552	402,253 163,281	962,480 4,867,958	20,164,987 8,080,023	852,950 925,409	247,704 626,880	149,294 864,731
Employee benefit programs	408,944	1,905,354	671,312	2,217,401	13,368,984	2,033,951	1,266,121	1,458,052
Domestic production activities deduction	113,676	696,617	76,479	1,764,564	4,701,392	313,975	136,069	396,022
Net loss, noncapital assets Other deductions	29,058 1,718,656	112,044 7,353,182	69,486 3,191,185	720,210 50,104,174	3,092,086 108,424,637	97,117 6,079,625	35,277 5,080,317	117,806 6,368,907
Total receipts less total deductions	2,449,751	9,642,504	1,906,857	96,813,647	77,261,360	4,753,007	3,899,591	5,441,461
Constructive taxable income from related foreign corporations	*7,015	1,882,843	220,557	28,078,336	19,427,531	210,888	287,386	331,998
Net income	2,456,192	11,524,789	2,127,290	124,883,989	96,684,903	4,962,335	4,185,481	5,770,093
Income subject to tax Total income tax before credits [8]	1,556,656 539,535	10,431,771 3,776,224	1,596,498 549,860	123,428,591 43,248,074	91,213,433 31,951,313	4,125,854 1,452,594	1,854,983 667,631	5,017,500 1,784,046
Income tax	534,675	3,645,716	546,110	43,198,065	31,901,821	1,425,947	639,063	1,749,863
Alternative minimum tax	4,829	130,508	3,356	*49,735	47,416	26,608	27,907	34,007
Foreign tax credit General business credit	*43,117 169,235	1,528,027 348,274	72,907 14,962	35,778,703 548,586	11,529,087 1,738,404	113,467 71,632	36,395 16,706	191,346 42,997
Prior year minimum tax credit	*4,456	*171,524	*16,681	*13,403	152,173	121,026	12,593	3,803
Total income tax after credits [2]	322,727	1,728,318	445,309	6,907,382	18,531,408	1,148,399	601,937	1,545,900

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]

			Ma	nufacturing—contin	ued			
ltem	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	10,808	5,473	2,942	1,557	1,603	1,690	3,011	162,776
Total assets Cash	374,513,827 8,971,821	640,836,062 24.502.272	991,156,667 49,917,462	1,027,146,158 42,844,450	1,170,603,073 69,338,460	28,370,844 1,256,347	210,664,500 13,602,942	3,322,914,954 202,029,197
Notes and accounts receivable	24,879,403	121,468,612	111,859,137	179,965,775	262,900,340	3,947,487	43,925,707	440,527,580
Less: Allowance for bad debts	476,907	1,461,286	1,807,399	4,147,981	2,402,711	125,556	775,679	9,290,035
Inventories Investments in Government obligations	19,674,130 *25,510	56,274,940 96,732	36,545,574 *98,036	22,799,220 479,615	114,850,121 69,862	3,149,612 7,251	19,583,018 137,667	471,683,028 7,263,396
Tax-exempt securities	*58,259	87,032	*346,932	3,856,573	1,223	-	43,919	6,439,170
Other current assets	7,814,631	30,437,575	96,390,323	16,280,432	69,863,998	1,818,498	9,612,345	140,704,137
Loans to shareholders Mortgage and real estate loans	420,195 *58,317	20,499,267 *13,562	2,194,520	331,221 *2,239,194	2,549,878 *19,669	*17,502 34,772	170,531 25,052	8,049,862 498,161
Other investments	173,921,295	177,823,393	329,652,706	575,612,605	218,733,240	3,291,632	38,378,312	750,011,803
Depreciable assets	65,674,348	125,261,765	214,315,784	107,203,344	372,969,618	12,041,768	49,788,230	1,046,445,856
Less: Accumulated depreciation Depletable assets	44,020,180	71,179,825 317,191	133,873,245	64,769,999 6,808	195,641,853 *55,705	8,384,870 45	29,956,294 7,490	511,812,878 38,756,367
Less: Accumulated depletion	-	223,891	-	6,808	*13,639	-	829	564,232
Land	1,272,862	2,516,969	4,574,024	1,389,539	4,839,152	300,502	1,437,193	80,450,858
Intangible assets (amortizable) Less: Accumulated amortization	44,797,500 6,879,932	130,023,253 22,580,960	211,049,452 63,415,176	89,008,675 13,921,538	169,932,745 37,446,712	9,481,544 1,444,186	65,032,738 14,676,967	471,143,654 64,104,490
Other assets	78,322,577	46,959,461	133,308,539	67,975,034	119,983,976	2,978,494	14,329,127	244,683,519
Total liabilities	374,513,827	640,836,062	991,156,667	1,027,146,158	1,170,603,073	28,370,844	210,664,500	3,322,914,954
Accounts payable	14,499,278	70,407,698	87,629,388	60,584,856	120,616,809	3,286,935	23,680,964	439,681,286
Mortgages, notes, and bonds payable in less than one year Other current liabilities	11,832,886 13,289,806	37,661,392 57,264,246	47,751,527 99,193,069	165,676,392 38,979,405	81,478,897 150,672,058	1,142,779 2,650,356	6,251,673 19,295,862	177,417,503 391,246,099
Loans from shareholders	6,024,941	11,069,554	15,374,534	3,425,515	1,905,648	240,250	1,392,704	28,597,408
Mortgages, notes, and bonds payable in one year or more	110,805,949	142,258,828	199,857,970	310,022,851	258,415,441	7,346,923	77,681,190	639,324,820
Other liabilities Capital stock	20,315,075 44,933,589	63,678,056 28,024,055	156,830,489 64,562,658	96,681,920 5,850,117	196,492,112 50,893,742	2,979,113 929,434	22,582,282 9,455,697	294,415,918 117,936,571
Additional paid-in capital	128,015,819	134,906,502	367,257,756	109,933,290	152,788,597	5,560,358	54,213,716	636,666,245
Retained earnings, appropriated	414,137	73,480	219,291	*1,086,471	108,454	31,429	1,345,387	7,693,275
Retained earnings, unappropriated [30] Less: Cost of treasury stock	43,615,492 19,233,144	160,369,225 64,876,975	165,910,921 213,430,937	292,574,751 57,669,410	228,100,307 70,868,992	7,409,173 3,205,906	33,466,825 38,701,799	791,772,817 201,836,988
Total receipts	159,460,730	401,899,357	566,604,609	283,763,149	1,002,944,695	35,142,918	141,670,281	5,022,941,605
Business receipts	154,631,152	376,566,201	501,975,983	207,195,840	959,547,551	34,259,379	130,527,749	4,899,066,962
Interest Interest on Government obligations:	354,388	4,125,476	2,917,203	32,167,433	8,728,178	23,293	759,599	13,598,312
State and local	18,168	58,981	129,172	94,884	5,227	*1,774	8,378	145,628
Rents	64,024	3,755,253	1,921,363	7,591,753	7,973,114	16,253	111,107	10,071,725
Royalties	944,302	4,298,551	41,176,329	3,045,657	6,701,844	91,932	4,572,947	13,709,256
Net short-term capital gain reduced by net long-term capital loss	3,568	6,288	15,246	*3,018	*4,550	*39	5,829	235,730
Net long-term capital gain reduced by								
net short-term capital loss Net gain, noncapital assets	504,702 599,873	1,595,862 950,585	2,701,852 585,981	6,284,268 6,362,382	1,522,216 2,727,624	89,413 10,337	1,097,718 173,372	8,646,327 3,962,340
Dividends received from domestic corporations	14,383	65,532	95,685	50,322	67,944	2,570	42,060	4,013,068
Dividends received from foreign corporations	656,585	3,635,076	3,397,075	4,382,655	4,566,751	504,206	1,184,384	8,864,572
Other receipts Total deductions	1,669,583 149,506,572	6,841,552 371,980,242	11,688,719 501,013,583	16,584,936 264,640,819	11,099,695 954,155,555	143,722 33,372,024	3,187,138 128,647,945	60,627,685 4,816,497,358
Cost of goods sold	106,793,512	257,971,761	285,929,063	140,174,585	738,745,481	21,615,506	71,568,897	3,780,353,749
Compensation of officers	2,988,597	3,069,412	3,745,719	1,520,134	2,119,712	525,264	1,806,391	27,580,782
Salaries and wages	9,729,369	32,817,848	70,477,826	21,850,595	35,365,858	2,917,197	18,173,517	360,311,652
Repairs Bad debts	562,484 114,004	1,297,909 523,549	2,320,089 315,955	1,478,948 2,839,584	2,266,293 1,406,645	114,862 63,605	566,277 176,085	21,842,032 6,162,229
Rent paid on business property	1,880,059	3,684,503	3,325,495	2,090,032	5,022,331	532,061	1,495,487	66,211,642
Taxes paid	2,846,905	4,405,639	8,666,274	2,774,449	9,621,225	711,477	2,902,179	61,551,795
Interest paid Charitable contributions	3,168,825 96,645	8,420,804 241,548	10,939,672 390,749	28,860,162 271,287	12,773,449 467,037	484,376 41,466	4,137,533 198,193	39,090,538 3,375,382
Amortization	1,382,595	3,106,831	4,138,018	2,156,863	8,498,565	216,219	1,439,741	13,354,385
Depreciation	3,835,061	11,799,102	16,584,591	11,283,090	34,716,061	530,852	3,733,779	68,284,066
Depletion Advertising	*2,319 843,321	*20,651 1,740,119	6,325,929	*236 2,656,485	5,293 13,002,432	*27 1,284,468	1,300 1,478,113	388,239 47,412,714
Pension, profit sharing, stock, annuity	1,062,548	3,087,713	3,359,466	1,482,260	13,076,506	148,699	989,853	11,960,176
Employee benefit programs	2,857,822	6,997,303	10,258,653	5,098,171	14,357,821	714,483	2,981,875	38,487,023
Domestic production activities deduction Net loss, noncapital assets	732,407 71,651	1,798,288 290,246	4,057,454 634,361	963,927 46,922	2,448,222 798,934	88,267 68,633	702,534 117,668	2,391,773 3,806,364
Other deductions	10,538,448	30,707,016	69,544,269	39,093,089	59,463,687	3,314,563	16,178,524	263,932,815
Total receipts less total deductions	9,954,158	29,919,116	65,591,026	19,122,330	48,789,140	1,770,894	13,022,336	206,444,247
Constructive taxable income from related foreign corporations	736,636 10,672,626	5,321,609	7,888,126	6,565,447	4,387,336	293,253	2,417,132	12,609,284
Net income Income subject to tax	9,878,641	35,181,744 32,519,606	73,349,981 64,983,329	25,592,893 20,936,278	53,171,249 37,459,667	2,062,373 1,809,449	15,431,090 14,202,516	218,907,902 204,028,011
Total income tax before credits [8]	3,300,350	11,367,467	22,745,637	7,319,453	13,131,083	631,532	4,977,520	70,813,544
Income tax	3,291,290	11,348,842	22,724,063	7,315,364	13,094,515	629,985	4,967,258	70,716,792
Alternative minimum tax Foreign tax credit	7,072 311,318	21,052 3,255,156	20,987 4,675,770	3,238 3,311,444	13,359 2,684,219	1,548 273,599	8,044 1,395,280	109,575 7,023,633
General business credit	93,040	408,249	1,640,576	1,529,201	952,330	27,469	233,086	2,620,921
Prior year minimum tax credit	3,208	17,453	11,062	17,950	20,294	[1]	19,940	218,034
Total income tax after credits [2]	2,892,784	7,686,247	16,415,260	2,460,858	9,470,941	330,464	3,334,271	60,951,129

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

	<u> </u>			Wholesale	and retail trade-	-continued			
		Wholes	ale trade				Retail trade		
Item	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 an garden equipment and supplie dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	76,664	50,600	24,426	1,639	86,112	12,380	5,313	2,576	8,8
Total assets	2,068,592,048	622,508,374	1,442,917,898	3,165,776	1,254,322,906	101,321,740	23,731,222	26,525,574	109,816,1
Cash	129,113,066	44,652,588	84,309,438	151,039	72,916,131	6,526,561	1,354,523	2,336,960	2,270,5
Notes and accounts receivable	322,544,009	169,018,126	153,045,511	480,372	117,983,571	10,632,302	4,240,417	3,853,362	7,732,0
Less: Allowance for bad debts	6,983,889	3,228,971	3,747,778	7,141	2,306,145	80,264	44,163	190,745	102,2
Inventories	230,010,977	123,971,454	106,026,954	*12,570	241,672,051	43,335,885	6,597,782	6,523,846	24,279,9
Investments in Government obligations	7,222,909	1,048,117	*6,174,792	-	*40,487	-	-	-	6,8
Tax-exempt securities	2,834,757	*170,043	*2,664,714	-	*3,604,413	*92	-	-	*
Other current assets	95,424,082	41,962,436	53,150,445	311,200	45,280,056	2,511,984	1,696,448	1,363,765	4,154,
Loans to shareholders	5,960,718 315,324	4,275,124 134,311	1,641,681 181,014	*43,913	2,089,144 182,837	614,754 *18,048	105,070 *419	*10,534 *31	222, *5,
Mortgage and real estate loans Other investments	623,651,610	64,313,021	558,590,028	*748,562	126,360,192	12,345,842	332,380	6,624,343	1,168,
Depreciable assets	452,272,829	145,572,850	306,066,823	633,155	594,173,028	28,508,196	12,282,395	9,350,947	57,168,
Less: Accumulated depreciation	207,252,556	77,464,538	129,421,114	366,903	304,560,323	14,520,886	6,870,968	6,307,206	31,566,
Depletable assets	38,679,397	439,353	38,240,043	-	*76,971	*10,162		- 0,007,200	62,
Less: Accumulated depletion	520,961	132,000	388,962	-	*43,271	*1,631	-	-	40,
Land	16,011,222	4,783,214	10,887,296	*340,712	64,439,636	4,508,971	1,001,118	286,237	11,073,
Intangible assets (amortizable)	287,951,581	82,997,463	204,078,933	*875,185	183,192,073	7,836,010	1,991,059	2,316,720	3,065,
Less: Accumulated amortization	43,509,317	12,637,513	30,765,284	*106,520	20,595,173	348,101	243,906	195,257	586,
Other assets	114,866,292	32,633,296	82,183,363	49,633	129,817,227	-576,186	1,288,648	552,037	30,901,
otal liabilities	2,068,592,048	622,508,374	1,442,917,898	3,165,776	1,254,322,906	101,321,740	23,731,222	26,525,574	109,816,
Accounts payable	248,490,905	108,033,120	140,271,467	186,317	191,190,381	13,857,020	4,670,243	6,540,135	12,080,
Mortgages, notes, and bonds payable in less than one year	110,016,127	63,499,248	46,376,170	*140,709	67,401,377	26,063,710	2,361,753	289,666	1,046,
Other current liabilities	265,500,189	85,682,486	179,528,888	288,815	125,745,910	7,611,802	3,160,335	4,662,323	11,806,
Loans from shareholders	21,816,693	13,695,024	8,065,909	*55,760	6,780,715	1,808,153	300,588	328,789	748,
Mortgages, notes, and bonds payable in one year or more	313,873,005	88,421,468	224,443,069	1,008,467	325,451,815	18,866,331	2,300,949	2,987,958	56,804,
Other liabilities	185,142,361	54,531,487	130,905,686	*-294,813	109,273,557	4,738,259	1,161,661	1,217,534	4,693,
Capital stock	90,924,545	29,070,885	61,628,253	225,408	27,012,026	1,832,776	497,732	2,521,219	1,024,
Additional paid-in capital	438,864,972	136,010,247	301,899,432	955,292	197,801,274	9,333,348	4,996,967	1,305,361	4,492,
Retained earnings, appropriated	7,115,445 455,973,158	319,109 58,260,203	6,796,336 396,817,658	895,297	577,830 335,799,659	173,825 21,459,934	*35,781 12,459,413	*4,128 6,712,990	*109, 37,030,
Retained earnings, unappropriated [30] Less: Cost of treasury stock	69,125,350	15,014,905	53,814,969	*295,476	132,711,638	4,423,419	8,214,200	*44,530	20,020,
Total receipts	2,652,966,411	1,139,922,025	1,510,547,105	2,497,281	2,369,975,194	231,365,943	39,526,405	60,596,689	159,348,
Business receipts	2,588,769,579	1,118,487,969	1,467,862,532	2,419,077	2,310,297,383	225,830,929	38,785,587	60,453,399	156,616,
Interest	8,655,699	2,806,045	5,846,529	3,126	4,942,612	769,577	116,774	169,562	65,
Interest on Government obligations:									
State and local	82,104	18,666	63,438	[1]	63,525	1,139	*143	*637	*2,
Rents	6,600,117	4,129,328	2,468,698	*2,091	3,471,608	286,042	26,955	*33,199	462,
Royalties	8,653,464	2,034,173	6,610,597	8,695	5,055,792	*69,300	9,127	35,822	*281,
Net short-term capital gain reduced by									
net long-term capital loss	162,602	35,934	116,568	*10,100	73,128	12,233	*57	177	
Net long-term capital gain reduced by	0.000.004	040.000	4 000 000	****	0.040.040	445 404	*4.000	*00.074	0.5
net short-term capital loss	2,606,081	643,032	1,962,226	*823	6,040,246	115,164	*4,288	*96,674	65,
Net gain, noncapital assets Dividends received from domestic corporations	3,380,853 3,865,915	1,182,112 350,188	2,163,635 3,511,375	*35,106 *4,352	581,487 147,153	121,752 27,009	2,009 2,841	*2,717 *797	39,
Dividends received from foreign corporations Dividends received from foreign corporations	4,360,778	1,596,795	2,763,983	4,352	4,503,794	12,082	2,841	274	6,
Other receipts	25,829,219	8,637,784	17,177,522	13,912	34,798,466	4,120,716	578,603	-196,568	1,807,
otal deductions	2,554,740,292	1,104,046,942	1,448,593,182	2,100,168	2,261,757,066	224,642,896	36,476,159	58,906,698	147,624
Cost of goods sold	2,117,259,860	906,545,000	1,210,657,656	*57,204	1,663,093,889	182,522,089	22,063,299	44,726,219	101,640
Compensation of officers	17,704,516	10,069,736	7,378,247	256,533	9,876,267	1,696,516	579,004	239,726	1,050,
Salaries and wages	135,268,026	69,735,108	64,752,008	780,911	225,043,626	16,722,299	4,283,463	4,704,640	19,200,
Repairs	7,662,482	3,027,999	4,625,652	8,831	14,179,551	789,243	294,469	230,682	1,376,
Bad debts	2,496,883	1,228,446	1,267,417	*1,019	3,665,346	129,708	58,127	125,019	378,
Rent paid on business property	18,263,982	8,642,640	9,536,672	84,671	47,947,660	3,442,029	1,883,156	1,411,059	2,832,
Taxes paid	26,123,133	9,627,140	16,367,245	128,748	35,428,662	2,974,526	912,693	727,372	3,452,
Interest paid	20,218,598	6,497,346	13,670,610	50,642	18,871,940	1,434,925	175,488	230,223	1,316,
Charitable contributions	1,027,008	389,978	634,396	2,634	2,348,374	37,571	131,372	16,360	97
Amortization	9,628,275 33,445,523	5,103,989	4,510,472	*13,815	3,726,110 34,838,543	460,817	64,458	105,822	65 2.476
Depreciation Depletion	33,445,523	15,900,292 18,658	17,507,245 365,441	37,985	34,838,543 4,139	1,818,426	735,567	398,040	2,476
Advertising	21,325,649	10,581,536	10,732,354	11,758	26,087,066	2,046,748	1,524,986	1,293,850	2,057
Pension, profit sharing, stock, annuity	5,746,179	2,539,569	3,173,780	*32,830	6,213,998	200,129	41,265	70,138	394
Employee benefit programs	15,508,720	7,331,493	8,116,544	60,683	22,978,302	1,443,841	375,536	428,096	2,453
Domestic production activities deduction	1,743,423	606,704	1,136,719	-	648,351	11,858	*2,498	5,826	5,
Net loss, noncapital assets	1,245,198	789,532	454,126	*1,540	2,561,166	35,711	26,659	34,799	86,
Other deductions	119,688,739	45,411,777	73,706,597	570,365	144,244,076	8,876,459	3,324,119	4,158,827	8,734,
otal receipts less total deductions	98,226,118	35,875,083	61,953,923	397,113	108,218,128	6,723,047	3,050,246	1,689,991	11,723,
Constructive taxable income from related foreign corporations	6,961,577	3,089,518	3,872,059	-	5,647,707	39,059	529	323,587	*12,
let income	105,105,591	38,945,935	65,762,543	397,113	113,802,311	6,760,967	3,050,632	2,012,940	11,733
ncome subject to tax	94,455,481	35,317,994	58,782,324	355,163	109,572,530	6,350,897	2,820,488	1,804,247	11,447
otal income tax before credits [8]	32,734,873	12,099,411	20,516,867	118,595	38,078,671	2,152,258	972,287	625,417	3,970
Income tax	32,645,994	12,061,560	20,465,876	118,558	38,070,798	2,161,901	971,593	625,931	3,968
Alternative minimum tax	91,126	38,559	52,555	*11	18,449	3,262	*759	*302	1,
Foreign tax credit	3,612,238	1,340,786	2,271,452		3,411,394	16,318	3,594	82,296	*43,
General business credit	1,756,801 185,445	329,508	1,425,927 168,425	*1,365	864,121 32,589	25,478 5,125	21,450 *180	*7,514 *890	57, 1,
Prior year minimum tax credit		17,020							

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]

					and retail trade-	-continued			
	<u> </u>	1		Retail trade	-continued		1		
Item	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	14,575	7,250	4,234	10,488	2,875	1,086	9,911	6,540	
Total assets	172,966,258	164,475,984	23,121,512	90,770,596	20,623,556	334,406,208	37,138,558	149,425,526	
Cash	12,285,550	9,023,143	1,716,713	8,945,510	1,184,463	9,508,195	4,236,953	13,527,013	
Notes and accounts receivable	15,246,497	30,776,696	1,520,868	6,337,962	4,518,799	5,734,972	4,472,644	22,916,978	
Less: Allowance for bad debts Inventories	66,876 20,618,917	806,707 25,986,279	28,766 2,210,602	222,492 24,010,189	61,969 6,132,378	125,767 68,550,346	77,376 8,234,885	498,807 5,191,026	
Investments in Government obligations	- 20,010,011	3,050	*6,472	*20,617	-	-		3,540	
Tax-exempt securities	*3,587,921	*12,827	-	*2,597	-	-	-	-	
Other current assets	10,371,663	4,660,013	851,011	4,980,676	711,774	5,856,929	1,498,503	6,622,744	
Loans to shareholders Mortgage and real estate loans	119,492 *90,667	56,155 *521	343,412 *20,789	134,319 *5,655	36,537 *12,007	*165,080 *12,950	219,877 *12,898	61,893 *3,218	
Other investments	25,515,375	15,518,171	4,132,591	5,551,745	1,565,308	16,115,922	3,566,751	33,923,657	
Depreciable assets	124,989,614	43,128,772	16,197,315	54,735,810	9,503,971	203,816,963	16,722,157	17,768,001	
Less: Accumulated depreciation	67,887,360	22,868,081	8,090,207	31,805,921	5,492,820	87,884,929	11,214,363	10,051,466	
Depletable assets	-	*3,921	-	-	-	-	-	*80 *72	
Less: Accumulated depletion Land	10,210,339	*1,015 3,481,227	2,797,337	1,104,838	261,999	29,077,278	401,713	235,155	
Intangible assets (amortizable)	15,160,669	57,142,401	1,289,892	9,796,294	2,245,057	15,507,399	8,158,511	58,683,046	
Less: Accumulated amortization	1,679,830	5,807,174	178,432	1,315,027	234,420	1,392,955	598,433	8,014,800	
Other assets	4,403,622	4,165,787	331,913	8,487,825	240,472	69,463,826	1,503,835	9,054,320	
Fotal liabilities Accounts payable	172,966,258 46,140,996	164,475,984 21,694,554	23,121,512 3,159,655	90,770,596 12,927,890	20,623,556 3,513,812	334,406,208 47,031,952	37,138,558 5,586,397	149,425,526 13,987,219	
Mortgages, notes, and bonds payable in less than one year	2,357,925	8,424,681	220,179	1,106,675	554,139	14,593,193	748,678	9,634,258	
Other current liabilities	15,378,431	21,317,761	1,387,771	12,483,534	2,570,964	28,646,426	4,993,608	11,726,419	
Loans from shareholders	740,820	301,040	425,579	844,236	195,434	*286,682	343,175	457,415	
Mortgages, notes, and bonds payable in one year or more	35,776,978	31,281,713	4,164,720	21,075,082	4,981,723	80,599,643	13,629,403	52,983,182	
Other liabilities Capital stock	16,649,231 11,602,734	7,793,999 1,539,313	5,342,009 1,050,047	8,480,023 3,954,413	1,377,858 126,383	29,586,398 995,443	3,595,392 540,783	24,638,033 1,326,483	
Additional paid-in capital	14,576,691	47,089,783	1,254,713	19,303,275	3,788,110	25,028,762	10,117,264	56,514,838	
Retained earnings, appropriated	*49,570	*24,952	*30,400	*21,509	*25,622	26,841	*67,421	*8,168	
Retained earnings, unappropriated [30]	41,575,005	50,552,070	6,512,852	30,876,392	5,567,595	122,710,241	5,883,778	-5,540,709	
Less: Cost of treasury stock	11,882,124	25,543,883	426,414	20,302,435	2,078,083	*15,099,373	8,367,340	16,309,778	
Otal receipts Business receipts	473,927,024 461,215,232	276,824,645 271,079,530	101,465,563 100,237,569	163,699,865 159,095,338	28,287,200 27,347,163	638,880,512 634,522,147	65,240,722 63,239,207	130,812,562 111,874,728	
Interest	508,436	59,504	93,207	529,812	500,642	487,004	199,164	1,443,742	
Interest on Government obligations:									
State and local	42,392	*1,842	1,113	4,981	2,956	5,054	*461	*710	
Rents Royalties	506,168 1,382,337	198,123 *222,853	88,885 *19,800	77,363 440,189	15,720 *19,974	769,109 1,456,829	32,721 240,679	974,593 877,033	
Net short-term capital gain reduced by	1,362,337	222,653	19,600	440,169	19,974	1,450,629	240,079	677,033	
net long-term capital loss	*10,583	*4,165	*4,961	*588	-	4,122	*5,593	*30,650	
Net long-term capital gain reduced by									
net short-term capital loss Net gain, noncapital assets	4,424,179 199,005	126,702 14,364	65,028 55,802	20,301 19,183	*6,784 28,482	111,726 65,818	93,062 8,276	910,507 24,174	
Dividends received from domestic corporations	20,720	5,015	55,802	9,063	26,462 *813	*555	25,816	*42,178	
Dividends received from foreign corporations	1,816,382	*19,589	881	297,086	-	538,450	237,918	1,581,101	
Other receipts	3,801,589	5,092,957	892,549	3,205,961	364,665	919,697	1,157,825	13,053,148	
otal deductions	458,203,381	262,285,972	99,925,683	151,282,310	27,003,353	605,482,542	62,753,004	127,170,799	
Cost of goods sold Compensation of officers	357,557,622 1,011,915	186,611,688 1,087,712	89,121,355 228,377	83,522,045 1,588,667	16,087,282 460,907	464,693,295 533,447	37,699,155 665,480	76,848,868 733,690	
Salaries and wages	40,402,534	25,310,882	3,368,433	22,815,247	3,577,944	63,335,285	8,561,078	12,761,196	
Repairs	3,191,515	1,098,222	441,667	1,158,590	269,970	4,193,437	664,032	471,080	
Bad debts	622,487	405,074	24,889	326,727	75,619	423,614	63,051	1,032,305	
Rent paid on business property Taxes paid	7,034,989	8,025,111	1,020,710	11,714,474	1,574,547	5,209,049	3,148,161 1,347,280	651,565	
Interest paid	5,959,336 2,346,668	3,366,666 1,663,287	728,297 492,588	3,381,850 1,523,607	604,519 293.166	10,721,119 4,955,602	1,078,783	1,252,745 3,360,679	
Charitable contributions	663,826	64,851	22,481	100,928	18,474	1,043,609	54,765	96,262	
Amortization	437,364	1,066,204	62,177	397,179	42,924	354,561	121,919	546,769	
Depreciation	6,840,636	3,015,945	1,248,991	4,003,316	693,661	10,399,842	1,004,875	2,202,286	
Depletion Advertising	2,225,276	*[1] 2,672,042	52 154,244	*1,894 3,794,536	670,681	6,021,965	[1] 1,547,541	*700 2,077,497	
Pension, profit sharing, stock, annuity	1,784,907	819,244	68,666	437,124	70,464	1,896,088	99,483	331,766	
Employee benefit programs	5,454,200	2,474,854	281,131	1,931,863	245,198	6,091,307	845,704	952,721	
Domestic production activities deduction	156,955	194,383	18,722	*63,109	-	93,152	20,920	75,310	
Net loss, noncapital assets	1,216,036	96,587	20,414	338,511	12,973	97,812	45,283	550,327 23,225,033	
Other deductions otal receipts less total deductions	21,297,104 15,723,643	24,313,217 14,538,673	2,622,488 1,539,880	14,182,644 12,417,555	2,305,026 1,283,847	25,419,351 33,397,970	5,785,491 2,487,718	23,225,033 3,641,764	
Constructive taxable income from related foreign corporations	594,217	94,088	*1,937	316,453	17,633	2,015,102	784,746	1,448,164	
let income	16,275,469	14,630,918	1,540,705	12,729,027	1,298,523	35,408,017	3,272,003	5,089,217	
ncome subject to tax	15,931,002	14,066,200	1,398,024	12,032,883	1,122,436	35,345,328	2,745,439	4,507,881	
otal income tax before credits [8]	5,537,959	4,900,036	479,033	4,191,554	384,437	12,366,272	934,149	1,565,075	
Income tax Alternative minimum tax	5,536,712 1,247	4,899,002 925	475,852 *3,119	4,185,472 3,379	383,968 *1,210	12,365,448	933,950 *200	1,562,541 2,809	
Foreign tax credit	*1,522,784	*36,176	3,119	167,100	4,013	*880,208	224,496	430,152	
General business credit	99,899	41,257	24,591	83,120	18,487	338,324	17,945	128,837	
Prior year minimum tax credit	6,236	*1,624	*864	*11,400	*3,063	*38	*211	*1,241	
Total income tax after credits [2]	3,909,040	4,820,979	453,186	3,930,093	358,873	11,147,702	691,497	1,003,321	

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

			Trans	sportation and wareho	using		
ltem	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	38,041	1,435	22,895	4,449	62	8,403	79
Total assets	475,827,543	273,172,666	38,792,813	10,019,803	12,454,854	120,466,065	20,921,34
Cash	26,177,615	12,358,801	3,087,623	395,041	435,640	9,448,429	452,08
Notes and accounts receivable	56,401,559	11,228,737	8,609,562	1,128,554	865,182	31,111,144	3,458,38
Less: Allowance for bad debts	807,153	329,003	130,084	23,237	15,785	252,404	56,64
Inventories Investments in Government obligations	5,310,312 *3,372,713	2,878,875 3,365,849	344,482	76,000	94,620	1,656,765 *6,864	259,5
Tax-exempt securities	*384,033	21,825	*23,756	-	-	*338,451	
Other current assets	19,615,021	11,300,677	2,165,018	459,501	224,693	4,692,525	772,6
Loans to shareholders	848,162	*38,200	383,934	178,527	,,,,,,	180,662	*66,8
Mortgage and real estate loans	97,324	*140	*51,179	-	-	*35,865	*10,1
Other investments	40,700,265	18,825,519	1,415,230	873,363	*759,120	11,502,552	7,324,4
Depreciable assets	403,271,930	250,908,349	37,956,609	6,967,472	14,445,266	83,823,608	9,170,6
Less: Accumulated depreciation	151,037,976	70,394,678	20,797,071	4,023,752	5,348,050	45,930,527	4,543,8
Depletable assets	*27,898	-	*26,466	-	*688	744	
Less: Accumulated depletion	*2,857	0.745.700	*1,468	407.704	*688	701	400.4
Land Intangible assets (amortizable)	6,451,915 43,269,289	2,745,706 19,442,889	1,341,567 3,910,274	187,761 4,087,469	117,075 *511,442	1,566,652 12,050,348	493,1 3,266,8
Less: Accumulated amortization	43,269,289 6,263,954	19,442,889	3,910,274 587,333	4,087,469 625,417	*45,031	12,050,348 3,054,066	3,266,86
Other assets	28,011,448	12,293,404	993,070	338,520	410,683	13,289,151	686.62
Total liabilities	475,827,543	273,172,666	38,792,813	10,019,803	12,454,854	120,466,065	20,921,34
Accounts payable	53,165,152	10,826,096	3,209,613	571,067	680,021	35,749,128	2,129,22
Mortgages, notes, and bonds payable in less than one year	11,558,282	6,033,929	2,793,610	334,995	136,958	1,887,708	371,08
Other current liabilities	41,999,285	28,233,279	3,875,725	1,043,921	454,842	7,372,881	1,018,63
Loans from shareholders	5,493,910	147,674	565,446	2,351,580	*44,522	2,300,876	83,8
Mortgages, notes, and bonds payable in one year or more	108,391,078	57,850,366	8,792,075	1,732,205	*5,246,017	27,724,154	7,046,26
Other liabilities	101,454,406	78,219,680	5,005,161	1,012,850	2,389,628	12,702,136	2,124,95
Capital stock	8,152,194	5,284,384	843,746	69,919	91,617	1,360,591	501,93
Additional paid-in capital Retained earnings, appropriated	64,995,333 169,865	37,657,900 *54,076	4,585,919 *28,044	2,129,134	2,073,212	8,858,594 24,780	9,690,57
Retained earnings, appropriated Retained earnings, unappropriated [30]	104,778,240	62,450,402	12,533,161	822,210	2,016,018	29,000,921	*62,96 -2,044,47
Less: Cost of treasury stock	24,330,201	13,585,120	3,439,687	48,078	*677,980	6,515,704	63,63
Total receipts	451,068,870	172,758,721	84,720,637	11,475,073	4,229,626	166,746,399	11,138,41
Business receipts	437,918,543	167,407,895	82,490,198	11,174,579	3,843,784	162,780,199	10,221,88
Interest	729,507	236,395	82,705	89,878	1,542	227,704	91,28
Interest on Government obligations: State and local	16,222	*2,363	1,587	*663	494	*10,933	*18
Rents	1,254,118	563,538	415,129	*9,820	10,803	234,701	20,12
Royalties	1,881,549	*53,281	*6,399	11,756	*190	*1,793,417	*16,50
Net short-term capital gain reduced by net long-term capital loss	2,563	*1,071	*611	*9	1	*539	*33
Net long-term capital gain reduced by	2,500	1,071	011	J		555	
net short-term capital loss	662,583	242,403	258,724	*13,110	125	113,715	*34,50
Net gain, noncapital assets	1,930,557	902,939	636,112	44,051	124,201	213,257	9,99
Dividends received from domestic corporations	55,773	26,976	16,079	*419	33	8,717	3,54
Dividends received from foreign corporations	792,770	*34,463	*33,090	-	-	439,846	285,37
Other receipts	5,824,685	3,287,396	780,003	130,790	248,451	923,370	454,67
Total deductions	419,511,839	158,797,514	81,137,618	11,157,111	2,880,962	155,478,832	10,059,8
Cost of goods sold	118,681,531	33,002,355	27,795,355	2,446,115	474,853	50,633,029	4,329,83
Compensation of officers Salaries and wages	3,669,365 74,969,926	1,035,584 25,928,755	1,015,950 12,731,873	135,424 3,924,212	9,857 225,257	1,363,400 30,179,146	1,980,6
Salaries and wages Repairs	74,969,926 16,720,577	9,031,808	2,109,367	3,924,212 180,391	91,103	5,107,457	1,980,6
Bad debts	511,043	100,674	105,058	8,547	322	287,749	8,6
Rent paid on business property	17,468,839	8,471,915	3,477,434	424,995	27,431	4,529,772	537,2
Taxes paid	16,014,307	4,969,174	3,307,669	547,528	203,426	6,684,970	301,5
Interest paid	7,397,329	4,634,856	602,112	311,180	303,515	1,078,762	466,9
Charitable contributions	186,941	57,060	23,108	2,665	795	94,540	8,7
Amortization	943,968	345,763	134,559	99,752	18,144	282,289	63,4
Depreciation	23,636,024	13,105,276	4,034,613	475,810	563,106	5,011,391	445,8
Depletion Advertising	7,157	6,641	*312	07.040	*190 *468	1	*
Advertising Pension, profit sharing, stock, annuity	1,600,415 5,270,672	713,955 2,135,348	181,136 359,542	37,643 53,183	*468 16,248	641,731 2,650,041	25,4 56,3
Employee benefit programs	15,217,772	2,135,346 5,389,858	1,655,037	349,070	30,405	7,549,583	243,8
Domestic production activities deduction	15,217,772	*3,986	*629	- 545,570	-	*7,454	3,1
Net loss, noncapital assets	385,256	323,790	24,600	*4,421	*726	12,113	19,6
Other deductions	116,815,486	49,540,714	23,579,264	2,156,175	915,117	39,365,402	1,258,8
Total receipts less total deductions	31,557,032	13,961,208	3,583,020	317,962	1,348,664	11,267,566	1,078,6
Constructive taxable income from related foreign corporations	656,049	254,523	12,794	-	-	325,723	63,0
Net income	32,196,859	14,213,368	3,594,227	317,299	1,348,170	11,582,356	1,141,4
ncome subject to tax	27,677,070	11,459,509	2,926,828	164,889	939,546	11,262,930	923,3
Fotal income tax before credits [8]	9,561,439	4,015,309	921,733	50,893	335,415	3,917,515	320,5
Income tax Alternative minimum tax	9,533,731 26,168	4,003,253 9,568	919,350 3,694	50,698 *196	328,154 7,261	3,913,696 3,456	318,5 *1,9
Foreign tax credit	26,168 482,505	38,634	18,628	190	7,261	3,456	*88,9
General business credit	239,775	119,010	27,920	*3,133	379	88,512	8
Prior year minimum tax credit	16,676	*8,918	1,572	*1,631	-	*1,990	*2,5
Fotal income tax after credits [2]	8,821,573	3,847,409	873,614		334,057	3,492,090	228,2

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]

				Information		<u> </u>	
Item	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	21,702	5,107	5,185	700	4,025	1,551	5,13
Total assets	2,321,274,591	455,637,175	207,124,263	272,397,763	1,205,485,018	35,823,163	144,807,20
Cash	135,328,058	30,125,308	7,149,574	5,369,058	75,491,530	1,950,044	15,242,54
Notes and accounts receivable	328,123,302	44,680,715	24,420,212	17,716,264	225,017,618	2,798,422	13,490,07
Less: Allowance for bad debts Inventories	6,168,668 21,016,870	1,626,742 4,294,698	1,348,478 11,974,403	483,580 1,263,570	2,293,881 2,547,239	74,338 51,057	341,64 885,90
Investments in Government obligations	284,285	*190,564	11,974,403	2,746	90,974	- 51,037	000,30
Tax-exempt securities	326,476	59,570	-	170,465	96,440	-	
Other current assets	96,265,213	21,155,871	8,992,840	12,527,008	23,483,286	1,221,373	28,884,83
Loans to shareholders	1,400,466	561,191	139,180	162,622	453,334	41,240	*42,90
Mortgage and real estate loans Other investments	*54,786 571,883,310	*45,484 88,621,204	*2,396 65,450,395	*1,805 99,305,979	*5,102 295,460,508	4,070,728	18,974,49
Depreciable assets	814,065,275	63,031,310	23,618,413	64,863,958	622,772,651	9,862,836	29,916,10
Less: Accumulated depreciation	488,467,358	38,796,484	14,121,822	38,731,891	377,739,362	5,250,501	13,827,29
Depletable assets	24,124	13,748	-	10,376	-	-	
Less: Accumulated depletion	7,025	6,425	-	600	-	-	
Land	11,878,931	2,751,556	1,227,704	2,152,987	5,196,524	138,539	411,62
Intangible assets (amortizable) Less: Accumulated amortization	792,304,419 156,289,896	188,573,552 39,632,148	75,055,864 5,952,210	137,830,533 44,011,436	314,991,285 51,695,278	21,279,293 3,559,942	54,573,89 11,438,88
Other assets	199,252,024	91,594,201	10,515,794	14,247,901	71,607,046	3,294,412	7,992,67
Total liabilities	2,321,274,591	455,637,175	207,124,263	272,397,763	1,205,485,018	35,823,163	144,807,20
Accounts payable	104,529,475	15,018,154	11,322,946	3,516,228	69,011,014	1,297,960	4,363,17
Mortgages, notes, and bonds payable in less than one year	193,957,582	11,525,758	1,075,851	1,410,066	176,263,080	596,646	3,086,18
Other current liabilities	254,618,336	119,731,227	24,868,057	26,895,302	63,212,934	3,768,391	16,142,42
Loans from shareholders Mortgages, notes, and bonds payable in one year or more	6,668,427 665,468,170	3,747,419 111,833,048	1,943,515 74,212,401	222,017 92,075,709	278,648 362,496,363	174,049 10,633,401	302,78 14,217,24
Other liabilities	361,439,212	54,761,321	19,083,196	23,973,241	246,340,704	4,386,705	12,894,04
Capital stock	85,066,313	28,182,605	4,871,994	10,517,249	13,630,799	1,379,981	26,483,68
Additional paid-in capital	912,407,731	249,104,201	174,754,648	134,458,377	243,947,290	16,953,359	93,189,85
Retained earnings, appropriated	1,028,672	*65,486	102	29,347	919,189	2,390	12,15
Retained earnings, unappropriated [30]	77,553,022	39,410,323	-49,313,971	-6,921,980	103,952,462	717,489	-10,291,30
Less: Cost of treasury stock Total receipts	341,462,350 927,666,223	177,742,368 228,600,250	55,694,477 89,926,015	13,777,793 109,206,995	74,567,465 403,366,490	4,087,209 17,512,600	15,593,03 79,053,8 7
Business receipts	756,672,562	157,411,985	73,466,367	91,093,118	349,280,544	16,699,780	68,720,76
Interest	10,622,305	885,373	590,510	1,843,756	6,426,861	108,155	767,65
Interest on Government obligations: State and local	95,442	4,455	*1	*2,776	51,007	*533	*36,66
Rents	6,586,692	358,732	326,198	347,812	5,384,461	*8,342	161,14
Royalties Net short-term capital gain reduced by	33,623,241	11,009,150	10,605,322	5,968,781	*5,335,701	24,643	679,64
net long-term capital loss	356,288	89,593	5	*31,584	234,181	1	92
Net long-term capital gain reduced by							
net short-term capital loss	7,502,604	1,771,897	*40,599	1,037,740	3,383,053	*152,613	1,116,70
Net gain, noncapital assets Dividends received from domestic corporations	2,562,161 1,864,538	770,982 1,018,522	72,189 *133,793	678,696	891,867 703,533	*88,022 *1,690	60,40 *1,3°
Dividends received from domestic corporations Dividends received from foreign corporations	5,562,125	1,908,433	*674,430	5,689 *274,202	1,731,720	27,191	946,14
Other receipts	102,218,266	53,371,129	4,016,601	7,922,841	29,943,563	401,629	6,562,50
Total deductions	820,945,926	198,977,300	78,794,685	94,453,186	363,310,525	15,638,758	69,771,47
Cost of goods sold	161,555,756	53,033,601	13,106,598	9,069,222	65,355,027	2,739,055	18,252,25
Compensation of officers	8,342,891	2,731,241	1,583,278	1,980,251	1,068,688	224,224	755,21
Salaries and wages Repairs	151,672,614 9,308,583	54,803,964 1,419,936	8,306,389 529,911	13,789,579 588,440	53,277,427 5,940,234	4,285,149 283,551	17,210,10 546,5
Bad debts	3,737,449	604,920	130,775	209,405	2,621,813	48,669	121,86
Rent paid on business property	17,621,231	2,829,548	4,540,260	2,070,038	6,978,414	463,198	739,77
Taxes paid	23,377,923	6,553,474	1,891,739	1,850,416	11,010,252	473,970	1,598,0
Interest paid	44,305,921	6,892,598	3,757,161	6,604,696	24,835,825	742,676	1,472,96
Charitable contributions	1,168,984	301,449	56,845	133,399	533,474	3,395	140,42
Amortization Depreciation	32,271,383 51,867,900	4,502,338 6,111,387	14,184,451 6,171,916	7,862,710 3,930,939	4,633,209 31,672,758	427,701 772,771	660,97 3,208,12
Depletion	*1,787	0,111,367	0,171,910	3,930,939	1,622	112,111	3,208,12
Advertising	22,968,195	6,227,347	4,389,633	3,140,063	6,736,646	249,955	2,224,55
Pension, profit sharing, stock, annuity	7,197,864	1,126,700	376,450	429,410	4,216,502	73,328	975,4
Employee benefit programs	22,635,697	6,317,123	1,067,649	3,894,926	9,444,120	693,707	1,218,1
Domestic production activities deduction	5,397,691	2,113,690	955,024	986,900	1,223,815	*31,246	87,0
Net loss, noncapital assets Other deductions	941,581 256,572,477	388,738 43,019,248	48,651 17,697,956	50,398 37,862,254	316,305 133,444,395	17,403 4,108,762	120,08 20,439,86
Total receipts less total deductions	106,720,297	29,622,950	11,131,329	14,753,809	40,055,965	1,873,842	9,282,4
Constructive taxable income from related foreign corporations	9,320,525	2,831,062	256,654	*165,073	4,580,619	17,745	1,469,3
Net income	115,945,381	32,449,557	11,387,982	14,916,106	44,585,577	1,891,054	10,715,10
Income subject to tax	93,653,647	26,677,908	10,778,592	12,197,007	32,764,221	1,332,325	9,903,5
Total income tax before credits [8]	32,883,625	9,368,713	3,765,139	4,295,779	11,510,228	467,375	3,476,39
Income tax Alternative minimum tax	32,721,041 116,233	9,322,907 35,607	3,760,346 *904	4,266,548 20,929	11,453,740 48,285	461,250 6,149	3,456,2 4,3
Foreign tax credit	7,843,595	2,959,606	1,087,062	610,878	2,271,502	35,583	878,9
General business credit	1,632,556	632,935	13,086	21,272	501,514	10,831	452,9
Prior year minimum tax credit	45,103	13,745	*8	*192	28,874	*78	2,20
Total income tax after credits [2]	23,362,100	5,763,663	2,664,984	3,663,438	8,706,831	420,883	2,142,30

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]

		Fin	ance and insuran	ice		I	Real estate and r	ental and leasing	
ltem	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 (exceptopyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns	37,804	7,366	5,323	23,961	1,154	83,178	76,896	6,193	8
Total assets	19,752,804,440	7,433,434,983	4,427,082,264	7,801,702,940	90,584,253	322,955,107	179,101,682	117,771,849	26,081,57
Cash	726,882,666	239,806,955	318,534,474	166,666,950	1,874,288	21,611,005	15,105,032	4,616,499	1,889,47
Notes and accounts receivable	2,007,220,790	755,819,963	927,715,511	318,698,399	4,986,917	32,884,355	13,801,784	17,288,748	1,793,82
Less: Allowance for bad debts	17,223,256	14,268,030	796,894	2,156,446	1,886	1,591,428	981,962	560,140	49,32
Inventories	1,694,820	129,862	137,916	1,427,042	-	2,178,877	408,488	1,739,077	31,31
Investments in Government obligations	499,398,782	102,944,715	155,289,005	240,529,986	635,076	51,517	30,464	*21,053	
Tax-exempt securities	663,029,186	30,448,183	5,238,521	627,330,602	*11,880	727,590	277,371	193,773	256,44
Other current assets	1,766,676,402	165,724,921	1,275,983,825	320,399,778	4,567,879	22,108,762	16,273,128	3,946,501	1,889,13
Loans to shareholders	31,847,052	21,492,868	116,432	1,478,829	*8,758,924	2,144,973	1,929,161	211,729	4,08
Mortgage and real estate loans	5,536,476,993	5,246,483,393	3,636,953	284,808,115	*1,548,532	2,163,844	1,910,021	*246,171	7,65
Other investments	5,941,422,651	598,292,515	982,272,824	4,307,039,462	53,817,849	62,878,917	44,140,327	11,004,051	7,734,53
Depreciable assets Less: Accumulated depreciation	237,175,351 93,031,563	70,702,739 25,486,800	41,112,551 24,048,511	125,182,107 43,456,336	177,953 39,916	167,813,775 59,002,126	74,822,265 28,141,915	91,189,482 29,899,552	1,802,02 960,65
Depletable assets	4,408,283	*1,287	771,979	3,425,390	*209,626	329,673	316,404	29,099,002	*13,26
Less: Accumulated depletion	3,420,362	1,218	268,202	*3,041,890	*109,053	130,214	126,136	-	*4,07
Land	6,038,515	2,956,442	1,163,410	1,901,975	*16,689	18,241,174	17,048,589	957,651	234,93
Intangible assets (amortizable)	362,525,799	73,164,240	128,144,420	160,736,313	480,825	37,622,144	17,523,822	10,581,075	9,517,24
Less: Accumulated amortization	49,311,845	12,674,107	11,556,511	25,013,625	*67,602	5,978,900	2,974,631	1,511,906	1,492,36
Other assets	2,130,994,176	177,897,054	623,634,561	1,315,746,291	13,716,271	18,901,169	7,739,472	7,747,634	3,414,06
Total liabilities	19,752,804,440	7,433,434,983	4,427,082,264	7,801,702,940	90,584,253	322,955,107	179,101,682	117,771,849	26,081,57
Accounts payable	1,054,236,816	95,970,466	833,197,505	124,744,204	324,642	11,163,896	7,188,039	3,776,521	199,33
Mortgages, notes, and bonds payable in less than one year	684,213,254	351,318,905	262,887,760	47,323,911	22,682,679	21,097,338	4,448,495	14,707,130	1,941,71
Other current liabilities	3,767,556,602	1,071,425,705	1,429,524,500	1,262,375,356	4,231,040	26,843,000	10,296,136	15,090,963	1,455,90
Loans from shareholders	13,228,949	1,622,139	4,829,408	5,854,491	922,911	10,869,256	8,813,679	2,020,255	*35,32
Mortgages, notes, and bonds payable in one year or more	4,717,528,859	3,977,501,251	453,501,185	276,711,685	9,814,738	97,143,950	57,030,070	34,156,933	5,956,94
Other liabilities	6,565,741,810	1,586,255,973	772,386,219	4,191,742,510	15,357,108	43,960,257	21,193,018	20,374,925	2,392,31
Capital stock	386,377,102	244,693,591	74,536,316	65,193,640	1,953,555	16,728,043	11,380,872	1,368,307	3,978,86
Additional paid-in capital	1,582,292,606	186,812,165	454,712,812	910,515,052	30,252,577	89,182,414	60,129,831	19,190,036	9,862,54
Retained earnings, appropriated	133,118,343	1,215,086	2,919,788	128,919,031	*64,438	551,895	528,730	*23,165	3,431,22
Retained earnings, unappropriated [30] Less: Cost of treasury stock	1,092,593,622 244,083,523	-42,314,399 41,065,897	206,933,713 68,346,944	922,943,156 134,620,094	5,031,153 *50,588	24,668,218 19,253,160	4,038,322 5,945,509	17,198,675 10,135,062	3,431,22
Total receipts	2,541,033,518	312,685,036	223,755,181	1,998,547,404	6,045,897	132,556,928	65,583,991	60,530,444	6,442,49
Business receipts	1,831,369,826	107,077,755	143,447,537	1,580,414,328	430,205	104,173,474	47,706,671	53,322,149	3,144,65
Interest	360,262,247	135,683,557	40,628,550	182,923,056	1,027,084	2,782,729	1,675,700	995,536	111,49
Interest on Government obligations:	,,	,,	,,	,,	.,,	_,,,,_,,	1,21.2,1.22	,	,
State and local	13,592,271	1,765,082	191,058	11,632,971	3,160	41,766	23,012	17,197	1,55
Rents	4,677,314	668,566	586,177	3,400,288	22,282	1,507,817	1,269,197	227,924	10,69
Royalties	2,056,140	1,632,763	243,578	158,431	21,367	4,211,349	1,441,965	*168,869	2,600,51
Net short-term capital gain reduced by									
net long-term capital loss	4,282,808	60,327	641,114	3,454,133	127,234	150,448	142,838	*6,948	66
Net long-term capital gain reduced by									
net short-term capital loss	37,651,702	1,165,018	4,897,712	30,069,612	1,519,359	6,608,031	6,469,028	132,866	6,13
Net gain, noncapital assets	10,875,737	7,842,432	1,532,879	952,920	547,507	4,816,098	1,954,629	2,829,744	31,72
Dividends received from domestic corporations	11,901,932	126,957	579,436	11,139,538	56,001	299,057	168,897	129,879	28
Dividends received from foreign corporations Other receipts	6,544,736 257,818,805	722,942 55,939,637	1,794,363 29,212,776	3,992,818 170,409,308	34,613 2,257,084	187,367 7,778,793	160,788 4,571,265	4,815 2,694,517	*21,76 513,01
Total deductions	2,285,271,950	226,263,718	183,982,291	1,871,329,219	3,696,723	114,035,049	53,957,617	55,141,575	4,935,85
Cost of goods sold	1,074,324,901	527,827	13,255,374	1,060,541,700	3,030,723	14,165,850	2,747,476	10,707,202	711,17
Compensation of officers	16,713,221	3,656,425	5,526,263	7,499,382	*31,151	3,327,715	2,240,583	918,481	168,65
Salaries and wages	238,222,242	31,269,512	43,139,549	163,713,546	99,635	22,490,405	13,315,417	8,090,486	1,084,50
Repairs	3,839,765	1,462,931	741,085	1,635,275	*473	2,913,113	1,300,353	1,570,952	41,80
Bad debts	34,292,736	30,473,543	485,824	3,328,703	*4,667	967,807	691,331	240,945	35,53
Rent paid on business property	15,691,327	2,929,057	3,201,326	9,550,404	10,539	8,690,794	4,003,920	4,517,858	169,01
Taxes paid	41,138,300	5,392,056	4,897,082	30,769,840	79,323	5,267,832	3,313,527	1,800,935	153,37
Interest paid	114,175,293	51,954,741	32,160,722	29,236,141	823,690	7,682,835	4,241,382	3,061,425	380,02
Charitable contributions	1,543,675	289,451	484,543	767,700	1,981	90,012	70,021	16,713	3,2
Amortization	19,184,666	3,281,785	2,997,939	12,890,149	14,793	1,149,044	537,459	345,793	265,7
Depreciation	27,430,420	8,975,953	2,889,057	15,560,176	5,234	17,585,227	2,611,730	14,760,369	213,12
Depletion	199,498	104	72,401	97,152	29,841	39,263	27,093	*5,461	*6,70
Advertising	17,992,850	5,416,916		10,854,127	*52,224	1,477,501	636,513	716,932	124,0
Pension, profit sharing, stock, annuity	12,694,400	2,091,725	2,087,572	8,508,135	*6,968	428,189	209,576	191,734	26,8
Employee benefit programs Domestic production activities deduction	21,427,738 586,600	3,731,427 353,858	2,559,693 175,365	15,042,198 55,305	*94,420 *2,073	2,233,092 50,440	1,075,621 10,531	1,076,371	81,0 *17,9
Net loss, noncapital assets	2,146,029	1,146,068	704,556	283,269	12,136	234,017	152,984	21,973 68,093	12,9
Other deductions	643,668,289	73,310,338	66,934,358	500,996,018	2,427,574	25,241,911	16,772,098	7,029,852	1,439,9
Fotal receipts less total deductions	255,761,567	86,421,318	39,772,890	127,218,184	2,349,175	18,521,880	11,626,374	5,388,869	1,506,63
Constructive taxable income from related foreign corporations	8,666,851	632,910	4,704,994	3,328,651	*296	297,716	257,513	12,214	27,9
Net income	250,836,147	85,289,146	44,286,826	118,913,865	2,346,310	18,777,829	11,860,875	5,383,886	1,533,0
ncome subject to tax	174,956,215	50,320,503	39,466,643	83,975,377	1,193,692	11,184,971	7,970,790	1,810,986	1,403,1
Fotal income tax before credits [8]	62,979,052	17,886,153	13,947,569	30,700,822	444,509	3,782,149	2,618,568	673,037	490,5
Income tax	60,917,560	17,439,691	13,786,766	29,279,937	411,167	3,663,969	2,558,365	615,201	490,4
Alternative minimum tax	2,016,376	436,449	147,002	1,413,017	19,909	95,874	38,800	56,933	*1-
Foreign tax credit	6,042,839	1,026,669	2,025,113	2,987,181	3,877	356,468	251,014	22,619	82,83
General business credit	4,739,948	2,782,205	677,719	1,273,005	7,019	54,697	27,476	18,657	8,56
Prior year minimum tax credit	657,449	45,102		594,335	*2,757	62,709	47,551	15,157	
Total income tax after credits [2]	51,322,692	14,022,227	11,153,069	25,716,540	430,856	3,308,276	2,292,528	616,603	399,1

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

			Administrative and supp	oort and waste management	and remediation services	
ltem	Professional, scientific, and technical services	Management of companies (holding companies)	Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	93,172	13,543	34,445	32,942	1,502	7,430
Total assets	599,708,762	13,187,501,328	190,101,142	128,923,890	61,177,252	25,932,379
Cash	55,021,175	1,850,952,556	12,877,299	11,422,671	1,454,628	5,344,992
Notes and accounts receivable	111,676,410 2,080,023	4,932,230,638	28,735,883	23,301,350	5,434,533	2,967,147
Less: Allowance for bad debts Inventories	7,066,034	104,076,732 240,573	623,835 1,779,924	469,293 1,317,440	154,542 462,484	356,104 234,961
Investments in Government obligations	*36,694	865,215,193	*75,313	*75,313	-	201,001
Tax-exempt securities	242,891	244,388,785	*117,176	112,010	*5,167	151,910
Other current assets	61,364,048	1,121,818,936	9,816,069	8,277,035	1,539,033	1,269,896
Loans to shareholders Mortgage and real estate loans	2,267,439 440,016	774,465 1,332,110,353	911,664 29,413	871,044 *29,148	40,620 *265	87,592 *37,667
Other investments	121,834,826	3,333,286,486	32,025,092	29,265,692	2,759,400	3,173,945
Depreciable assets	86,512,604	193,076,202	67,632,506	23,461,803	44,170,703	10,740,331
Less: Accumulated depreciation	53,263,708	105,261,241	40,451,886	16,112,202	24,339,684	6,419,547
Depletable assets Less: Accumulated depletion	*49,020 *19,180	131,736 *27,571	3,569,849 936,550	-	3,569,849 936,550	[1]
Land	1,752,710	17,308,202	2,347,573	821,755	1,525,818	605,429
Intangible assets (amortizable)	188,237,843	391,772,485	75,093,072	48,162,204	26,930,868	6,769,840
Less: Accumulated amortization	34,117,048	49,047,248	11,202,856	8,519,441	2,683,416	1,405,145
Other assets	52,687,010	-837,392,490	8,305,434	6,907,359	1,398,075	2,729,465
Total liabilities Accounts payable	599,708,762 61,544,674	13,187,501,328 452,643,741	190,101,142 11,182,723	128,923,890 8,812,136	61,177,252 2,370,587	25,932,379 989,897
Mortgages, notes, and bonds payable in less than one year	25,773,033	672,066,178	4,623,922	3,064,872	1,559,051	1,068,244
Other current liabilities	98,649,341	8,301,287,097	23,121,035	18,286,654	4,834,382	4,104,277
Loans from shareholders	10,661,250	33,730,942	4,504,492	4,447,844	56,648	436,188
Mortgages, notes, and bonds payable in one year or more	111,630,817	1,172,952,000	55,012,661	33,142,272	21,870,389	4,067,871
Other liabilities Capital stock	85,129,384 33,069,667	179,198,691 152,255,895	25,272,839 6,095,874	13,209,092 4,801,063	12,063,747 1,294,811	3,475,382 951,133
Additional paid-in capital	196,012,220	1,628,406,633	67,130,902	39,542,561	27,588,340	5,935,927
Retained earnings, appropriated	315,286	15,166,699	107,109	103,226	*3,884	-
Retained earnings, unappropriated [30]	21,457,035	677,477,819	11,921,044	15,431,918	-3,510,874	13,771,298
Less: Cost of treasury stock Total receipts	44,533,947 549,851,367	97,684,367 738,313,059	18,871,459 219,419,472	11,917,747 179,456,758	6,953,712 39,962,715	8,867,839 28,811,805
Business receipts	523,871,078	172,454,699	209,734,473	170,293,484	39,440,989	27,832,430
Interest	2,017,511	358,403,244	553,627	468,710	84,917	31,136
Interest on Government obligations:						
State and local Rents	31,253 574,587	9,646,693 17,084,943	14,586 181,916	14,243 132,122	*344 49,794	1,261 30,166
Royalties	3,861,863	2,300,642	936,069	925,968	10,101	77,069
Net short-term capital gain reduced by net long-term capital loss	137,978	742,668	55,522	55,304	*218	1,241
Net long-term capital gain reduced by						
net short-term capital loss	3,547,888	16,675,885	631,392	547,215	84,177	317,876
Net gain, noncapital assets	658,139	11,721,429	192,012	127,655	64,357	56,663
Dividends received from domestic corporations Dividends received from foreign corporations	223,094 1,467,929	3,821,961 25,667,250	47,256 623,424	46,292 605,672	*965 *17,752	2,892 28,222
Other receipts	13,460,048	119,793,645	6,449,194	6,240,093	209,100	432,851
Total deductions	512,785,916	583,357,112	206,785,011	169,941,537	36,843,475	26,415,036
Cost of goods sold	178,698,420	2,878,118	89,698,261	75,430,324	14,267,936	3,733,918
Compensation of officers Salaries and wages	19,776,156 131,962,975	6,903,327 133,432,070	3,019,528 45,545,492	2,717,642 38,237,832	301,886 7,307,659	643,588 8,326,953
Repairs	2,717,433	7,886,109	2,023,207	987,339	1,035,868	324,594
Bad debts	1,009,292	41,151,675	426,701	325,196	101,505	612,236
Rent paid on business property	12,205,993	13,154,434	3,849,654	2,882,281	967,373	1,510,395
Taxes paid	16,642,488	17,014,018	9,575,511	8,463,877	1,111,634	874,663
Interest paid Charitable contributions	9,295,610 328,058	79,993,247 1,763,412	3,875,870 98,198	2,692,280 76,455	1,183,591 21,743	345,692 29,084
Amortization	4,671,170	8,848,647	2,044,427	1,369,138	675,289	278,749
Depreciation	8,134,037	24,821,552	4,189,886	1,880,631	2,309,255	655,970
Depletion	4,625	92,025	557,276	421	556,856	130
Advertising Pension, profit sharing, stock, annuity	4,596,017 5,173,247	11,394,771 6,630,366	1,569,435 725,250	1,477,692 560,750	91,744 164,500	2,087,883 113,411
Employee benefit programs	14,411,333	14,243,090	5,623,277	4,893,296	729,981	647,362
Domestic production activities deduction	644,506	305,942	42,772	29,725	*13,048	*31,797
Net loss, noncapital assets	559,302	2,394,264	95,127	88,318	6,809	78,167
Other deductions Total receipts less total deductions	101,955,255	210,450,044 154,955,947	33,825,139	27,828,340	5,996,798	6,120,443
Total receipts less total deductions Constructive taxable income from related foreign corporations	37,065,450 1,719,405	154,955,947	12,634,461 703,130	9,515,221 687,333	3,119,240 15,797	2,396,769 28,022
Net income	38,753,603	164,651,490	13,323,005	10,188,311	3,134,693	2,423,530
Income subject to tax	31,935,505	150,677,510	11,409,436	8,594,584	2,814,852	2,238,376
Total income tax before credits [8]	10,974,428	52,894,201	3,901,598	2,918,452	983,146	767,666
Income tax Alternative minimum tax	10,920,133 43,134	52,630,567 217,936	3,883,947 21,184	2,905,075 16,914	978,873 4,270	765,863 1,803
Foreign tax credit	1,468,290	18,107,757	421,486	417,994	*3,492	37,577
General business credit	559,997	8,157,681	238,467	177,596	60,871	6,195
Prior year minimum tax credit	21,077	87,584	5,901	5,765	137	*87
Total income tax after credits [2]	8,922,972	26,329,524	3,233,482	2,314,837	918,645	723,807

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

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

		Health care and	social assistance		Апѕ, е	ntertainment, and recr	eadOH
Item	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	50,633	39,575	8,455	2,603	13,018	7,433	5,58
Total assets	196,544,895	66,476,862	37,577,689	92,490,344	41,939,255	16,459,481	25,479,77
Cash	10,700,339	5,502,647	2,120,632	3,077,060	3,572,758	1,693,948	1,878,81
Notes and accounts receivable	33,948,868	10,674,122	6,713,220	16,561,526	2,147,348	1,125,902	1,021,44
Less: Allowance for bad debts	10,540,748	1,648,301	1,724,561	7,167,887	73,190	50,882	22,30
Inventories Investments in Government obligations	1,177,388 *12,037	702,266 8,211	409,277 *3,826	65,846	427,357 104,996	92,547	334,81 104,99
Tax-exempt securities	*848.550	*843,732	*4,738	80	*45,988	*45,289	*69
Other current assets	9,640,769	2,730,300	2,376,814	4,533,655	5,106,357	3,891,934	1,214,42
Loans to shareholders	1,560,979	1,379,212	96,860	84,908	230,083	140,603	89,48
Mortgage and real estate loans	*24,659	*21,858	*435	*2,366	*7,710	*7,276	*43
Other investments	37,385,647	4,959,917	2,825,523	29,600,208	5,697,978	2,567,442	3,130,53
Depreciable assets	82,883,922 45,450,933	22,624,927	10,598,666	49,660,328	28,207,222	5,790,506	22,416,71
Less: Accumulated depreciation Depletable assets	45,450,933 *142	15,389,974 *142	6,393,484	23,667,475	14,387,184 *17,278	2,766,211 *837	11,620,97 *16,44
Less: Accumulated depletion	142	142	-	-	*9,383	*61	*9,32
Land	3,020,527	318,060	143,327	2,559,140	2,328,941	593,209	1,735,73
Intangible assets (amortizable)	67,025,917	30,306,266	22,127,255	14,592,395	6,924,235	2,545,272	4,378,96
Less: Accumulated amortization	6,846,279	2,781,947	2,907,397	1,156,936	956,759	419,354	537,40
Other assets	11,153,112	6,225,424	1,182,557	3,745,130	2,547,521	1,201,223	1,346,29
Total liabilities	196,544,895	66,476,862	37,577,689	92,490,344	41,939,255	16,459,481	25,479,77
Accounts payable Mortgages, notes, and bonds payable in less than one year	6,363,127 6,184,487	2,287,555 2,179,773	1,637,338 2,570,992	2,438,234 1,433,721	2,030,958 3,452,194	1,125,136 2,831,425	905,82 620,76
Other current liabilities	21,101,707	9,276,470	3.624.090	8,201,147	5,193,719	2,404,132	2,789,58
Loans from shareholders	1,330,004	751,957	428,788	149,259	1,390,362	295,433	1,094,92
Mortgages, notes, and bonds payable in one year or more	92,463,802	26,223,424	9,955,979	56,284,399	12,685,042	2,540,186	10,144,85
Other liabilities	30,443,783	11,869,249	6,554,040	12,020,494	4,479,347	2,388,394	2,090,95
Capital stock	2,531,505	1,475,986	764,219	291,300	1,478,932	555,045	923,88
Additional paid-in capital	73,710,545	10,415,199	9,981,488	53,313,858	12,287,077	2,053,032	10,234,04
Retained earnings, appropriated Retained earnings, unappropriated [30]	-30,380,221	232 2,394,963	7,769,871	-40,545,054	*51,180 2,067,165	*33,472 2,410,461	*17,70 -343,29
Less: Cost of treasury stock	7,204,077	397,946	5,709,116	1,097,015	3,176,721	177,234	2,999,48
Total receipts	269,508,145	152,577,170	37,288,877	79,642,098	32,048,702	12,662,731	19,385,97
Business receipts	250,798,378	144,921,242	35,676,293	70,200,843	28,589,997	10,929,134	17,660,86
Interest	895,938	377,419	78,302	440,218	490,351	114,508	375,84
Interest on Government obligations:							
State and local	23,960	10,015	*130	*13,815	4,567	*2,968	*1,59
Rents Royalties	598,424 88,399	100,946 *11,311	13,972 *75,121	483,507 *1,967	155,964 167,063	61,573 51,434	94,39 *115,62
Net short-term capital gain reduced by	66,399	11,311	75,121	1,907	107,003	51,434	115,62
net long-term capital loss	38,631	25,300	*1	13,330	1,364	*545	*81
Net long-term capital gain reduced by							
net short-term capital loss	935,190	181,625	462,502	291,064	121,857	78,110	43,74
Net gain, noncapital assets	238,104	87,683	74,344	76,076	108,157	20,092	88,06
Dividends received from domestic corporations	29,234	8,992	3,954	16,287	15,999	12,237	3,76
Dividends received from foreign corporations Other receipts	68,708 15,793,178	*261 6,852,376	68,354 835,905	*93 8,104,897	28,667 2,364,715	1,450 1,390,678	*27,21 974,03
Total deductions	257,248,690	148,008,846	34,013,621	75,226,223	29,491,952	11,549,789	17,942,16
Cost of goods sold	20,923,875	12,683,167	6,555,850	1,684,858	5,256,429	3,038,733	2,217,69
Compensation of officers	20,020,765	18,723,833	863,392	433,539	1,322,656	874,086	448,57
Salaries and wages	87,493,648	46,258,826	10,382,435	30,852,388	6,129,012	2,134,938	3,994,0
Repairs	2,300,853	783,332	295,560	1,221,961	621,218	92,315	528,90
Bad debts	6,914,167	3,110,100	1,162,574	2,641,493	44,550	12,351	32,19
Rent paid on business property Taxes paid	8,704,517 9,260,988	5,234,128 4,484,088	1,208,582 1,262,653	2,261,807 3,514,246	1,711,416 2,930,136	331,234 738,129	1,380,18 2,192,00
Interest paid	9,260,988 6,036,620	1,592,279	812,196	3,632,145	1,334,651	308,485	1,026,16
Charitable contributions	185,210	140,988	12,987	31,234	47,222	31,339	15,88
Amortization	1,994,389	1,096,214	388,981	509,195	375,029	160,842	214,18
Depreciation	5,163,914	1,788,478	801,959	2,573,477	1,698,915	319,453	1,379,46
Depletion	*6,504	-	*6,504	-	*4,879	86	*4,7
Advertising	1,115,948	680,956	180,725	254,266	708,191	230,625	477,56
Pension, profit sharing, stock, annuity Employee benefit programs	5,316,342 10,994,739	4,644,834 5,378,405	176,166 1,444,126	495,341 4,172,208	301,547 502,000	220,571 215,790	80,97 286,2
Domestic production activities deduction	10,994,739	5,378,405 *12,972	1,444,126	4,172,208	*28,296	*28,294	200,2
Net loss, noncapital assets	170,461	58,962	41,691	69,808	37,911	8,988	28,92
Other deductions	70,627,022	41,337,283	8,411,657	20,878,081	6,437,893	2,803,530	3,634,36
Total receipts less total deductions	12,259,455	4,568,324	3,275,256	4,415,875	2,556,750	1,112,942	1,443,80
Constructive taxable income from related foreign corporations	32,385	26,833	3,492	2,060	*23,284	9,131	*14,1
Net income	12,267,880	4,585,142	3,278,618	4,404,121	2,575,467	1,119,105	1,456,30
Income subject to tax	10,207,532	3,577,723	2,866,209	3,763,599	1,832,677	959,025	873,6
Total income tax before credits [8] Income tax	3,512,487 3,501,717	1,213,530 1,208,396	987,066 983,908	1,311,891 1,309,412	591,194 582,974	294,196 292,548	296,99 290,43
Alternative minimum tax	3,501,717	5,321	3,115	1,309,412	7,385	292,546 *813	6,57
Foreign tax credit	39,229	19,279	*18,921	*1,029	32,044	30,176	*1,86
General business credit	58,823	16,755	17,461	24,607	24,001	15,954	8,04
Prior year minimum tax credit	8,057	1,685	*3,619	2,754	3,279	754	*2,5
Total income tax after credits [2]	3,406,372	1,175,811	947,059	1,283,501	531,870	247,312	284,5

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]

	Accom	modation and food	services		Other s	services		
ltem	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	36,063	2,183	33,880	59,247	19,923	20,506	18,817	-
Total assets	277,953,682	113,395,190	164,558,492	68,022,443	18,237,248	32,509,253	17,275,942	-
Cash	15,145,361	6,084,554	9,060,807	9,567,971	2,138,051	2,260,628	5,169,291	-
Notes and accounts receivable Less: Allowance for bad debts	20,692,721 596,324	10,737,141 443,710	9,955,580 152,614	5,131,110 355,999	2,201,389 29,101	1,981,283 80,510	948,439 246,388	-
Inventories	5,277,587	1,753,458	3,524,129	3,439,844	1,975,002	1,433,905	30,937	
Investments in Government obligations	32,199	31,667	532	*51,486	*576	-	*50,910	-
Tax-exempt securities	*11,415	*3,466	*7,949	*32,841	-	*9,519	*23,322	-
Other current assets	6,946,618	2,130,779	4,815,839	5,081,172	796,620	1,103,215	3,181,337	-
Loans to shareholders Mortgage and real estate loans	1,159,897 192,309	162,211 *97,592	997,686 *94,717	536,247 *63,985	341,448 *35,383	183,516 *6,593	*11,283 *22,010	-
Other investments	64,298,857	25,223,817	39,075,040	6,333,798	3,137,643	2,412,843	783,313	_
Depreciable assets	125,797,925	50,727,145	75,070,780	20,925,639	6,788,171	11,917,767	2,219,702	-
Less: Accumulated depreciation	59,531,047	21,425,858	38,105,189	12,853,395	4,554,208	7,141,295	1,157,891	-
Depletable assets	*5,409	1,101	*4,308	*581	-	*573	8	-
Less: Accumulated depletion Land	*2,446 19,126,236	514 13,489,191	*1,932 5,637,045	*85 3,907,413	287,873	*83 3,220,163	399,378	-
Intangible assets (amortizable)	57,307,565	20,411,158	36,896,407	12,178,305	4,142,561	7,757,906	277,837	-
Less: Accumulated amortization	8,387,037	2,651,011	5,736,026	1,798,504	652,566	1,082,863	63,075	-
Other assets	30,476,438	7,063,003	23,413,434	15,780,032	1,628,408	8,526,091	5,625,533	-
Total liabilities	277,953,682	113,395,190	164,558,492	68,022,443	18,237,248	32,509,253	17,275,942	-
Accounts payable Mortgages, notes, and bonds payable in less than one year	9,487,822 3,997,936	2,869,588 1,083,133	6,618,234 2,914,803	3,474,019 1,673,817	1,346,970 828,594	1,520,284 703,010	606,766 142,213	-
Other current liabilities	30,435,459	10,674,725	19,760,735	7,651,549	1,648,329	2,131,108	3,872,113	-
Loans from shareholders	4,311,216	453,466	3,857,750	1,290,880	568,623	716,302	*5,955	-
Mortgages, notes, and bonds payable in one year or more	108,988,172	52,832,719	56,155,454	17,285,721	6,943,287	9,734,567	607,867	-
Other liabilities	62,157,108	27,422,148	34,734,960	18,468,107	1,735,260	11,196,548	5,536,299	-
Capital stock Additional paid-in capital	5,958,149 72,336,260	957,237 41,121,450	5,000,912 31,214,810	1,912,369 7,971,685	613,184 3,572,359	1,021,129 3,550,764	278,055 848,562	-
Retained earnings, appropriated	1,671,058	44	1,671,014	3,050,292	*53,386	*33,375	2,963,531	-
Retained earnings, unappropriated [30]	39,856,191	-13,340,140	53,196,332	11,703,915	1,469,494	7,811,681	2,422,740	-
Less: Cost of treasury stock	61,245,690	10,679,179	50,566,511	6,459,912	542,239	5,909,516	*8,158	-
Total receipts	223,565,446 193,098,093	60,479,597 44,382,296	163,085,849 148,715,796	56,752,673 52,792,908	26,407,526 25,813,323	23,204,687 22,252,967	7,140,460 4,726,617	-
Business receipts Interest	1,145,158	797,145	348,013	201,913	25,613,323	74,305	4,726,617	-
Interest on Government obligations:	,,,	,	5 15,5 15			,	11,001	
State and local	2,088	*1,347	*740	6,334	*866	3,975	*1,493	-
Rents	657,959	344,306	313,653	116,950	37,021	40,237	39,691	-
Royalties Net short-term capital gain reduced by	7,793,997	3,101,046	4,692,951	389,449	*177,833	203,857	7,759	-
net long-term capital loss	20,093	*5,547	14,546	1,019	*93	*451	*475	-
Net long-term capital gain reduced by								
net short-term capital loss	789,316 405,857	437,499 146,675	351,816 259,182	115,518 88,717	32,437 13,671	53,070 74,552	30,011	-
Net gain, noncapital assets Dividends received from domestic corporations	31,454	6,860	24,594	33,164	6,121	21,420	*494 *5,623	-
Dividends received from foreign corporations	3,349,163	1,789,698	1,559,465	26,316	6,487	*9,890	*9,939	-
Other receipts	16,272,269	9,467,176	6,805,093	2,980,385	233,673	469,961	2,276,751	-
Total deductions	205,165,018	55,173,640	149,991,377	53,821,739	25,356,116	21,605,310	6,860,314	-
Cost of goods sold Compensation of officers	71,017,809 3,091,461	7,461,169 635,681	63,556,640 2,455,780	20,804,508 2,241,192	14,288,642 1,281,716	5,762,731 835,678	753,135 123,798	-
Salaries and wages	45,107,922	15,770,978	29,336,944	8,813,808	3,240,892	4,984,382	588,533	-
Repairs	3,199,464	883,641	2,315,823	1,335,209	174,724	400,480	760,005	-
Bad debts	224,757	126,410	98,347	155,150	36,928	73,092	45,130	-
Rent paid on business property	14,162,433	4,423,316 2,123,818	9,739,118 6,437,730	2,625,916 1,862,328	944,870 805,969	1,619,108 939,433	61,938 116,926	-
Taxes paid Interest paid	8,561,548 6,986,605	3,330,416	3,656,189	1,862,328	515,906	939,433 564,862	43,462	-
Charitable contributions	323,803	58,730	265,072	42,821	12,089	14,726	16,006	-
Amortization	1,451,241	413,059	1,038,182	450,451	103,504	338,263	8,684	-
Depreciation	6,587,490	1,891,766	4,695,724	1,275,612	532,514	663,638	79,461	-
Depletion Advertising	*491 4,381,320	57 1,281,723	*434 3,099,596	*888 612,719	266,530	*867 305,838	21 40,352	-
Pension, profit sharing, stock, annuity	4,381,320 906,486	1,281,723 455,306	3,099,596 451,179	226,658	266,530 54,277	305,838 161,269	40,352 11,112	-
Employee benefit programs	4,843,932	1,751,437	3,092,495	1,077,351	430,232	569,810	77,308	-
Domestic production activities deduction	138,497	20,108	118,389	12,269	6,384	5,885	-	-
Net loss, noncapital assets	276,645	31,195	245,451	50,153	7,713	41,395	1,045	-
Other deductions Total receipts less total deductions	33,903,114 18,400,428	14,514,828 5,305,956	19,388,286 13,094,472	11,110,475 2,930,934	2,653,225 1,051,411	4,323,854 1,599,377	4,133,397 280,146	-
Constructive taxable income from related foreign corporations	4,800,230	*3,549,886	1,250,344	32,554	2,802	22,364	7,388	-
Net income	23,198,571	8,854,495	14,344,076	2,957,154	1,053,346	1,617,766	286,042	-
Income subject to tax	20,571,761	7,154,723	13,417,038	2,206,233	794,637	1,194,849	216,747	-
Total income tax before credits [8]	7,143,759	2,527,008	4,616,751	672,199	239,513	381,174	51,512 51,444	-
Income tax Alternative minimum tax	7,102,774 33,304	2,493,140 26,038	4,609,634 7,266	666,848 7,295	239,192 *561	376,211 *6,667	51,444 *68	-
Foreign tax credit	2,959,742	1,673,496	1,286,246	22,048	3,543	*14,443	*4,061	-
General business credit	643,409	140,015	503,394	14,090	5,489	8,277	*324	-
Prior year minimum tax credit	29,316	25,642	3,674	965	*716	*109	*140	-
Total income tax after credits [2]	3,511,292	687,854	2,823,438	635,096	229,766	358,344	46,987	-

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]

		Agı	riculture, forestry,	fishing, and hunt	ing			Const	ruction
ltem	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	1,582,809	49,493	40,593	2,237	6,662	11,227	3,899	150,367	45,078
Total assets	53,637,522,006	70,134,204	60,530,497	3,398,329	6,205,379	1,159,716,745	1,749,763,675	317,875,220	140,822,189
Cash	4,008,834,017	7,465,580	6,190,379	480,951	794,250	41,117,862	33,952,425	41,668,293	19,786,342
Notes and accounts receivable	11,247,423,681	6,499,953	5,099,225	225,647	1,175,081	130,097,113	117,823,512	65,806,862	23,566,071
Less: Allowance for bad debts Inventories	204,430,483 1,369,074,930	61,094 6,723,523	39,464 5,854,355	*14,365 138,911	7,265 730,257	1,612,248 27,275,047	2,878,384 29,538,921	723,572 45,361,249	267,330 35,757,644
Investments in Government obligations	1,222,710,789	*167	*117	50	- 100,201	1,271,174	1,121,623	84,427	*41,896
Tax-exempt securities	306,607,337	*23,534	*23,524	-	10	76,702	402,750	164,906	70,116
Other current assets	4,619,101,463	3,681,060	3,055,705	180,835	444,520	28,232,802	70,907,896	32,557,342	17,818,258
Loans to shareholders Mortgage and real estate loans	232,634,621 6,751,512,898	2,692,416 252,133	2,488,221 238,309	31,398 *6,992	172,796 *6,833	3,520,958 89,928	30,582 *2,704,144	4,593,249 3,080,731	1,122,228 2,493,269
Other investments	12,160,144,799	6,879,901	5,737,301	454,146	688,454	181,757,549	155,016,623	37,379,135	18,411,848
Depreciable assets	8,769,175,316	62,758,936	55,064,090	2,595,089	5,099,758	421,481,517	1,447,402,661	116,062,496	17,174,140
Less: Accumulated depreciation	4,199,794,204	45,558,187	39,687,241	2,169,540	3,701,407	170,079,583	446,970,998	72,804,743	10,607,988
Depletable assets	898,748,169	1,189,049	95,552	1,027,826	*65,671	617,131,319	18,539,850	1,373,808	*6,950
Less: Accumulated depletion Land	388,947,026 333,813,686	380,629 12,868,157	32,661 12,211,295	338,511 296,082	*9,456 360,780	261,644,187 8,271,416	9,534,118 5,487,744	327,375 7,436,680	*804 2,579,001
Intangible assets (amortizable)	5,112,261,124	1,935,111	1,626,292	50,174	258,645	96,713,155	71,831,354	24,286,640	4,751,844
Less: Accumulated amortization	912,791,272	429,572	336,265	43,070	50,237	25,984,290	8,304,977	4,754,912	1,508,359
Other assets	2,311,442,161	3,594,164	2,941,762	475,714	176,688	62,000,510	262,692,066	16,630,005	9,627,061
Total liabilities Accounts payable	53,637,522,006 3,991,650,052	70,134,204 6,521,620	60,530,497 5,512,481	3,398,329 95,676	6,205,379 913,464	1,159,716,745 82,966,727	1,749,763,675 84,447,413	317,875,220 50,509,905	140,822,189 29,415,189
Mortgages, notes, and bonds payable in less than one year	3,189,548,192	6,817,550	6,271,873	132,300	413,377	25,411,101	129,027,792	14,749,286	5,362,868
Other current liabilities	14,831,473,330	3,746,087	2,943,791	209,292	593,004	49,030,481	83,019,997	39,349,995	17,113,183
Loans from shareholders	460,681,268	3,112,191	2,651,053	108,067	353,071	10,661,071	4,451,721	9,460,982	2,911,553
Mortgages, notes, and bonds payable in one year or more Other liabilities	12,287,656,930 6,445,604,960	17,853,183 2,661,307	15,601,580 2,314,001	951,112 102,817	1,300,491 244,489	303,109,221 163,872,658	541,257,525 478,386,527	72,415,482 17,392,657	35,339,331 3,697,320
Capital stock	1,666,937,628	5,760,245	5,217,447	183,338	359,460	49,290,656	101,385,359	9,839,195	4,101,302
Additional paid-in capital	9,911,060,689	11,770,707	10,333,572	899,128	538,007	344,233,257	262,613,232	73,783,088	32,681,633
Retained earnings, appropriated	51,755,779	306,876	223,767	*49,454	*33,654	372,243	2,290,934	433,965	*97,973
Retained earnings, unappropriated [30]	3,106,125,828	13,624,184	11,391,901	717,844	1,514,438	161,701,452	81,231,658	41,757,864	17,085,654
Less: Cost of treasury stock Total receipts	2,304,972,650 20,251,470,879	2,039,744 91,742,216	1,930,970 72,807,280	50,700 4,978,015	58,075 13,956,921	30,932,122 457,202,425	18,348,484 561,304,923	11,817,198 439,465,079	6,983,818 169,285,731
Business receipts	18,236,612,627	76,278,098	58,240,598	4,733,839	13,303,661	414,353,278	534,199,054	428,351,728	164,604,854
Interest	699,144,996	167,189	137,608	11,809	17,772	2,739,186	4,164,611	874,529	450,023
Interest on Government obligations:									
State and local Rents	13,469,923 84,157,709	8,680 1,351,206	6,145 1,275,677	*601 39,905	*1,934 35,624	7,549 1,975,829	41,991 1,722,355	72,868 1,233,662	42,172 503,509
Royalties	194,953,704	189,991	160,002	*5,550	*24,439	2,089,188	1,722,333	189,297	16,265
Net short-term capital gain reduced	101,000,701	100,001	100,002	0,000	21,100	2,000,100	107,712	100,207	10,200
by net long-term capital loss	4,077,005	13,540	10,501	*1,820	*1,219	61,305	346,219	78,791	35,836
Net long-term capital gain reduced by									
net short-term capital loss	97,112,218 76,066,321	1,329,077 463,750	1,187,239 378,557	90,172 14,372	51,666 70,821	5,832,718 6,693,203	3,128,423 2,947,850	813,383 902,007	328,137 112,905
Net gain, noncapital assets Dividends received from domestic corporations	13,776,718	60,408	52,513	*3,622	4,273	113,325	69,403	46,500	17,433
Dividends received from foreign corporations	119,153,424	18,485	16,969	*291	1,225	8,663,692	306,880	163,266	12,019
Other receipts	712,946,233	11,861,792	11,341,470	76,036	444,286	14,673,154	14,240,424	6,739,049	3,162,579
Total deductions	19,325,340,283	88,255,085	69,681,199	4,874,334	13,699,552	453,828,043	569,115,258	433,846,611	166,157,191
Cost of goods sold Compensation of officers	11,558,994,481 218,382,029	45,877,992 1,779,602	33,054,309 1,432,872	3,253,789 81,787	9,569,894 264,943	215,086,696 2,929,538	275,580,271 2,535,142	325,494,750 12,080,431	139,073,552 2,877,240
Salaries and wages	1,976,935,006	5,015,823	3,432,237	379,507	1,204,080	25,078,958	29,303,722	25,402,920	7,480,646
Repairs	147,132,223	1,817,470	1,535,912	102,258	179,300	1,958,438	20,801,400	1,867,342	424,210
Bad debts	126,320,767	49,663	36,483	*42	13,138	231,397	3,738,253	629,813	163,240
Rent paid on business property Taxes paid	313,138,644 381,214,951	4,689,424 1,756,866	4,405,063 1,403,690	94,842 115,104	189,520 238,073	8,115,931 12,364,914	4,382,612 22,152,303	8,684,235 8,050,770	1,405,915 1,776,478
Interest paid	603,580,584	1,216,725	1,099,773	47,591	69,361	21,038,122	31,719,487	3,373,096	1,288,866
Charitable contributions	15,905,855	71,651	64,988	2,046	4,616	248,774	217,427	144,206	44,441
Amortization	180,386,393	250,721	228,884	12,177	9,660	18,657,447	6,643,598	1,416,547	524,940
Depreciation	610,178,265	5,433,341	4,878,774	173,445	381,121	37,680,696	71,025,347	7,951,819	1,112,366
Depletion Advertising	25,897,389 218,387,627	80,102 180,615	19,208 153,309	60,788 3,025	*106 24,281	15,660,564 219,735	514,000 968,096	108,116 1,388,879	*1,987 553,898
Pension, profit sharing, stock, annuity	122,643,575	140,735	111,239	11,008	18,488	2,443,832	6,408,954	1,448,966	504,330
Employee benefit programs	281,687,085	766,482	613,943	50,355	102,184	5,230,598	7,953,591	6,072,852	1,254,545
Domestic production activities deduction	33,873,987	276,755	261,851	*6,406	8,498	942,741	120,475	504,264	185,048
Net loss, noncapital assets Other deductions	43,503,282 2,467,178,141	168,054 18,683,065	146,245 16,802,421	*15,249 464,916	6,560 1,415,728	1,740,544 84,199,117	3,960,404 81,090,176	245,179 28,982,426	45,200 7,440,290
Total receipts less total deductions	926,130,595	3,487,132	3,126,081	103,681	257,369	3,374,382	-7,810,335	5,618,468	3,128,540
Constructive taxable income from related foreign corporations	148,736,502	*113,805	*113,774	*31		5,316,767	317,189	193,489	*9,756
Net income (less deficit)	1,061,397,174	3,592,256	3,233,710	103,112	255,435	8,683,600	-7,535,137	5,739,090	3,096,124
Income subject to tax	1,172,494,263	3,430,040	3,056,139	116,607	257,294	25,606,694	4,870,449	8,353,469	2,497,344
Total income tax before credits [5] Income tax	410,158,683 407,345,289	1,023,369 1,013,427	906,520 897,068	38,144 37,943	78,705 78,417	9,594,546 8,936,031	1,980,404 1,700,588	2,731,098 2,689,826	823,245 802,620
Alternative minimum tax	2,703,608	9,338	8,854	*202	*283	652,963	273,154	41,339	20,327
Foreign tax credit	115,693,550	2,829	2,743	*31	*55	4,456,522	12,298	155,795	17,794
General business credit	26,516,155	27,348	24,638	*101	2,610	95,520	511,548	62,836	30,048
Prior year minimum tax credit Total income tax after credits [2]	1,405,319 266,229,472	2,167 991,024	1,503 877,636	*69 37,944	595 75,445	216,575 4,824,044	7,005 1,449,553	19,376 2,493,073	10,244 765,159
TOTAL INCOME TAX AREI CIEURS [4]	200,223,4/2	331,024	011,036	37,944	10,445	+,024,044	1,449,553	4,433,073	700,10

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]

	Construction	-continued			Manufa	acturing		
ltem	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	12,506	92,783	84,338	5,506	749	1,485	4,439	d
Total assets	104,727,023	72,326,008	12,004,683,473	919,337,351	270,108,065	22,345,853	25,508,931	d
Cash Notes and accounts receivable	10,701,187 16,797,253	11,180,765 25,443,538	388,265,962 2,376,404,730	16,402,861 244,706,539	13,124,136 9,737,164	657,712 3,069,054	1,506,810 3,116,592	d
Less: Allowance for bad debts	216,132	25,445,536	21,451,062	640,060	97,596	47,860	110,575	d
Inventories	6,298,262	3,305,342	627,306,439	48,645,538	16,737,786	4,001,503	4,668,052	c
Investments in Government obligations	*41,427	*1,104	4,643,407	*2,323,875	956	-	-	C
Tax-exempt securities	*67,596	*27,194	5,137,067	50,051	111,353	*181,011	-	c
Other current assets	8,499,064	6,240,020	507,342,457	21,493,325	6,098,306	730,561	1,112,787	c
Loans to shareholders	1,976,355	1,494,666	158,044,497	614,863	*23,904	*1,956	22,863	
Mortgage and real estate loans Other investments	449,268 14,910,848	138,195 4,056,439	2,688,080 4,032,320,647	*5,275 274,576,884	68,259,240	5,417,562	*65,222 4,147,137	
Depreciable assets	55,100,469	43,787,886	2,693,927,279	188,700,409	53,739,176	14,559,942	5,551,771	
Less: Accumulated depreciation	29,822,840	32,373,915	1,495,188,801	104,867,850	26,623,099	10,236,975	3,691,206	
Depletable assets	1,346,072	20,786	177,916,308	-	147,640	73	*3,861	(
Less: Accumulated depletion	320,127	*6,445	89,658,694	-	54,332	-	-	c
Land	4,094,667	763,011	78,427,462	4,911,204	2,245,633	244,261	90,824	d
Intangible assets (amortizable)	11,829,900	7,704,896	1,905,644,258	182,289,692	115,575,022	3,127,375	6,825,146	
Less: Accumulated amortization Other assets	2,146,048	1,100,505	372,540,124	13,494,937 53,619,682	4,856,637 15,939,415	732,021	1,411,459 3,611,106	C
Other assets Total liabilities	5,119,801 104,727,023	1,883,143 72,326,008	1,025,453,559 12,004,683,473	53,619,682 919,337,351	15,939,415 270,108,065	1,371,379 22,345,853	3,611,106 25,508,931	c
Accounts payable	9,528,365	11,566,351	1,270,146,664	263,663,631	7,916,999	2,068,779	2,436,461	d
Mortgages, notes, and bonds payable in less than one year	5,167,410	4,219,007	848,682,656	23,871,851	29,317,590	1,305,799	707,331	d
Other current liabilities	11,711,150	10,525,662	1,053,427,358	42,067,093	20,396,510	1,336,453	2,094,838	d
Loans from shareholders	2,749,871	3,799,558	214,179,004	10,606,285	381,121	368,183	169,750	C
Mortgages, notes, and bonds payable in one year or more	25,858,214	11,217,938	2,800,244,629	198,511,594	112,195,359	5,192,585	6,421,837	c
Other liabilities	10,697,399	2,997,938	1,357,012,516	60,499,972	39,167,411	1,364,223	6,300,593	d
Capital stock Additional paid-in capital	3,174,362 31,081,225	2,563,531 10,020,230	461,452,421 3,216,767,086	46,815,448 226,016,654	6,503,545 57,464,344	1,390,711 5,894,937	1,273,086 6,201,774	d
Retained earnings, appropriated	130,457	205,535	10,175,775	*92,170	57,404,344	1,928	2,905	d
Retained earnings, unappropriated [30]	6,659,702	18,012,507	2,010,192,197	100,581,956	68,987,735	4,081,594	542,963	d
Less: Cost of treasury stock	2,031,131	2,802,249	1,237,596,834	53,389,302	72,222,550	659,339	642,609	d
Total receipts	96,358,216	173,821,132	7,562,218,819	555,837,049	147,496,333	25,595,857	29,018,631	d
Business receipts	92,645,029	171,101,845	7,074,093,022	532,933,283	137,171,963	25,124,420	27,725,231	d
Interest	328,963	95,543	74,240,580	2,622,903	213,933	58,525	19,717	d
Interest on Government obligations: State and local	25,860	4,835	353,814	5,909	*490	1,199	*765	c c
Rents	457,365	272,788	28,993,843	407,328	698,504	8,065	9,513	
Royalties	118,383	54,648	112,398,714	2,699,316	1,806,808	81,905	579,714	d
Net short-term capital gain reduced by net long-term capital loss	17,225	25,730	459,269	8,525	5,907	*2,268	377	c
Net long-term capital gain reduced by								
net short-term capital loss	234,443	250,804	27,513,574	1,880,147	189,230	32,367	*10,499	d
Net gain, noncapital assets	495,747	293,355	21,242,862	1,686,716	646,565	13,470	2,729	d
Dividends received from domestic corporations Dividends received from foreign corporations	12,235 134,081	16,832 17,167	1,332,700 57,814,473	124,583 2,150,703	44,913 2,387,403	3,436 51,149	*2,158 110,979	d
Other receipts	1,888,884	1,687,586	163,775,969	11,317,638	4,330,616	219,053	556,949	c
Total deductions	96,536,555	171,152,865	7,178,440,526	531,693,806	129,127,794	25,107,372	27,714,472	c
Cost of goods sold	70,590,393	115,830,805	5,320,130,865	395,345,045	58,676,286	17,734,533	17,750,787	c
Compensation of officers	1,692,994	7,510,197	35,078,772	2,398,881	657,204	359,461	472,081	C
Salaries and wages	4,824,017	13,098,257	412,433,835	24,786,649	10,831,381	2,174,573	2,776,034	C
Repairs Bad debts	531,871 135,760	911,260 330,812	26,232,703 10,661,422	2,605,117 175,476	566,881 50,374	119,103 28,503	130,726 15,351	
Rent paid on business property	2,632,701	4,645,620	48,925,602	4,038,315	1,130,796	319,113	954,678	
Taxes paid	1,702,477	4,571,815	107,078,515	5,146,387	17,439,062	377,764	500,645	
Interest paid	1,158,221	926,009	170,091,710	14,148,990	6,728,916	487,538	454,886	c
Charitable contributions	34,248	65,517	6,690,011	575,716	132,355	14,283	24,694	C
Amortization	607,437	284,171	51,828,508	3,096,825	1,683,464	104,602	169,356	c
Depreciation	3,576,976	3,262,478	187,925,662	10,970,610	4,035,602	674,958	339,006	C
Depletion Advertising	103,025 117,788	3,105 717,193	7,042,967 75,954,480	24,055	2,733 4,388,933	115,857	- 840,121	
Pension, profit sharing, stock, annuity	263,112	681,525	75,954,480 49,886,977	14,863,948 2,471,682	4,388,933 782,233	115,857	136,034	
Employee benefit programs	1,065,673	3,752,635	87,493,680	5,912,090	2,819,018	465,018	336,996	
Domestic production activities deduction	143,336	175,880	22,403,457	1,911,213	1,444,262	61,283	7,466	C
Net loss, noncapital assets	149,089	50,890	10,450,253	815,129	83,207	48,634	13,783	
Other deductions	7,207,438	14,334,698	548,131,106	42,407,678	17,675,086	1,862,605	2,791,826	C
Total receipts less total deductions	-178,339	2,668,267	383,778,294	24,143,244	18,368,539	488,485	1,304,159	
Constructive taxable income from related foreign corporations	170,601 -33,599	13,132	84,915,533	2,434,420 26 571 755	2,437,501	54,098 541,384	74,162 1,377,556	0
Net income (less deficit) Income subject to tax	-33,599 2,607,701	2,676,564 3,248,424	468,340,013 471,799,518	26,571,755 27,654,935	20,805,550 21,195,499	541,384 769,805	1,377,556 1,461,286	
Total income tax before credits [5]	908,390	999,463	165,212,613	9,678,916	7,412,403	266,614	512,641	
Income tax	890,674	996,533	164,753,194	9,658,822	7,411,798	265,460	507,172	
Alternative minimum tax	14,905	6,107	429,941	18,335	*552	3,340	*5,470	
Foreign tax credit	128,740	9,262	68,621,694	1,436,409	1,892,721	24,534	51,890	C
General business credit	15,671	17,117	8,021,902	144,185	29,608	17,814	6,461	
Prior year minimum tax credit	4,235	4,896	597,086	8,256	141	*2,445	992	
Total income tax after credits [2]	759,745	968,170	87,961,444	8,079,546	5,489,934	221,822 tions of the Data."	453,299	C

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]

				Manufacturin	g—continued	T		
Item	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	3,025	d	6,457	350	4,240	3,939	2,406	1,48
Total assets	33,918,634	d	43,261,232	2,487,527,648	2,238,410,669	130,921,764	175,512,537	328,075,15
Cash	2,691,310	d	3,239,079	25,724,763	54,406,018	6,788,555	7,907,240	9,060,79
Notes and accounts receivable Less: Allowance for bad debts	3,979,330 58,236	d d	6,680,551 168,125	782,085,541 917,831	350,743,310 5,258,312	21,175,190 385,550	12,261,653 370,991	70,546,57 382,05
Inventories	4,279,328	d	2,666,366	48,383,145	102,908,155	16,616,803	11,061,169	31,725,92
Investments in Government obligations	-	d	*4,611	683	1,287,957	3,268	36,438	*32
Tax-exempt securities	18,017	d	*19,604	*96,744	*139,383	-	*19,451	44,01
Other current assets	1,074,542	d	1,198,807	28,140,884	129,741,138	4,960,116	7,484,809	12,373,13
Loans to shareholders Mortgage and real estate loans	75,621 *120,716	d d	2,012,950 581	64,199,748 11,128	54,186,804 621	636,987 *27,562	2,229,366 *17,547	75,71 3,44
Other investments	5,253,683	d	5,444,041	1,043,310,874	696,552,421	24,529,017	38,062,340	74,541,64
Depreciable assets	24,581,680	d	25,729,515	431,242,839	441,871,978	67,309,337	87,163,211	119,754,69
Less: Accumulated depreciation	15,509,745	d	18,227,091	212,351,005	250,168,235	39,996,359	48,905,149	64,374,15
Depletable assets	541,350	d	-	165,413,348	1,313,888	727	8,497,282	1,296,64
Less: Accumulated depletion Land	*54,077 848,439	d d	383,122	86,433,031 28,888,122	961,479 9,468,841	624 958,563	1,546,916 6,553,653	273,98 2,729,75
Intangible assets (amortizable)	4,523,994	d	18,423,526	110,007,003	507,425,504	26,350,930	38,380,971	46,168,68
Less: Accumulated amortization	761,500	d	4,864,345	44,995,417	97,613,251	4,562,795	4,528,162	7,401,52
Other assets	2,314,184	d	718,041	104,720,109	242,365,929	6,510,039	11,188,624	32,185,53
Total liabilities	33,918,634	d	43,261,232	2,487,527,648	2,238,410,669	130,921,764	175,512,537	328,075,15
Accounts payable Mortgages, notes, and bonds payable in less than one year	2,954,200 917,377	d	3,099,576 3,431,509	273,116,810 37,620,246	134,116,727 319,561,619	19,290,777 6,036,439	7,724,299 3,494,527	48,819,03 21,709,27
Other current liabilities	3,086,580	d	4,878,519	321,943,662	181,249,561	11,344,287	9,010,073	13,828,09
Loans from shareholders	877,997	d	871,249	84,640,594	57,098,953	3,112,499	3,724,858	3,275,96
Mortgages, notes, and bonds payable in one year or more	10,290,499	d	18,362,550	406,631,482	543,314,625	41,235,489	42,274,897	98,569,20
Other liabilities	4,992,786	d	4,076,933	190,851,202	311,237,116	18,850,698	17,192,873	29,884,01
Capital stock	2,698,300	d	2,169,364	41,803,080	73,702,148	8,157,312	6,582,038	15,014,41
Additional paid-in capital Retained earnings, appropriated	7,676,747 *19,603	d	11,421,295 *40,052	683,819,501 *3,757,945	576,301,800 435,184	25,507,892 147,003	90,333,435 *2,079,687	80,125,40 *68,62
Retained earnings, unappropriated [30]	1,409,995	d	-1,693,433	710,664,176	358,563,499	415,053	-1,354,974	25,672,85
Less: Cost of treasury stock	1,005,450	d	3,396,382	267,321,051	317,170,563	3,175,684	5,549,177	8,891,73
Total receipts	44,793,985	d	44,610,848	2,206,299,870	930,907,512	141,932,633	90,930,746	228,944,70
Business receipts	43,363,034	d	42,274,353	2,121,418,594	832,077,844	139,037,674	84,800,521	222,910,76
Interest Interest on Government obligations:	125,805	d	54,789	9,153,766	6,914,940	615,055	307,880	2,002,12
State and local	*783	d	*124	*8,367	5,149	1,830	1,564	3,36
Rents	33,396	d	24,740	907,154	525,464	44,900	151,993	129,83
Royalties	35,841	d	108,225	1,385,686	38,955,487	870,929	1,124,430	161,74
Net short-term capital gain reduced	*4.054		*050	400 405	00.050	10.005	*44.050	** 00
by net long-term capital loss	*1,054	d	*250	128,435	22,350	10,205	*14,359	*1,22
Net long-term capital gain reduced by net short-term capital loss	541,172	d	833,834	2,117,119	6,037,767	81,221	320,801	267,27
Net gain, noncapital assets	83,215	d	39,509	2,041,215	2,368,323	82,774	877,298	585,17
Dividends received from domestic corporations	4,817	d	5,260	370,339	223,796	15,430	117,011	33,93
Dividends received from foreign corporations	*68,630	d	45,303	20,524,767	10,763,755	316,387	90,172	559,39
Other receipts	536,239	d d	1,224,461	48,244,428	33,012,637 861.830.972	856,227	3,124,715 88,815,250	2,289,86
Fotal deductions Cost of goods sold	42,767,332 33,083,885	d	43,276,731 26,232,115	2,114,694,769 1,925,356,073	499,758,444	138,529,780 100,513,742	59,536,505	228,238,51 185,304,30
Compensation of officers	500,456	d	791,482	1,255,022	4,808,797	1,425,829	817,268	831,45
Salaries and wages	2,243,330	d	5,089,777	28,352,092	83,992,409	7,876,044	4,806,837	5,811,80
Repairs	220,378	d	246,882	2,345,167	5,981,718	713,837	534,051	2,118,77
Bad debts	31,000	d	88,964	567,181	595,196	263,397	1,589,283	568,49
Rent paid on business property Taxes paid	394,282 601,212	d d	852,754 914,031	6,416,324 25,637,491	7,026,066 11,882,717	1,886,209 1,842,678	1,536,899 1,559,144	1,190,24 1,770,78
Interest paid	905,145	d	1,579,289	18,872,497	30,980,496	3,667,309	2,706,506	6,245,50
Charitable contributions	21,068	d	54,037	503,958	3,376,794	36,252	42,568	87,52
Amortization	162,061	d	474,736	6,040,793	10,797,152	956,515	731,423	1,157,16
Depreciation	1,310,944	d	1,356,806	21,928,217	25,688,678	4,543,913	4,064,791	6,995,50
Depletion Advertising	70,022	d	*756	5,752,014	341,383	1 444 604	340,741	456,51
Advertising Pension, profit sharing, stock, annuity	185,104 189,727	d d	465,216 206,518	1,097,236 5,304,450	21,687,703 9,071,416	1,114,684 1,884,770	307,760 992,048	182,87 1,532,53
Employee benefit programs	502,028	d	851,253	2,625,198	14,718,513	2,823,324	1,870,557	2,419,95
Domestic production activities deduction	112,292	d	76,479	1,764,564	4,700,657	307,182	136,069	396,02
Net loss, noncapital assets	30,708	d	144,072	1,303,071	3,466,767	164,024	65,306	347,31
Other deductions	2,203,690	d	3,851,566	59,573,421	122,956,065	8,510,068	7,177,495	10,821,73
otal receipts less total deductions Constructive taxable income from related foreign corporations	2,026,652 *7,015	d	1,334,118 242,187	91,605,101 28,096,693	69,076,539 19,567,448	3,402,854 388,402	2,115,495 291,899	706,18 407,78
let income (less deficit)	2,032,884	d d	1,576,180	119,693,427	19,567,448 88,638,838	3,789,425	2,405,830	1,110,60
ncome subject to tax	1,535,625	d	1,596,498	123,428,591	90,823,568	4,057,162	1,853,573	5,017,50
otal income tax before credits [5]	532,909	d	549,860	43,248,074	31,815,004	1,428,153	666,975	1,785,34
Income tax	527,314	d	546,110	43,198,065	31,765,569	1,401,906	638,678	1,749,86
Alternative minimum tax	5,565	d	3,356	*49,735	47,416	26,208	27,907	35,30
Foreign tax credit General business credit	*43,117 169,223	d d	72,907 14,962	35,778,703 548,586	11,529,087 1,724,788	113,467 71,553	36,395 16,706	191,34 42,99
Prior year minimum tax credit	*4,456	d	*16,681	*13,403	1,724,788	121,026	12,593	3,80
Fotal income tax after credits [2]	316,113	d	445,309	6,907,382	18,408,715	1,124,037	601,280	1,547,20

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]

Manufacturing—continued										
ltem	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total		
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)		
Number of returns	17,223	8,597	7,507	2,695	3,371	2,775	6,987	307,081		
Total assets	426,056,544	681,674,543	1,147,606,429	1,056,014,198	1,446,042,684	32,019,755	293,207,142	3,896,173,485		
Cash	10,862,386	26,179,408	62,172,667	44,213,756	79,948,410	1,517,161	18,037,214	236,187,920		
Notes and accounts receivable	31,247,775	129,295,441	141,177,070	183,840,054	302,939,041	4,484,365	51,233,013	530,171,249		
Less: Allowance for bad debts Inventories	558,797 24,186,241	1,580,041 61,252,969	2,123,988 46,856,726	4,225,879 25,679,047	2,867,658 133,582,815	147,149 3,925,338	1,176,287 25,632,410	11,647,696 567,617,738		
Investments in Government obligations	*35,514	96,732	*98,036	479,615	121,401	7,251	*146,741	7,300,456		
Tax-exempt securities	*91,207	*108,704	*346,932	3,856,573	9,802	- ,201	43,919	6,463,171		
Other current assets	9,185,207	33,909,244	103,160,484	17,423,250	104,875,616	1,998,024	14,561,724	178,987,189		
Loans to shareholders	512,374	20,581,108	2,336,894	871,220	2,713,747	43,833	224,056	9,471,979		
Mortgage and real estate loans	66,959	*13,562	*17,080	*2,239,194	30,930	*42,040	25,121	879,949		
Other investments	186,069,804	183,705,395	380,102,277	586,042,938	293,781,545	3,422,267	60,553,468	821,342,427		
Depreciable assets Less: Accumulated depreciation	84,501,480 55,652,706	138,793,677 77,642,696	256,655,218 158,402,769	115,240,065 69,402,988	445,599,099 224,164,466	14,018,759 9,728,574	62,697,708 37,404,670	1,222,940,763 590,856,520		
Depletable assets	614	390,906	*141	*23,579	*55,705	9,720,374	7,490	75,418,697		
Less: Accumulated depletion	-	231,555	*30	*22,615	*13,639	-	829	25,111,418		
Land	1,592,876	2,750,192	5,393,249	1,585,642	5,652,918	359,962	1,739,005	88,688,648		
Intangible assets (amortizable)	56,091,539	138,803,373	236,292,094	93,750,393	184,331,007	10,485,247	95,896,938	573,106,671		
Less: Accumulated amortization	7,994,069	24,801,630	72,135,143	15,019,695	39,690,173	1,640,222	20,710,058	80,406,554		
Other assets Total liabilities	85,818,139	50,049,754	145,659,492	69,440,051 1,056,014,198	159,136,583	3,230,986 32,019,755	21,700,178 293,207,142	285,618,816		
Accounts payable	426,056,544 20,586,180	681,674,543 77,449,143	1,147,606,429 114,095,951	1,056,014,198 63,037,253	1,446,042,684 180,656,820	32,019,755	293,207,142 27,839,473	3,896,173,485 530,511,104		
Mortgages, notes, and bonds payable in less than one year	13,292,277	41,230,297	53,940,698	167,014,753	94,371,298	1,348,427	9,317,929	224,420,951		
Other current liabilities	16,145,994	61,921,737	114,325,399	41,949,005	167,479,561	2,861,981	26,289,867	454,760,461		
Loans from shareholders	7,120,056	12,196,549	17,895,671	4,498,514	3,585,600	349,122	2,236,965	46,617,249		
Mortgages, notes, and bonds payable in one year or more	132,205,143	151,137,489	236,825,678	316,433,763	304,840,237	8,388,585	99,919,839	817,370,001		
Other liabilities	26,907,559	67,892,625	170,040,589	98,863,708	241,708,371	3,670,591	33,941,265	351,090,289		
Capital stock	47,745,831	31,043,665	84,368,632	9,712,579	59,266,038	1,069,273	17,619,793	153,273,873		
Additional paid-in capital	142,148,453	162,779,779	587,618,647	128,278,477	252,066,591	6,749,670	106,755,732	849,590,357		
Retained earnings, appropriated Retained earnings, unappropriated [30]	424,051 39,816,118	75,300 141,206,923	240,568 -11,636,882	*1,129,403 283,310,972	146,410 213,197,184	*34,275 6,940,115	*1,366,704 10,833,344	8,053,852 679,726,772		
Less: Cost of treasury stock	20,335,117	65,258,964	220,108,522	58,214,229	71,275,427	3,316,143	42,913,770	219,241,425		
Total receipts	197,505,552	435,688,130	661,777,976	300,938,075	1,149,429,222	40,276,157	175,445,012	5,841,755,287		
Business receipts	191,793,752	409,660,603	593,678,868	224,341,703	1,096,908,864	39,320,531	162,225,926	5,696,848,136		
Interest Interest on Government obligations:	578,155	4,179,624	3,257,130	32,265,742	10,085,959	31,016	943,285	15,680,158		
State and local Rents	19,137 77,762	59,157 3,764,044	130,497 1,963,538	*95,044 7,593,799	6,501 12,461,488	2,093 19,272	11,282 122,035	148,212 14,319,757		
Royalties	983,950	4,355,976	41,792,820	3,082,816	6,787,331	100,530	5,134,398	15,196,959		
Net short-term capital gain reduced by net long-term capital loss	4,439	6,601	38,252	6,969	199,038	*336	8,058	277,380		
Net long-term capital gain reduced by										
net short-term capital loss	529,743	1,675,011	2,759,580	6,381,043	1,619,634	99,428	1,159,670	10,176,860		
Net gain, noncapital assets	642,861	1,021,078	745,613	6,382,043	3,317,752	35,143	210,315	5,786,530		
Dividends received from domestic corporations Dividends received from foreign corporations	16,445 778,909	69,514 3,658,085	95,980 3,773,585	50,990 4,418,223	82,316 4,703,372	2,810 504,206	48,936 1,349,919	4,082,635 9,313,833		
Other receipts	2,080,398	7,238,439	13,542,114	16,319,705	13,256,967	160,792	4,231,189	69,924,827		
Total deductions	189,345,385	408,474,808	606,653,169	284,257,987	1,105,595,261	38,894,457	167,397,802	5,667,811,153		
Cost of goods sold	134,218,256	281,949,010	356,224,990	152,849,309	856,992,129	25,295,098	87,924,427	4,418,058,139		
Compensation of officers	3,843,133	3,546,755	4,926,059	1,824,402	2,516,683	606,179	2,536,919	34,586,093		
Salaries and wages	12,309,449	36,156,424	83,326,832	23,845,409	40,418,550	3,316,211	24,388,857	418,273,999		
Repairs	756,535 209,616	1,440,185 615,410	2,836,444 610,234	1,558,760 2,871,699	2,604,819 1,889,676	141,998	740,306 280,376	25,183,792		
Bad debts Rent paid on business property	209,616 2,485,211	4,161,356	4,500,419	2,871,699 2,313,841	1,889,676 5,841,301	82,706 660,709	280,376 1,992,704	7,723,097 81,317,860		
Taxes paid	3,554,537	4,921,244	9,926,252	3,075,607	10,751,138	831,049	3,806,482	70,873,106		
Interest paid	4,923,106	9,250,982	13,553,591	29,512,361	15,468,767	582,641	6,185,147	50,708,224		
Charitable contributions	97,866	241,674	391,768	271,568	467,231	41,481	199,510	3,393,343		
Amortization	1,860,789	3,434,167	6,028,100	2,509,624	9,295,437	253,502	2,277,122	19,237,683		
Depreciation	5,033,092	12,991,842	19,442,621	11,752,771	45,418,738	609,844	4,796,872	85,877,638		
Depletion Advertising	*2,319 1,059,398	*23,345	*1 6,936,536	*236 2,783,776	5,293 13,714,443	*27 1 376 415	1,322 2,018,102	1,057,805 60,770,578		
Pension, profit sharing, stock, annuity	1,059,398	1,871,700 3,323,460	3,818,867	1,568,427	13,714,443	1,376,415 173,307	1,200,961	14,145,844		
Employee benefit programs	3,625,563	7,971,582	11,814,939	5,469,688	16,177,796	805,472	3,764,204	44,070,605		
Domestic production activities deduction	732,407	1,796,965	4,056,762	963,927	2,447,568	88,267	702,534	2,392,621		
Net loss, noncapital assets	95,443	348,244	1,388,115	105,500	1,028,594	81,297	761,648	4,758,248		
Other deductions	13,222,659	34,430,462	76,870,642	40,981,082	66,394,336	3,948,254	23,820,310	325,382,478		
Total receipts less total deductions	8,160,167	27,213,322	55,124,807	16,680,088	43,833,961	1,381,700	8,047,210	173,944,134		
Constructive taxable income from related foreign corporations Net income (less deficit)	760,420 8,901,450	5,331,361 32,485,526	8,696,999 63,691,309	6,649,334 23,234,378	4,528,269 48,355,729	296,827 1,676,434	2,760,866 10,796,795	13,122,296 186,918,217		
Income subject to tax	9,865,123	32,485,526	64,962,346	20,931,280	37,452,603	1,809,428	14,196,471	203,810,968		
Total income tax before credits [5]	3,296,194	11,360,802	22,738,595	7,317,784	13,129,291	631,529	4,975,787	70,747,743		
Income tax	3,286,800	11,342,323	22,716,928	7,313,695	13,092,168	629,981	4,965,358	70,643,001		
Alternative minimum tax	7,404	21,047	21,014	3,238	13,913	1,548	8,044	120,431		
Foreign tax credit	311,318	3,255,156	4,675,770	3,311,444	2,684,219	273,599	1,395,280	7,023,633		
General business credit	93,012	408,249	1,640,451	1,529,201	952,349	27,469	233,086	2,622,448		
Prior year minimum tax credit Total income tax after credits [2]	3,208 2,888,656	17,453 7,679,582	11,062 16,408,343	17,950 2,459,188	19,980 9,469,443	[1] 330,461	19,940 3,332,539	218,021 60,883,813		
Fodgeton at and of table postion. Datail may not add to total be						330,461	ა,აა∠,539	00,003,013		

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]

				Who	lesale and retail	trade			
		Wholes	ale trade				Retail trade		
Item	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	140,892	89,910	47,995	2,987	166,189	23,586	10,936	6,251	12,633
Total assets	2,451,923,189	827,271,249	1,621,097,877	3,554,063	1,444,250,295	113,158,553	27,589,617	31,172,572	120,298,879
Cash Notes and accounts receivable	146,530,854 398,066,213	55,720,360 220,980,871	90,570,008 176,477,978	240,487 607,364	89,657,065 132,105,036	7,362,731 12,167,647	1,684,948 4,794,134	2,955,178 4,484,973	2,624,500 9,277,317
Less: Allowance for bad debts	8,740,581	4,508,125	4,225,315	7,141	2,907,116	99,836	85,164	200,393	120,587
Inventories	282,708,541	153,807,091	128,857,897	*43,553	284,909,197	48,705,644	8,065,940	8,250,393	25,617,517
Investments in Government obligations	7,256,827	1,059,726	*6,197,101	-	*43,629	-	*3,143	-	6,809
Tax-exempt securities Other current assets	2,839,535 119,078,414	174,822 55,963,069	*2,664,714 62,776,405	338,940	3,623,636 59,908,776	*92 2,944,440	*18,014 1,932,276	1,814,002	*976 4,355,608
Loans to shareholders	6,760,471	4,632,132	2,073,941	*54,398	2,711,508	717,351	131,141	69,967	249,534
Mortgage and real estate loans	610,273	425,340	184,933	-	269,676	*18,048	*1,432	*31	*13,161
Other investments	677,372,546	88,637,392	587,955,090	780,064	143,969,881	12,688,651	416,331	6,800,558	3,754,657
Depreciable assets	550,557,787	207,899,045	341,956,538 143,731,305	702,205	672,382,976 346,042,337	32,013,526	14,410,764 8,241,091	11,881,820	59,046,114
Less: Accumulated depreciation Depletable assets	244,814,182 75,339,421	100,683,347 1,630,107	73,709,314	399,530	*79,276	16,788,850 *10,309	6,241,091	8,253,695	32,933,983 62,808
Less: Accumulated depletion	25,065,842	764,029	24,301,813	-	*45,576	*1,778	-	-	40,553
Land	18,666,805	6,186,311	12,125,834	*354,660	70,021,843	4,768,455	1,080,497	323,583	11,190,303
Intangible assets (amortizable)	354,565,654	108,518,263	245,129,751	917,640	218,541,017	9,520,118	2,615,361	2,511,086	3,778,175
Less: Accumulated amortization Other assets	55,100,480 145,290,934	17,716,464 45,308,687	37,255,200 99,932,007	128,816 50,241	25,306,074 140,327,882	621,789 -246,206	648,635 1,410,525	238,158 773,227	876,162 34,292,683
Total liabilities	2,451,923,189	827,271,249	1,621,097,877	3,554,063	1,444,250,295	113,158,553	27,589,617	31,172,572	120,298,879
Accounts payable	307,081,009	140,846,887	166,045,780	188,342	223,430,096	15,375,883	5,191,700	7,677,463	14,336,366
Mortgages, notes, and bonds payable in less than one year	140,185,015	78,708,811	61,168,658	307,546	84,235,936	29,573,817	2,641,638	375,345	1,268,771
Other current liabilities Loans from shareholders	302,601,544	112,096,541	190,213,039	291,964	152,158,917	8,413,704	3,854,618 622,390	5,249,796	12,398,803
Mortgages, notes, and bonds payable in one year or more	32,905,950 434,866,094	21,558,340 150,464,075	11,203,506 283,343,650	144,104 1,058,369	13,711,299 382,503,907	3,091,675 21,458,356	3,167,994	449,040 4,021,423	1,117,785 63,702,520
Other liabilities	222,253,415	70,912,833	151,594,248	-253,667	128,836,874	5,059,397	1,504,357	1,641,157	5,639,670
Capital stock	115,524,085	40,492,266	74,615,643	416,176	37,749,788	2,459,036	705,712	3,031,495	1,314,16
Additional paid-in capital	572,254,165	207,235,455	364,028,405	990,304	277,336,193	10,946,220	6,315,045	2,791,515	7,392,702
Retained earnings, appropriated Retained earnings, unappropriated [30]	7,388,424 389,283,726	332,140 21,458,778	7,056,283 367,118,465	706,483	665,429 290,443,046	212,865 21,155,050	*37,173 11,834,983	*4,128 7,225,321	*117,019 33,310,016
Less: Cost of treasury stock	72,420,236	16,834,877	55,289,800	*295,559	146,821,189	4,587,450	8,285,994	1,294,112	20,298,940
Total receipts	3,143,296,846		1,815,777,554	2,707,331	2,698,458,441	261,711,507	46,159,234	71,833,921	167,612,432
Business receipts	3,067,120,627	1,294,602,287	1,769,901,228	2,617,112	2,629,727,509	255,569,523	45,287,091	71,533,131	164,231,245
Interest	10,181,985	4,015,544	6,161,069	5,373	5,498,173	850,561	150,501	187,635	361,049
Interest on Government obligations: State and local	83,359	19,911	63,447	[1]	64,853	1,139	*191	*637	2,202
Rents	10,553,315	7,951,020	2,600,203	*2,091	3,766,442	307,604	36,486	35,040	466,524
Royalties	9,764,763	2,806,902	6,949,166	8,695	5,432,196	*69,884	10,056	75,082	*281,88
Net short-term capital gain reduced	101 100	04.405	400.000	*10.100	00.400	40.000	*050	****	27.4
by net long-term capital loss Net long-term capital gain reduced by	194,192	61,405	122,688	*10,100	83,188	12,233	*259	*309	*[1
net short-term capital loss	2,814,118	754,120	2,059,175	*823	7,362,742	126,422	20,115	101,284	146,180
Net gain, noncapital assets	3,915,900	1,673,563	2,207,193	*35,144	1,870,630	142,935	2,546	4,564	50,489
Dividends received from domestic corporations	3,928,813	392,085	3,532,377	*4,352	153,822	27,219	3,498	*900	9,437
Dividends received from foreign corporations	4,532,413	1,753,293	2,779,120	-	4,781,420	12,082	147	274	*1
Other receipts Total deductions	30,207,362 3,064,321,241	10,781,831 1,297,249,160	19,401,888 1,764,673,507	23,643 2,398,574	39,717,465 2,603,489,912	4,591,904 255,705,045	648,344 43,435,411	-104,935 71,132,174	2,063,415 156,684,41 2
Cost of goods sold	2,527,580,193	1,046,912,584	1,480,610,405	*57,204	1,890,477,946	207,479,017	25,890,449	52,166,225	106,881,944
Compensation of officers	21,545,166	12,478,517	8,715,821	350,828	13,040,927	2,164,799	743,671	359,333	1,296,058
Salaries and wages	158,306,942	82,553,686	74,900,049	853,207	259,967,056	18,645,942	5,171,687	6,326,550	20,272,14
Repairs	8,896,952	3,735,351	5,152,660	8,941	16,286,840	891,837	342,707	308,653	1,441,329
Bad debts Rent paid on business property	3,343,344 22,566,874	1,766,598 10,827,778	1,575,034 11,643,462	*1,711 95,634	4,379,754 58,750,986	181,845 3,963,937	114,799 2,386,900	141,550 1,987,849	415,184 3,050,608
Taxes paid	29,624,429	11,431,604	18,054,003	138,822	41,248,677	3,349,636	1,099,842	1,019,744	3,645,38
Interest paid	26,606,973	9,558,705	16,991,536	56,732	24,101,251	1,679,726	249,386	331,383	2,312,31
Charitable contributions	1,033,439	395,258	635,546	2,634	2,359,904	37,595	131,496	17,543	98,25
Amortization Depreciation	14,354,702 44,903,556	6,196,023 25,132,392	8,141,565 19,730,876	17,113 40,289	4,882,982 40,974,082	513,238 2,031,426	76,545 820,631	136,834 482,887	153,129 2,550,046
Depletion	1,053,652	41,111	1,012,541		4,152	*1	- 020,001	- 402,007	*1,47
Advertising	26,191,901	13,371,967	12,806,822	13,112	34,578,677	2,362,799	1,752,391	1,649,417	2,131,08
Pension, profit sharing, stock, annuity	6,526,884	2,926,919	3,567,135	*32,830	7,618,961	224,403	47,889	83,851	398,869
Employee benefit programs	18,131,062	8,820,351 607,550	9,240,134	70,577	25,939,543	1,630,017	456,226	504,502	2,554,690
Domestic production activities deduction Net loss, noncapital assets	1,744,269 1,743,098	607,550 989,047	1,136,719 752,511	*1,540	648,352 3,015,150	11,858 45,599	*2,498 34,650	5,826 46,607	5,618 115,822
Other deductions	150,167,806	59,503,721	90,006,686	657,399	175,214,672	10,491,370	4,113,643	5,563,422	9,360,475
Total receipts less total deductions	78,975,605	27,562,801	51,104,047	308,757	94,968,529	6,006,462	2,723,823	701,747	10,928,021
Constructive taxable income from related foreign corporations	7,207,153	3,240,504	3,966,648	-	5,915,143	40,247	541	323,587	*12,192
Net income (less deficit) Income subject to tax	86,099,399 94,250,098	30,783,394 35,223,580	55,007,249 58,671,373	308,757 355,145	100,818,818 109,560,870	6,045,570 6,349,764	2,724,173 2,820,488	1,024,697 1,804,147	10,938,012 11,447,670
Total income tax before credits [5]	32,673,927	12,076,493	20,478,847	118,587	38,073,815	2,152,007	972,287	625,394	3,969,704
Income tax	32,576,161	12,029,962	20,427,644	118,555	38,066,841	2,161,547	971,593	625,909	3,968,424
Alternative minimum tax	102,013	49,202	52,800	*11	18,418	3,398	*759	*302	1,238
Foreign tax credit	3,612,238	1,340,786	2,271,452	*4.005	3,411,394	16,318	3,594	82,296	*43,865
General business credit	1,758,309 185,432	331,017 17,020	1,425,927 168,412	*1,365	864,139 32,589	25,478 5,125	21,450 *180	*7,514 *890	57,218 1,716
Prior year minimum tax credit									

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]

	I	_		Wholesale	and retail trade-	-continued			
						continucu			
Item	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	30,569	14,123	8,315	16,700	6,185	2,524	21,175	13,192	(0.1)
Total assets	192,069,355	171,340,447	27,113,909	113,949,232	33,939,741	373,806,648	42,711,127	197,100,217	-
Cash	13,299,042	9,400,247	2,051,261	10,237,425	1,968,002	11,761,146	4,750,934	21,561,651	_
Notes and accounts receivable	16,119,187	31,487,757	1,773,115	7,161,628	5,092,115	6,445,734	5,024,074	28,277,355	-
Less: Allowance for bad debts	92,848	903,487	30,445	240,831	108,272	165,912	86,498	772,843	-
Inventories	23,984,931	26,592,571	2,768,498	29,427,864	10,758,216	79,448,510	9,661,407	11,627,706	-
Investments in Government obligations	+0.507.004	3,050	*6,472	*20,617	-	-	-	3,540	-
Tax-exempt securities Other current assets	*3,587,921 11,451,929	*12,827 4,794,007	935,273	*2,597 5,884,387	1,283,800	10,021,667	1,739,816	*1,210 12,751,571	-
Loans to shareholders	138,795	169,211	375,464	166,902	49,372	*165,080	284,479	194,213	
Mortgage and real estate loans	*91,348	*521	*84,993	*5,747	*14,246	*12,950	*12,898	*14,301	
Other investments	26,626,707	15,677,911	4,214,542	6,780,766	2,549,463	22,908,335	4,143,670	37,408,290	-
Depreciable assets	136,580,198	44,366,647	19,925,185	66,630,732	17,826,421	218,183,680	18,630,525	32,887,363	
Less: Accumulated depreciation	74,170,904	23,674,918	10,400,695	37,883,220	10,502,333	94,966,507	12,205,274	16,020,867	-
Depletable assets Less: Accumulated depletion	*2,158 *2,158	*3,921 *1,015	-	-	_	_	-	*80 *72	
Land	11,001,423	3,502,471	3,261,131	1,955,768	770,143	31,149,035	442,582	576,452	
Intangible assets (amortizable)	19,611,354	61,535,007	1,925,919	15,491,540	4,999,989	19,782,023	9,262,399	67,508,044	-
Less: Accumulated amortization	2,073,923	5,948,796	220,479	1,506,585	1,466,545	1,699,400	676,186	9,329,416	-
Other assets	5,914,195	4,322,516	443,676	9,813,895	705,125	70,760,306	1,726,301	10,411,638	-
Total liabilities	192,069,355	171,340,447	27,113,909	113,949,232	33,939,741	373,806,648	42,711,127	197,100,217	-
Accounts payable Mortgages, notes, and bonds payable in less than one year	48,910,896 2,967,088	22,892,480 8,577,561	3,692,139 373,954	15,504,553 2,313,919	6,119,348 1,009,655	50,973,489 22,409,696	6,565,807 994,507	26,189,970 11,729,984	
Other current liabilities	17,641,242	21,715,147	1,647,647	15,069,600	4,003,104	38,863,956	5,449,621	17,851,678	
Loans from shareholders	1,636,405	664,554	632,638	1,744,927	819,807	346,734	1,171,292	1,414,052	-
Mortgages, notes, and bonds payable in one year or more	43,567,763	33,883,747	5,314,325	30,312,234	11,248,152	90,069,622	15,332,400	60,425,371	-
Other liabilities	19,696,750	8,606,227	6,064,735	10,858,057	4,253,465	33,027,975	3,678,327	28,806,757	-
Capital stock	14,333,849	2,149,327	1,185,168	5,683,293	312,358	1,510,321	901,005	4,164,057	
Additional paid-in capital	22,573,370	50,201,579	1,597,792	27,804,590	6,292,392	40,252,523	12,488,502	88,679,963	-
Retained earnings, appropriated Retained earnings, unappropriated [30]	*51,285 32,785,874	*40,830 48,284,119	*30,400 7,086,505	*21,579 26,591,271	*40,793 2,160,874	*26,918 117,393,967	*73,317 4,470,143	*9,123 -21,855,077	-
Less: Cost of treasury stock	12,095,166	25,675,124	511,394	21,954,792	2,320,206	21,068,554	8,413,795	20,315,662	
Total receipts	529,235,536	283,604,183	127,297,637	189,600,656	51,035,878	694,370,147	71,720,652	204,276,657	
Business receipts	514,079,749	277,795,736	125,930,227	184,402,101	49,531,403	686,883,830	69,621,024	184,862,447	-
Interest Interest on Government obligations: State and local	522,593 42,392	63,080 2,314	99,129	538,005 5,078	508,028 *3,241	510,893 *5,058	204,908	1,501,792 *736	-
Rents	565,094	206,362	119,941	92,477	38,997	880,239	35,795	981,883	
Royalties	1,418,530	*222,853	*19,800	508,343	136,547	1,532,917	241,021	915,282	-
Net short-term capital gain reduced by net long-term capital loss	19,694	*4,165	*4,985	*592	*91	4,122	*5,975	*30,763	-
Net long-term capital gain reduced by									
net short-term capital loss	4,974,949	145,656	67,322	20,974	34,574	646,654	95,012	983,600	-
Net gain, noncapital assets Dividends received from domestic corporations	1,254,402 20,758	17,155 5,266	61,248 6,515	118,527 10,260	28,542 *813	97,426 790	14,970 25,830	77,826 42,536	-
Dividends received from foreign corporations	1,816,382	*19,589	881	304,197	20,405	*780,853	*237,956	1,588,644	-
Other receipts	4,520,992	5,122,009	986,259	3,600,103	733,237	3,027,367	1,237,622	13,291,147	-
Total deductions	515,142,150	269,503,134	125,982,629	179,108,186	50,598,194	663,815,928	69,802,062	202,580,589	
Cost of goods sold	398,487,969	190,883,530	112,447,432	96,980,630	30,332,381	500,045,673	41,495,653	127,387,042	-
Compensation of officers Salaries and wages	1,458,996 45,017,358	1,372,533 26,298,192	318,318 4,182,027	1,927,705 26,820,755	606,020 6,342,132	797,996 71,615,534	885,771 9,406,349	1,109,728 19,868,388	
Repairs	45,017,358 3,711,470	1,124,204	4,182,027 535,087		6,342,132 493,255	4.674.530	9,406,349 724,446	19,868,388	-
Bad debts	642,019	441,069	28,811	346,035	104,189	432,639	352,207	1,179,407	-
Rent paid on business property	8,435,346	8,345,753	1,427,715	14,401,308	2,882,390	6,952,402	3,610,568	1,306,214	-
Taxes paid	6,828,978	3,520,677	945,372	4,078,655	1,113,362	12,109,986	1,540,860	1,996,181	-
Interest paid	3,238,848	1,728,907	571,994	2,241,711	1,113,607	5,742,624	1,228,240	3,662,515	-
Charitable contributions	664,011	67,665	22,530	104,279	18,474	1,043,634	57,966	96,457	-
Amortization Depreciation	659,726 7,573,351	1,102,120 3,113,263	105,197 1,459,344	496,797 4,851,755	139,406 1,079,835	616,281 11,203,014	159,346 1,119,859	724,368 4,688,670	-
Depletion	*9	*[1]	1,439,344	*1,907	,070,000	8	[1]	*700	-
Advertising	2,702,603	2,805,743	176,703	4,507,700	1,364,281	8,534,580	1,700,568	4,890,812	-
Pension, profit sharing, stock, annuity	2,059,993	831,073	73,122	498,832	108,789	2,457,397	108,477	726,266	-
Employee benefit programs	6,154,631	2,550,550	319,956	2,267,176	393,198	6,601,355	941,568	1,565,675	-
Domestic production activities deduction Net loss, noncapital assets	156,956 1,294,329	194,383	18,722	*63,109	100 107	93,152	20,920	75,310	-
Net loss, noncapital assets Other deductions	1,294,329 26,055,556	114,650 25,008,821	44,536 3,305,713	441,608 17,705,329	102,197 4,404,679	118,000 30,777,125	63,312 6,385,951	593,840 32,042,589	-
Total receipts less total deductions	14,093,386	14,101,049	1,315,008	10,492,470	437,684	30,554,219	1,918,590	1,696,068	-
Constructive taxable income from related foreign corporations	594,895	94,088	*1,937	354,375	24,663	2,200,692	784,746	1,483,180	-
Net income (less deficit)	14,645,889	14,192,823	1,315,617	10,841,767	459,106	32,749,853	2,702,799	3,178,512	
Income subject to tax	15,931,002	14,066,200	1,398,024	12,027,386	1,122,436	35,341,265	2,745,439	4,507,043	
Total income tax before credits [5]	5,537,977	4,900,036	479,033	4,189,193	384,437	12,364,851	934,149	1,564,748	-
Income tax Alternative minimum tax	5,536,712 1,265	4,899,002 925	475,852 *3,119	4,183,603 3,193	383,968 *1,210	12,364,026	933,950 *200	1,562,256 2,809	-
Foreign tax credit	*1,522,784	*36,176	3,119	167,100	4,013	*880,208	224,496	430,152	-
General business credit	99,917	41,257	24,591	83,120	18,487	338,324	17,945	128,837	-
Prior year minimum tax credit	6,236	*1,624	*864	*11,400	*3,063	*38	*211	*1,241	-
Total income tax after credits [2]	3,909,040	4,820,979	453,186	3,927,732	358,873	11,146,280	691,497	1,002,994	-

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]

			Trans	sportation and wareho	using		
Item	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	67,283	2,308	35,717	11,917	d	d	2,07
Total assets	674,428,642	394,491,920	61,493,547	12,790,238	d	d	25,683,40
Cash	40,032,874	22,310,377	4,528,555	565,823	d	d	673,73
Notes and accounts receivable Less: Allowance for bad debts	74,294,825 1,115,042	17,094,688 427,449	13,953,189 196,569	1,430,437 25,926	a	a	4,140,24 65,04
Inventories	7,262,753	4,140,870	517,038	98,027	d	d	395,93
Investments in Government obligations	*3,372,713	3,365,849	-	-	d	d	000,00
Tax-exempt securities	*401,478	*39,271	*23,756	-	d	d	
Other current assets	35,429,091	24,112,516	3,206,865	600,195	d	d	935,92
Loans to shareholders	2,132,670	56,756	1,263,093	234,863	d	d	92,87
Mortgage and real estate loans Other investments	159,486 62,885,322	*4,498 25,713,692	*104,492 4,373,304	1,020,910	a	d	*10,13 8,048,06
Depreciable assets	531,602,730	342,861,793	54,891,739	9,031,464	d	d	12,178,20
Less: Accumulated depreciation	197,909,516	99,940,080	31,515,252	4,923,484	d	d	5,776,94
Depletable assets	43,069	1,221	*26,466	-	d	d	
Less: Accumulated depletion	*6,848	5	*1,468	-	d	d	
Land	7,931,119	3,218,561	1,977,454	211,355	d	d	578,60
Intangible assets (amortizable) Less: Accumulated amortization	75,832,221 10,386,058	37,571,479 2,802,244	6,902,349 1,504,726	4,818,041 786,392	d a	d a	4,247,45 613,33
Other assets	42,465,757	17,170,129	2,943,262	514,925	q	d	837,55
Total liabilities	674,428,642	394,491,920	61,493,547	12,790,238	d	d	25,683,40
Accounts payable	67,214,753	16,058,243	7,229,308	753,690	d	d	2,560,90
Mortgages, notes, and bonds payable in less than one year	21,531,904	10,288,140	4,776,005	780,136	d	d	896,67
Other current liabilities	71,656,221	51,071,941	5,811,914	1,340,796	d	d	1,455,25
Loans from shareholders	10,417,773 173,918,241	1,576,702 96,315,315	1,838,104 15,874,780	2,761,120 3,130,586	d	d	527,59 8,186,43
Mortgages, notes, and bonds payable in one year or more Other liabilities	142,541,784	109,828,833	7,744,118	1,421,250	q	q	2,661,89
Capital stock	26,690,663	18,030,132	1,373,615	204,759	d	d	910,40
Additional paid-in capital	156,172,547	94,079,297	10,281,944	4,572,475	d	d	10,852,99
Retained earnings, appropriated	189,563	*69,982	31,837	-	d	d	*62,96
Retained earnings, unappropriated [30]	29,817,284	11,255,527	10,565,410	-2,094,678	d	d	-2,355,16
Less: Cost of treasury stock	25,722,092	14,082,191	4,033,487	79,896	d d	d	76,56
Total receipts Business receipts	615,493,139 593,009,891	255,401,760 245,193,170	121,744,999 118,594,327	15,318,773 14,599,447	d	d	14,728,99 13,712,49
Interest	1,377,786	333,610	455,518	173,781	d	d	96,97
Interest on Government obligations: State and local	16,999	3,092	1,634	*663	d d	d d	*18
Rents	1,564,628	760,437	466,468	10,061	d	d	26,14
Royalties Net short-term capital gain reduced	1,917,144	52,971	19,129	11,756	d	d	*16,50
by net long-term capital loss	4,188	*2,693	*611	*9	d	d	*33
Net long-term capital gain reduced by net short-term capital loss	820,350	343,042	276,114	13,112	d	d	45,96
Net gain, noncapital assets	2,794,025	1,278,578	804,479	56,913	d	d	16,74
Dividends received from domestic corporations	69,680	27,208	16,740	*463	d	d	3,54
Dividends received from foreign corporations	838,013	39,145	*36,083	-	d	d	*293,63
Other receipts	13,080,437	7,367,814	1,073,895	452,569	d	d	516,47
Total deductions Cost of goods sold	593,826,275	246,660,147	119,225,301	15,389,215	d d	d	13,862,58
Cost or goods sold Compensation of officers	158,823,929 4,831,472	47,354,646 1,260,431	37,384,156 1,442,986	3,736,113 208,130	d	d	5,506,24 160,65
Salaries and wages	104,813,144	39,952,732	21,758,579	4,539,246	d	d	2,611,11
Repairs	22,806,741	13,234,000	3,236,044	299,606	d	d	267,45
Bad debts	893,766	235,391	169,532	11,337	d	d	12,50
Rent paid on business property	27,222,091	14,200,095	5,061,153	638,504	d	d	907,57
Taxes paid	20,175,760 12,261,854	6,228,554 6,793,691	4,971,766 1,547,768	714,479 499,722	d d	d	382,75 589,91
Interest paid Charitable contributions	12,261,854	57,032	1,547,768	499,722	q	q	589,91 8,72
Amortization	2,025,638	706,181	228,496	126,516	d	d	102,64
Depreciation	30,583,696	16,744,209	5,700,731	761,615	d	d	774,23
Depletion	7,340	*6,823	*312	-	d	d	*1
Advertising	2,290,327	1,214,398	277,898	61,839	d	d	42,50
Pension, profit sharing, stock, annuity Employee benefit programs	9,140,608 20,588,374	5,474,289 7,980,170	736,210 3,202,362	58,061 441,458	d	d	91,89 353,53
Domestic production activities deduction	20,588,374	7,980,170 *3,629	3,202,362	441,458	q	d d	353,53
Net loss, noncapital assets	658,334	452,844	54,278	6,726	d	d	23,06
Other deductions	176,496,079	84,761,032	33,428,492	3,280,928	d	d	2,024,59
Total receipts less total deductions	21,666,864	8,741,613	2,519,698	-70,442	d	d	866,41
Constructive taxable income from related foreign corporations	684,937	257,534	33,964	381	d	d	63,13
Net income (less deficit)	22,334,802	8,996,055	2,552,027	-70,724	d	d	929,36
ncome subject to tax Total income tax before credits [5]	27,636,751 9,549,191	11,422,287 4,002,995	2,924,917 921,968	164,889 51,029	d	d d	922,78 320,42
Income tax	9,549,191	3,990,596	918,766	51,029	d	q	318,42
Alternative minimum tax	26,539	9,571	3,947	*331	d	d	*1,99
Alternative minimum tax							
Foreign tax credit	482,505	38,634	18,628	-	d	d	*88,91
	482,505 239,771 16,676	38,634 119,010 *8,918	18,628 27,920 1,572	*3,133 *1,631	d d	d d	*88,91 82 *2,56

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]

				Information			
Item	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	48,268	12,549	11,153	2,102	7,072	4,016	11,377
Total assets	2,773,147,246	535,541,436	238,376,392	287,613,065	1,438,148,430	102,152,924	171,314,999
Cash	176,405,459	41,424,005	8,325,840	6,052,237	88,914,581	9,838,982	21,849,814
Notes and accounts receivable	367,627,281	53,557,410	27,589,987	18,977,371	241,676,420	9,893,416	15,932,677
Less: Allowance for bad debts	7,796,309	2,145,562	1,568,527	552,525	2,909,253	188,859	431,583
Inventories	25,629,638	5,877,901	12,383,554	1,312,093	4,883,096	83,237	1,089,758
Investments in Government obligations	392,458	*193,993	*1,528	2,746	91,127	*283	*102,781
Tax-exempt securities	359,135	*74,181	-	170,465	114,489	-	
Other current assets	131,866,945	27,955,986	11,096,740	13,101,161	33,434,516	14,185,809	32,092,732
Loans to shareholders	5,872,042	587,466	4,460,085	*183,822	472,238	99,762	68,669
Mortgage and real estate loans	96,800	*68,986	*18,159	*1,810	*5,102	-	*2,742
Other investments	651,791,421	98,164,710	71,366,049	102,735,289	346,758,317	11,113,091	21,653,964
Depreciable assets	941,998,350	74,076,142	29,720,266	68,430,762	701,395,145	33,452,417	34,923,618
Less: Accumulated depreciation	559,177,902	45,847,104	18,275,499	40,918,401	419,711,920	17,641,186	16,783,792
Depletable assets	63,743 16,934	13,748 6,425	-	47,747 8,261	-	2,247 2,247	
Less: Accumulated depletion Land	13,596,224	3,028,881	1,418,716	2,329,333	5,545,358	681,016	592,920
Intangible assets (amortizable)	989,749,329	227,527,408	85,426,441	146,017,180	429,948,408	37,549,098	63,280,793
Less: Accumulated amortization	204,927,268	49,116,407	9,477,752	47,056,356	78,657,268	6,750,868	13,868,617
Other assets	239,616,834	100,106,117	15,890,805	16,786,589	86,188,074	9,836,726	10,808,523
Total liabilities	2,773,147,246	535,541,436	238,376,392	287,613,065	1,438,148,430	102,152,924	171,314,999
Accounts payable	123,477,490	18,855,328	12,564,626	4,188,776	78,176,168	3,772,446	5,920,146
Mortgages, notes, and bonds payable in less than one year	204,024,005	15,213,260	1,536,828	1,952,256	178,977,110	2,138,132	4,206,418
Other current liabilities	303,901,691	132,705,376	28,262,251	27,729,787	83,685,833	11,080,894	20,437,549
Loans from shareholders	14,606,674	4,830,455	7,101,923	507,997	704,059	283,828	1,178,412
Mortgages, notes, and bonds payable in one year or more	799,860,534	138,642,481	82,186,001	98,517,958	431,978,066	28,835,767	19,700,261
Other liabilities	448,416,013	69,032,469	28,545,764	27,827,009	299,459,507	8,597,686	14,953,578
Capital stock	123,591,588	43,645,514	6,686,957	12,852,003	21,122,601	6,394,458	32,890,056
Additional paid-in capital	1,206,167,191	299,812,973	188,266,857	144,552,544	386,824,537	66,828,200	119,882,081
Retained earnings, appropriated	1,591,607	*117,028	13,744	*68,362	1,089,723	42,598	*260,153
Retained earnings, unappropriated [30]	-107,063,152	-8,697,831	-60,069,237	-16,686,433	31,914,653	-21,344,134	-32,180,169
Less: Cost of treasury stock	345,426,395	178,615,617	56,719,320	13,897,194	75,783,826	4,476,952	15,933,487
Total receipts	1,107,081,651	266,223,221	102,626,943	117,526,462	480,359,351	44,577,488	95,768,185
Business receipts	922,646,019	193,177,618	84,764,719	98,395,502	422,426,504	39,622,459	84,259,218
Interest Interest on Government obligations:	13,100,482	985,603	684,779	1,935,905	8,459,821	249,972	784,402
State and local	99,882	6,075	*115	*3,022	52,574	*1,146	*36,950
Rents	6,910,441	461,922	335,375	369,190	5,555,956	12,629	175,368
Royalties	37,495,157	11,805,352	11,045,923	6,007,849	5,407,164	1,899,345	1,329,524
Net short-term capital gain reduced by net long-term capital loss	384,911	96,884	5	*31,585	252,875	*20	3,54
Net long-term capital gain reduced by							
net short-term capital loss	8,565,318	1,860,705	62,536	1,767,404	3,423,343	291,860	1,159,472
Net gain, noncapital assets	2,768,275	784,648	152,225	679,747	942,649	146,801	62,205
Dividends received from domestic corporations	1,964,860	1,032,085	203,342	5,858	707,594	*13,956	2,025
Dividends received from foreign corporations	5,672,577	1,961,215	*676,730	*274,272	1,784,069	*29,432	946,859
Other receipts	107,473,729	54,051,114	4,701,195	8,056,128	31,346,803	2,309,866	7,008,622
Total deductions	1,032,161,734	243,780,779	93,181,721	105,194,180	450,995,998	48,191,171	90,817,88
Cost of goods sold	215,310,326	64,455,652	18,853,161	12,269,241	90,248,236	7,662,252	21,821,785
Compensation of officers	15,472,028	3,938,897	1,810,256	2,113,910	1,629,355	4,452,319	1,527,292
Salaries and wages	192,068,957	65,844,604	9,752,961	15,004,723	62,711,955	15,656,416	23,098,297
Repairs Rad debts	11,186,355	1,688,897	607,997	652,358	7,035,097 4,871,120	566,437	635,570
Bad debts Pent paid on husiness property	6,580,819 24,106,728	846,181 3 708 244	289,733	226,849		112,959	233,977
Rent paid on business property Taxes paid	24,106,728 27,614,914	3,708,244 7,748,848	5,006,201 2,133,035	2,246,840 2,031,406	10,515,805 12,295,528	1,445,936 1,256,614	1,183,703 2,149,483
Interest paid	56,927,655	9,292,057	4,712,626	7,218,665	31,435,457	2,166,056	2,149,483
Charitable contributions	1,171,859	302,542	4,712,626	133,659	533,633	2,166,056	141,002
Amortization	39,294,722	6,139,695	15,102,511	8,551,337	7,421,350	901,410	1,178,418
Depreciation	63,969,866	7,070,128	6,840,967	4,195,073	39,275,345	2,803,105	3,785,249
Depletion	*1,804	*16		141	1,622	_,,,,,	*25
Advertising	29,013,056	7,399,196	4,527,325	3,279,605	9,395,382	879,974	3,531,575
Pension, profit sharing, stock, annuity	8,029,109	1,428,072	399,105	451,012	4,434,793	163,536	1,152,592
Employee benefit programs	26,653,602	7,602,728	1,187,708	4,052,297	10,911,165	1,220,495	1,679,208
Domestic production activities deduction	5,395,608	2,111,691	955,024	986,816	1,223,815	*31,246	87,01
Net loss, noncapital assets	2,962,806	1,262,603	49,364	112,150	1,299,078	52,997	186,61
Other deductions	306,401,521	52,940,726	20,896,631	41,668,099	155,757,264	8,815,515	26,323,286
Total receipts less total deductions	74,919,917	22,442,442	9,445,222	12,332,283	29,363,353	-3,613,683	4,950,300
Constructive taxable income from related foreign corporations	9,513,059	2,942,688	264,097	*172,963	4,626,053	29,971	1,477,289
Net income (less deficit)	84,333,094	25,379,054	9,709,204	12,502,224	33,936,832	-3,584,858	6,390,638
Income subject to tax	93,520,786	26,574,592	10,770,763	12,192,940	32,747,221	1,332,325	9,902,94
Total income tax before credits [5]	32,829,018	9,323,469	3,762,464	4,294,264	11,505,277	467,375	3,476,169
Income tax	32,675,154	9,287,233	3,757,685	4,265,165	11,447,793	461,250	3,456,029
Alternative minimum tax	116,013	35,386	*904	20,930	48,285	6,149	4,35
Foreign tax credit General business credit	7,843,594 1,631,521	2,959,606 631,900	1,087,062	610,877 21,272	2,271,502 501,514	35,583 10,831	878,965 452,919
Prior year minimum tax credit	1,631,521 45,103	13,745	13,086	*192	28,874	10,831	452,919 2,209
Total income tax after credits [2]	23,308,529	5,719,455	2,662,309	3,661,923	8,701,879	420,883	2,142,081
. o.aoomo tax artor oroatto [4]	20,000,029	3,113,433	2,002,309	3,001,323	0,701,079	420,003	∠, :→∠,00

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]

		F	ance and insurar	ce			Real estate and r	entai and leasing	1
Item	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 (excep copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
umber of returns	51,837	13,180	11,951	23,269	3,438	170,939	158,347	d	
otal assets	14,390,903,226	8,124,548,985	5,918,009,543	184,478,182	163,866,515	534,534,282	299,669,315	d	
Cash	892,695,111	277,919,039	593,970,040	14,654,716	6,151,315	33,498,838	23,259,612	d	
Notes and accounts receivable	2,091,601,536	947,398,484	1,108,164,221	22,089,842	13,948,989	45,155,182	18,114,529	d	
Less: Allowance for bad debts	19,380,619	18,282,861	891,041	203,457	3,260	2,111,184	1,352,009	d	
Inventories	499,218	225,323	142,187	127,238	4,470	3,213,153	490,028	d	
Investments in Government obligations	285,286,738	113,955,290	168,567,008	1,216,469	1,547,972	113,305	48,441	d	
Tax-exempt securities	40,756,508	33,146,669	5,293,615	2,204,923	*111,302	895,996	445,777	d	
Other current assets Loans to shareholders	2,247,634,764 31,545,505	283,480,830 21,971,592	1,946,185,819 327,960	11,955,444 484,413	6,012,670 8,761,539	32,680,923 3,997,465	22,496,082 3,586,100	d	
Mortgage and real estate loans	5,385,617,054	5,379,174,742	4,452,084	380,285	1,609,943	3,755,256	3,429,048	d	
Other investments	2,105,540,802	724,927,011	1,202,966,241	68,461,422	109,186,128	104,462,567	76,065,658	d	
Depreciable assets	178,165,541	115,069,906	51,298,440	11,144,324	652,871	306,585,317	140,115,730	d	
Less: Accumulated depreciation	73,809,590	37,754,131	28,831,115	6,959,635	264,709	104,712,380	47,230,364	d	
Depletable assets	1,387,258	*1,287	*919,471	*4,375	*462,126	441,921	381,032	d	
Less: Accumulated depletion	593,564	1,218	359,491	*4,263	*228,591	144,423	130,987	d	
Land	6,613,410	3,759,893	2,400,894	395,679	*56,943	34,191,301	32,357,139	d	
Intangible assets (amortizable)	308,641,159	109,819,721	142,906,361	55,091,825	823,253	51,022,044	19,599,412	d	
Less: Accumulated amortization	44,588,294	21,321,446	13,863,351	9,237,349	166,148	8,162,463	3,903,371	d	
Other assets	953,290,688	191,058,855	734,360,199	12,671,933	15,199,701	29,651,465	11,897,456	d	
otal liabilities	14,390,903,226	8,124,548,985	5,918,009,543	184,478,182	163,866,515	534,534,282	299,669,315	d	
Accounts payable	1,152,069,925	110,771,949	1,020,647,687	19,398,881	1,251,409	18,481,733	9,803,006	d	
Mortgages, notes, and bonds payable in less than one year	887,076,595	450,502,264	381,259,763	4,158,139	51,156,429	34,667,722	10,909,367	d	
Other current liabilities Loans from shareholders	3,742,127,722 26,745,183	1,358,948,662 2,636,878	2,351,953,507 21,414,043	22,019,899 1,044,167	9,205,655 1,650,093	35,584,806 33,700,828	15,071,728 27,690,382	d	
Mortgages, notes, and bonds payable in one year or more	4,676,248,731	4,136,849,630	486,999,834	32,396,303	20,002,964	185,521,287	103,110,221	d	
Other liabilities	2,849,701,258	1,719,416,180	1,084,463,247	29,055,033	16,766,799	70,680,271	31,337,853	d	
Capital stock	370,574,756	268,361,413	94,367,515	4,090,057	3,755,771	29,917,543	23,144,702	d	
Additional paid-in capital	951,421,574	283,101,780	552,530,037	62,213,117	53,576,639	156,409,103	109,209,244	d	
Retained earnings, appropriated	4,708,060	1,398,662	2,920,119	265,654	*123,624	1,203,789	1,165,813	d	
Retained earnings, unappropriated [30]	-146,679,456	-164,712,354	-5,453,630	17,042,696	6,443,833	-10,221,309	-24,779,819	d	
Less: Cost of treasury stock	123,091,121	42,726,080	73,092,577	7,205,762	*66,701	21,411,490	6,993,182	d	
otal receipts	702,954,708	335,557,681	277,474,873	82,281,255	7,640,898	192,682,878	87,239,042	d	
Business receipts	369,359,874	123,844,549	168,859,598	75,731,036	924,690	153,033,135	61,878,190	d	
Interest	200,987,953	140,190,144	57,703,597	890,288	2,203,924	3,737,917	2,175,246	d	
Interest on Government obligations: State and local	2,666,068	1,966,133	634,894	60,979	4,062	56,857	37,558	d d	
Rents	2,369,277	1,300,428	883,303	157,815	27,731	3,374,478	3,116,813	d	
Royalties	2,098,432	1,648,113	272,035	135,744	42,539	4,498,030	1,471,339	d	
Net short-term capital gain reduced by net long-term capital loss	1,101,032	52,610	872,892	34,892	140,637	183,364	173,463	d	
Net long-term capital gain reduced by									
net short-term capital loss	8,686,537	1,093,943	5,798,636	457,586	1,336,373	6,509,291	6,222,368	d	
Net gain, noncapital assets	11,932,702	9,562,034	1,627,788	55,472	687,408	6,103,909	1,980,319	d	
Dividends received from domestic corporations	1,356,714	346,206	857,128	83,668	69,712	331,318	199,581	d	
Dividends received from foreign corporations	4,741,490	2,216,825	1,950,941	538,102	35,623	193,318	164,280	d	
Other receipts	97,654,629	53,336,696	38,014,060	4,135,674	2,168,199	14,661,261	9,819,885	d	
otal deductions	601,328,212	271,516,719	245,265,626	77,417,569	7,128,298	183,881,303	82,555,241	d	
Cost of goods sold	21,020,280	1,240,554	13,284,535	6,467,302	27,889	23,440,099 4,930,637	3,223,373	d d	
Compensation of officers Salaries and wages	17,005,847 113,336,539	4,267,281 37,783,558	8,879,189 53,354,442	3,810,137 21,910,530	49,240 288,010	33,275,047	3,318,779 19,439,348	d	
Repairs	3,117,546	1,711,791	981,225	417,666	6,864	4,923,013	2,188,419	ч	
Bad debts	34,463,006	33,621,533	668,123	145,243	28,107	1,291,605	869,908	d	
Rent paid on business property	9,539,972	3,399,913	4,202,713	1,907,663	29,683	12,064,014	6,009,140	d	
Taxes paid	13,629,919	5,391,661	5,826,032	2,313,734	98,492	8,035,704	5,171,150	d	
Interest paid	107,000,734	57,494,530	44,309,404	3,140,887	2,055,913	13,033,668	7,111,329	d	
Charitable contributions	832,335	281,396	485,272	64,150	1,517	91,516	70,252	d	
Amortization	9,983,302	4,861,116	3,493,468	1,588,447	40,271	1,629,788	668,784	d	
Depreciation	21,131,566	16,360,542	3,720,911	1,001,675	48,437	30,846,814	4,472,683	d	
Depletion	181,274	112	127,955	*58	53,148	37,870	25,643	d	
Advertising	8,753,092	6,046,278	1,914,793	738,546	53,474	2,340,083	812,434	d	
Pension, profit sharing, stock, annuity	6,401,911	2,545,477	2,567,496	1,235,523	*53,415	695,146	254,778	d	
Employee benefit programs Domestic production activities deduction	9,949,576 550,279	4,448,795	3,400,872 175,365	1,974,246	125,663	3,498,230	1,800,254	d	
Domestic production activities deduction Net loss, noncapital assets	5,870,010	356,356 3,879,082	175,365 1,812,133	*16,679 122,177	1,879 56,618	50,817 1,377,172	10,908 1,150,737	d d	
Other deductions	218,561,026	87,826,742	96,061,698	30,562,907	4,109,679	42,320,080	25,957,323	d	
otal receipts less total deductions	101,626,496	64,040,963	32,209,247	4,863,686	512,600	8,801,576	4,683,801	d	
onstructive taxable income from related foreign corporations	6,898,827	1,416,200	4,873,859	582,839	*25,929	363,220	275,205	d	
et income (less deficit)	105,859,256	63,491,030	36,448,213	5,385,546	534,467	9,107,939	4,921,448	d	
come subject to tax	93,115,455	46,681,780	39,296,703	6,294,641	842,332	10,453,425	7,335,720	d	
otal income tax before credits [5]	32,930,831	16,578,340	13,902,430	2,137,910	312,151	3,523,799	2,390,578	d	
• • • • • • • • • • • • • • • • • • • •	32,337,320	16,168,087	13,744,514	2,132,922	291,797	3,418,355	2,346,296	d	
Income tax									
Alternative minimum tax	586,514	413,642	148,467	4,978	19,427	98,669	37,517	d	
Alternative minimum tax preign tax credit	3,511,922	1,043,462	2,050,230	414,353	3,877	350,300	251,009	d	
Alternative minimum tax									

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

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

All ligures are estimates based on samples—money amounts a	Te in thousands or done	110]	Administrative and suppo	ort and waste managemen	nt and remediation services	
Item	Professional, scientific, and technical services	Management of companies (holding companies)	Total	Administrative and support services	Waste management and remediation services	Educational services
-	(75)	(76)	(77)	(78)	(79)	(80)
Number of states						, ,
Number of returns Total assets	198,318 880,102,673	25,352 14,021,483,927	73,548 273,060,370	69,992 192,620,742	3,556 80,439,629	12,734 39,910,708
Cash	102,512,487	1,928,927,328	19,299,569	16,866,641	2,432,928	7,048,168
Notes and accounts receivable	157,298,563	5,150,962,665	38,498,660	31,454,477	7,044,183	4,150,547
Less: Allowance for bad debts	2,874,204	110,701,683	1,066,089	851,059	215,031	658,613
Inventories	12,083,996	274,730	2,634,060	1,862,372	771,688	288,956
Investments in Government obligations	347,344	918,420,681	*85,072	*79,254	5,818	
Tax-exempt securities Other current assets	287,239 86,825,418	250,365,503 1,205,895,490	*130,979 14,852,594	112,010 11,939,201	*18,970 2,913,394	151,910 1,647,927
Loans to shareholders	3,401,881	1,605,954	1,314,710	1,185,391	129,319	96,876
Mortgage and real estate loans	518,676	1,351,057,282	60,378	60,113	*265	*37,667
Other investments	164,245,015	3,640,029,738	39,108,660	35,094,032	4,014,629	7,434,344
Depreciable assets	127,887,920	217,013,742	94,438,873	40,044,913	54,393,960	14,953,167
Less: Accumulated depreciation	77,495,709	111,387,776	54,953,379	26,155,461	28,797,917	8,857,747
Depletable assets Less: Accumulated depletion	52,970 22,974	300,971 *131,669	4,795,826 1,333,069	-	4,795,826 1,333,069	[1]
Less: Accumulated depletion Land	2,375,619	18,835,902	3,248,163	1,040,283	1,333,069 2,207,880	713,766
Intangible assets (amortizable)	266,677,891	402,241,898	117,282,437	84,084,489	33,197,948	11,624,149
Less: Accumulated amortization	51,102,083	50,770,850	21,822,502	18,016,522	3,805,979	2,249,471
Other assets	87,082,625	-791,455,978	16,485,427	13,820,611	2,664,816	3,529,064
Total liabilities	880,102,673	14,021,483,927	273,060,370	192,620,742	80,439,629	39,910,708
Accounts payable	84,280,143	465,602,654	17,436,256	14,100,990	3,335,266	1,385,767
Mortgages, notes, and bonds payable in less than one year Other current liabilities	49,538,392 146,717,465	706,767,681 8,715,118,366	6,943,398 35,520,981	4,778,475 29,033,005	2,164,923	2,213,714 5,765,298
Loans from shareholders	21,645,329	42,630,008	6,288,739	29,033,005 5,975,666	6,487,976 313,073	606,437
Mortgages, notes, and bonds payable in one year or more	176,743,479	1,269,967,698	87,364,327	56,525,956	30,838,372	11,023,429
Other liabilities	122,856,325	254,760,653	34,845,167	19,706,524	15,138,644	4,721,372
Capital stock	110,471,200	182,736,550	12,306,543	9,313,171	2,993,372	2,484,308
Additional paid-in capital	452,431,941	1,841,960,678	105,415,022	71,820,738	33,594,284	14,573,834
Retained earnings, appropriated	400,044	15,299,474	231,554	227,670	*3,884	
Retained earnings, unappropriated [30]	-230,949,694	626,625,254	-10,201,973	-2,818,371	-7,383,602 7,046,564	6,505,906
Less: Cost of treasury stock Total receipts	54,031,950 745,210,330	99,985,088 763,209,597	23,089,645 291,063,686	16,043,081 239,545,087	7,046,564 51,518,599	9,369,357 38,118,384
Business receipts	709,354,729	175,627,294	279,720,844	229,179,586	50,541,258	36,817,221
Interest	2,838,633	374,476,480	668,604	561,961	106,643	114,301
Interest on Government obligations:						
State and local	38,849	9,877,038	17,062	16,706	*356	1,261
Rents Royalties	725,829 5,943,971	17,261,927 2,380,127	240,660 1,088,681	178,085 1,068,047	62,576 *20,634	39,238 104,724
Net short-term capital gain reduced by net long-term capital loss	160,494	830,628	106,817	106,558	*259	1,241
Net long-term capital gain reduced by	100,101	550,525	100,011	100,000	200	1,211
net short-term capital loss	3,808,641	16,411,119	750,274	604,500	145,774	353,840
Net gain, noncapital assets	789,209	12,077,055	285,333	172,616	112,717	58,693
Dividends received from domestic corporations	272,307	3,890,960	53,638	51,022	2,617	2,893
Dividends received from foreign corporations	1,531,568	25,689,546	627,710	609,264	*18,446	28,222
Other receipts Total deductions	19,746,099	124,687,425	7,504,061	6,996,742 235,445,683	507,319	596,749 36,966,58 6
Cost of goods sold	751,608,374 256,569,050	627,192,282 2,915,480	284,836,206 116,351,707	98,302,681	49,390,523 18,049,026	4,330,050
Compensation of officers	30,506,189	7,659,244	4,846,551	4,321,942	524,609	817,68
Salaries and wages	185,933,577	137,980,034	60,801,861	51,840,880	8,960,981	11,765,559
Repairs	3,847,099	8,144,361	2,822,451	1,373,044	1,449,407	438,643
Bad debts	1,773,846	44,397,998	839,861	695,154	144,707	1,026,075
Rent paid on business property	18,447,502	13,758,082	5,546,774	4,288,072	1,258,703	2,199,324
Taxes paid Interest paid	23,294,873 15,039,540	17,658,268 88,134,285	12,165,737 6,283,335	10,676,874 4,415,518	1,488,863 1,867,817	1,150,147 975,633
Charitable contributions	341,612	1,767,429	100,630	78,871	21,759	29,179
Amortization	9,036,312	9,142,605	3,537,939	2,586,361	951,578	567,357
Depreciation	12,412,797	25,324,050	6,426,317	3,343,432	3,082,885	918,369
Depletion	193,512	358,176	619,374	421	618,953	130
Advertising	8,137,627	11,552,465	3,526,714	3,402,000	124,714	2,843,729
Pension, profit sharing, stock, annuity Employee benefit programs	6,612,826 21,148,130	6,853,844 15,006,662	1,099,270 7,484,247	903,730 6,430,295	195,540 1,053,952	148,265 1,079,908
Domestic production activities deduction	644,506	305,233	42,772	29,725	*13,048	*31,797
Net loss, noncapital assets	2,452,172	6,074,838	325,242	259,803	65,439	121,748
Other deductions	155,217,206	230,159,227	52,015,424	42,496,881	9,518,543	8,522,991
Total receipts less total deductions	-6,398,044	136,017,315	6,227,480	4,099,404	2,128,076	1,151,798
Constructive taxable income from related foreign corporations	2,042,670	19,516,333	751,132	731,857	19,274	34,593
Net income (less deficit) Income subject to tax	-4,394,223 31,636,654	145,656,610 149,865,444	6,961,549 11,409,332	4,814,555 8,594,480	2,146,994 2,814,852	1,185,130 2,237,610
Total income tax before credits [5]	10,872,348	52,597,707	3,901,630	2,918,462	983,168	767,543
Income tax	10,821,629	52,356,146	3,883,931	2,905,058	978,873	765,74
Alternative minimum tax	42,098	223,030	21,224	16,931	4,293	1,803
Foreign tax credit	1,468,287	18,252,044	421,486	417,994	*3,492	37,577
General business credit	559,997	8,169,639	238,467	177,596	60,871	6,195
Prior year minimum tax credit Total income tax after credits [2]	20,553 8 821 420	95,431 25,868,600	5,901 3 233 515	5,765 2 314 847	137 918 668	*87 723 685
Total income tax after credits [2]	8,821,420	25,868,600	3,233,515	2,314,847	918,668	723,685

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

		Healthcare and	social assistance		Arts, e	ntertainment, and recr	eation
Item	Total	Offices of health practitioners and outpatient care centers	Miscellaneous healthcare 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	102,953	80,694	17,655	4,604	31,231	15,808	15,42
Total assets	303,449,379	92,548,934	63,671,421	147,229,025	89,844,019	32,935,657	56,908,36
Cash	17,277,640	8,199,795	4,122,065	4,955,780	7,770,373	4,157,283	3,613,09
Notes and accounts receivable	53,570,230	19,050,572	12,500,175	22,019,483	5,477,358	2,430,622	3,046,73
Less: Allowance for bad debts	18,674,875	6,273,358	4,012,347	8,389,170	213,095	115,536	97,55
Inventories	1,641,479	794,393	719,143	127,944	802,012	224,049	577,96
Investments in Government obligations Tax-exempt securities	*48,885 888,602	*44,964 *883,346	*3,921 *5,177	80	104,996 *55,184	*48,084	104,99 *7,10
Other current assets	17,322,797	5,834,270	3,856,308	7,632,219	7,171,449	5,044,618	2,126,83
Loans to shareholders	2,046,062	1,742,439	194,315	109,308	320,814	169,184	151,63
Mortgage and real estate loans	*24,877	*22,075	*435	*2,366	*43,510	*34,195	*9,3
Other investments	51,021,115	7,525,505	4,232,195	39,263,415	13,819,069	3,730,394	10,088,67
Depreciable assets	130,743,447	33,912,131	18,888,351	77,942,965	54,839,013	12,784,337	42,054,67
Less: Accumulated depreciation	65,174,758	22,949,241	10,758,833	31,466,685	25,901,491	6,272,784	19,628,70
Depletable assets Less: Accumulated depletion	*1,719 *1,336	*142	*1,577 *1,336	-	*22,757 *10,857	*837 *61	*21,92 *10,79
Land	5,144,172	463,843	250,938	4,429,391	5,853,067	1,347,104	4,505,96
Intangible assets (amortizable)	100,051,665	39,550,333	34,414,794	26,086,539	17,657,449	8,698,630	8,958,8
Less: Accumulated amortization	10,181,319	3,801,951	4,259,593	2,119,776	2,613,660	1,684,841	928,8
Other assets	17,698,978	7,549,676	3,514,135	6,635,167	4,646,070	2,339,541	2,306,52
Total liabilities	303,449,379	92,548,934	63,671,421	147,229,025	89,844,019	32,935,657	56,908,36
Accounts payable Mortgages, notes, and bonds payable in less than one year	12,578,614 11,521,617	5,008,217 5,504,427	3,256,356 3,766,181	4,314,041 2,251,010	5,734,873 5,953,131	3,005,790 3,315,037	2,729,08 2,638,09
Other current liabilities	35,005,408	14,712,634	6,786,633	13,506,142	9,801,322	4,968,234	4,833,08
Loans from shareholders	3,465,280	1,815,021	1,327,730	322,529	2,631,527	677,468	1,954,05
Mortgages, notes, and bonds payable in one year or more	146,141,407	35,661,733	20,995,717	89,483,956	29,734,293	7,127,961	22,606,33
Other liabilities	42,844,725	15,882,955	9,776,747	17,185,022	8,364,530	4,523,264	3,841,26
Capital stock	7,172,777	2,609,160	2,943,514	1,620,103	4,984,436	1,773,119	3,211,31
Additional paid-in capital	117,946,081	23,452,507	24,355,437	70,138,137	35,245,430	9,147,839	26,097,59
Retained earnings, appropriated	101,590	84,596	*1,029	*15,965	208,381	*42,291	*166,09
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-63,332,858 9,995,261	-11,495,450 686,867	-3,770,709 5,767,214	-48,066,698 3,541,181	-9,324,462 3,489,444	-1,450,022 195,324	-7,874,44 3,294,12
Total receipts	413,978,293	221,094,123	70,202,138	122,682,033	56,240,030	24,075,866	32,164,16
Business receipts	389,740,090	211,922,807	68,035,162	109,782,121	50,749,652	21,677,976	29,071,67
Interest	1,775,778	437,888	96,865	1,241,024	590,148	165,824	424,32
Interest on Government obligations:							
State and local	25,755	10,629	*1,291	13,834	22,806	19,717	3,08
Rents	845,226	172,462	23,879	648,885	264,200	116,158	148,04
Royalties Net short-term capital gain reduced	102,864	*13,135	87,409	*2,319	194,295	75,913	118,38
by net long-term capital loss	43,674	25,372	*88	*18,214	2,521	835	*1,68
Net long-term capital gain reduced by	,			,	_,		.,
net short-term capital loss	1,307,631	271,158	505,830	530,643	140,329	90,120	50,20
Net gain, noncapital assets	363,438	120,802	87,004	155,632	154,566	60,778	93,78
Dividends received from domestic corporations	35,977	11,501	4,018	20,458	22,179	15,651	6,52
Dividends received from foreign corporations	70,892	*469	*69,250	*1,173	37,857	*10,465	*27,39
Other receipts Total deductions	19,666,969 409,229,803	8,107,899 220,148,911	1,291,341	10,267,730 119,651,963	4,061,476 55 963 968	1,842,430	2,219,04
Total deductions Cost of goods sold	409,229,803 30,216,599	220,148,911 15,326,657	69,428,928 11,535,635	119,651,963 3,354,307	55,963,968 10,964,186	23,859,986 7,141,734	32,103,9 8 3,822,4
Compensation of officers	33,471,791	30,983,001	1,857,175	631,615	2,348,604	1,681,476	3,822,43 667,12
Salaries and wages	139,659,850	70,037,830	22,395,425	47,226,594	10,824,552	3,559,851	7,264,7
Repairs	3,967,494	1,269,716	764,455	1,933,323	1,135,697	173,261	962,4
Bad debts	11,349,935	3,963,909	3,128,000	4,258,027	98,174	30,390	67,7
Rent paid on business property	15,847,849	8,065,940	2,689,042	5,092,867	3,216,560	801,829	2,414,7
Taxes paid	15,122,405	6,732,064	2,760,459	5,629,882 5,803,511	4,571,268	1,214,214	3,357,0
Interest paid Charitable contributions	10,550,293 196,279	2,465,220 146,073	2,281,562 18,738	5,803,511 31,468	2,702,952 49,127	787,729 32,800	1,915,22 16,32
Amortization	3,224,872	1,391,085	979,419	854,368	915,565	534,139	381,42
Depreciation	8,081,279	2,604,223	1,623,497	3,853,558	3,165,830	698,929	2,466,90
Depletion	*6,601	-	*6,601	-	*4,879	86	*4,7
Advertising	1,798,340	1,079,998	338,318	380,024	1,369,038	531,215	837,82
Pension, profit sharing, stock, annuity	7,457,132	6,611,307	267,004	578,821	381,110	283,546	97,56
Employee benefit programs	15,848,400	7,471,179	2,364,976	6,012,244	974,703	380,950	593,75
Domestic production activities deduction Net loss, noncapital assets	18,729 520,151	*12,972 142,464	5,582 143,151	176 234,536	*28,296 522,160	*28,294 121,881	400,2
Other deductions	111,891,804	61,845,272	16,269,890	33,776,642	12,691,265	5,857,660	6,833,60
Total receipts less total deductions	4,748,490	945,211	773,209	3,030,070	276,063	215,881	60,18
Constructive taxable income from related foreign corporations	33,256	*26,948	*3,633	2,675	34,165	20,013	*14,1
Net income (less deficit)	4,755,992	961,530	775,551	3,018,911	287,422	216,176	71,2
Income subject to tax	10,206,347	3,577,723	2,865,025	3,763,599	1,805,702	932,051	873,6
Total income tax before credits [5]	3,513,478	1,214,868	986,693	1,311,917	582,269	284,683	297,5
Income tax	3,501,387	1,208,396	983,578	1,309,412	574,461	283,848	290,6
Alternative minimum tax Foreign tax credit	12,278 39,229	6,659 19,279	3,115 *18,921	2,505 *1,029	7,784 32,044	*813 30,176	6,97 *1,86
General business credit	58,823	16,755	17,461	24,607	24,151	15,954	8,19
Prior year minimum tax credit	8,057	1,685	*3,619	2,754	3,279	754	*2,52
Total income tax after credits [2]	3,407,363	1,177,149	946,687	1,283,527	522,795	237,800	284,9

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]

Investments in Government obligations	[All figures are estimates based on samples—money amounts a		modation and food s	services		Other	services		
Number of Natures	ltem	Total	Accommodation	and drinking places	Total	maintenance		grantmaking, civic, professional, and similar organizations	allocable
Total assaics		(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Cash	Number of returns				,		,		
Motor and accounts recreated 24,789.466 13,991.945 13,991.945 13,990.00 17,900.00 10,900									
Lace Allowance for bard actions									
Incestances in Covernment elaphages			.,,						
Tax. centre securities									
Charles control assests 19.944 als 4.226.415 5.700.077 0.120.251 1.094.12 1.097.27 2.011.15 1.094.12 1.097.27 1.150.001 1.094.12 1.097.27 1.150.001 1.094.12	· ·					*576			
Laces for submerseless 1,326,750 1,036,66 1,037,70 1,162,06 1,036,66 1,036,70 1,036,66 1,036,70 1,036,66 1,036,70 1,036,66 1,036,70 1,036,						1.109.412			
Content matemanisms								-,,	
Depressible assets 173.365.60 81.85.147 91.514.244 33.007.85 0.421.054 0.952.77 207.645 1.007.651 1.007.65	Mortgage and real estate loans								
Less Accumulation depresention									
Dependance assets	·								
Land (28,837,739) 22,574,716 6,813,002 4,743,009 400,627 3,743,716 1,833,971 1,782,911 Less Accumulated smorturation (10,82,624 3,701,000 6,922,107 273,424 1,1007,231 1,123,914 Less Accumulated smorturation (10,82,624 3,101,000 6,922,107 2,743,471 1,007,231 1,123,914 Less Accumulated smorturation (10,82,624 3,101,000 6,922,102 2,743,471 1,007,231 1,123,914 Less Accumulated smorturation (10,82,624 3,101,000 6,922,102 2,743,471 1,007,231 1,123,914 Less Accumulated smorturation (10,82,624 3,101,000 6,922,102 2,104,000 6,922,102 2,104,000 6,922,102 2,104,000 6,922,102 2,104,000 6,922,102 2,104,000 6,922,102 2,104,000 6,922,102 2,104,000 6,922,102 2,104,000 6,922,104,000 6,9	·								
Intergrible search (americable)	Less: Accumulated depletion	*2,446	514	*1,932	*26,485		*26,448		
Less Accumulated amortization 10,932,634 3,910,059 6,922,125 2,734,241 1,057,231 1,433,965 243,044 70,041,048 70,044,057 70,041,041,048 70,044,057 70,041,041,048 70,044,057 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041 70,041,041,041,041 70,041,041,041,041 70,041,041,041,041 70,041,041,041,041 70,041,041,041,041,041,041,041,041,041,04									
Comment 35,00,110 10,004,318 24,499.72 17,390.001 1,746,891 39,34,732 2,755,767 17,001 13,0									
Accounts payable 1,003,847 7,003,87 7,003,87 7,003,87 2,003,81 1,010,034									
Mortgage, notes, and bonds payable in less than one year Orine carrier listellities 36.091-193 14.209.710 2.771.468 9.948.477 2.42476 2.24746 2.24164 4.084.609 1.0508.0000 1.0508.0000 1.0508.0000 1.0508.0000 1.0508.0000 1.0508.000	Total liabilities	365,463,704	176,001,085	189,462,620	92,847,028	25,238,262	43,321,782	24,286,983	
Chief current labelities									
Loss from shareholders									
Mortgages, notes, and bonds payable in one year or more 153.478.411 87.025.181 0.645.1200 0.645.1200 0.645.1200 0.665.080 0.14073.105 1.686.039 0.000 0.									
Capital stock						9,638,906			
Additional paral-in capital 100,446,821 50,991,060 41,056,771 13,912,740 5,686,929 5,786,812 2,337,200 Retained earnings, unappropriated 101 223,566,107 222,235,792 44,651,990 10,360,054 3339,305 0,446,206 3,372,393 Lens: Cost of treasury shock 22,975,707 1,081,713 15,779,77 6,687,401 67,									
Retained earnings, appropriated (9)									
Retained earnings, unappropriated [0]									
Total receipts (284,98,147) 87,423,746 (291,094,915) 83,256,274 (39,996,004) 31,999,009 (72,601,101,101,101,101,101,101,101,101,101									
Business receipts									
Interest of Government obligations: State and local Sp51 Sp51 Sp51 Sp51 Sp51 Sp51 Sp51 Sp51									
Interest on Government obligations: 3,951 3,152 798 10,282 866 4,701 4,715 Rents	·								
Royalties Roya	Interest on Government obligations:								
Net short-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net short-term capital loss 841.789 462.830 378,959 123.063 34,988 54.813 33.252 Net gain, noncapital assets 604.428 315.609 288,619 98.487 19.168 77.238 2.081 Dividends received from foreign corporations 33.903 7.863 25.900 37.817 6.839 23.122 7.367 Dividends received from foreign corporations 34.99.265 1.846.839 1.652.426 32.338 12.440 9.890 110.008 Other receipts 18.149.014 1.1089.965 7.723.004 4.405.169 356.275 604.531 3.442.383 7.814.000 1.008 0.000									
Net tong-term capital gain reduced by net short-ferm capital loss 841,789 462,830 378,959 123,063 34,986 54,813 33,252	Net short-term capital gain reduced								
net short-term capital loss 841,789 462,830 379,969 123,063 34,988 54,813 33,252 Net gain, noncapital assets 604,422 315,090 28,8619 98,487 19,168 77,238 2,081 Dividends received from domestic corporations 3,409,65 1,986,839 1,552,426 32,338 11,240 9,800 110,008 Other receipts 18,193,014 11,069,965 7,123,049 4,405,169 358,275 604,531 3,442,363 Total eductions 2274,949,977 85,257,281 189,891,816 82,099,787 38,704,666 31,107,894 12,228,727 Cost of goods sold 88,459,819 10,329,354 78,130,465 3,034,245 21,005,863 8,327,438 1,030,944 Compensation of officers 4,213,361 818,599,818 8,209,7467 12,914,648 5,000,146 6,483,435 1,301,066 Repairs 4,655,722 1,000,942 3,056,740 2,221,959 288,896 51,981,635 1,391,076 Bad debts 3,040,242 1,163,440		20,470	0,020	14,000	1,101	33	470	303	
Dividends received from demestic corporations 3.0,903 7,983 25,920 37,317 6,839 23,122 7,357		841,789	462,830	378,959	123,063	34,998	54,813	33,252	
Dividends received from foreign corporations 3,409,265 1,846,839 1,562,426 32,338 *12,440 *9,890 *10,008 *10,008 *10,008 *10,008 *10,008 *10,009 *10									
Cherreceipts									
Total deductions									
Compensation of officers					82,099,787				
Salaries and wages									
Repairs									
Rent paid on business property									
Taxes paid 12,774,049 4,840,703 7,933,347 2,745,432 1,163,834 1,325,418 256,179 Interest paid 10,816,226 6,194,909 4,621,317 1,707,042 740,830 832,451 133,760 Charitable contributions 324,547 58,761 265,786 43,678 12,697 14,974 16,007 Amortization 2,155,284 783,422 1,371,861 838,505 250,530 551,873 36,102 Depreciation 9,375,266 3,464,177 5,911,089 2,047,914 777,170 1,036,607 235,137 Depletion 2,265,786 43,66 48,078 12,000 10,									
Interest paid 10,816,226 6,194,909 4,621,317 1,707,042 740,830 832,451 133,760 Charitable contributions 324,547 58,761 265,786 43,678 12,697 14,974 16,007 Amortization 2,155,284 783,422 1,371,861 838,505 250,530 551,873 36,102 Depreciation 9,375,266 3,464,177 5,911,089 2,047,914 777,170 1,035,607 235,137 Depletion 21,982 20,516 14,466 892 867 25 Advertising 6,696,250 2,017,894 4,078,356 1,184,523 412,214 511,342 260,966 Pension, profit sharing, stock, annuity 1,053,266 532,921 520,345 295,781 88,214 188,974 18,593 Employee benefit programs 6,196,879 2,677,962 3,518,917 1,670,566 729,363 774,895 166,308 Domestic production activities deduction 138,497 20,108 118,389 12,269 6,384 5,885 - Net 10,182,342 773,946 418,396 103,623 22,970 61,126 19,527 Other deductions 48,466,375 22,269,729 26,196,646 17,966,777 4,647,091 6,321,600 6,998,086 Total receipts less total deductions 13,544,080 2,166,484 11,377,596 1,156,488 291,938 891,660 -27,111 Constructive taxable income from related foreign corporations 4,851,873 3,588,430 1,263,443 33,388 3,606 22,364 7,388 Net income (less deficit) 18,392,002 5,751,762 12,640,241 1,179,564 294,679 999,323 -24,437 Income subject to tax 20,529,433 7,112,866 13,416,568 2,206,184 79,463 1,194,802 216,747 Total income tax before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,167 51,512 Income tax Before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,167 51,512 Income tax Before credits [5] 7,080,083 2,478,520 4,609,563 666,840 239,192 376,204 51,444 Alternative minimum tax 3,31,94 25,908 7,286 7,295 561 6,667 68 Foreign tax credit 29,9376 29,316 26,424 3,674 965 7716 1409 5,489 8,277 3324 Prior year minimum tax credit 29,316 26,642 3,674 965 7716 1409 5,489 8,277 3324									
Charitable contributions 324,547 58,761 265,786 43,678 12,697 14,974 16,007 Amortization 2,155,284 783,422 1,371,861 838,505 250,530 551,873 36,102 Depreciation 9,375,266 3,464,177 5,911,089 2,047,914 777,170 1,035,607 235,137 Depletion 21,982 20,516 14,66 *892 - *867 25 Advertising 6,096,250 2,017,894 4,078,356 1,184,523 412,214 511,342 260,966 Pension, profit sharing, stock, annuity 1,053,266 532,921 520,345 295,781 88,214 188,974 18,973 Employee benefit programs 6,196,879 2,677,962 3,518,917 1,670,566 729,363 774,895 166,308 Domestic production activities deduction 138,497 20,108 118,389 12,269 6,384 5,885 - Not loss, noncapital assets 1,192,342 773,946 418,396 103,623 22,970 61,126 19,527 Other deductions 48,466,375 22,269,729 26,196,646 17,966,777 4,647,091 6,321,600 6,998,086 Total receipts less total deductions 48,466,375 22,269,729 26,196,646 11,966,777 4,647,091 6,321,600 6,998,086 Total receipts less total deductions 48,465,375 3,588,430 1,263,443 33,358 3,606 22,347 78,88 Net income (less deficit) 18,392,002 5,751,762 12,640,241 1,179,564 294,679 909,323 24,437 Income subject to tax 20,529,433 7,112,866 13,416,568 2,206,184 794,634 1,194,802 216,747 Total income tax before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,167 51,512 Income tax Alternative minimum tax 33,194 25,908 7,286 7,295 *561 *6,667 *68 Foreign tax credit 29,957,42 1,673,496 1,286,246 22,048 3,543 *14,443 *4,061 Ceneral business credit 643,260 139,889 503,371 14,090 5,489 8,277 *324 Prior year minimum tax credit 29,316 25,642 3,674 965 *716 *109 *140	·								
Amortization 2,155,284 783,422 1,371,861 838,505 250,530 551,873 36,102 Depreciation 9,375,266 3,464,177 5,911,089 2,047,914 777,170 1,035,607 235,137 Depletion 21,982 20,516 1,466 892 - 867 25 Advertising 6,096,250 2,017,894 4,078,356 1,184,523 412,214 511,342 260,966 Pension, profit sharing, stock, annuity 1,053,266 532,921 520,345 295,781 88,214 188,974 18,593 Employee benefit programs 6,196,879 2,677,962 3,518,917 1,670,566 729,363 774,895 166,308 Domestic production activities deduction 138,497 20,108 118,389 12,269 6,384 5,885 - Net loss, noncapital assets 1,192,342 773,946 418,396 103,623 22,970 61,126 19,527 Other deductions 48,466,375 22,269,729 26,196,646 17,966,777 4,647,091 6,321,600 6,998,086 Total receipts less total deductions 13,544,080 2,166,484 11,377,596 1,156,488 291,938 891,660 -27,111 Constructive taxable income from related foreign corporations 4,851,873 3,588,430 1,263,443 33,358 3,606 22,346 7,388 Net income (less deficit) 18,392,002 5,751,762 12,640,241 1,179,564 294,679 909,323 -24,437 Income subject to tax 20,529,433 7,112,866 13,416,568 2,206,184 794,634 1,194,802 216,747 Total income tax before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,67 51,512 Income tax 4 7,088,083 2,478,520 4,609,563 666,840 239,192 376,204 51,444 Alternative minimum tax 33,194 25,908 7,286 7,295 561 6,667 68 Foreign tax credit 29,316 29,316 25,642 3,674 965 716 716 710 710 710 710 710 710 710 710 710 710									
Depletion	Amortization	2,155,284	783,422	1,371,861	838,505	250,530	551,873	36,102	
Advertising 6,096,250 2,017,894 4,078,356 1,184,523 412,214 511,342 260,966 Pension, profit sharing, stock, annuity 1,053,266 532,921 520,345 295,781 88,214 188,974 18,593 Employee benefit programs 6,196,879 2,677,962 3,518,917 1,670,566 729,363 774,895 166,308 Domestic production activities deduction 138,497 20,108 118,389 12,269 6,384 5,885 - Net loss, noncapital assets 1,192,342 773,946 418,396 103,623 22,970 61,126 19,527 Other deductions 48,466,375 22,269,729 26,196,646 17,966,777 4,647,091 6,321,600 6,998,086 Total receipts less total deductions 13,544,080 2,166,484 11,377,596 1,156,488 291,938 891,660 -27,111 Constructive taxable income from related foreign corporations 4,851,873 3,588,430 1,263,443 33,358 3,606 22,344 7,388 Net income (less deficit) 18,392,002 5,751,762 12,640,241 1,179,564 294,679 909,323 -24,437 Income subject to tax 20,529,433 7,112,866 13,416,568 2,206,184 794,634 1,194,802 216,747 Total income tax before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,167 51,512 Income tax 4 7,088,083 2,478,520 4,609,563 666,840 239,192 376,204 51,444 Alternative minimum tax 3,31,94 25,908 7,286 7,295 561 6,667 68 Foreign tax credit 29,316 29,316 25,642 3,674 965 716 1109 540						777,170			
Pension, profit sharing, stock, annuity 1,053,266 532,921 520,345 295,781 88,214 188,974 18,593 Employee benefit programs 6,196,879 2,677,962 3,518,917 1,670,566 729,363 774,895 166,308 Domestic production activities deduction 138,497 20,108 118,389 12,269 6,384 5,885 — Net loss, noncapital assets 1,192,342 773,946 418,396 103,623 22,970 61,126 19,527 Other deductions 48,466,375 22,269,729 26,196,646 17,966,777 4,647,091 6,321,600 6,998,086 Total receipts less total deductions 13,544,080 2,166,484 11,377,596 1,156,488 291,938 891,660 -27,111 Constructive taxable income from related foreign corporations 4,851,873 3,588,430 1,263,443 33,358 3,606 22,364 7,388 Net income (less deficit) 18,392,002 5,751,762 12,640,241 1,179,564 294,679 909,323 -24,437 Income subject to tax 20,529,433 7,112,866 13,416,568 2,206,184 794,634 1,194,802 216,747 Total income tax before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,167 51,512 Income tax Alternative minimum tax 33,194 25,908 7,286 7,295 *561 *6,667 *68 Foreign tax credit 2,959,742 1,673,496 1,286,246 22,048 3,543 *14,443 *4,061 Foreign tax credit 29,316 29,316 25,642 3,674 965 *716 *109 *140 Prior year minimum tax credit 29,316 25,642 3,674 965 *716 *109 *140						412 214			
Employee benefit programs 6,196,879 2,677,962 3,518,917 1,670,566 729,363 774,895 166,308 Domestic production activities deduction 138,497 20,108 118,389 12,269 6,384 5,885 - 1,192,342 773,946 418,396 103,623 22,970 61,126 19,527 Other deductions 48,466,375 22,269,729 26,196,646 17,966,777 4,647,091 6,321,600 6,98,086 Total receipts less total deductions 13,544,080 2,166,484 11,377,596 1,156,488 291,938 891,660 -27,111 Constructive taxable income from related foreign corporations 4,851,873 3,588,430 1,263,443 33,358 3,606 22,364 7,388 Net income (less deficit) 18,392,002 5,751,762 12,640,241 1,179,564 294,679 909,323 -24,437 Income subject to tax 20,529,433 7,112,866 13,416,568 2,206,184 794,634 1,194,802 216,747 Total income tax before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,167 51,512 Income tax Alternative minimum tax 33,194 25,908 7,286 7,295 *561 *6,667 *68 *Foreign tax credit 29,959,742 16,642 30,371 14,090 5,489 8,277 *324 Prior year minimum tax credit 29,316 25,642 3,674 965 *716 *109 *140 ** Prior year minimum tax credit 29,316 25,642 3,674 965 *716 *109 *140 ** 166,308 774,895 166,308 774,895 16,384 55,885 1.585									
Net loss, noncapital assets 1,192,342 773,946 418,396 103,623 22,970 61,126 19,527 Other deductions 48,466,375 22,269,729 26,196,646 17,966,777 4,647,091 6,321,600 6,998,086 Total receipts less total deductions 13,544,080 2,166,484 11,377,596 1,156,488 291,938 891,660 -27,111 Constructive taxable income from related foreign corporations 4,851,873 3,588,430 1,263,443 33,358 3,606 22,364 7,388 Net income (less deficit) 18,392,002 5,751,762 12,640,241 1,179,564 294,679 909,323 -24,437 Income subject to tax 20,529,433 7,112,866 13,416,568 2,206,184 794,634 1,194,802 216,747 Total income tax before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,167 51,512 Income tax 7,088,083 2,478,520 4,609,563 666,840 239,192 376,204 51,444 Alternative minimum tax	Employee benefit programs	6,196,879	2,677,962	3,518,917	1,670,566	729,363	774,895	166,308	
Other deductions 48,466,375 22,269,729 26,196,646 17,966,777 4,647,091 6,321,600 6,998,086 Total receipts less total deductions 13,544,080 2,166,484 11,377,596 1,156,488 291,938 891,660 -27,111 Constructive taxable income from related foreign corporations 4,851,873 3,588,430 1,263,443 33,358 3,606 22,364 7,388 Net income (less deficit) 18,382,002 5,751,762 12,640,241 1,179,564 294,679 909,323 -24,437 Income subject to tax 20,529,433 7,112,866 13,416,568 2,206,184 794,634 1,194,802 216,747 Total income tax before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,167 51,512 Income tax 7,088,083 2,478,520 4,609,563 666,840 239,192 376,204 51,444 Alternative minimum tax 33,194 25,908 7,286 7,295 *561 *6,667 *68 Foreign tax credit 29,957,42									
Total receipts less total deductions 13,544,080 2,166,484 11,377,596 1,156,488 291,938 891,660 -27,111 Constructive taxable income from related foreign corporations 4,851,873 3,588,430 1,263,443 33,358 3,606 22,364 7,388 Net income (less deficit) 18,392,002 5,751,762 12,640,241 1,179,564 294,679 909,323 -24,437 Income subject to tax 20,529,433 7,112,866 13,416,568 2,206,184 794,634 1,194,802 216,747 Total income tax before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,167 51,512 Income tax 10,708,083 2,478,520 4,609,663 666,840 239,192 376,204 51,444 Alternative minimum tax 33,194 25,908 7,286 7,295 *561 *6,667 *68 Foreign tax credit 2,959,742 1,673,496 1,286,246 22,048 3,543 *14,443 *4,061 General business credit 643,260 139,889 503,371 14,090 5,489 8,277 *324 Prior year minimum tax credit 29,316 25,642 3,674 965 *716 *109 *140									
Constructive taxable income from related foreign corporations 4,851,873 3,588,430 1,263,443 33,358 3,606 22,364 7,388 Net income (less deficit) 18,392,002 5,751,762 12,640,241 1,179,564 294,679 909,323 -24,437 Income subject to tax 20,529,433 7,112,866 13,416,568 2,206,184 794,634 1,194,802 216,747 Total income tax before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,167 51,512 Income tax 7,088,083 2,478,520 4,609,563 666,840 239,192 376,204 51,444 Alternative minimum tax 33,194 25,908 7,286 7,295 *561 *6,667 *68 Foreign tax credit 2,959,742 1,673,496 1,286,246 22,048 3,543 *14,443 *4,061 General business credit 643,260 139,889 503,371 14,090 5,489 8,277 *324 Prior year minimum tax credit 29,316 25,642 3,67									
Income subject to tax 20,529,433 7,112,866 13,416,568 2,206,184 794,634 1,194,802 216,747 Total income tax before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,167 51,512 Income tax 7,088,083 2,478,520 4,609,663 666,840 239,192 376,204 51,444 Alternative minimum tax 33,194 25,908 7,286 7,295 *561 *6,667 *68 Foreign tax credit 2,959,742 1,673,496 1,286,246 22,048 3,543 *14,443 *4,061 General business credit 643,260 139,889 503,371 14,090 5,489 8,277 *324 Prior year minimum tax credit 29,316 25,642 3,674 965 *716 *109 *140 Total income tax before credits 5,204 5,444 5,444 Total income tax before credits 5,204 5,444 Total income tax before credits 5,204 5,644 5,644 Total income tax before credits 5,204 5,444 Total income tax before credits 5,204 5,644 Total income tax before credits 5,204 5,644 Total income tax before credits 5,204	Constructive taxable income from related foreign corporations	4,851,873	3,588,430	1,263,443	33,358	3,606	22,364	7,388	
Total income tax before credits [5] 7,128,904 2,512,258 4,616,646 672,191 239,513 381,167 51,512 Income tax 7,088,083 2,478,520 4,609,663 666,840 239,192 376,204 51,444 Alternative minimum tax 33,194 25,908 7,286 7,295 *561 *6,667 *68 Foreign tax credit 2,959,742 1,673,496 1,286,246 22,048 3,543 *14,443 *4,061 General business credit 643,260 139,889 503,371 14,090 5,489 8,277 *324 Prior year minimum tax credit 29,316 25,642 3,674 965 *716 *109 *140	· · · · · · · · · · · · · · · · · · ·								
Income tax 7,088,083 2,478,520 4,609,563 666,840 239,192 376,204 51,444 Alternative minimum tax 33,194 25,908 7,286 7,295 *561 *6,667 *68 Foreign tax credit 2,959,742 1,673,496 1,286,246 22,048 3,543 *14,443 *4,061 General business credit 643,260 139,889 503,371 14,090 5,489 8,277 *324 Prior year minimum tax credit 29,316 25,642 3,674 965 *716 *109 *140									
Alternative minimum tax 33,194 25,908 7,286 7,295 *561 *6,667 *68 Foreign tax credit 2,959,742 1,673,496 1,286,246 22,048 3,543 *14,443 *4,061 General business credit 643,260 139,889 503,371 14,090 5,489 8,277 *324 Prior year minimum tax credit 29,316 25,642 3,674 965 *716 *109 *140									
General business credit 643,260 139,889 503,371 14,090 5,489 8,277 *324 Prior year minimum tax credit 29,316 25,642 3,674 965 *716 *109 *140		33,194	25,908	7,286	7,295	*561	*6,667	*68	
Prior year minimum tax credit 29,316 25,642 3,674 965 *716 *109 *140									
	·								

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]

		Agı	riculture, forestry,	fishing, and hunt	ing			Const	ruction
ltem	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	804,277	33,999	29,227	1,225	3,547	6,005	1,875	80,237	22,556
Total assets	45,592,553,354	53,457,453	46,899,070	2,055,077	4,503,306	655,897,796	853,656,323	225,511,529	117,132,465
Cash	3,330,173,680	6,215,611	5,283,411	313,374	618,825	27,832,816	9,639,506	30,398,295	16,629,155
Notes and accounts receivable Less: Allowance for bad debts	10,129,016,740 173,279,621	5,093,094 35,724	3,977,179 31,381	194,619 *192	921,295 4,150	87,675,543 435,522	60,929,713 1,455,479	49,923,108 550,089	19,584,685 239,920
Inventories	1,120,909,214	5,118,055	4,455,131	106,808	556,116	19,435,861	12,870,019	34,883,895	29,838,770
Investments in Government obligations	1,141,465,833	*167	*117	50	-	1,173,915	508,384	78,136	*41,896
Tax-exempt securities	297,170,492	*23,524	*23,524	-	-	72,531	387,839	136,253	49,599
Other current assets Loans to shareholders	3,457,193,811 212,191,586	2,840,789 2,072,537	2,344,318 1,905,002	144,486 *20,451	351,985 147,085	18,035,137 2,999,706	30,967,520 *11,824	24,719,630 1,893,071	15,178,173 718,619
Mortgage and real estate loans	6,593,214,002	219,318	210,277	*3,956	*5,085	73,083	3,910	2,607,985	2,331,560
Other investments	10,548,622,997	5,186,535	4,468,511	213,457	504,567	139,777,886	64,729,308	24,048,647	15,633,813
Depreciable assets	6,595,690,550	46,678,427	41,428,175	1,728,282	3,521,970	262,132,085	737,668,564	78,005,503	12,370,430
Less: Accumulated depreciation	3,322,329,451	34,717,456 797,437	30,699,515 79,555	1,458,633 717,882	2,559,307	112,412,836 214,228,577	225,672,638 6,425,119	49,735,946 1,334,298	7,820,465 *6,950
Depletable assets Less: Accumulated depletion	416,714,158 179,525,336	253,546	27,450	*226,096		93,868,742	2,183,612	321,658	*804
Land	260,941,808	10,117,385	9,784,361	168,820	164,204	5,340,608	1,706,103	4,732,989	2,000,523
Intangible assets (amortizable)	4,180,991,640	1,555,837	1,335,781	*46,798	173,257	59,928,819	27,143,680	14,751,844	3,919,913
Less: Accumulated amortization	719,109,593	305,343	233,447	*40,757	31,139	15,749,757	2,800,006	2,196,116	897,189
Other assets Total liabilities	1,702,500,842 45,592,553,354	2,850,807 53,457,453	2,595,521 46,899,070	121,773 2,055,077	133,514 4,503,306	39,658,086 655,897,796	132,776,568 853,656,323	10,801,683 225,511,529	7,786,757 117,132,465
Accounts payable	3,342,791,088	4,356,452	3,612,543	81,065	662,844	45,425,614	45,881,998	39,262,181	26,170,410
Mortgages, notes, and bonds payable in less than one year	2,616,053,230	4,656,212	4,282,326	93,901	279,985	7,884,839	36,147,977	8,908,996	3,371,776
Other current liabilities	12,768,848,353	2,724,906	2,271,100	69,311	384,495	21,960,568	38,833,319	28,395,781	13,641,432
Loans from shareholders Mortgages, notes, and bonds payable in one year or more	326,304,783 10,452,652,152	1,841,289 12,005,715	1,655,512 10,603,162	82,440 502,911	103,337 899,642	3,589,491 146,920,121	2,692,591 234,909,722	4,986,361 45,899,876	1,619,194 27,249,610
Other liabilities	5,158,496,694	2,633,790	2,380,088	85,105	168,598	91,757,294	238,672,942	10,495,353	3,117,654
Capital stock	1,225,652,644	3,987,359	3,688,226	105,741	193,392	27,758,171	63,034,972	5,286,141	2,502,981
Additional paid-in capital	7,241,483,030	6,197,969	5,436,152	467,910	293,906	143,604,302	103,354,061	35,767,851	21,228,377
Retained earnings, appropriated	45,004,390	232,930	198,264	*1,012	*33,654	246,542	446,604	364,665	*97,954
Retained earnings, unappropriated [30] Less: Cost of treasury stock	4,636,824,708 2,221,557,717	16,499,295 1,678,464	14,376,418 1,604,722	608,517 *42,835	1,514,360 30,907	195,331,367 28,580,512	100,965,910 11,283,773	55,298,187 9,153,863	24,021,037 5,887,960
Total receipts	16,716,750,721	73,122,940	57,625,805	4,286,146	11,210,989	289,453,188	290,145,085	338,558,571	140,688,424
Business receipts	14,930,834,441	60,770,728	45,941,682	4,118,374	10,710,671	262,514,701	275,754,096	330,129,375	136,802,668
Interest	627,268,806	136,197	114,571	7,606	14,020	1,414,884	2,325,213	644,452	344,911
Interest on Government obligations: State and local	12,394,030	7,382	5,006	*443	*1,933	6,749	20,086	47,951	38,794
Rents	68,194,248	1,130,837	1,067,435	33,891	29,511	1,411,048	974,467	705,245	370,079
Royalties	180,587,105	170,438	141,127	*5,060	*24,250	1,209,135	10,576	141,805	14,991
Net short-term capital gain reduced by									
net long-term capital loss Net long-term capital gain reduced by	2,938,860	7,280	5,918	*142	*1,219	32,406	31,973	74,510	35,545
net short-term capital loss	85,780,938	1,211,677	1,113,846	62,275	35,556	2,942,417	1,857,765	682,241	301,058
Net gain, noncapital assets	62,265,104	400,299	323,506	13,260	63,533	4,160,657	1,596,974	600,700	88,280
Dividends received from domestic corporations	12,701,269	53,593	48,741	*670	4,182	106,817	47,551	36,593	14,652
Dividends received from foreign corporations Other receipts	115,283,736 618,502,184	17,217 9,217,292	15,741 8,848,231	*252 44,171	1,225 324,890	8,642,176 7,012,198	291,616 7,234,769	151,684 5,344,016	12,008 2,665,438
Total deductions	15,494,980,520	68,002,969	53,085,513	4,113,886	10,803,571	263,253,225	278,646,644	325,688,624	135,525,533
Cost of goods sold	9,517,655,730	35,868,213	25,315,253	2,847,973	7,704,987	144,303,536	130,513,238	250,525,598	115,551,902
Compensation of officers	153,141,590	1,430,764	1,185,259	62,178	183,328	1,734,108	1,341,395	8,917,500	2,193,308
Salaries and wages Repairs	1,566,908,145 107,015,203	3,901,418 1,328,909	2,543,486 1,120,266	307,951 87,999	1,049,981 120,644	13,345,852	14,272,719	18,508,510	5,916,819 321,460
Bad debts	102,761,802	31,222	22,996	*36	8,190	1,220,209 148,507	8,723,717 1,348,758	1,373,571 357,476	96,835
Rent paid on business property	230,803,914	3,681,723	3,456,731	82,549	142,443	5,233,607	1,334,166	5,807,408	1,025,625
Taxes paid	306,083,683	1,409,836	1,132,762	88,766	188,308	6,016,859	11,868,787	5,982,610	1,394,405
Interest paid	455,201,334	858,489	777,841	34,547	46,102	8,228,994	12,968,166	1,717,954	694,619
Charitable contributions Amortization	15,819,458 125,593,119	69,415 218,422	62,753 208,342	2,046 *5,126	4,616 4,954	248,208 5,546,097	216,989 2,218,443	141,126 826,616	43,778 346,697
Depreciation	447,041,085	4,224,897	3,829,728	129,037	266,132	20,745,071	35,009,398	5,515,173	878,270
Depletion	16,788,116	45,923	15,935	*29,882	*106	9,267,186	167,460	105,939	*1,957
Advertising	180,009,851	140,144	118,775	2,320	19,049	132,985	514,387	992,678	388,704
Pension, profit sharing, stock, annuity Employee benefit programs	98,301,931 225,065,908	117,407 595,948	96,185 468,227	4,848 44,799	16,374 82,922	1,556,075 2,902,865	2,711,684 3,433,569	1,220,198 4,569,437	448,011 1,029,825
Domestic production activities deduction	33,836,279	254,749	239,847	*6,406	8,497	942,568	120,475	504,204	185,048
Net loss, noncapital assets	18,699,752	17,390	14,973	*484	1,933	333,751	833,886	79,753	17,735
Other deductions	1,894,253,620	13,808,099	12,476,154	376,940	955,005	41,346,747	51,049,410	18,542,874	4,990,536
Total receipts less total deductions Constructive taxable income from related foreign corporations	1,221,770,202	5,119,971 *113,592	4,540,292 *113,561	172,260 *31	407,419	26,199,963 5,254,165	11,498,441 79,189	12,869,947 90,369	5,162,891 *6.425
Net income	144,044,235 1,353,420,407	*113,592 5,226,182	*113,561 4,648,848	171,849	405,485	5,254,165 31,447,380	79,189 11,557,545	90,369 12,912,365	*6,425 5,130,521
Income subject to tax	1,171,761,122	3,430,040	3,056,139	116,607	257,294	25,606,694	4,870,449	8,353,469	2,497,344
Total income tax before credits [5]	409,689,499	1,022,974	906,148	38,121	78,705	9,452,646	1,978,793	2,729,586	823,199
Income tax	407,068,389	1,013,427	897,068	37,943	78,417	8,936,005	1,700,529	2,689,826	802,620
Alternative minimum tax Foreign tax credit	2,524,087 115,505,738	9,223 2,829	8,762 2,743	*178 *31	*283 *55	516,074 4,456,522	271,617 12,298	40,267 155,795	20,327 17,794
General business credit	26,491,117	27,348	24,638	*101	2,610	95,128	510,829	62,836	30,048
Prior year minimum tax credit	1,388,861	2,167	1,503	*69	595	216,575	7,005	19,376	10,244
Total income tax after credits [2]	265,989,941	990,629	877,264	37,920	75,445	4,682,538	1,448,660	2,491,561	765,113

Total income tax after credits [2] 265,989,941 990,629 877,264 37,920 75,445 4,682,538 1,448 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."

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]

	Construction	-continued			Manufa	acturing		-
ltem	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	5,034	52,647	45,396	2,611	436	953	1,139	d
Total assets	56,322,195	52,056,869	10,659,241,590	810,135,764	260,879,456	17,265,433	20,046,310	d
Cash	5,281,096	8,488,044	335,979,163	14,353,716	12,823,874	591,569	1,237,052	d
Notes and accounts receivable	11,028,746 134,280	19,309,677 175,889	2,221,207,222 19,015,522	234,609,965 516,548	9,061,516 83,023	2,482,061 36,676	2,505,801 101,387	d d
Less: Allowance for bad debts Inventories	2,680,842	2,364,284	528,406,923	41,482,666	15,465,147	3,369,630	3,564,790	d
Investments in Government obligations	*35,136	*1,104	3,295,134	*2,323,875	956	-	-	d
Tax-exempt securities	*65,267	*21,387	5,064,703	50,051	111,353	*181,011	-	d
Other current assets	5,090,747	4,450,709	425,233,323	19,362,847	5,811,524	653,331	831,226	d
Loans to shareholders	195,959	978,493	154,483,562	392,993	*13,164	*1,956	*11,042	d
Mortgage and real estate loans Other investments	169,662 6,319,605	106,764 2,095,229	2,563,912 3,589,653,591	*5,275 218,486,368	67,974,850	3,749,949	*1,132 2,720,848	d d
Depreciable assets	34,942,245	30,692,829	2,302,711,556	170,499,249	49,284,391	11,491,683	4,122,838	d
Less: Accumulated depreciation	19,330,317	22,585,165	1,296,473,452	97,138,833	24,731,043	8,077,403	2,693,791	d
Depletable assets	1,315,085	*12,263	150,029,385	-	3,021	73	*3,861	d
Less: Accumulated depletion	315,354	*5,500	80,815,499	-	2,568	-	-	d
Land	2,234,005	498,461	67,208,763	3,879,932	1,778,649 113,100,810	140,246 2.531.135	86,353 5.155.825	d
Intangible assets (amortizable) Less: Accumulated amortization	5,518,601 670,234	5,313,329 628,693	1,676,263,706 319,219,200	162,970,831 12,092,420	113,100,810 4,604,423	2,531,135 534,956	5,155,825 863,112	d d
Other assets	1,895,384	1,119,543	912,664,319	51,465,797	14,871,256	721,824	3,463,831	d
Total liabilities	56,322,195	52,056,869	10,659,241,590	810,135,764	260,879,456	17,265,433	20,046,310	d
Accounts payable	4,943,137	8,148,634	1,104,725,279	254,668,451	7,209,958	1,617,508	1,980,042	d
Mortgages, notes, and bonds payable in less than one year	2,828,371	2,708,849	795,418,787	21,993,580	28,795,016	1,088,146	400,315	d
Other current liabilities	6,824,080	7,930,269	946,909,199	32,612,285	19,827,597	1,058,706	1,812,662	d
Loans from shareholders Mortgages, notes, and bonds payable in one year or more	846,009	2,521,158	195,812,989	9,703,588	97,328 108.066.218	317,275	91,252	d d
Other liabilities	13,085,967 5,212,284	5,564,299 2,165,414	2,460,182,485 1,203,801,372	165,962,560 55,722,355	38,168,785	2,708,708 941,028	4,392,282 5,942,358	d d
Capital stock	1,314,650	1,468,510	369,857,654	28,135,962	5,641,327	915,737	773,544	d
Additional paid-in capital	8,664,939	5,874,535	2,458,876,008	188,555,913	54,156,611	4,389,333	4,611,729	d
Retained earnings, appropriated	*110,368	156,343	9,444,635	*57,815	-	1,853	2,905	d
Retained earnings, unappropriated [30]	13,371,626	17,905,524	2,333,679,356	105,924,562	71,120,823	4,829,709	605,973	d
Less: Cost of treasury stock	879,236	2,386,666	1,219,466,173	53,201,308	72,204,207	602,569	*566,752	d
Total receipts Business receipts	66,913,315 64,435,689	130,956,832 128,891,017	6,540,466,945 6,080,528,229	495,154,382 473,287,276	139,954,823 129,733,388	21,291,012 20,923,333	22,361,786 21,155,296	d d
Interest	235,795	63,746	70,428,971	2,445,299	195,799	38,348	11,335	d
Interest on Government obligations:	,	,	., .,	, , , , , ,	,	,	,,,,,	d
State and local	5,758	3,399	344,035	5,336	*490	1,199	*765	d
Rents	251,716	83,449	23,998,530	391,397	695,446	5,183	*9,305	d
Royalties	72,166	*54,648	108,198,424	2,519,407	1,801,520	53,699	511,884	d
Net short-term capital gain reduced by net long-term capital loss	14,014	24,952	216,706	7,037	5,907	*2,261	246	d
Net long-term capital gain reduced by	14,014	24,552	210,700	1,001	0,007	2,201	240	ď
net short-term capital loss	153,639	227,544	26,786,726	1,867,752	175,340	30,703	*7,059	d
Net gain, noncapital assets	293,336	219,084	19,572,871	1,642,495	633,552	11,015	2,061	d
Dividends received from domestic corporations	8,171	13,771	1,194,349	122,157	44,908	3,407	*1,277	d
Dividends received from foreign corporations	122,621	17,055	56,434,483	2,110,976	2,387,403	44,080	110,979	d
Other receipts Total deductions	1,320,410 63,817,504	1,358,168 126,345,587	152,763,621 6,102,310,100	10,755,250 468,370,083	4,281,070 121,077,462	177,786 20,416,710	551,579 20,763,183	d d
Cost of goods sold	48,117,294	86,856,402	4,503,386,937	347,165,810	54,393,237	14,379,412	13,426,618	d
Compensation of officers	1,070,213	5,653,978	28,003,953	2,011,876	592,950	285,477	259,308	d
Salaries and wages	3,067,672	9,524,019	353,710,909	21,063,474	10,116,582	1,966,344	2,014,545	d
Repairs	380,763	671,349	20,826,038	2,245,200	483,097	105,566	83,759	d
Bad debts Rent paid on business property	51,699 1,708,166	208,942 3,073,617	8,493,833 39,804,229	126,821 3,361,088	34,050 821,589	17,830 274,217	12,833 644,819	d d
Taxes paid	1,708,166	3,073,617	97,393,683	3,361,088 4,475,197	17,155,670	274,217 304,284	351,050	d d
Interest paid	527,006	496,329	146,441,813	12,458,179	6,377,151	313,945	323,379	d
Charitable contributions	33,323	64,025	6,683,829	575,649	132,350	14,282	24,617	d
Amortization	316,173	163,746	41,639,284	2,632,395	1,555,386	63,701	103,097	d
Depreciation	2,154,637	2,482,266	155,748,778	9,658,228	3,625,905	542,648	256,954	d
Depletion Advertising	101,245 64,850	*2,737 539,125	6,006,754 70,680,083	24,055 14,452,536	4,234,483	101,303	- 724,291	d d
Pension, profit sharing, stock, annuity	201,469	539,125 570,718	43,327,550	1,981,780	4,234,483 742,343	101,303	724,291 88,736	d d
Employee benefit programs	685,927	2,853,685	75,205,418	5,206,191	2,694,243	401,197	278,831	d
Domestic production activities deduction	143,336	175,820	22,395,857	1,903,956	1,444,262	61,283	7,466	d
Net loss, noncapital assets	38,148	23,871	7,098,156	722,560	65,501	4,844	12,465	d
Other deductions	4,005,306	9,547,032	475,462,996	38,305,089	16,607,803	1,453,682	2,150,415	d
Total receipts less total deductions Constructive taxable income from related foreign corporations	3,095,811 *79,590	4,611,245 4,355	438,156,845 83,023,472	26,784,298 2,423,620	18,877,361 2,437,476	874,303 37,635	1,598,603 65,785	d d
Net income	3,169,643	4,612,201	520,836,282	29,202,582	21,314,347	910,739	1,663,623	d
Income subject to tax	2,607,701	3,248,424	471,799,518	27,654,935	21,195,499	769,805	1,461,286	d
Total income tax before credits [5]	907,594	998,792	165,207,562	9,678,916	7,412,403	266,614	510,904	d
Income tax	890,674	996,533	164,753,153	9,658,822	7,411,798	265,460	507,172	d
Alternative minimum tax	14,466	5,474	425,190	18,335	*552	3,340	*3,732	d
Foreign tax credit	128,740 15,671	9,262 17,117	68,621,694 8,021,882	1,436,409 144,185	1,892,721 29,608	24,534 17,814	51,890 6,461	d d
General business credit Prior year minimum tax credit	4,235	17,117 4,896	8,021,882 597,086	144,185 8,256	29,608	17,814 *2,445	992	d
Total income tax after credits [2]	758,948	967,499	87,956,413	8,079,546	5,489,934	221,822	451,561	d

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]

			_	Manufacturin	g—continued	_		
ltem	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	1,790	d	3,769	235	2,533	2,112	1,396	826
Total assets	28,153,266	d	33,212,906	2,260,604,991	2,112,209,402	94,092,011	109,665,627	241,943,29
Cash	2,353,056 3,189,339	d	2,938,007 5,512,708	23,955,055 769,317,267	47,670,722 338,409,168	4,348,654 16,802,011	6,231,057 9,353,404	5,709,702 59,178,386
Notes and accounts receivable Less: Allowance for bad debts	40,595	d	145,355	767,494	5,102,148	285,322	232,600	224,808
Inventories	3,490,436	d	2,168,140	42,485,339	91,424,577	12,811,428	7,413,611	19,807,07
Investments in Government obligations	-	d	*4,611	683	12,418	3,268	34,323	*32
Tax-exempt securities	18,017	d	*19,604	87,579	*139,383	-	*19,451	44,01
Other current assets Loans to shareholders	867,046 72,689	d	853,707 269,384	20,428,369 64,197,000	125,066,472 54,084,282	3,428,979 297,284	2,924,675 2,216,137	5,810,04 67,85
Mortgage and real estate loans	*120,716	d	581	11,128	621	*19,232	*13,882	07,03
Other investments	4,932,272	d	2,914,231	894,962,533	669,910,071	16,529,651	31,263,324	63,788,65
Depreciable assets	20,730,240	d	21,236,239	405,058,472	398,531,534	48,337,568	56,400,042	65,323,54
Less: Accumulated depreciation	13,787,877	d	15,278,812	199,950,454	227,821,327	28,265,479	32,437,585	36,261,00
Depletable assets Less: Accumulated depletion	452,818 *37,977	d	-	142,650,481 78,543,335	1,308,294 957,367	727 624	4,505,134 860,426	503,45 102,45
Land	712,403	d	325,635	28,701,514	8,502,093	664,386	2,623,211	1,650,61
Intangible assets (amortizable)	3,524,831	d	15,106,590	79,630,819	475,429,399	18,090,522	16,757,813	36,002,32
Less: Accumulated amortization	674,708	d	4,443,184	29,240,789	91,045,783	3,334,575	2,654,652	4,570,95
Other assets	2,230,562	d	1,730,821	97,620,825	226,646,992	4,644,302	6,094,828	25,216,53
Total liabilities Accounts payable	28,153,266 2,308,317	d	33,212,906 2,411,399	2,260,604,991 256,138,540	2,112,209,402 124,347,359	94,092,011 14,270,210	109,665,627 5,693,020	241,943,29 38,049,95
Mortgages, notes, and bonds payable in less than one year	703,849	d	3,069,776	36,919,723	308,023,023	4,933,351	1,631,231	16,455,89
Other current liabilities	2,593,018	d	4,092,152	307,662,996	167,755,569	7,182,274	5,531,229	5,933,36
Loans from shareholders	314,723	d	603,207	84,416,052	53,453,388	1,471,931	3,298,870	1,872,17
Mortgages, notes, and bonds payable in one year or more	9,095,904	d	13,182,021	370,754,025	505,071,469	25,453,882	23,931,267	64,336,29
Other liabilities Capital stock	4,167,180	d	3,400,758	172,466,967 39,601,936	291,456,058 65,512,133	13,167,634	11,720,933 3,433,934	20,285,273 8,147,769
Additional paid-in capital	2,542,857 5,628,497	d	1,272,680 7,931,751	548,175,951	525,921,976	5,957,240 17,407,383	43,411,772	54,425,61
Retained earnings, appropriated	*19,603	d	*40,052	*3,742,945	407,325	70,072	*1,664,570	*59,55
Retained earnings, unappropriated [30]	1,631,065	d	260,360	707,978,999	385,908,012	6,716,763	14,745,284	40,264,817
Less: Cost of treasury stock	851,747	d	3,051,251	267,253,144	315,646,911	2,538,729	5,396,484	7,887,414
Total receipts	38,244,327	d	37,164,167	1,904,289,875	845,174,639	105,643,604	65,223,449	143,894,510
Business receipts Interest	36,934,475 120,715	d	34,891,242 44,669	1,821,738,425 9,055,914	750,587,039 6,478,653	103,800,206 459,761	59,973,800 161,334	139,258,738 1,554,493
Interest on Government obligations:	120,713	d	44,009	9,000,914	0,470,000	439,701	101,334	1,554,43
State and local	*574	d	*124	*7,994	3,988	1,561	*1,497	3,36
Rents	28,184	d	22,827	733,575	439,166	35,776	49,623	108,67
Royalties	35,590	d	104,714	1,235,791	37,230,414	297,493	1,094,804	136,73
Net short-term capital gain reduced by net long-term capital loss	*958	d	*190	128,058	21,641	10,205	69	*1,22
Net long-term capital gain reduced by	930	u	190	120,030	21,041	10,203	09	1,22
net short-term capital loss	534,585	d	830,069	2,111,058	5,934,309	77,102	242,639	209,84
Net gain, noncapital assets	80,447	d	34,799	2,026,674	2,308,349	69,650	788,194	154,02
Dividends received from domestic corporations	3,079	d	5,193	285,559	221,307	14,320	115,169	25,314
Dividends received from foreign corporations	67,898	d	43,601	20,511,355	10,583,918	242,649	85,645	370,736
Other receipts Total deductions	437,822 35,818,940	d d	1,186,739 35,257,311	46,455,471 1,807,476,227	31,365,855 768,303,758	634,881 100,981,888	2,710,676 61,325,297	2,071,36 138,453,05
Cost of goods sold	28,001,498	d	21,579,811	1,640,204,565	446,172,093	75,179,233	41,450,869	113,192,54
Compensation of officers	388,882	d	551,205	1,132,144	3,896,717	1,016,431	634,673	646,93
Salaries and wages	1,876,663	d	4,202,939	24,623,992	74,855,041	5,292,641	3,335,231	4,025,05
Repairs Red debte	190,651	d .	175,416	2,251,565	5,157,557	330,440	387,079	282,99
Bad debts Rent paid on business property	21,472 290,695	d	73,808 640,874	529,374 5,649,425	392,213 6,047,873	165,322 1,348,421	1,514,213 962,887	56,90 728,24
Taxes paid	486,865	d	740,736	25,372,977	10,799,411	1,379,583	1,006,857	1,108,23
Interest paid	796,378	d	1,277,908	17,523,349	27,848,574	2,174,277	1,539,625	3,864,32
Charitable contributions	20,971	d	53,912	503,937	3,375,839	36,071	42,530	87,41
Amortization	135,828	d	305,064	3,996,460	9,274,037	627,213	465,221	951,00
Depreciation Depletion	965,396 *52,683	d	1,081,641	19,770,190 5,281,463	22,697,566 340,637	3,184,865	2,407,107 186,935	4,086,43 68,16
Advertising	159,767	d	402,253	962,480	20,164,916	851,257	247,704	149,29
Pension, profit sharing, stock, annuity	169,140	d	163,281	4,867,958	8,079,291	924,176	626,880	864,73
Employee benefit programs	408,575	d	671,312	2,217,401	13,367,903	2,021,095	1,266,121	1,458,052
Domestic production activities deduction	112,292	d	76,479	1,764,564	4,700,361	307,182	136,069	396,022
Net loss, noncapital assets Other deductions	28,845 1,712,338	d	69,486 3,191,185	720,210 50,104,174	3,072,197 108,061,532	97,117 6,046,563	35,252 5,080,044	117,806 6,368,899
Total receipts less total deductions	2,425,387	d	1,906,857	96,813,647	76,870,881	4,661,716	3,898,152	5,441,45
Constructive taxable income from related foreign corporations	*7,015	d	220,557	28,078,336	19,427,531	210,888	287,386	331,99
Net income	2,431,829	d	2,127,290	124,883,989	96,294,424	4,871,044	4,184,042	5,770,09
Income subject to tax	1,535,625	d	1,596,498	123,428,591	90,823,568	4,057,162	1,853,573	5,017,50
Total income tax before credits [5]	532,108	d	549,860	43,248,074	31,815,004	1,428,147	666,975	1,784,04
Income tax Alternative minimum tax	527,314	d d	546,110	43,198,065 *49,735	31,765,569	1,401,906	638,678	1,749,86
Alternative minimum tax Foreign tax credit	4,764 *43,117	a	3,356 72,907	35,778,703	47,416 11,529,087	26,202 113,467	27,907 36,395	34,00° 191,34
General business credit	169,223	d	14,962	548,586	1,724,788	71,553	16,706	42,99
Prior year minimum tax credit	*4,456	d	*16,681	*13,403	152,173	121,026	12,593	3,80
Total income tax after credits [2]	315,312	d	445,309	6,907,382	18,408,715	1,124,031	601,280	1,545,900

Total income tax after credits [2] 315,312 d 445,309 6,907,382 18,408,715 1,124,031
Endnotes at end of table section. Detail 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 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]

	Manufacturing—continued								
Item	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	10,791	5,432	2,909	1,541	1,584	1,682	2,956	162,279	
Total assets	374,513,827	640,836,062	991,156,667	1,027,146,158	1,170,603,073	28,370,844	210,664,500	3,322,914,954	
Cash	8,971,821	24,502,272	49,917,462	42,844,450	69,338,460	1,256,347	13,602,942	202,029,197	
Notes and accounts receivable	24,879,403	121,468,612	111,859,137	179,965,775	262,900,340	3,947,487	43,925,707	440,527,580	
Less: Allowance for bad debts Inventories	476,907 19,674,130	1,461,286 56,274,940	1,807,399 36,545,574	4,147,981 22,799,220	2,402,711 114,850,121	125,556 3,149,612	775,679 19,583,018	9,290,035 471,683,028	
Investments in Government obligations	*25,510	96,732	*98,036	479,615	69,862	7,251	137,667	7,263,396	
Tax-exempt securities	*58,259	87,032	*346,932	3,856,573	1,223	7,201	43,919	6,439,170	
Other current assets	7,814,631	30,437,575	96,390,323	16,280,432	69,863,998	1,818,498	9,612,345	140,704,137	
Loans to shareholders	420,195	20,499,267	2,194,520	331,221	2,549,878	*17,502	170,531	8,049,862	
Mortgage and real estate loans	*58,317	*13,562	-	*2,239,194	*19,669	34,772	25,052	498,161	
Other investments	173,921,295	177,823,393	329,652,706	575,612,605	218,733,240	3,291,632	38,378,312	750,011,803	
Depreciable assets	65,674,348	125,261,765	214,315,784	107,203,344	372,969,618	12,041,768	49,788,230	1,046,445,856	
Less: Accumulated depreciation Depletable assets	44,020,180	71,179,825 317,191	133,873,245	64,769,999 6,808	195,641,853 *55,705	8,384,870 45	29,956,294 7,490	511,812,878 38,756,367	
Less: Accumulated depletion		223,891	-	6,808	*13,639	45	7,490 829	564,232	
Land	1,272,862	2,516,969	4,574,024	1,389,539	4,839,152	300,502	1,437,193	80,450,858	
Intangible assets (amortizable)	44,797,500	130,023,253	211,049,452	89,008,675	169,932,745	9,481,544	65,032,738	471,143,654	
Less: Accumulated amortization	6,879,932	22,580,960	63,415,176	13,921,538	37,446,712	1,444,186	14,676,967	64,104,490	
Other assets	78,322,577	46,959,461	133,308,539	67,975,034	119,983,976	2,978,494	14,329,127	244,683,519	
Total liabilities	374,513,827	640,836,062	991,156,667	1,027,146,158	1,170,603,073	28,370,844	210,664,500	3,322,914,954	
Accounts payable	14,499,278	70,407,698	87,629,388	60,584,856	120,616,809	3,286,935	23,680,964	439,681,286	
Mortgages, notes, and bonds payable in less than one year Other current liabilities	11,832,886 13,289,806	37,661,392 57,264,246	47,751,527 99,193,069	165,676,392 38,979,405	81,478,897 150,672,058	1,142,779 2,650,356	6,251,673 19,295,862	177,417,503 391,246,099	
Loans from shareholders	6,024,941	11,069,554	15,374,534	3,425,515	1,905,648	240,250	1,392,704	28,597,408	
Mortgages, notes, and bonds payable in one year or more	110,805,949	142,258,828	199,857,970	310,022,851	258,415,441	7,346,923	77,681,190	639,324,820	
Other liabilities	20,315,075	63,678,056	156,830,489	96,681,920	196,492,112	2,979,113	22,582,282	294,415,918	
Capital stock	44,933,589	28,024,055	64,562,658	5,850,117	50,893,742	929,434	9,455,697	117,936,571	
Additional paid-in capital	128,015,819	134,906,502	367,257,756	109,933,290	152,788,597	5,560,358	54,213,716	636,666,245	
Retained earnings, appropriated	414,137	73,480	219,291	*1,086,471	108,454	31,429	1,345,387	7,693,275	
Retained earnings, unappropriated [30]	43,615,492	160,369,225	165,910,921	292,574,751	228,100,307	7,409,173	33,466,825	791,772,817	
Less: Cost of treasury stock Total receipts	19,233,144 159,436,379	64,876,975 401,695,941	213,430,937 566,370,620	57,669,410 283,757,651	70,868,992 1,002,738,289	3,205,906 35,142,862	38,701,799 141,624,493	201,836,988 4,990,657,495	
Business receipts	154,620,819	376,367,508	501,747,563	207,195,840	959,342,859	34,259,379	130,486,714	4,866,979,308	
Interest Interest on Government obligations:	349,797	4,125,305	2,917,172	32,167,426	8,728,119	23,293	759,599	13,584,379	
State and local	18,168	58,981	129,172	94,884	5,227	*1,774	8,378	145,628	
Rents	63,873	3,755,127	1,921,300	7,591,753	7,972,970	16,253	111,107	10,070,958	
Royalties Net short-term capital gain reduced by	944,302	4,298,551	41,176,329	3,045,657	6,701,844	91,932	4,572,947	13,709,256	
net long-term capital loss	3,568	6,288	15,246	*3,018	*4,550	*39	5,829	235,730	
Net long-term capital gain reduced by									
net short-term capital loss	504,702	1,595,862	2,701,852	6,284,268	1,522,082	89,413	1,097,236	8,642,490	
Net gain, noncapital assets Dividends received from domestic corporations	599,873 14,383	950,585 65,532	584,960 95,685	6,362,382 50,322	2,727,624 67,944	10,337 2,570	173,372 42,060	3,960,325 4,013,068	
Dividends received from foreign corporations	656,585	3,635,076	3,397,075	4,382,655	4,566,751	504,206	1,184,384	8,864,572	
Other receipts	1,660,307	6,837,126	11,684,266	16,579,446	11,098,319	143,666	3,182,866	60,451,782	
Total deductions	149,495,739	371,797,698	500,802,610	264,640,320	953,956,646	33,372,007	128,609,547	4,784,476,062	
Cost of goods sold	106,784,592	257,882,183	285,820,842	140,174,585	738,575,740	21,615,506	71,546,590	3,749,629,985	
Compensation of officers	2,988,597	3,069,294	3,737,662	1,520,134	2,117,452	525,264	1,806,391	27,570,974	
Salaries and wages	9,729,369	32,797,888	70,456,340	21,850,595	35,361,474	2,917,197	18,171,422	359,940,406	
Repairs Red debts	562,473	1,295,563	2,318,700	1,478,948	2,266,259	114,862	566,277 176,073	21,827,302	
Bad debts Rent paid on business property	114,004 1,880,059	523,540 3,683,952	315,955 3,324,821	2,839,584 2,090,032	1,406,642 5,021,413	63,605 532,061	176,073 1,494,637	6,157,307 66,111,885	
Taxes paid	2,846,874	4,362,474	8,664,606	2,774,181	9,619,066	711,477	2,902,165	61,501,638	
Interest paid	3,168,825	8,419,977	10,939,643	28,860,106	12,771,486	484,376	4,137,533	39,052,003	
Charitable contributions	96,613	241,542	390,716	271,258	467,023	41,466	198,181	3,374,819	
Amortization	1,382,595	3,105,535	4,138,010	2,156,863	8,497,061	216,219	1,439,741	13,342,517	
Depreciation	3,835,014	11,796,674	16,576,905	11,282,948	34,711,301	530,852	3,733,643	68,219,250	
Depletion	*2,319	*20,651	*1	*236	5,293	*27	1,300	388,239	
Advertising Pension, profit sharing, stock, annuity	843,321	1,739,723	6,325,340	2,656,485	13,002,423	1,284,468	1,475,969	47,396,319	
Employee benefit programs	1,062,548 2,857,822	3,087,450 6,993,209	3,358,094 10,256,715	1,482,260 5,098,171	13,076,222 14,355,248	148,699 714,483	989,853 2,981,875	11,954,651 38,456,997	
Domestic production activities deduction	732,407	1,796,949	4,056,762	963,927	2,447,538	88,267	702,534	2,390,165	
Net loss, noncapital assets	71,650	290,236	634,360	46,922	798,932	68,633	117,668	3,800,617	
Other deductions	10,536,657	30,690,858	69,487,139	39,093,085	59,456,074	3,314,546	16,167,694	263,360,988	
Total receipts less total deductions	9,940,641	29,898,243	65,568,011	19,117,332	48,781,644	1,770,854	13,014,946	206,181,433	
Constructive taxable income from related foreign corporations	736,636	5,321,609	7,888,126	6,565,447	4,387,336	293,253	2,417,132	12,609,284	
Net income	10,659,109	35,160,871	73,326,965	25,587,895	53,163,752	2,062,333	15,423,699	218,645,089	
Income subject to tax Total income tax before credits [5]	9,865,123 3,295,860	32,499,668 11,360,802	64,962,346 22,738,502	20,931,280 7,317,784	37,452,603 13,128,680	1,809,428 631,529	14,196,471 4,975,620	203,810,968 70,736,256	
Income tax	3,286,800	11,342,323	22,738,502	7,317,784	13,092,126	629,981	4,965,358	70,736,256	
Alternative minimum tax	7,072	21,047	20,987	3,238	13,092,120	1,548	8,044	109,094	
Foreign tax credit	311,318	3,255,156	4,675,770	3,311,444	2,684,219	273,599	1,395,280	7,023,633	
General business credit	93,012	408,249	1,640,451	1,529,201	952,330	27,469	233,086	2,619,774	
Prior year minimum tax credit	3,208	17,453	11,062	₂ 17,950	19,980	[1]	19,940	218,021	
Total income tax after credits [2]	2,888,322	7,679,582	16,408,250	2,459,188	9,468,852	330,461	3,332,371	60,875,000	

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]

				Wholesale	/holesale and retail trade—continued						
		Wholes	ale trade				Retail trade				
ltem	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers		
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)		
Number of returns	76,230	50,346	24,253	1,631	86,050	12,370	5,305	2,575	8,874		
Total assets	2,068,592,048	622,508,374	1,442,917,898	3,165,776	1,254,322,906	101,321,740	23,731,222	26,525,574	109,816,172		
Cash	129,113,066	44,652,588	84,309,438	151,039	72,916,131	6,526,561	1,354,523	2,336,960	2,270,549		
Notes and accounts receivable	322,544,009 6,983,889	169,018,126 3,228,971	153,045,511	480,372	117,983,571	10,632,302	4,240,417	3,853,362	7,732,075		
Less: Allowance for bad debts Inventories	230,010,977	123,971,454	3,747,778 106,026,954	7,141 *12,570	2,306,145 241,672,051	80,264 43,335,885	44,163 6,597,782	190,745 6,523,846	102,213 24,279,916		
Investments in Government obligations	7,222,909	1,048,117	*6,174,792	12,570	*40,487	40,000,000	0,591,102	0,323,040	6,809		
Tax-exempt securities	2,834,757	*170,043	*2,664,714	-	*3,604,413	*92	-	-	*976		
Other current assets	95,424,082	41,962,436	53,150,445	311,200	45,280,056	2,511,984	1,696,448	1,363,765	4,154,545		
Loans to shareholders	5,960,718	4,275,124	1,641,681	*43,913	2,089,144	614,754	105,070	*10,534	222,020		
Mortgage and real estate loans	315,324	134,311	181,014	-	182,837	*18,048	*419	*31	*5,634		
Other investments	623,651,610	64,313,021	558,590,028	*748,562	126,360,192	12,345,842	332,380	6,624,343	1,168,108		
Depreciable assets Less: Accumulated depreciation	452,272,829 207,252,556	145,572,850 77,464,538	306,066,823 129,421,114	633,155 366,903	594,173,028 304,560,323	28,508,196 14,520,886	12,282,395 6,870,968	9,350,947 6,307,206	57,168,887 31,566,117		
Depletable assets	38,679,397	439,353	38,240,043	300,903	*76,971	*10,162	0,670,906	0,307,200	62,808		
Less: Accumulated depletion	520,961	132,000	388,962	-	*43,271	*1,631	-	-	40,553		
Land	16,011,222	4,783,214	10,887,296	*340,712	64,439,636	4,508,971	1,001,118	286,237	11,073,423		
Intangible assets (amortizable)	287,951,581	82,997,463	204,078,933	*875,185	183,192,073	7,836,010	1,991,059	2,316,720	3,065,016		
Less: Accumulated amortization	43,509,317	12,637,513	30,765,284	*106,520	20,595,173	348,101	243,906	195,257	586,839		
Other assets	114,866,292	32,633,296	82,183,363	49,633	129,817,227	-576,186	1,288,648	552,037	30,901,129		
Total liabilities	2,068,592,048	622,508,374	1,442,917,898 140,271,467	3,165,776	1,254,322,906	101,321,740	23,731,222	26,525,574	109,816,172		
Accounts payable Mortgages, notes, and bonds payable in less than one year	248,490,905 110,016,127	108,033,120 63,499,248	46,376,170	186,317 *140,709	191,190,381 67,401,377	13,857,020 26,063,710	4,670,243 2,361,753	6,540,135 289,666	12,080,506 1,046,519		
Other current liabilities	265,500,189	85,682,486	179,528,888	288,815	125,745,910	7,611,802	3,160,335	4,662,323	11,806,536		
Loans from shareholders	21,816,693	13,695,024	8,065,909	*55,760	6,780,715	1,808,153	300,588	328,789	748,804		
Mortgages, notes, and bonds payable in one year or more	313,873,005	88,421,468	224,443,069	1,008,467	325,451,815	18,866,331	2,300,949	2,987,958	56,804,133		
Other liabilities	185,142,361	54,531,487	130,905,686	*-294,813	109,273,557	4,738,259	1,161,661	1,217,534	4,693,159		
Capital stock	90,924,545	29,070,885	61,628,253	225,408	27,012,026	1,832,776	497,732	2,521,219	1,024,700		
Additional paid-in capital	438,864,972	136,010,247	301,899,432	955,292	197,801,274	9,333,348	4,996,967	1,305,361	4,492,162		
Retained earnings, appropriated	7,115,445 455,973,158	319,109 58,260,203	6,796,336	895,297	577,830 335,799,659	173,825 21,459,934	*35,781	*4,128 6,712,990	*109,613		
Retained earnings, unappropriated [30] Less: Cost of treasury stock	69,125,350	15,014,905	396,817,658 53,814,969	*295,476	132,711,638	4,423,419	12,459,413 8,214,200	*44,530	37,030,098 20,020,057		
Total receipts	2,621,697,937	1,115,422,980		2,497,263	2,368,959,559	231,356,426	39,526,387	60,518,547	158,989,221		
Business receipts	2,557,653,363	1,094,120,712	1,461,113,591	2,419,059	2,309,325,945	225,821,516	38,785,587	60,376,182	156,292,734		
Interest Interest on Government obligations:	8,649,443	2,800,025	5,846,292	3,126	4,934,936	769,577	116,762	168,639	59,973		
State and local	82,104	18,666	63,438	[1]	63,525	1,139	*143	*637	*2,095		
Rents	6,599,349	4,129,328	2,467,931	*2,091	3,471,608	286,042	26,955	*33,199	462,732		
Royalties Net short-term capital gain reduced by	8,653,464	2,034,173	6,610,597	8,695	5,055,792	*69,300	9,127	35,822	*281,849		
net long-term capital loss	162,602	35,934	116,568	*10,100	73,128	12,233	*57	177	*[1		
Net long-term capital gain reduced by net short-term capital loss	2 602 244	641 207	1,960,125	*823	6,040,246	115 164	*4,288	*96,674	65,830		
Net gain, noncapital assets	2,602,244 3,379,771	641,297 1,182,030	2,162,635	*35,106	580,554	115,164 121,752	2,009	*2,717	38,970		
Dividends received from domestic corporations	3,865,915	350,188	3,511,375	*4,352	147,153	27,009	2,841	*797	6,579		
Dividends received from foreign corporations	4,360,778	1,596,795	2,763,983	- 1,1442	4,503,794	12,082	20	274	*11		
Other receipts	25,688,903	8,513,833	17,161,158	13,912	34,762,878	4,120,612	578,598	-196,570	1,778,448		
Total deductions	2,523,706,927	1,079,660,986	1,441,945,774	2,100,168	2,260,769,135	224,634,513	36,476,158	58,828,657	147,269,097		
Cost of goods sold	2,087,220,329	882,591,662	1,204,571,463	*57,204	1,662,409,656	182,520,007	22,063,299	44,681,590	101,333,658		
Compensation of officers	17,697,004	10,064,484	7,375,987	256,533	9,873,970	1,694,527	579,004	239,726	1,050,826		
Salaries and wages Repairs	134,955,045 7,648,331	69,574,840 3,023,933	64,599,294 4,615,566	780,911 8,831	224,985,361 14,178,971	16,721,869 789,242	4,283,463 294,469	4,704,640 230,682	19,200,625 1,376,644		
Bad debts	2,492,201	1,226,212	1,264,970	*1,019	3,665,106	129,708	58,127	124,779	378,727		
Rent paid on business property	18,199,338	8,613,021	9,501,646	84,671	47,912,548	3,441,099	1,883,156	1,411,059	2,832,810		
Taxes paid	26,080,234	9,603,816	16,347,669	128,748	35,421,404	2,974,338	912,693	727,372	3,452,259		
Interest paid	20,195,992	6,487,348	13,658,002	50,642	18,856,010	1,434,911	175,488	230,221	1,304,667		
Charitable contributions	1,026,559	389,633	634,292	2,634	2,348,260	37,571	131,372	16,360	97,877		
Amortization	9,622,851	5,103,848	4,505,188	*13,815	3,719,666	460,817	64,458	105,822	59,545		
Depreciation Depletion	33,414,331 384,099	15,881,261 18,658	17,495,085 365,441	37,985	34,804,919 4,139	1,818,398	735,567	390,901	2,467,777 *1,475		
Advertising	21,313,583	10,576,143	10,725,682	11,758	4,139 26,082,736	2,046,736	1,524,986	1,293,850	2,057,688		
Pension, profit sharing, stock, annuity	5,741,089	2,538,882	3,169,378	*32,830	6,213,562	200,074	41,265	70,138	394,723		
Employee benefit programs	15,482,272	7,318,884	8,102,705	60,683	22,974,724	1,443,724	375,536	428,096	2,453,851		
Domestic production activities deduction	1,741,814	605,096	1,136,719	-	648,351	11,858	*2,498	5,826	5,618		
Net loss, noncapital assets	1,243,507	787,888	454,078	*1,540	2,557,110	35,711	26,659	31,668	86,055		
Other deductions	119,248,346	45,255,375	73,422,607	570,365	144,112,641	8,873,921	3,324,118	4,135,926	8,714,274		
Total receipts less total deductions	97,991,009	35,761,995 3,089,518	61,831,920 3,872,059	397,095	108,190,424	6,721,914	3,050,230	1,689,890	11,720,124		
Constructive taxable income from related foreign corporations Net income	6,961,577 104,870,482	3,089,518 38,832,847	3,872,059 65,640,541	397,095	5,647,707 113,774,606	39,059 6,759,833	529 3,050,616	323,587 2,012,840	*12,192 11,730,221		
Income subject to tax	94,250,098	35,223,580	58,671,373	355,145	109,560,870	6,349,764	2,820,488	1,804,147	11,730,221		
Total income tax before credits [5]	32,662,595	12,065,841	20,478,167	118,587	38,073,661	2,151,870	972,287	625,394	3,969,704		
Income tax	32,576,161	12,029,962	20,427,644	118,555	38,066,841	2,161,547	971,593	625,909	3,968,424		
Alternative minimum tax	90,830	38,559	52,260	*11	18,264	3,262	*759	*302	1,238		
Foreign tax credit	3,612,238	1,340,786	2,271,452	-	3,411,394	16,318	3,594	82,296	*43,865		
General business credit	1,755,653	328,361	1,425,927	*1,365	864,121	25,478	21,450	*7,514	57,218		
Prior year minimum tax credit Total income tax after credits [2]	185,432 27,110,809	17,020 10,379,678	168,412 16,613,909	117,222	32,589 33,764,191	5,125 2,104,949	*180 947,063	*890 534 693	1,716		
Endnotes at end of table section. Detail may not add to total be								534,693	3,866,904		

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]

				Wholesale	and retail trade-	-continued			
				Retail trade	-continued				
ltem	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	14,575	7,250	4,234	10,462	2,875	1,078	d	d	
Total assets	172,966,258	164,475,984	23,121,512	90,770,596	20,623,556	334,406,208	d	d	
Cash	12,285,550	9,023,143	1,716,713	8,945,510	1,184,463	9,508,195	d	d	
Notes and accounts receivable	15,246,497	30,776,696	1,520,868	6,337,962	4,518,799	5,734,972	d	d	
Less: Allowance for bad debts	66,876	806,707	28,766	222,492	61,969	125,767	d	d	
Inventories	20,618,917	25,986,279	2,210,602	24,010,189	6,132,378	68,550,346	d	d	
Investments in Government obligations	*3,587,921	3,050 *12,827	*6,472	*20,617 *2,597	-	-	d d	a	
Tax-exempt securities Other current assets	10,371,663	4,660,013	851,011	4,980,676	711,774	5,856,929	d	u d	
Loans to shareholders	119,492	56,155	343,412	134,319	36,537	*165,080	d	d	
Mortgage and real estate loans	*90,667	*521	*20,789	*5,655	*12,007	*12,950	d	d	
Other investments	25,515,375	15,518,171	4,132,591	5,551,745	1,565,308	16,115,922	d	d	
Depreciable assets	124,989,614	43,128,772	16,197,315	54,735,810	9,503,971	203,816,963	d	d	
Less: Accumulated depreciation	67,887,360	22,868,081	8,090,207	31,805,921	5,492,820	87,884,929	d	d	
Depletable assets	-	*3,921 *1,015	-	-	-	-	d d	d d	
Less: Accumulated depletion Land	10,210,339	3,481,227	2,797,337	1,104,838	261,999	29,077,278	d d	a	
Intangible assets (amortizable)	15,160,669	57,142,401	1,289,892	9,796,294	2,245,057	15,507,399	d	d	
Less: Accumulated amortization	1,679,830	5,807,174	178,432	1,315,027	234,420	1,392,955	d	d	
Other assets	4,403,622	4,165,787	331,913	8,487,825	240,472	69,463,826	d	d	
Total liabilities	172,966,258	164,475,984	23,121,512	90,770,596	20,623,556	334,406,208	d	d	
Accounts payable	46,140,996	21,694,554	3,159,655	12,927,890	3,513,812	47,031,952	d	d	
Mortgages, notes, and bonds payable in less than one year	2,357,925	8,424,681	220,179	1,106,675	554,139	14,593,193	d d	d d	
Other current liabilities Loans from shareholders	15,378,431 740,820	21,317,761 301,040	1,387,771 425,579	12,483,534 844,236	2,570,964 195,434	28,646,426 *286,682	d d	d	
Mortgages, notes, and bonds payable in one year or more	35,776,978	31,281,713	4,164,720	21,075,082	4,981,723	80,599,643	d	d	
Other liabilities	16,649,231	7,793,999	5,342,009	8,480,023	1,377,858	29,586,398	d	d	
Capital stock	11,602,734	1,539,313	1,050,047	3,954,413	126,383	995,443	d	d	
Additional paid-in capital	14,576,691	47,089,783	1,254,713	19,303,275	3,788,110	25,028,762	d	d	
Retained earnings, appropriated	*49,570	*24,952	*30,400	*21,509	*25,622	26,841	d	d	
Retained earnings, unappropriated [30]	41,575,005	50,552,070	6,512,852	30,876,392	5,567,595	122,710,241	d	d	
Less: Cost of treasury stock Total receipts	11,882,124 473,927,024	25,543,883 276,824,645	426,414 101,465,563	20,302,435 163,210,354	2,078,083 28,287,200	*15,099,373 638,841,345	d d	a	
Business receipts	461,215,232	271,079,530	100,237,569	158,607,423	27,347,163	634,482,981	d	d d	
Interest	508,436	59,504	93,207	528,656	500,642	487,004	d	d	
Interest on Government obligations: State and local	42,392	*1,842	1,113	4,981	2,956	5,054	d d	d d	
Rents	506,168	198,123	88,885	77,363	15,720	769,109	d	d	
Royalties Net short-term capital gain reduced by net long-term capital loss	1,382,337 *10,583	*222,853	*19,800	440,189	*19,974	1,456,829	d d	d	
Net long-term capital gain reduced by	10,583	*4,165	4,901	*588	-	4,122	ď	a	
net short-term capital loss	4,424,179	126,702	65,028	20,301	*6,784	111,726	d	d	
Net gain, noncapital assets	199,005	14,364	55,802	19,183	28,482	65,818	d	d	
Dividends received from domestic corporations	20,720	5,015	5,767	9,063	*813	*555	d	d	
Dividends received from foreign corporations	1,816,382	*19,589	881	297,086	-	538,450	d	d	
Other receipts	3,801,589	5,092,957	892,549	3,205,521	364,665	919,697	d	d	
Total deductions	458,203,381	262,285,972	99,925,683	150,810,681	27,003,353	605,447,438	d	d .	
Cost of goods sold Compensation of officers	357,557,622 1,011,915	186,611,688 1,087,712	89,121,355 228,377	83,260,551 1,588,359	16,087,282 460,907	464,658,311 533,447	d d	d	
Salaries and wages	40,402,534	25,310,882	3,368,433	22,757,411	3,577,944	63,335,285	d	d	
Repairs	3,191,515	1,098,222	441,667	1,158,011	269,970	4,193,437	d	d	
Bad debts	622,487	405,074	24,889	326,727	75,619	423,614	d	d	
Rent paid on business property	7,034,989	8,025,111	1,020,710	11,680,292	1,574,547	5,209,049	d	d	
Taxes paid	5,959,336	3,366,666	728,297	3,374,851	604,519	10,721,119	d	d	
Interest paid Charitable contributions	2,346,668	1,663,287	492,588	1,519,948	293,166	4,955,602 1,043,609	d	d	
Charitable contributions Amortization	663,826 437,364	64,851 1,066,204	22,481 62,177	100,814 397,104	18,474 42,924	1,043,609 354,561	d d	d d	
Depreciation	6,840,636	3,015,945	1,248,991	3,986,041	693,661	10,399,842	d	d	
Depletion	*9	*[1]	52	*1,894	-	8	d	d	
Advertising	2,225,276	2,672,042	154,244	3,791,299	670,681	6,021,965	d	d	
Pension, profit sharing, stock, annuity	1,784,907	819,244	68,666	436,743	70,464	1,896,088	d	d	
Employee benefit programs	5,454,200	2,474,854	281,131	1,928,402	245,198	6,091,307	d	d .	
Domestic production activities deduction Net loss, noncapital assets	156,955 1,216,036	194,383 96,587	18,722 20,414	*63,109 337,586	12,973	93,152 97,812	d d	d	
Other deductions	21,297,104	24,313,217	2,622,488	14,101,539	2,305,026	25,419,230	d d	d	
Total receipts less total deductions	15,723,643	14,538,673	1,539,880	12,399,673	1,283,847	33,393,908	d	d	
Constructive taxable income from related foreign corporations	594,217	94,088	*1,937	316,453	17,633	2,015,102	d	d	
Net income	16,275,469	14,630,918	1,540,705	12,711,145	1,298,523	35,403,955	d	d	
Income subject to tax	15,931,002	14,066,200	1,398,024	12,027,386	1,122,436	35,341,265	d	d	
Total income tax before credits [5]	5,537,959	4,900,036	479,033	4,189,193	384,437	12,364,851	d	d	
Income tax	5,536,712	4,899,002	475,852	4,183,603	383,968	12,364,026	d	d	
Alternative minimum tax Foreign tax credit	1,247 *1,522,784	925 *36,176	*3,119 391	3,193 167,100	*1,210 4,013	*880,208	d d	d	
General business credit	99,899	41,257	24,591	83,120	18,487	338,324	d d	d	
Prior year minimum tax credit	6,236	*1,624	*864	*11,400	*3,063	*38	d	d	
				,	.,				

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]

			Trans	sportation and wareho	using		
		Alta mall		Tourist		Other	
ltem	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	37,943	1,387	22,879	4,449	d	8,387	d
Total assets	475,827,543	273,172,666	38,792,813	10,019,803	d	120,466,065	C
Cash	26,177,615	12,358,801	3,087,623	395,041	d	9,448,429	(
Notes and accounts receivable	56,401,559	11,228,737	8,609,562	1,128,554	d	31,111,144	
Less: Allowance for bad debts Inventories	807,153 5,310,312	329,003 2,878,875	130,084 344,482	23,237 76,000	q	252,404 1,656,765	
Investments in Government obligations	*3,372,713	3,365,849	344,402	70,000	d	*6,864	
Tax-exempt securities	*384,033	21,825	*23,756	-	d	*338,451	(
Other current assets	19,615,021	11,300,677	2,165,018	459,501	d	4,692,525	(
Loans to shareholders	848,162	*38,200	383,934	178,527	d	180,662	(
Mortgage and real estate loans	97,324	*140	*51,179	-	d	*35,865	(
Other investments	40,700,265	18,825,519	1,415,230	873,363	d	11,502,552	
Depreciable assets Less: Accumulated depreciation	403,271,930 151,037,976	250,908,349 70,394,678	37,956,609 20,797,071	6,967,472 4,023,752	d	83,823,608 45,930,527	
Depletable assets	*27,898	70,394,076	*26,466	4,023,732	d	45,930,527	
Less: Accumulated depletion	*2,857	-	*1,468	_	d	701	
Land	6,451,915	2,745,706	1,341,567	187,761	d	1,566,652	
Intangible assets (amortizable)	43,269,289	19,442,889	3,910,274	4,087,469	d	12,050,348	(
Less: Accumulated amortization	6,263,954	1,512,625	587,333	625,417	d	3,054,066	(
Other assets	28,011,448	12,293,404	993,070	338,520	d	13,289,151	
Total liabilities	475,827,543	273,172,666	38,792,813 3,209,613	10,019,803	d	120,466,065	
Accounts payable Mortgages, notes, and bonds payable in less than one year	53,165,152 11,558,282	10,826,096 6,033,929	3,209,613 2,793,610	571,067 334,995	d d	35,749,128 1,887,708	
Other current liabilities	41,999,285	28,233,279	3,875,725	1,043,921	d	7,372,881	
Loans from shareholders	5,493,910	147,674	565,446	2,351,580	d	2,300,876	(
Mortgages, notes, and bonds payable in one year or more	108,391,078	57,850,366	8,792,075	1,732,205	d	27,724,154	C
Other liabilities	101,454,406	78,219,680	5,005,161	1,012,850	d	12,702,136	(
Capital stock	8,152,194	5,284,384	843,746	69,919	d	1,360,591	C
Additional paid-in capital	64,995,333	37,657,900	4,585,919	2,129,134	d	8,858,594	C
Retained earnings, appropriated Retained earnings, unappropriated [30]	169,865 104,778,240	*54,076 62,450,402	*28,044 12,533,161	822,210	d d	24,780 29,000,921	
Less: Cost of treasury stock	24,330,201	13,585,120	3,439,687	48,078	d	6,515,704	
Total receipts	450,247,273	172,245,731	84,665,981	11,475,073	d	166,635,792	c
Business receipts	437,319,619	167,116,905	82,435,547	11,174,579	d	162,669,595	C
Interest	729,484	236,374	82,705	89,878	d	227,701	c
Interest on Government obligations:					d		c
State and local	16,222	*2,363	1,587	*663	d	*10,933	
Rents	1,254,118 1,881,019	563,538 *52,750	415,129 *6,399	*9,820 11,756	d	234,701 *1,793,417	
Royalties Net short-term capital gain reduced by net long-term capital loss	2,563	*1,071	*611	*9	d	*539	C
Net long-term capital gain reduced by							
net short-term capital loss	662,583	242,403	258,724	*13,110	d	113,715	C
Net gain, noncapital assets	1,930,527	902,909	636,112	44,051	d	213,257	C
Dividends received from domestic corporations	55,658	26,861	16,079	*419	d	8,717	C
Dividends received from foreign corporations	792,770 5,602,711	*34,463 3,066,091	*33,090	120 700	d	439,846	
Other receipts Total deductions	418,882,561	158,469,266	779,997 81,084,873	130,790 11,157,111	d	923,370 155,369,784	
Cost of goods sold	118,361,860	32,812,000	27,785,270	2,446,115	d	50,548,259	
Compensation of officers	3,667,733	1,035,133	1,015,950	135,424	d	1,362,219	C
Salaries and wages	74,898,460	25,906,200	12,724,698	3,924,212	d	30,173,281	C
Repairs	16,711,876	9,027,444	2,107,608	180,391	d	5,107,050	C
Bad debts	510,220	100,674	104,691	8,547	d	287,652	
Rent paid on business property Taxes paid	17,457,407 16,009,294	8,470,136 4,966,819	3,477,433 3,307,382	424,995 547,528	d	4,528,243 6,682,602	
Interest paid	7,354,338	4,593,304	5,307,382	311,180	d d	1,077,444	
Charitable contributions	186,749	56,925	23,108	2,665	d	94,540	
Amortization	943,932	345,763	134,559	99,752	d	282,252	C
Depreciation	23,616,590	13,099,159	4,033,749	475,810	d	5,009,083	C
Depletion	7,157	6,641	*312	-	d	1	C
Advertising	1,592,290	706,699	180,860	37,643	d	641,534	
Pension, profit sharing, stock, annuity Employee benefit programs	5,270,159 15,213,300	2,134,898	359,542	53,183	d	2,649,977	(
Domestic production activities deduction	15,213,300	5,386,541 *3,629	1,655,037 *629	349,070	d d	7,549,583 *7,454	
Net loss, noncapital assets	385,256	323,790	24,600	*4,421	d d	12,113	
Other deductions	116,681,068	49,493,510	23,547,456	2,156,175	d	39,356,494	
Total receipts less total deductions	31,364,712	13,776,465	3,581,108	317,962	d	11,266,008	(
Constructive taxable income from related foreign corporations	656,049	254,523	12,794	-	d	325,723	(
Net income	32,004,539	14,028,625	3,592,315	317,299	d	11,580,798	
Income subject to tax	27,636,751	11,422,287	2,924,917	164,889	d	11,262,733	
Total income tax before credits [5]	9,548,161	4,002,414	921,715	50,893	d .	3,917,461	(
Income tax Alternative minimum tax	9,520,150 26,146	3,990,596 9,568	918,766 3,694	50,698 *196	d	3,913,666 3,435	
Foreign tax credit	482,505	38,634	18,628	190	d	335,351	
General business credit	239,771	119,010	27,920	*3,133	d	88,509	
Prior year minimum tax credit	16,676	*8,918	1,572	*1,631	d	*1,990	(
Total income tax after credits [2]	8,808,298	3,834,513	873,595	46,129	d and Limitations of the	3,492,039	c

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]

				Information			
Item	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	21,579	5,030	5,164	, ,	4,016	1,543	C
Total assets	2,321,274,591	455,637,175	207,124,263	d d	1,205,485,018	35,823,163	
Cash	135,328,058	30,125,308	7,149,574	d	75,491,530	1,950,044	
Notes and accounts receivable	328,123,302	44,680,715	24,420,212	d	225,017,618	2,798,422	(
Less: Allowance for bad debts	6,168,668	1,626,742	1,348,478	d	2,293,881	74,338	C
Inventories	21,016,870	4,294,698	11,974,403	d	2,547,239	51,057	(
Investments in Government obligations	284,285	*190,564	-	d	90,974	-	
Tax-exempt securities	326,476	59,570	- 8.992.840	d	96,440	1 004 070	(
Other current assets Loans to shareholders	96,265,213 1,400,466	21,155,871 561,191	139,180	a	23,483,286 453,334	1,221,373 41,240	
Mortgage and real estate loans	*54,786	*45,484	*2,396	d	*5,102	41,240	
Other investments	571,883,310	88,621,204	65,450,395	d	295,460,508	4,070,728	(
Depreciable assets	814,065,275	63,031,310	23,618,413	d	622,772,651	9,862,836	(
Less: Accumulated depreciation	488,467,358	38,796,484	14,121,822	d	377,739,362	5,250,501	(
Depletable assets	24,124	13,748	-	d	-	-	(
Less: Accumulated depletion	7,025	6,425	-	d		-	(
Land	11,878,931	2,751,556	1,227,704	d d	5,196,524	138,539	(
Intangible assets (amortizable) Less: Accumulated amortization	792,304,419 156,289,896	188,573,552 39,632,148	75,055,864 5,952,210	a	314,991,285 51,695,278	21,279,293 3,559,942	
Other assets	199,252,024	91,594,201	10,515,794	d	71,607,046	3,559,942	
Total liabilities	2,321,274,591	455,637,175	207,124,263	ď	1,205,485,018	35,823,163	
Accounts payable	104,529,475	15,018,154	11,322,946	d	69,011,014	1,297,960	(
Mortgages, notes, and bonds payable in less than one year	193,957,582	11,525,758	1,075,851	d	176,263,080	596,646	C
Other current liabilities	254,618,336	119,731,227	24,868,057	d	63,212,934	3,768,391	C
Loans from shareholders	6,668,427	3,747,419	1,943,515	d	278,648	174,049	C
Mortgages, notes, and bonds payable in one year or more	665,468,170	111,833,048	74,212,401	d	362,496,363	10,633,401 4,386,705	C
Other liabilities Capital stock	361,439,212 85,066,313	54,761,321 28,182,605	19,083,196 4,871,994	a	246,340,704 13,630,799	1,379,981	
Additional paid-in capital	912,407,731	249,104,201	174,754,648	d	243,947,290	16,953,359	
Retained earnings, appropriated	1,028,672	*65,486	102	d	919,189	2,390	C
Retained earnings, unappropriated [30]	77,553,022	39,410,323	-49,313,971	d	103,952,462	717,489	C
Less: Cost of treasury stock	341,462,350	177,742,368	55,694,477	d	74,567,465	4,087,209	C
Total receipts	925,061,304	226,469,758	89,673,943	d	403,222,602	17,510,205	C
Business receipts	754,082,261	155,289,134	73,215,959	d	349,136,788	16,697,764	C
Interest Interest on Government obligations: State and local	10,621,774	884,912 4,455	590,507	d d	6,426,861 51,007	108,155 *533	C C
Rents	6,586,692	358,732	326,198	d	5,384,461	*8,342	
Royalties Net short-term capital gain reduced by	33,623,241	11,009,150	10,605,322	d	*5,335,701	24,643	C
net long-term capital loss	356,288	89,593	5	d	234,181	1	(
Net long-term capital gain reduced by net short-term capital loss	7,501,551	1,770,962	*40,481		3,383,053	*152,613	
Net gain, noncapital assets	2,561,462	770,283	72,189	ď	891,867	*88,022	
Dividends received from domestic corporations	1,864,538	1,018,522	*133,793	d	703,533	*1,690	
Dividends received from foreign corporations	5,562,125	1,908,433	*674,430	d	1,731,720	27,191	(
Other receipts	102,205,931	53,365,582	4,015,058	d	29,943,431	401,249	C
Total deductions	818,552,624	197,025,913	78,551,043	d	363,183,636	15,638,730	C
Cost of goods sold	160,247,532	51,950,777	12,912,036	d	65,355,027	2,739,055	(
Compensation of officers	8,340,591 151,187,211	2,728,940	1,583,278 8,283,275	d	1,068,688 53,227,952	224,224	
Salaries and wages Repairs	9,297,193	54,403,044 1,419,014	8,283,275 529,842	q	53,227,952 5,929,852	4,285,149 283,551	
Bad debts	3,736,663	604,407	130,775	d	2,621,813	48,669	
Rent paid on business property	17,605,313	2,822,326	4,537,191	d	6,974,774	463,198	(
Taxes paid	23,269,754	6,451,462	1,889,272	d	11,008,005	473,970	(
Interest paid	44,294,767	6,882,089	3,757,161	d	24,835,180	742,676	(
Charitable contributions	1,168,946	301,411	56,844	d	533,474	3,395	(
Amortization	32,262,007	4,492,976	14,184,451	d d	4,633,209	427,690 772,771	(
Depreciation Depletion	51,843,041 *1,787	6,099,641	6,171,098	a	31,661,036 1,622	772,771	
Advertising	22,964,780	6,224,149	4,389,623	d	6,736,467	249,955	
Pension, profit sharing, stock, annuity	7,183,887	1,125,565	376,450	d	4,203,660	73,328	
Employee benefit programs	22,610,941	6,305,179	1,067,649	d	9,431,308	693,707	C
Domestic production activities deduction	5,393,075	2,109,158	955,024	d	1,223,815	*31,246	(
Net loss, noncapital assets	941,388	388,561	48,651	d	316,289	17,403	(
Other deductions	256,203,748 106,508,680	42,717,213	17,678,422	d d	133,421,466	4,108,745	(
Total receipts less total deductions Constructive taxable income from related foreign corporations	106,508,680 9,320,525	29,443,845 2,831,062	11,122,900 256,654	a	40,038,966 4,580,619	1,871,475 17,745	
Net income	115,733,763	32,270,452	11,379,553	ď	44,568,578	1,888,687	
Income subject to tax	93,520,786	26,574,592	10,770,763	d	32,747,221	1,332,325	
Total income tax before credits [5]	32,828,019	9,323,468	3,762,464	d	11,504,280	467,375	
Income tax	32,675,154	9,287,233	3,757,685	d	11,447,793	461,250	
Alternative minimum tax	116,012	35,386	*904	d	48,285	6,149	
Foreign tax credit	7,843,594	2,959,606	1,087,062	d .	2,271,502	35,583	
General business credit	1,631,521	631,900	13,086	d	501,514	10,831 *78	
Prior year minimum tax credit Total income tax after credits [2]	45,103 23,307,530	2 13,745 5,719,454	2,662,309	ت م	28,874 8,700,883	420,883	
Total income tax after credits [2]	20,307,030	3,713,434	2,662,309	u minting of the Comple	0,700,003	+20,003	L

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 Credit commodity contracts, other financial intermediation investments intermediation investments of the financial investments of the financial investments of the financial investments of the financial of			Fina	ance and insuran	ce			Real estate and r	ental and leasing	9
Nomber of refurers 1.24.14.12.693 7.23.39. 44.79.01.29. 45.41.09 1.19.40.20 1.00.20 1	Item	Total		commodity contracts, other financial investments, and related	carriers and related	and other financial	Total	Real estate	leasing	Lessors of nonfinancial intangible assets (excep copyrighted works)
Total assaiss		(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Todal assesses	Number of returns	28,802	7,255	5,159	15,581	807	80,789	74,555	d	
Notes and accounts recornable 17.09.771.9719 705.919.000 277.9511 20.19.077 4.986.917 32.981.303 13.90.178 a December 15.000 17.000						90,584,253			d	
Less Allwamer for bad cides	Cash	571,779,964	239,806,955	318,534,474	11,564,247	1,874,288	21,611,005	15,105,032	d	
Inventionates in Covernment obligations 2009 (10.00 10.01 477 10.00 10.00 10.01 477 10.00			, ,	927,715,511		4,986,917			d	
Investment on Coverment obligations 269,810,280 20,944,716 155,228,000 10,1472 20,703.07 27,705 27,705 27,705 37,705						1,886				
Tax-exercit securities						-				
Other current sessets 3,750,055	ů .								d	
Lean to shareholders	·								0	
Mortgage and read estate basses 5,262,025,505 5,264,643,303 3,08,085 15,062,71,144,000 Comber investments 1,000,711,000 Comber investments 1,										
Other investments 1, 1690, 710, 105 1, 1690, 710, 105 1, 1690, 710, 720 1, 1690, 710, 710, 710 1, 1690, 710, 710, 710 1, 1690, 710, 710, 710 1, 1690, 710, 710 1, 1690, 710, 710 1, 1690, 710, 710 1, 1690, 710, 710 1, 1690, 710 1, 1690, 710, 710 1, 1690, 710 1, 1690, 710 1, 1690, 710										
Compression assets										
Depleable asserts									d	
Less. Accumulated depleten	Less: Accumulated depreciation	55,377,843	25,486,800	24,048,511	5,802,617	39,916	59,002,126	28,141,915	d	
Land	Depletable assets	987,267	*1,287	771,979	*4,375	*209,626	329,673	316,404	d	
Internações assets comorbable 251,069,689 73,164,470 128,144,200 49,009,003 400,003 37,022,141 17,023,322 c										
Less. Accumulated amortization 32.441.056 32.841.056										
Chemister 1,000 1,779,472 0 0 0 0 0 0 0 0 0					.,,					
Total Indibitities										
Accounts payable in less than one year of A40,056.09 39.318.000 17.300,046 33.446.04 211,058.09 7,180.039 d Other current liabilities 2.523.773.673 1071.427.00 14.295.024.000 18.502.427 4.231.040 28.03.000 10.286.138 d Other Current liabilities 2.523.773.673 1071.427.00 14.295.024.000 18.502.427 4.231.040 28.03.000 10.286.138 d Other Current liabilities 4.00.077 27.000 14.295.024.000 18.502.427 4.231.040 28.03.000 10.286.138 d Other Current liabilities 4.00.077 27.000 14.295.024.000 18.502.427 4.231.040 28.03.000 10.286.138 d Other Current liabilities 4.00.072 27.000 14.295.024.000 18.502.427 4.231.040 28.03.000 10.286.138 d Other Current liabilities 4.00.072 27.000 14.295.024.000 18.502.427 4.231.040 28.03.000 10.286.138 d Other Current liabilities 4.00.072 27.000 14.295.024.000 18.000.072 27.000.070 d Other liabilities 4.000.072 27.000 14.295.024.000 18.000.072 27.000.070 d Other liabilities 4.000.070 27.000 14.295.024.000 18.000.072 27.000.070 d Other liabilities 4.000.070 27.000 18.000.070 d Other liabilities 4.000.070 27.000 18.000.070 d Other liabilities 4.000.070 27.000 18.000.070 27.000 18.000.070 d Other liabilities 4.000.070 27.000 18.000.070 27.000										
Mortgages, notes, and bonds payable in less than one year									4	
Other current labilities									d	
Leans from shareholders 8, 0,077,20 1,622,130 46,732,01525 48,204,006 723,260 922,911 10,809,266 8,113,679 0 Other inabilities 2,401,241,000 1,696,265,973 77,389,871 27,426,200 1,5367,100 43,900,267 21,190,010 0 Capital stock 23,059,177 244,693,977 73,986,210 27,426,200 1,5367,100 43,900,267 21,190,010 0 Capital stock 23,059,177 244,693,977 74,555,310 30,222,577 69,162,144 00,129,831 0 Capital stock 23,059,177 244,693,977 74,555,310 30,222,577 69,162,144 00,129,831 0 Capital stock 23,059,177 244,693,977 244,693,977 246,6										
Other inabilities 2,401,241,509 1,586,255,672 772,386,219 27,242,209 15,357,108 43,980,257 21,139,018 d 2,008,264 32,054,019 2,408,209 43,980,357 32,408,209 43,980,357 32,408,209 43,980,357 32,408,209 44,431 32,557,108 32,408,209 44,431 32,557,108 32,408,209 44,431 32,557,108 32,408,209 44,431 32,557,108 32,408,209 44,431 32,557,108 32,408,209 44,431 32,557,108 32,408,209 44,314,309 32,408,209 32,408,209 44,314,309 32,408,209 44,314,309 32,408,337,131 47,558,611 5,031,153 24,608,218 4,038,322 40 42,314,309 32,408,337,131 47,558,611 5,031,153 24,608,218 4,038,322 40 42,314,309 32,408,337,131 47,558,611 47,558,613 47,508,413									d	
Capital stock	Mortgages, notes, and bonds payable in one year or more						97,143,950		d	
Additional paid-in capital of Retained earnings, appropriated (4.46, 451 t) 15.068 (2.1976) 88 26.131 (3.0252,677 89.182.141 (6.129331) a greated earnings, appropriated (4.46, 451 t) 15.068 (2.1976) 88 26.131 (3.0252,677 89.182.141 (6.129331) a greated earnings, unappropriated (30) (1.86.404.048 (4.23.34.399 (2.06.933.713) (1.8763.581 t) 5.03.1153 (2.46.682.18 (4.038.322 d) a greated earnings, unappropriated (30) (1.86.404.048 (4.23.34.399 (2.06.933.713) (1.8763.581 t) 5.03.1153 (2.46.682.18 (4.038.322 d) a greated earnings, unappropriated (30) (1.8763.719)	Other liabilities	2,401,241,509	1,586,255,973	772,386,219	27,242,209	15,357,108	43,960,257	21,193,018	d	
Retained earnings, appropriated [30] 184,040,98 42,41,499 (20,937,713 18,753,515 15,031,153 42,686,216 4,038,322 a Less Cost of treasury stock 116,468,220 41,065,897 (83,469,44 7,004,791 150,888 19,253,100 5,645,509 a Discontinuous control of the	· · · · · · · · · · · · · · · · · · ·									
Retained carnings, unappropriated [30] 188,404,048 42,314,399 20,833,713 18,763,681 5,031,153 24,682,216 4,038,322 d Total receipts 196,882,20 41,685,897 63,849,44 7,004,717 19,058,685 63,898,624 d Dulines receipts 307,194,160 89,703,266 143,534,804 64,814,824 423,002 130,540,123 47,180,337 d Interest 160,881,480 118,733,708 40,311,334 423,002 130,540,123 47,180,337 d Interest 10,081,480 118,733,708 40,311,334 423,002 130,540,123 47,180,337 d Interest 1,325,633 60,997 566,076 117,243 423,002 130,540,123 47,180,337 d Interest 1,325,633 60,997 566,076 117,244 22,116 1,460,347 122,176 d Rents 1,325,633 60,997 566,076 117,245 22,116 1,460,347 122,176 d Rents 1,325,633 60,997 566,076 117,245 22,116 1,460,347 122,176 d Rents 1,325,633 60,997 566,076 117,245 22,116 1,460,347 122,176 d Rents 1,325,633 60,997 566,076 117,245 22,116 1,460,347 1,217,76 d Rents 1,225,733 40,072 243,305 129,688 21,225 4,021,289 1,441,877 d Ret of the other maptial gain reduced by net flong-term capital loss 841,249 40,077 640,154 34,830 126,199 148,960 141,550 d Ret of the other maptial gain reduced by net flong-term capital loss 9,317,574 7,27,399 1,500,066 45,574 542,718 4,707,983 1,888,695 d Dividends received from domestic corporations 827,223 122,676 579,428 68,818 60,001 297,746 157,687 d Dividends received from domestic corporations 3,080,236 72,002 73,043,33 33,143 34,613 189,233 10,004 d Governor domestic corporations 494,809,312 03,453,491										
Less: Cost of treasury stock										
Total receipts 97,992,166 280,980,247 222,865,734 70,639,026 123,540 6 44,14,325 242,062 103,540,123 d 13,666,535 63,989,624 d 18,675,076 105,661,070 d 18,675,076 d 16,675,076 d 16,675,07										
Business receipts										
Interest nGovernment obligations: Interest on Government obligations: Interest on G										
Interest on Government obligations: Slate and local 1,971,940 1,723,011 188,975 56,916 11,243 22,116 1,460,387 1,221,768 0 Rents 1,255,833 600,397 586,076 117,243 22,116 1,460,387 1,221,768 0 Royalties 2,017,481 1,623,172 243,395 129,688 21,225 4,021,289 1,441,877 0 Rent capital gain reduced by net long-term gain gain gain gain gain g										
Rents 1,25,633 600,397 880,076 117,243 22,116 1,460,387 1,221,788 d Royalties 2,017,481 1,623,172 243,395 120,688 21,225 4,021,289 1,441,877 d Royalties 2,017,481 1,623,172 243,395 160,048 126,193 148,960 141,350 d Royalties 1,623,172 1,623,172 1,623,173	Interest on Government obligations:								d	
Royalties 2,017,481 1,623,172 243,395 129,688 21,225 4,021,289 1,441,677 d Net short-term capital gain reduced by net long-term capital gain reduced by net short-term capital gain reduced by ne									d	
Met long-term capital gins reduced by Net	Royalties			243,395	129,688	21,225	4,021,289	1,441,877	d	
net short-term capital loss 7,445,393 918,004 4,865,241 436,376 1,285,771 5,940,410 5,801,610 d Net gain, noncapital assets 9,317,574 7,227,386 1,502,086 45,374 542,718 4,707,983 1,888,585 d Dividends received from domestic corporations 3,080,236 720,082 1,794,363 55,017,81 3,613 187,223 160,643 d Other received from foreign corporations 456,079,615 50,546,162 2,892,215 3,600,312 1,986,924 7,443,030 4,301,345 d Other received from foreign corporations 456,079,615 50,546,162 2,892,215 3,600,312 1,986,942 7,443,030 4,301,345 d Cost of good sold 19,086,048 52,727 3,525,823 12,2897,083 53,187,659 d Compensation of officers 11,826,976 3,290,306 5,522,086 2,987,838 *26,745 3,314,310 2,230,845 d Salanes and wages 90,122,273 2,2700,927 43,102,856 18,226,618 99,372 </td <td></td> <td>841,249</td> <td>40,072</td> <td>640,154</td> <td>34,830</td> <td>126,193</td> <td>148,960</td> <td>141,350</td> <td>d</td> <td></td>		841,249	40,072	640,154	34,830	126,193	148,960	141,350	d	
Net gain, noncepital assets 9,317,674 7,227,396 1,502,086 46,374 542,718 4,707,983 1,888,585 d Dividends received from domestic corporations 827,223 122,976 579,428 68,818 56,001 297,746 167,587 d Dividends received from foreign corporations 3,080,236 720,082 1,794,363 531,178 34,613 187,223 100,643 d Total deductions 85,079,631 50,548,162 28,962,215 3,600,312 1,968,942 7,443,030 4,301,345 d Total deductions 454,680,932 203,548,491 918,343,456 4,176,837 3,577,623 112,987,083 5,187,659 d Cost of goods sold 19,086,048 527,827 13,255,374 5,302,847 14,113,030 2,746,863 d Gomes and wages 90,129,273 28,700,927 43,102,355 18,226,618 99,372 22,467,515 13,293,919 d Repairs 42,42,622 134,9138 74,4038 42,072 473 2,479,502 42,676,415 42,676 42										
Dividends received from domestic corporations 827,223 122,976 579,428 68,818 56,001 297,746 167,587 descriptions 3,080,236 720,082 1,794,363 531,178 34,813 187,223 160,643 descriptions 454,680,932 203,543,019 183,403,436 64,176,637 3,567,623 112,987,683 descriptions 454,680,932 203,543,019 183,403,453 64,176,637 3,567,623 112,987,683 descriptions 454,680,932 203,543,019 183,403,453 64,176,637 3,567,623 112,987,683 descriptions 454,680,932 203,543,019 183,403,453 64,176,637 3,567,623 112,987,683 description of officers 11,826,976 3,290,306 5,522,086 2,987,838 *26,745 3,314,310 2,230,845 description of officers 41,826,976 3,290,306 5,522,086 2,987,838 *26,745 3,314,310 2,230,845 descriptions 452,267,0927 43,102,355 18,266,618 99,372 22,467,515 13,293,919 descriptions 42,326,822 1,349,138 740,938 342,072 *473 2,879,522 1,267,413 descriptions 42,426,822 1,349,138 740,938 342,072 *473 2,879,522 1,267,413 descriptions 42,426,826 479,200 105,056 4,667 967,321 961,050 descriptions 42,426,826 479,200 105,056 4,667 967,321 961,050 descriptions 42,426,826 48,79,262 1,920,400 75,522 5,159,294 3,207,211 descriptions 42,426,826 4,879,262 1,920,400 75,522 5,159,294 3,207,211 descriptions 42,426,946 4,879,262 1,920,400 75,522 5,159,294 4,109,743 descriptions 4,276,977 3,204,350 4,283,359 1,220,168 11,479 1,133,740 2,247,746 descriptions 4,276,979 3,570,811 2,288,359 360,878 5,021 17,454,722 2,511,592 description 4,276,979 3,577,680 4,283,359 4,283,359 4,283,369 4,283,									d	
Dividends received from foreign corporations 3,080,236 720,082 1,794,363 531,178 34,613 187,223 160,643 d										
Other receipts 85,079,631 50,548,162 28,962,215 3,600,312 1,968,942 7,443,030 4,301,345 d Cost of goods sold 19,086,048 527,827 13,255,374 5,302,847 - 14,113,030 2,746,853 d Compensation of officers 11,826,976 3,290,306 5,522,086 2,987,838 *26,745 3,314,310 2,230,845 d Repairs 2,432,622 1,349,138 740,938 342,072 *473 2,879,522 1,267,413 d Bad debts 30,480,166 29,890,522 479,920 105,058 *4,667 967,321 691,050 d Rent paid on business property 7,226,530 2,504,493 3,136,821 1,514,981 10,236 8,671,844 3,999,062 d Taxes paid 11,087,391 4,212,567 4,879,262 1,920,040 75,522 5,159,294 3,207,211 d Charitable contributions 827,281 277,805 484,445 63,515 1,517 89,038 69,047 d <	•									
Total deductions 454,680,932 203,543,019 183,403,453 64,176,837 3,557,623 112,987,083 53,187,659 d Cost of goods sold 19,086,048 527,827 13,255,374 5,302,847 14,113,030 2,746,853 d Compensation of officers 11,826,976 3,209,306 5,522,086 2,987,838 *26,745 3,314,310 2,230,845 d Salaries and wages 90,129,273 28,700,927 43,102,355 18,226,618 99,372 22,467,515 13,293,919 d Repairs 2,432,622 1,349,138 342,072 473 2,879,522 1667,413 d Bad debts 30,480,166 29,890,522 479,920 105,058 *4,667 967,321 691,050 d Rent paid on business property 7,226,530 2,504,493 3,196,821 1,514,981 10,236 8,671,844 3,999,062 d Taxes paid 11,108,7391 42,785,977 32,073,962 2,385,508 811,344 7,542,239 4,109,744 d										
Cost of goods sold Compensation of officers 11,826,976 3,280,306 5,27,827 13,255,374 5,302,847 5	·									
Compensation of officers 11,826,976 3,290,306 5,522,086 2,987,838 *26,745 3,314,310 2,230,845 d Salaries and wages 90,129,273 28,700,927 43,102,355 file,226,618 99,372 22,467,515 13,293,919 d Salaries and wages 24,326,622 1,349,138 342,072 *473 2,879,522 1,267,413 d Salaries and wages 24,326,622 1,349,138 342,072 *473 2,879,522 1,267,413 d Salaries and wages 24,326,622 1,349,320 105,058 46,667 967,321 691,050 d Rent paid on business property 7,226,530 2,504,493 3,196,821 1,514,981 10,236 8,671,844 3,999,062 d Taxes paid 11,087,391 4,212,567 4,879,522 1,920,040 75,522 5,159,224 3,207,211 d Interest paid 78,009,791 42,785,977 32,073,962 2,338,508 811,344 7,542,239 4,109,743 d Charitable contributions 827,281 277,805 484,445 63,515 1,517 89,038 69,047 d Amortization 7,372,470 3,204,350 2,993,159 1,220,168 14,793 1,133,740 527,476 d Depreciation 12,270,979 8,570,811 2,888,359 806,787 5,021 17,454,722 2,511,592 d Depletion 101,820 7,679,330 5,407,501 1,669,535 550,070 *52,224 1,476,557 635,569 d Pension, profit sharing, stock, annuity 5,167,369 1,946,784 2,086,812 1,126,823 *6,951 427,851 209,238 d Employee benefit programs 7,617,063 33,377,126 2,557,850 1,587,666 *94,420 2,231,153 1,073,867 d Domestic production activities deduction 547,780 333,888 175,365 *16,679 1,879 50,440 10,531 d Domestic production activities deductions 12,511,254 77,437,22 83,462,21 6,837,021 1,948,942 1,948,945 1,248,979 d Domestic production activities deductions 5,918,626 66,579,770 66,587,870 66,587,870 67,580,470 1,587,666 *94,420 2,231,153 1,073,867 d Domestic production activities deductions 125,311,254 77,437,227 83,462,21 6,682,191 1,949,555 17,569,452 10,801,956 d Drome tax before credits [5] 32,866,017 16,569,960 13,859,982 2,137,879 312,149 3,517,973 2,389,235 d Income tax before credits [5] 32,866,017 16,569,960 13,859,982 2,137,879 312,149 3,517,973 2,389,235 d Income tax before credits [5] 32,866,017 16,569,960 13,859,982 2,137,879 31,149,97 3,418,555 2,346,296 d Income tax before credits [5] 32,266,663 16,148,912 13,703,032						- 0,007,023				
Salaries and wages 99,129,273 28,700,927 43,102,355 18,226,618 99,372 22,467,515 13,293,919 d Repairs 2,432,622 1,349,138 740,938 342,072 "473 2,879,522 1,267,413 d Bad debts 30,480,166 29,890,522 479,920 105,058 "4,667 967,321 691,050 d Rent paid on business property 7,226,530 2,504,493 3,196,821 1,514,981 10,236 8,671,844 3,999,062 d Interest paid 77,009,971 42,785,977 32,073,962 2,338,508 811,344 7,542,239 4,109,743 d Charitable contributions 827,281 277,805 48,445 63,515 1,517 89,038 69,047 d Amortization 7,372,470 3,204,350 2,933,159 1,220,168 14,793 1,133,740 527,476 d Depletion 101,820 104 72,184 58 29,473 37,003 24,833 d Advertisin						*26,745				
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Taxes paid 11,087,391 4,212,567 4,879,262 1,920,040 75,522 5,159,294 3,207,211 d linterest paid 78,009,791 42,785,977 32,073,962 2,338,508 811,344 7,542,239 4,109,743 d longer paid contributions 827,281 277,805 484,445 63,515 1,517 89,038 69,047 d longer paid contributions 7,372,470 3,204,350 2,933,159 1,220,168 14,793 1,133,740 527,476 d longer paid paid paid paid paid paid paid paid										
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Charitable contributions										
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Depreciation 12,270,979 8,570,811 2,888,359 806,787 5,021 17,454,722 2,511,592 d Depletion 101,820 104 72,184 *58 29,473 37,003 24,833 d Advertising 7,679,330 5,407,501 1,669,535 550,070 *52,224 1,476,557 635,569 d Pension, profit sharing, stock, annuity 5,167,369 1,946,784 2,086,812 1,126,823 6,951 427,851 209,238 d Employee benefit programs 7,617,063 3,377,126 2,557,850 1,587,666 *94,420 2,231,153 1,073,867 d Domestic production activities deduction 547,780 353,858 175,365 *16,679 1,879 50,440 10,531 d Net loss, noncapital assets 1,328,188 563,154 697,202 57,006 10,826 231,648 150,615 d Other deductions 161,489,856 66,579,770 66,587,825 26,010,101 2,312,160 24,739,856 16,428,797 d Total receipts less total deductions 125,311,254 77,437,228 39,462,281 6,462,191 1,949,555 17,569,452 10,801,965 d Net income 129,257,940 76,347,127 43,978,299 6,983,702 1,948,812 17,825,692 11,036,756 d Income subject to tax 92,989,474 46,627,560 39,224,941 6,294,641 842,332 10,453,425 7,335,720 d Alternative minimum tax 582,740 411,756 146,610 4,947 19,427 92,845 36,175 d										
Depletion 101,820 104 72,184 *58 29,473 37,003 24,833 d Advertising 7,679,330 5,407,501 1,669,535 550,070 *52,224 1,476,557 635,569 d Employee benefit programs 7,617,063 3,377,126 2,557,850 1,587,666 *94,420 2,231,153 1,073,867 d Domestic production activities deduction 547,780 353,858 175,365 *16,679 1,879 50,440 10,531 d Net loss, noncapital assets 13,828,188 563,154 697,202 57,006 10,826 231,648 150,615 d Other deductions 161,489,856 66,579,770 66,587,825 26,010,101 2,312,160 24,739,856 16,428,797 d Total receipts less total deductions 125,311,254 77,437,228 39,462,281 6,462,191 1,949,555 17,569,452 10,801,965 d Constructive taxable income from related foreign corporations 5,918,626 632,910 4,704,994 580,427 *296 297,716 257,513 d Net income 125,231,244 78,347,127 43,978,299 6,983,702 1,948,812 17,825,692 11,036,756 d Income subject to tax 92,989,474 46,627,560 39,224,941 6,294,641 842,332 10,453,425 7,335,720 d Alternative minimum tax 582,740 411,756 146,610 4,947 19,427 92,845 36,175 d d										
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Employee benefit programs 7,617,063 3,377,126 2,557,850 1,587,666 *94,420 2,231,153 1,073,867 d Domestic production activities deduction 547,780 353,858 175,365 *16,679 1,879 50,440 10,531 d 1			5,407,501						d	
Domestic production activities deduction 547,780 353,858 175,365 16,679 1,879 50,440 10,531 d Net loss, noncapital assets 1,328,188 563,154 697,202 57,006 10,826 231,648 150,615 d Other deductions 161,489,856 66,679,770 66,687,825 26,010,101 2,312,160 24,739,856 16,428,797 d Total receipts less total deductions 125,311,254 77,437,228 39,462,281 6,462,191 1,949,555 17,569,452 10,801,965 d Constructive taxable income from related foreign corporations 5,918,626 632,910 4,704,994 580,427 296 297,716 257,513 d Net income 129,257,940 76,347,127 43,978,299 6,983,702 1,948,812 17,825,692 11,036,756 d Income subject to tax 92,898,474 46,627,560 39,224,941 6,294,641 842,332 10,453,425 7,335,720 d Total income tax before credits [5] 32,866,017 16,556,906 13,859,082 2,137,879 312,149 3,517,973 2,389,235 d Income tax 10,200,000 10,000									d	
Net loss, noncapital assets 1,328,188 563,154 697,202 57,006 10,826 231,648 150,615 d Chief deductions 161,489,856 66,579,770 66,587,825 26,010,101 2,312,160 24,739,856 16,428,797 d Constructive taxable income from related foreign corporations 5,918,626 632,910 4,704,994 580,427 1296 297,716 257,513 d Net income 129,257,940 76,347,127 43,978,299 6,983,702 1,948,812 17,825,692 11,036,756 d Income subject to tax 92,989,474 46,627,560 39,224,941 6,294,641 842,332 10,453,425 7,335,720 d Total income tax 32,276,663 16,48,912 13,703,032 2,132,922 291,797 3,418,355 2,346,296 d Alternative minimum tax 582,740 411,756 146,610 4,947 19,427 92,845 36,175 d										
Other deductions 161,489,856 66,579,770 66,587,825 26,010,101 2,312,160 24,739,856 16,428,797 d Total receipts less total deductions 125,311,254 77,437,228 39,462,281 6,462,191 1,949,555 17,569,452 10,801,965 d Constructive taxable income from related foreign corporations 5,918,626 632,910 4,704,994 580,427 *296 297,716 257,513 d Net income 129,257,940 76,347,127 43,978,299 6,983,702 1,948,812 17,825,692 11,036,756 d Income subject to tax 92,989,474 46,627,560 39,224,941 6,294,641 842,332 10,453,425 7,335,720 d Total income tax before credits [5] 32,866,017 16,556,906 13,859,082 2,137,879 312,149 3,517,973 2,389,235 d Income tax before credits [5] 32,276,663 16,148,912 13,703,032 2,132,922 291,797 3,418,355 2,346,296 d Alternative minimum tax 582,740 411,756 146,610 4,947 19,427 92,845 36,175 d										
Total receipts less total deductions 125,311,254 77,437,228 39,462,281 6,462,191 1,949,555 17,569,452 10,801,965 d Constructive taxable income from related foreign corporations 5,918,626 632,910 4,704,994 580,427 296 297,716 257,513 d 1,948,725 1,948,812 17,825,692 11,036,756 d Income subject to tax 92,989,474 46,627,560 39,224,941 6,294,641 842,332 10,453,425 7,335,720 d Total income tax before credits [5] 32,866,017 16,556,906 13,859,082 2,137,879 312,149 3,517,973 2,389,235 d Alternative minimum tax 582,740 411,756 146,610 4,947 19,427 92,845 36,175 d										
Constructive taxable income from related foreign corporations 5,918,626 632,910 4,704,994 580,427 *296 297,716 257,513 d Net income 129,257,940 76,347,127 43,978,299 6,983,702 1,948,812 17,825,692 11,036,756 d Income subject to tax 92,989,474 46,627,560 39,224,941 6,294,641 842,332 10,453,425 7,335,720 d Income tax before credits [5] 32,866,017 16,556,906 13,859,082 2,137,879 312,149 3,517,973 2,389,235 d Income tax 32,276,663 16,148,912 13,703,032 2,132,922 291,797 3,418,355 2,346,296 d Alternative minimum tax 582,740 411,756 146,610 4,947 19,427 92,845 36,175 d										
Net income 129,257,940 76,347,127 43,978,299 6,983,702 1,948,812 17,825,692 11,036,756 d Income subject to tax 92,989,474 46,627,560 39,224,941 6,294,641 842,332 10,453,425 7,335,720 d Total income tax 32,286,017 16,556,906 13,859,082 2,137,879 312,149 3,517,973 2,389,235 d Income tax 32,276,663 16,148,912 13,703,032 2,132,922 291,797 3,418,355 2,346,296 d Alternative minimum tax 582,740 411,756 146,610 4,947 19,427 92,845 36,175 d										
Income subject to tax 92,989,474 46,627,560 39,224,941 6,294,641 842,332 10,453,425 7,335,720 d Total income tax before credits [5] 32,866,017 16,556,906 13,859,082 2,137,879 312,149 3,517,973 2,389,235 d Income tax 32,276,663 16,148,912 13,703,032 2,132,922 291,797 3,418,355 2,346,296 d Alternative minimum tax 582,740 411,756 146,610 4,947 19,427 92,845 36,175 d										
Total income tax before credits [5] 32,866,017 16,556,906 13,859,082 2,137,879 312,149 3,517,973 2,389,235 d Income tax 32,276,663 16,148,912 13,703,032 2,132,922 291,797 3,418,355 2,346,296 d Alternative minimum tax 582,740 411,756 146,610 4,947 19,427 92,845 36,175 d										
Income tax 32,276,663 16,148,912 13,703,032 2,132,922 291,797 3,418,355 2,346,296 d Alternative minimum tax 582,740 411,756 146,610 4,947 19,427 92,845 36,175 d										
	• • • • • • • • • • • • • • • • • • • •		16,148,912	13,703,032	2,132,922	291,797	3,418,355	2,346,296	d	
Foreign tax credit 3,468,405 1,025,062 2,025,113 414,353 3,877 350,300 251,009 d										
a										
General business credit 3,526,613 2,782,179 670,374 67,222 6,838 54,661 27,439 d										
Prior year minimum tax credit 57,108 36,492 15,252 *2,622 *2,741 62,383 47,545 d Total income tax after credits [2] 25,729,459 12,704,913 11,071,930 1,653,923 298,692 3,050,631 2,063,243 d										

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]

			Administrative and support	rt and waste management	and remediation services	
ltem	Professional, scientific, and technical services	Management of companies (holding companies)	Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	92,662	12,137	34,428	32,926	1,502	7,406
Total assets	599,708,762	13,187,501,328	190,101,142	128,923,890	61,177,252	25,932,379
Cash	55,021,175	1,850,952,556	12,877,299	11,422,671	1,454,628	5,344,992
Notes and accounts receivable	111,676,410	4,932,230,638	28,735,883	23,301,350	5,434,533	2,967,147
Less: Allowance for bad debts	2,080,023	104,076,732	623,835	469,293	154,542	356,104
Inventories Investments in Government obligations	7,066,034 *36,694	240,573 865,215,193	1,779,924 *75,313	1,317,440 *75,313	462,484	234,961
Tax-exempt securities	242,891	244,388,785	*117,176	112,010	*5,167	151,910
Other current assets	61,364,048	1,121,818,936	9,816,069	8,277,035	1,539,033	1,269,896
Loans to shareholders	2,267,439	774,465	911,664	871,044	40,620	87,592
Mortgage and real estate loans	440,016	1,332,110,353	29,413	*29,148	*265	*37,667
Other investments	121,834,826	3,333,286,486	32,025,092	29,265,692	2,759,400	3,173,945
Depreciable assets	86,512,604	193,076,202	67,632,506	23,461,803	44,170,703	10,740,331
Less: Accumulated depreciation	53,263,708 *49,020	105,261,241 131,736	40,451,886	16,112,202	24,339,684	6,419,547
Depletable assets Less: Accumulated depletion	*19,180	131,736 *27,571	3,569,849 936,550	-	3,569,849 936,550	[1]
Land	1,752,710	17,308,202	2,347,573	821,755	1,525,818	605,429
Intangible assets (amortizable)	188,237,843	391,772,485	75,093,072	48,162,204	26,930,868	6,769,840
Less: Accumulated amortization	34,117,048	49,047,248	11,202,856	8,519,441	2,683,416	1,405,145
Other assets	52,687,010	-837,392,490	8,305,434	6,907,359	1,398,075	2,729,465
Total liabilities	599,708,762	13,187,501,328	190,101,142	128,923,890	61,177,252	25,932,379
Accounts payable	61,544,674	452,643,741	11,182,723	8,812,136	2,370,587	989,897
Mortgages, notes, and bonds payable in less than one year Other current liabilities	25,773,033 98,649,341	672,066,178 8,301,287,097	4,623,922 23,121,035	3,064,872 18,286,654	1,559,051 4,834,382	1,068,244 4,104,277
Loans from shareholders	10,661,250	33,730,942	4,504,492	4,447,844	4,634,362 56,648	436,188
Mortgages, notes, and bonds payable in one year or more	111,630,817	1,172,952,000	55,012,661	33,142,272	21,870,389	4,067,871
Other liabilities	85,129,384	179,198,691	25,272,839	13,209,092	12,063,747	3,475,382
Capital stock	33,069,667	152,255,895	6,095,874	4,801,063	1,294,811	951,133
Additional paid-in capital	196,012,220	1,628,406,633	67,130,902	39,542,561	27,588,340	5,935,927
Retained earnings, appropriated	315,286	15,166,699	107,109	103,226	*3,884	
Retained earnings, unappropriated [30]	21,457,035 44,533,947	677,477,819 97,684,367	11,921,044 18,871,459	15,431,918 11,917,747	-3,510,874 6,953,712	13,771,298
Less: Cost of treasury stock Total receipts	543,348,480	736,203,478	219,387,402	179,424,687	39,962,715	8,867,839 28,798,359
Business receipts	517,761,250	172,454,188	209,702,403	170,261,413	39,440,989	27,818,988
Interest	2,016,511	358,389,940	553,627	468,710	84,917	31,132
Interest on Government obligations: State and local	31,252	9,613,072	14,586	14,243	*344	1,261
Rents	574,587	17,010,356	181,916	132,122	49,794	30,166
Royalties Net short-term capital gain reduced by	3,858,453	2,299,237	936,069	925,968	10,101	77,069
net long-term capital loss	137,978	735,346	55,522	55,304	*218	1,241
Net long-term capital gain reduced by net short-term capital loss	0.457.404	45 744 004	004 000	547.045	04.477	047.070
Net gain, noncapital assets	3,457,401 658,053	15,741,694 11,708,169	631,392 192,012	547,215 127,655	84,177 64,357	317,876 56,663
Dividends received from domestic corporations	223,094	3,821,041	47,256	46,292	*965	2,892
Dividends received from foreign corporations	1,467,929	25,667,206	623,424	605,672	*17,752	28,222
Other receipts	13,161,971	118,763,230	6,449,194	6,240,093	209,100	432,851
Total deductions	506,671,302	582,981,910	206,753,245	169,909,771	36,843,475	26,402,356
Cost of goods sold	177,396,074	2,878,118	89,681,407	75,413,470	14,267,936	3,733,361
Compensation of officers Salaries and wages	19,755,234 129,823,716	6,903,327 133,431,427	3,019,528 45,543,068	2,717,642 38,235,408	301,886 7,307,659	643,588 8,319,626
Repairs	2,710,718	7,885,790	2,023,200	987,332	1,035,868	324,271
Bad debts	1,002,055	41,151,675	426,701	325,196	101,505	612,236
Rent paid on business property	12,166,491	13,153,853	3,849,441	2,882,068	967,373	1,510,022
Taxes paid	16,428,404	16,950,441	9,575,368	8,463,734	1,111,634	874,102
Interest paid	9,290,908	79,925,274	3,875,817	2,692,227	1,183,591	345,692
Charitable contributions	326,847	1,759,910	98,198	76,455	21,743	29,084
Amortization Depreciation	4,668,095	8,834,296	2,044,427	1,369,138 1,880,623	675,289	278,749
Depreciation Depletion	8,064,097 4,625	24,807,989 84,055	4,189,878 557,276	1,880,623	2,309,255 556,856	655,945 130
Advertising	4,594,157	11,394,755	1,558,253	1,466,509	91,744	2,087,862
Pension, profit sharing, stock, annuity	5,153,587	6,630,366	725,250	560,750	164,500	113,411
Employee benefit programs	14,305,393	14,243,090	5,623,247	4,893,266	729,981	646,808
Domestic production activities deduction	644,506	305,226	42,772	29,725	*13,048	*31,797
Net loss, noncapital assets	557,995	2,387,218	95,127	88,318	6,809	78,139
Other deductions Total receipts loss total deductions	99,778,401	210,255,100	33,824,287	27,827,488	5,996,798	6,117,535
Total receipts less total deductions Constructive taxable income from related foreign corporations	36,677,177 1,719,405	153,221,568 19,342,236	12,634,156 703,130	9,514,916 687,333	3,119,240 15,797	2,396,003 28,022
Net income	1,719,405 38,365,330	19,342,236	703,130 13,322,700	10,188,007	3,134,693	28,022 2,422,76 4
Income subject to tax	31,636,654	149,258,285	11,409,332	8,594,480	2,814,852	2,237,610
Total income tax before credits [5]	10,864,779	52,372,738	3,901,581	2,918,436	983,146	767,543
Income tax	10,818,229	52,143,641	3,883,931	2,905,058	978,873	765,741
Alternative minimum tax	42,098	211,024	21,184	16,914	4,270	1,803
Foreign tax credit	1,468,287	18,107,750	421,486	417,994	*3,492	37,577
General business credit Prior year minimum tax credit	559,997 20,553	8,155,939 79,203	238,467 5,901	177,596 5,765	60,871 137	6,195 *87
				J./05	13/	

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]

Number of relations			Healthcare and	social assistance	1	Arts, e	entertainment, and recr	eation
Number of refure	Item	Total	health practitioners and outpatient	healthcare and social	nursing, and residential care	Total	entertainment,	Amusement, gambling, and recreation industries
Total assests		(81)	(82)	(83)	(84)	(85)	(86)	(87)
Description 10,700,300 5,956,247 2,100,000 3,977,760 1,959,960 1,105,960 1	Number of returns	50,617	39,567	8,447	2,603	12,892	7,307	5,58
Detailed and accounts receivable 33-34-88 pt 10,074, 122 0,71.226 15,051.200 2,147,344 1,155.002 1, 10,150.201	Total assets		66,476,862		92,490,344	41,939,255	16,459,481	25,479,77
Less Advanced to that deaths 10,540,748 1,648,200 1,724,500 7,107,807 73,100 50,042 7,100 7,10								1,878,81
Inventionable 1,77,208								1,021,44
Telescance Execution Telescance Tele								22,30
Tax-acompti sour lines					65,846		92,547	334,81
Chemic normal essential (1,500,776) 2,700,000 2,378,614 4,555,656 (1,500,577) 1,700,010 1,700,01	-				- 00		*45.200	104,99 *69
Laces to surveinded settles bone								1,214,42
Mortgage and real estate leanes								89,48
Depreciable seasets								*43
Less Accumulanted dependenten 144, 1442 1452 Less Accumulanted depletion 30,000 577 100,00	Other investments	37,385,647	4,959,917	2,825,523	29,600,208	5,697,978	2,567,442	3,130,53
Depticable assets 142 142 147 142 157 157 157 158 157 158 158 158 158 158 158 158 158 158 158	Depreciable assets	82,883,922	22,624,927	10,598,666	49,660,328	28,207,222	5,790,506	22,416,71
Less Accumulated depetation 1,000,007 318,000 13,37 2,559,140 6,928,000 1,100,	Less: Accumulated depreciation		15,389,974	6,393,484	23,667,475			11,620,97
Land		*142	*142	-	-			*16,44
Interruptive assets (amortizable) (97.02.917) 3.00.00.200 2.24.07.20 1.156.00 0.02.200 0.02.200 0.02.200 0.02.200 0.00.000 0.0000 0.000 0.0000 0.0000 0.0000	·	0.000 ===	-	- -	0.5== . : :			*9,32
Less. Accumulated amortization 6,646,2770 11,153,122 2,264,242 11,155,125 2,267,242 11,155,125 2,267,242 11,155,125 2,267,242 11,155,125 2,267,242 11,155,125 2,267,242 11,155,125 2,267,242 1,156,255 2,367,153 2,467,125 1,267,245 1,267,275 2,477,753 2,47								1,735,73
Other easels								4,378,96 537.40
Total Inabilities								1,346,29
Accounts syswelse								25,479,77
Mortgages, notes, and bonds payable in less than one year of more current liabilities 2,110,177 2,764,70 3,626,000 2,01,17 5,103,721 2,404,132 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,								905,82
Leans from shareholders								620,76
Mortgages, notes, and bonds payable in one year or more \$2,463,802 \$2,23,424 \$9,955,779 \$5,224,399 \$12,685,042 \$2,540,186 \$10,044,373 \$1,825,049 \$3,440,374 \$2,383,94 \$2,251,505 \$1,475,586 \$764,219 \$231,000 \$4,479,347 \$2,383,94 \$2,253,032 \$1,475,086 \$764,219 \$231,000 \$1,479,032 \$555,045 \$4,415,099 \$1,475,086 \$764,219 \$231,000 \$1,479,032 \$555,045 \$4,415,099 \$1,475,086 \$	Other current liabilities	21,101,707	9,276,470	3,624,090	8,201,147	5,193,719	2,404,132	2,789,58
Other inialities								1,094,92
Capital stock								10,144,85
Additional pard-in capital 73,710,648 10,415,199 9,981,88 53,313,868 12,287,077 2,083,032 10, Retained earnings, unappropriated 222 2394,963 7,769,871 40,645,064 2,067,166 2,410,461 Less: Cost of researy stock 7,204,077 39,746 5,709,116 1,097,015 3,176,721 177,234 2, 2,071,065 2,410,461 2,410,461 2,400,46								2,090,95
Retained earnings, appropriated [30] -33.80.221 2.394.863 7.768.471 40.945.054 2.067.165 2.410.661 2.4	· ·							923,88
Retained earnings, unappropriated [30]				9,981,488	53,313,858			10,234,04 *17,70
Less Cost of treasury shock 7,204,077 397,466 5,709,116 1,097,016 3,176,721 177,234 12,701 recipts 269,65,706 152,875,924 37,287,842,098 31,945,198 12,589,219 19, 19, 19, 19, 19, 19, 19, 19, 19, 1				7 769 871	-40 545 054			-343,29
150.5 150.								2,999,48
Business receipts 250,798,378 144,921,242 35,678,293 70,200,843 28,548,842 10,887,979 17. Interest 895,338 377,419 78,300 144,021 4490,300 114,508 Interest on Government obligations: 23,960 10,015 "130 "13,815 4,567 "2,968 Rents 598,424 100,946 13,972 483,507 155,800 61,499 Rents 698,424 100,946 13,972 483,507 155,800 61,499 Rent short-term capital gain reduced by relicionary and reduced by relicion-term capital gain reduced by relicion-term capita								19,385,97
Interest on Government obligations: State and local State and local Rents Sea 8.399 11.311 75.12 11.967 167.063 161.499 175.71 Net short-term capital gain reduced by net long-term capital gain reduced by net short-term cap								17,660,86
Rents 598,424 100,946 13,972 483,507 156,880 61,499 Royalline 88,399 11,311 75,121 1,997 167,063 51,434 Net short-term capital gain reduced by net long-term capital gain reduced by net long-term capital gain reduced by net short-term capital gain reduced by net								375,84
Royallies								*1,59
Nel short-term capital gain reduced by net long-term capital loss 38,631 25,300 11 13,300 1,364 1545 Nel tong-term capital loss 93,947 180,381 462,502 291,064 120,542 76,795 Net gain, noncapital assets 238,104 87,683 74,344 76,076 108,157 20,092 Dividends received from domestic corporations 29,234 8,992 3,964 16,267 15,999 12,227 Dividends received from domestic corporations 82,023 8,992 3,964 16,267 15,999 12,227 Dividends received from foring corporations 15,791,983 6,852,373 834,712 8,104,897 2,303,748 11,405 Dividends received from foring corporations 15,791,983 6,852,373 834,712 8,104,897 2,303,748 11,405 Dividends received from foring corporations 15,791,983 6,852,373 834,712 8,104,897 2,303,748 11,405 17,701 did deductions 257,248,681 148,008,486 34,116,187 75,226,223 29,416,450 11,474,288 17, Cost of goods sold 20,923,875 12,683,167 6,555,565 1,684,868 5,255,743 30,38,047 2, Compensation of officers 20,202,875 18,723,893 863,392 433,599 871,889 83latines and wages 87,493,648 46,268,826 10,382,435 30,862,388 6,114,320 2,120,246 3, Repairs 2,300,863 783,332 295,560 1,221,961 621,009 92,106 Bad debts 6,914,167 3,110,100 1,162,574 2,641,493 44,550 12,351 Taxes paid 9,260,988 4,484,088 1,262,653 3,514,246 2,929,127 737,121 2,116,162,164 1,162,164 1,162,164 1,164,								94,39
Net long-term capital gain reduced by net short-ferm capital loss 933.947 180.381 482.502 291.684 120.542 76.795 Net gain, noncapital assets 238.104 87.683 74.344 76.076 108.157 20.092 Dividends received from domestic corporations 29.234 8.992 3.98-8 16.287 15.999 12.237 Dividends received from foreign corporations 68.708 281 68.354 93 28.667 1.450 Other receipts 15.791.983 6.862.373 834.712 8.104.697 2.303.748 1.329.712 Total deductions 257.248.681 148.008.846 34.013.613 75.225.223 29.416.450 11.474.288 17. Cost of goods sold 20.923.875 12.683.167 6.555.850 1.684.658 5.255.743 3.039.047 2. Compensation of officers 20.002.0765 18.723.833 68.392 433.539 1.320.455 871.889 Salaries and wages 87.493.648 46.258.826 10.382.435 30.862.388 6.114.320 2.120.246 3. Repairs 2.300.853 783.332 1.205.650 1.221.961 621.009 92.106 Bad debts 6.914.167 3.110.00 1.162.574 2.641.493 44.550 12.351 Rent paid on business property 8.704.617 5.234.128 1.098.822 2.261.807 1.70707 329.525 1. Taxes paid 9.926.088 4.484.088 1.262.653 3.514.246 2.929.127 737.121 2. Charitable contributions 1.984.389 1.498.	Net short-term capital gain reduced by							*115,62
net short-term capital loss 933,947 180,381 462,502 291,064 120,542 76,776 Net gain, noncapital assests 238,104 87,683 74,344 76,076 108,157 20,092 Dividends received from domestic corporations 68,708 "261 68,354 "13 15,999 12,237 Obvidends received from foreign corporations 68,708 "261 68,354 "93 28,067 1,460 Other receipte 15,791,983 6,852,373 834,712 8,104,687 2,303,44 1,329,712 Total deductions 257,248,681 148,008,846 34,013,613 75,225,222 29,416,450 11,474,288 17, Cost of goods sold 20,923,876 12,683,167 6,685,165 565,585 5,255,743 3,308,047 2, Compensation of officers 20,020,766 18,723,833 863,392 433,599 1,320,456 871,888 Salaries and wages 87,493,448 46,258,826 1,221,961 621,009 92,106 Bad debts 6,914,1167 3,10,1		00,001	20,000		10,000	1,001	0.0	0.
Dividends received from domestic corporations 29.234 8,992 3,954 16,287 15,999 12,237		933,947	180,381	462,502	291,064	120,542	76,795	43,74
Dividends received from domestic corporations 29.234 8.992 3.954 16.287 15.999 12.237	Net gain, noncapital assets							88,06
Other receipts 15,791,983 6,852,373 834,712 8,104,897 2,303,748 1,329,712 Total deductions 257,248,681 148,008,846 34,013,613 75,226,223 29,416,450 11,474,288 17,700 Cost of goods sold 20,923,875 12,683,167 6,555,850 1,684,858 5,285,743 3,038,047 2,200,863 Compensation of officers 20,020,765 18,723,833 863,392 433,539 1,320,459 871,889 Salaries and wages 87,493,648 46,258,826 19,324,345 30,882,338 6,114,320 2,102,646 3, Repairs 2,300,853 783,332 295,560 1,221,961 621,009 92,106 Bad debts 6,914,167 5,234,128 1,209,582 2,261,807 1,709,707 329,525 1, Rent paid on business property 8,704,517 5,234,128 1,209,582 2,261,807 1,709,707 329,525 1, Interest paid 9,260,988 4,480,088 1,209,582 2,261,807 1,709,707 329,525 1, <td>Dividends received from domestic corporations</td> <td>29,234</td> <td>8,992</td> <td>3,954</td> <td>16,287</td> <td>15,999</td> <td>12,237</td> <td>3,76</td>	Dividends received from domestic corporations	29,234	8,992	3,954	16,287	15,999	12,237	3,76
Total deductions								*27,21
Cost of goods sold 20,933,875 12,683,167 6,555,850 1,684,858 5,255,743 3,038,047 2,2 Compensation of officers 20,020,765 18,723,833 863,392 433,539 1,320,459 871,889 Salaries and wages 87,493,648 46,258,826 10,382,435 30,852,388 6,114,320 2,120,246 3, Repairs 2,300,863 783,332 295,560 1,221,961 621,009 92,106 8 Bad debts 6,914,167 3,111,010 1,162,674 2,641,493 44,550 12,351 Rent paid on business property 8,704,517 5,234,128 1,208,682 2,261,807 1,709,707 329,525 1, Interest paid 6,036,620 1,592,279 812,196 3,632,145 1,334,651 308,484 1, Charitable contributions 185,209 140,988 12,987 31,234 47,210 31,328 Amortization 1,994,339 1,096,214 388,981 509,195 375,029 160,842 Depreciation								974,03
Compensation of officers 20,020,765 18,723,833 863,392 433,539 1,320,459 871,889 Salaries and wages 87,493,648 46,258,826 10,382,435 30,852,388 6,114,320 2,102,246 3, Repairs 2,300,853 783,332 295,560 1,221,961 621,009 92,106 Bad debts 6,914,167 3,110,100 1,162,574 2,641,493 44,550 12,351 Rent paid on business property 8,704,517 5,234,128 1,208,582 2,261,807 1,709,707 329,525 1, Taxes paid 9,260,988 4,844,088 1,262,653 3,514,246 2,929,127 737,121 2, Interest paid 6,036,620 1,592,279 812,196 3,632,145 1,334,651 308,484 1, Charitable contributions 185,209 140,988 12,987 31,234 47,210 31,328 Amortization 1,994,389 1,096,214 388,981 509,195 375,029 160,842 Depreciation 1,6504 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>17,942,16</td></t<>								17,942,16
Salaries and wages 87,493,648 46,258,826 10,382,435 30,852,388 6,114,320 2,102,446 3, Repairs Repairs 2,300,853 783,332 295,560 1,221,961 621,009 92,106 Bad debts 6,914,167 3,110,100 1,162,574 2,641,493 44,550 12,351 Rent paid on business property 8,704,517 5,234,128 1,208,682 2,261,807 1,709,707 329,525 1, Taxes paid 9,260,988 4,484,088 1,262,653 3,514,246 2,929,127 737,121 2, Interest paid 6,036,620 1,592,279 812,196 3,632,145 1,334,651 308,484 1, Charitable contributions 185,209 140,988 12,967 31,234 47,210 31,328 Depreciation 1,994,389 1,096,214 388,981 509,195 375,029 160,842 Depreciation 5,163,911 1,788,478 801,956 2,573,477 1,697,673 318,211 1, Depticion 6,504 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2,217,69</td>								2,217,69
Repairs 2,300,853 783,332 295,560 1,221,961 621,009 92,106 Bad debts 6,914,167 3,110,100 1,162,574 2,641,493 44,550 12,351 Rent paid on business property 8,704,517 5,234,128 1,208,562 2,261,807 1,709,707 329,525 1, Taxes paid 9,260,988 4,844,088 1,262,653 3,514,246 2,929,127 737,121 2, Interest paid 6,036,620 1,592,279 812,196 3,652,145 1,334,651 308,484 1, Charitable contributions 185,209 140,988 12,987 31,234 47,210 31,328 Amortization 1,994,389 1,096,214 388,981 509,195 375,029 160,842 Depreciation 5,163,911 1,788,478 801,956 2,573,477 1,697,673 318,211 1, Depletion 6,504 - - 6,504 - - 4,879 86 Advertising 1,115,948 680,956								448,57 3,994,07
Bad debts 6,914,167 3,110,100 1,162,574 2,641,493 44,550 12,351 Rent paid on business property 8,704,517 5,234,128 1,208,582 2,261,807 1,709,707 329,525 1, Taxes paid 9,260,988 4,484,088 1,262,653 3,514,246 2,929,127 737,121 2, Interest paid 6,036,620 1,592,279 812,196 3,632,145 1,334,651 308,484 1, Charitable contributions 185,209 140,988 12,987 31,234 47,210 31,328 Amortization 1,994,389 1,096,214 388,981 509,195 375,029 160,842 Depreciation 5,163,911 1,788,478 801,956 2,573,477 1,697,673 318,211 1, Depletion *6,504 * *6,504 *	- ·							528,90
Rent paid on business property	•							32,19
Interest paid		8,704,517		1,208,582	2,261,807	1,709,707		1,380,18
Charitable contributions								2,192,00
Amortization 1,994,389 1,096,214 388,981 509,195 375,029 160,842 Depreciation 5,163,911 1,788,478 801,966 2,573,477 1,697,673 318,211 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1								1,026,16
Depreciation								15,88
Depletion								214,18
Advertising 1,115,948 680,956 180,725 254,266 707,879 230,313 Pension, profit sharing, stock, annuity 5,316,342 4,644,834 176,166 495,341 301,547 220,571 Employee benefit programs 10,994,739 5,378,405 1,444,126 4,172,208 500,749 214,538 Domestic production activities deduction 18,729 12,972 5,582 176 28,296 28,294 Net loss, noncapital assets 170,461 58,962 41,691 69,808 34,690 5,767 Other deductions 70,627,017 41,337,283 8,411,652 20,878,081 6,388,932 2,754,569 3, 70tal receipts less total deductions 12,255,025 4,567,078 3,274,072 4,415,875 2,528,739 1,084,931 1, 70tal receipts less total deductions 32,385 26,833 3,492 2,060 23,284 9,131 Net income 12,265,450 4,588,986 3,277,433 4,404,121 2,547,456 1,991,994 1, 10come subject to tax 10,206,347 3,577,723 2,865,025 3,763,599 1,805,702 932,051 Total income tax before credits [5] 3,512,114 1,213,530 986,693 1,311,891 581,682 284,683 Income tax Characteristics and the subject to tax 10,914 5,321 3,115 2,479 7,385 1813 Foreign tax credit 39,229 19,279 118,921 11,029 32,044 30,176 General business credit 58,823 16,755 17,461 24,607 24,001 15,954			1,788,478		2,5/3,477			1,379,46
Pension, profit sharing, stock, annuity 5,316,342 4,644,834 176,166 495,341 301,547 220,571 Employee benefit programs 10,994,739 5,378,405 1,444,126 4,172,208 500,749 214,538 24 Domestic production activities deduction 18,729 112,972 5,582 176 128,296 128,294 Net loss, noncapital assets 170,461 58,962 41,691 69,808 34,690 5,767 Other deductions 70,627,017 41,337,283 8,411,662 20,878,081 6,388,932 2,754,569 3, 104,4931 Constructive taxable income from related foreign corporations 32,385 26,833 3,492 2,060 123,284 9,131 Net income 12,265,450 4,583,886 3,277,433 4,404,121 2,547,456 1,091,094 1, 10,206,347 3,577,723 2,865,025 3,763,599 1,805,702 932,051 Total income tax before credits [5] 3,512,114 1,213,530 986,693 1,311,891 581,682 284,683 Income tax Miller minimum tax 10,914 5,321 3,115 2,479 7,385 1813 General business credit 58,823 16,755 17,461 24,607 24,001 15,954	· ·		680 056		254 266			477,56
Employee benefit programs 10,994,739 5,378,405 1,444,126 4,172,208 500,749 214,538 Domestic production activities deduction 18,729 12,972 5,582 176 28,296 28,294 Net loss, noncapital assets 170,461 58,962 41,691 69,808 34,690 5,767 Other deductions 70,627,017 41,337,283 8,411,652 20,878,081 6,388,932 2,754,569 3, 7041 receipts less total deductions 12,257,025 4,567,078 3,274,072 4,415,875 2,528,739 1,084,931 1,000,000,000 12,257,025 4,567,078 3,274,072 4,415,875 2,528,739 1,084,931 1,000,000,000 12,265,450 4,583,896 3,274,33 3,492 2,060 23,284 9,131 Net income from related foreign corporations 12,265,450 4,583,896 3,277,433 4,404,121 2,547,456 1,091,094 1,000,000,347 3,577,723 2,865,025 3,763,599 1,805,702 932,051 Total income tax before credits [5] 3,512,114 1,213,550 986,693 1,311,891 581,682 284,683 Income tax 4,000,000,000 1,000,000,000 1,000,000 1,000,000								80,9
Domestic production activities deduction 18,729 *12,972 5,582 176 *28,296 *28,294 Net loss, noncapital assets 170,461 58,962 41,691 69,808 34,690 5,767 Other deductions 70,627,017 41,337,283 8,411,652 20,878,081 6,388,932 2,754,569 3, Total receipts less total deductions 12,257,025 4,567,078 3,274,072 4,415,875 2,528,739 1,084,931 1, Constructive taxable income from related foreign corporations 32,385 26,833 3,492 2,060 *23,284 9,131 Net income 12,265,450 4,583,896 3,277,433 4,404,121 2,547,456 1,991,094 1, Income subject to tax 10,206,347 3,577,773 2,865,025 3,763,599 1,805,702 932,051 Total income tax before credits [5] 3,512,114 1,213,530 986,693 1,311,891 581,682 284,683 Income tax 3,501,387 1,208,396 983,578 1,309,412 574,273 283,848 Alternative minimum tax 10,914 5,321 3,115 2,479 7,385 *813 Foreign tax credit 39,229 19,279 *18,921 *11,029 32,044 30,176 General business credit 58,823 16,755 17,461 24,607 24,001 15,954								286,21
Other deductions 70,627,017 41,337,283 8,411,652 20,878,081 6,388,932 2,754,569 3,754,569 3,754,569 3,754,072 4,415,875 2,528,739 1,084,931	Domestic production activities deduction							·
Total receipts less total deductions 12,257,025 4,567,078 3,274,072 4,415,875 2,528,739 1,084,931 1,026,347 3,492 2,060 23,284 9,131 1,026,347 3,277,723 3,492 2,060 23,284 9,131 1,026,347 3,277,723 3,492 2,060 23,284 9,131 1,026,347 3,277,723 3,277,433 4,404,121 2,547,456 1,091,094 1,026,347 3,577,723 2,865,025 3,763,599 1,805,702 932,051 1,026,347 3,577,723 2,865,025 3,763,599 1,805,702 932,051 1,006,702 3,204								28,92
Constructive taxable income from related foreign corporations 32,385 26,833 3,492 2,060 23,284 9,131								3,634,36
Net income 12,265,450								1,443,80
10,206,347 3,577,723 2,865,025 3,763,599 1,805,702 932,051 Total income tax before credits [5] 3,512,114 1,213,530 986,693 1,311,891 581,682 284,683 Income tax 3,501,387 1,208,396 983,578 1,309,412 574,273 283,848 Alternative minimum tax 10,914 5,321 3,115 2,479 7,385 *813 Foreign tax credit 39,229 19,279 *18,921 *1,029 32,044 30,176 General business credit 58,823 16,755 17,461 24,607 24,001 15,954								*14,15 1,456,3 0
Total income tax before credits [5] 3,512,114 1,213,530 986,693 1,311,891 581,682 284,683 Income tax 3,501,387 1,208,396 983,578 1,309,412 574,273 283,848 Alternative minimum tax 10,914 5,321 3,115 2,479 7,385 *813 Foreign tax credit 39,229 19,279 *18,921 *1,029 32,044 30,176 General business credit 58,823 16,755 17,461 24,607 24,001 15,954								873,6
Income tax 3,501,387 1,208,396 983,578 1,309,412 574,273 283,848								296,99
Alternative minimum tax 10,914 5,321 3,115 2,479 7,385 *813 Foreign tax credit 39,229 19,279 *18,921 *1,029 32,044 30,176 General business credit 58,823 16,755 17,461 24,607 24,001 15,954	• • • • • • • • • • • • • • • • • • • •							290,4
General business credit 58,823 16,755 17,461 24,607 24,001 15,954								6,5
								*1,86
Prior year minimum tax credit 8,057 1,685 *3,619 2,754 3,279 754								8,04
								*2,52 284,5 5

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]

	Accomi	modation and food s	services		Other s	services		
Item	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not allocable
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	36,027	2,171	33,856	59,206	19,900	d		` '
Total assets	277,953,682	113,395,190	164,558,492	68,022,443	18,237,248	ď		
Cash	15,145,361	6,084,554	9,060,807	9,567,971	2,138,051	d	d	
Notes and accounts receivable	20,692,721	10,737,141	9,955,580	5,131,110	2,201,389	d	d	
Less: Allowance for bad debts	596,324	443,710	152,614	355,999	29,101	d	d	
Inventories	5,277,587	1,753,458	3,524,129	3,439,844	1,975,002	d	d	
Investments in Government obligations Tax-exempt securities	32,199 *11,415	31,667 *3,466	532 *7,949	*51,486 *32,841	*576	d d	q	
Other current assets	6,946,618	2,130,779	4,815,839	5,081,172	796,620	d	d	
Loans to shareholders	1,159,897	162,211	997,686	536,247	341,448	d	d	
Mortgage and real estate loans	192,309	*97,592	*94,717	*63,985	*35,383	d	d	
Other investments	64,298,857	25,223,817	39,075,040	6,333,798	3,137,643	d	d	
Depreciable assets	125,797,925	50,727,145	75,070,780	20,925,639	6,788,171	d	d	
Less: Accumulated depreciation Depletable assets	59,531,047 *5,409	21,425,858 1,101	38,105,189 *4,308	12,853,395 *581	4,554,208	d d	a	
Less: Accumulated depletion	*2,446	514	*1,932	*85	-	d	d	
Land	19,126,236	13,489,191	5,637,045	3,907,413	287,873	d	d	
Intangible assets (amortizable)	57,307,565	20,411,158	36,896,407	12,178,305	4,142,561	d	d	
Less: Accumulated amortization	8,387,037	2,651,011	5,736,026	1,798,504	652,566	d	d	
Other assets	30,476,438	7,063,003	23,413,434	15,780,032	1,628,408	d	d	
Total liabilities Accounts payable	277,953,682 9,487,822	113,395,190 2,869,588	164,558,492 6,618,234	68,022,443 3,474,019	18,237,248 1,346,970	d d		
Mortgages, notes, and bonds payable in less than one year	3,997,936	1,083,133	2,914,803	1,673,817	828,594	d	a	
Other current liabilities	30,435,459	10,674,725	19,760,735	7,651,549	1,648,329	d	d	
Loans from shareholders	4,311,216	453,466	3,857,750	1,290,880	568,623	d	d	
Mortgages, notes, and bonds payable in one year or more	108,988,172	52,832,719	56,155,454	17,285,721	6,943,287	d	d	
Other liabilities	62,157,108	27,422,148	34,734,960	18,468,107	1,735,260	d		
Capital stock	5,958,149	957,237	5,000,912	1,912,369	613,184	d	d	
Additional paid-in capital	72,336,260	41,121,450	31,214,810	7,971,685	3,572,359	d	d	
Retained earnings, appropriated Retained earnings, unappropriated [30]	1,671,058 39,856,191	-13,340,140	1,671,014 53,196,332	3,050,292 11,703,915	*53,386 1,469,494	d d	a	
Less: Cost of treasury stock	61,245,690	10,679,179	50,566,511	6,459,912	542,239	d	d	
Total receipts	222,575,677	59,490,419	163,085,258	56,724,907	26,388,943	d	d	
Business receipts	192,172,269	43,456,774	148,715,494	52,765,538	25,794,799	d	d	
Interest	1,144,654	796,641	348,013	201,913	86,001	d	d	
Interest on Government obligations:						d	d	
State and local	2,088	*1,347	*740	6,334	*866	d	d	
Rents Royalties	607,904 7,788,702	294,251 3,095,751	313,653 4,692,951	116,891 389,449	36,963 *177,833	d	a	
Net short-term capital gain reduced by net long-term capital loss	20,093	*5,547	14,546	1,019	*93	d	d	
Net long-term capital gain reduced by		2,2	,	.,			_	
net short-term capital loss	789,316	437,499	351,816	115,518	32,437	d	d	
Net gain, noncapital assets	405,857	146,675	259,182	88,717	13,671	d	d	
Dividends received from domestic corporations	31,454	6,860	24,594	33,164	6,121	d	d	
Dividends received from foreign corporations	3,349,163	1,789,698	1,559,465	26,316	6,487	d	d	
Other receipts Total deductions	16,264,180 204,231,344	9,459,375 54,240,006	6,804,805 149,991,338	2,980,048 53,794,406	233,673 25,337,769	d d	d	
Cost of goods sold	70,958,924	7,402,284	63,556,640	20,792,251	14,277,369	d	d	
Compensation of officers	3,090,260	634,480	2,455,780	2,240,125	1,281,576	d	d	
Salaries and wages	45,013,038	15,676,094	29,336,944	8,807,029	3,236,027	d	d	
Repairs	3,193,338	877,515	2,315,823	1,335,065	174,654	d	d	
Bad debts	223,796	125,449	98,347	155,148	36,926	d	d	
Rent paid on business property	14,150,788	4,411,670	9,739,118	2,624,983	944,420	d	d	
Taxes paid Interest paid	8,504,208 6,799,669	2,066,493 3,143,480	6,437,716 3,656,189	1,861,901	805,902 515,827	d d	d	
Charitable contributions	323,778	3,143,480 58,707	3,656,189 265,071	1,124,150 42,821	12,089	d d	q	
Amortization	1,444,155	405,974	1,038,182	450,451	103,504	d	d	
Depreciation	6,538,701	1,842,977	4,695,724	1,274,994	531,940	d	d	
Depletion	*491	57	*434	*888	-	d	d	
Advertising	4,368,793	1,269,196	3,099,596	612,654	266,475	d	d	
Pension, profit sharing, stock, annuity	897,938	446,759	451,179	226,658	54,277	d	d .	
Employee benefit programs Domestic production activities deduction	4,837,882 138,497	1,745,388 20,108	3,092,495 118,389	1,077,310 12,269	430,232 6,384	d d	d	
Net loss, noncapital assets	276,293	30,842	245,451	49,795	7,356	d	d d	
Other deductions	33,470,794	14,082,532	19,388,262	11,105,914	2,652,810	d	d	
Total receipts less total deductions	18,344,333	5,250,412	13,093,921	2,930,501	1,051,174	d	d	
Constructive taxable income from related foreign corporations	4,800,230	*3,549,886	1,250,344	32,554	2,802	d	d	
Net income	23,142,476	8,798,951	14,343,525	2,956,721	1,053,110	d		
Income subject to tax Total income tax before credits [5]	20,529,433 7,128,884	7,112,866 2,512,258	13,416,568 4,616,626	2,206,184 672,191	794,634 239,513	d d	d d	
Income tax	7,128,884	2,512,258	4,619,563	666,840	239,513	d	d	,
Alternative minimum tax	33,174	25,908	7,266	7,295	*561	d	d	
Foreign tax credit	2,959,742	1,673,496	1,286,246	22,048	3,543	d	d	
General business credit	643,240	139,889	503,351	14,090	5,489	d	d	
Prior year minimum tax credit	29,316	25,642	3,674	965	*716	d	d	
Total income tax after credits [2]	3,496,586	673,230	2,823,356	635,089	229,765	d	d	

Total income tax after credits [2] 3,496,586 673,230 2,823,356 635,089 229,765 d

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

Table 18. Total Receipts, Net Income, Statutory Special Deductions, Taxes, Tax Credits, and Tax Payment Items, by Ending Accounting Period Parligues are estimates based on samples—morey amounts are in thousands of dollars]

	וחומו ובור	oral retuins of active												
Type of return, item	corp	corporations			Ż	2013					2014	†		
	Number of returns	Amount	July	August	September	October	November	December	January	February	March	April	Мау	June
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
Retums With and Without Net Income														
Number of returns	5,887,804	- 00	36,552	36,174	_	50,634	25,873	5,343,535	31,477	_	65,660	30,905	32,463	102,339
lotal receipts	5,346,758	30,191,736,006	227,734,016	399,676,644	_	478,361,951	209,115,599	23,280,468,755	1,293,078,366	_	1,228,563,065	234,277,481	3/1,688,5/6	919,110,401
Net income (less deficit)	5,622,688	1,928,855,261	26,494,490	32,574,185		74,039,383	22,049,033	1,378,364,871	67,956,707	44,192,709	72,366,059	16,307,379	30,431,309	57,229,389
lotal income tax before credits [/]	519,579	441,849,495	4,429,300	5,488,526	24,	5,4	1,815,944	328,525,083	22,253,487	10,642,849	11,841,173	2,659,798	6,958,270	17,530,533
Alternative minimum tax	10,222	4,197,924	36,713	20,156	44,936	16,011	24,406	3,926,825	6,918	4,250	66,817	7,689	9,220	33,983
Returns With and Without Net Income Other Than Forms 1120S, 1120-REIT, and 1120-RIC														
Number of returns	1,611,125	•	33,146	32,618	84,089	39,284	21,286	1,125,031	30,620	24,804	63,187	29,419	30,147	97,495
Total receipts	1,503,806	22,697,730,269	183,432,224	360,802,045	991,508,882	316,878,524	142,706,890	16,629,950,452	1,270,411,484	231,469,571	1,145,641,544	206,007,730	348,079,462	870,841,461
Net income (less deficit)	1,543,507	1,160,886,414	12,754,727	12,602,677	64,033,742	14,428,850	4,617,487	868,740,618	57,080,355	28,548,743	27,354,298	6,999,057	19,427,693	44,298,167
Statutory special deductions, total	435,043	230,838,165	2,895,738	933,611	4,632,099	4,395,199	2,474,734	195,675,777	1,832,143	1,010,134	10,379,297	1,203,588	1,646,551	3,759,293
Net operating loss deduction	392,557	210,235,098	2,865,655	881,068	4,372,067	4,225,437	2,417,164	177,705,600	1,774,156	956,713	8,592,548	1,184,876	1,611,699	3,648,115
Total special deductions	54,694	20,603,067	30,083	52,543	260,032	169,761	57,570	17,970,177	57,987	53,421	1,786,750	18,712	34,853	111,179
Income subject to tax	531,499	1,258,223,966	12,688,973	15,770,542		15,676,022	5,228,097	932,618,766	63,753,356	30,553,657	33,976,109	7,776,162	19,995,783	50,532,176
Total income tax before credits [8]	515,393	441,697,412	4,427,066	5,488,218	24,276,641	5,422,541	1,815,668	328,384,371	22,253,408	10,640,805	11,840,257	2,659,752	6,958,161	17,530,526
Income tax	513,042	437,272,973	4,389,253	5,464,281	24,207,455	5,406,048	1,790,144	324,281,399	22,239,992	10,637,385	11,764,498	2,650,377	6,947,937	17,494,203
Alternative minimum tax	10,202	4,196,871	36,713	20,156	44,936	16,011	24,406	3,925,772	6,918	4,250	66,817	7,689	9,220	33,983
Foreign tax credit	6,554	118,279,104	1,282,223	449,123	3,504,895	1,072,086	261,388	98,843,353	1,224,361	2,494,226	1,538,040	336,858	2,070,950	5,201,600
General business credit	39,333	27,750,573	219,629	190,742		228,144	59,106	23,879,233	577,299	86,382	635,193	128,457	332,560	622,684
Prior year minimum tax credit	4,828	2,018,070	4,533	3,653	45,940	23,070	10,410	1,734,031	30,764	2,147	142,590	2,661	3,542	14,729
Returns With Net Income. Other Than	0,0,0	666,602,662	2,320,130	20 . 't t 0 . 't	tot, 100,00	60,'060't	0,'t	101,104,002	106,024,02	000,000,0	9,524,	7,131,74	2,500,4	666,169,11
Forms 1120S, 1120-REIT, and 1120-RIC														
Number of returns	819,232	•	15,989	16,169	46,008	20,607	11,418	561,505	14,846	13,330	34,703	15,543	15,688	53,425
Total receipts	819,221	18,734,021,065	162,220,977	316,297,034	854,020,155	267,173,091	111,608,949	13,497,618,862	1,162,184,689	180,115,970	933,238,050	177,944,689	321,851,544	749,747,055
Net income	819,232	1,479,670,755	15,580,449	16,698,762	74,252,122	19,994,833	7,683,483	1,120,657,189	65,580,583	31,562,610	42,826,666	8,977,240	21,614,670	54,242,150
Statutory special deductions, total	419,867	225,408,974	2,894,156	930,587		4,390,859	2,457,530	190,385,457	1,827,253	1,009,384	10,342,539	1,201,080	1,627,281	3,737,075
Net operating loss deduction	392,543	206,312,367	2,865,655	881,068	4	4,225,437	2,417,164	173,800,261	1,774,156	956,713	8,592,548	1,184,876	1,594,307	3,648,115
Total special deductions	39,526	19,096,607	28,501	49,519		165,421	40,366	16,585,195	53,096	52,671	1,749,991	16,205	32,974	88,960
Income subject to tax	531,486	1,257,462,578	12,688,973	15,770,542		15,676,022	5,228,097	931,857,379	63,753,356	30,553,657	33,976,109	7,776,162	19,995,783	50,532,176
l otal income tax before credits [8]	514,574	441,157,880	4,426,996	5,472,903		5,422,455	1,815,652	327,869,594	22,253,361	10,640,553	11,836,111	2,659,751	6,958,118	17,527,019
Income tax	512,996	436,984,928	4,389,231	5,464,281	24,207,455	5,406,048	1,790,144	323,995,828	22,239,992	10,637,385	11,764,222	2,650,377	6,947,937	17,492,027
Foreign tax credit	6.547	118 086 352	1 282 223	449 123	8	1 072 086	24,330	98 650 601	1 224 361	2 494 226	1 538 040	336.858	2 070 950	5 201 600
General business credit	39.293	27.722.828	219.629	190.742	790.469	228.144	59.106	23,855,165	577.299	86,382	632.528	128.457	332,560	622.347
Prior year minimum tax credit	4,823	1,998,761	4,533	3,653	45,940	23,070		1,716,855	30,764	2,147	142,590	2,661	3,542	12,596
Total income tax after credits [2]	498,883	292,904,406	2,920,726	4,829,388	19,936,895	4,098,622	1,484,746	203,199,093	20,420,937	8,057,753	9,522,656	2,191,741	4,551,330	11,690,519
Overpayments less refund [14]	243,693	317,007,821	2,920,366	4,860,495	21,935,676	4,583,292	1,433,044	221,947,015	18,913,101	8,335,819	11,276,450	2,243,890	4,903,696	13,654,976
Tax deposited with Form 7004	72,391	29,498,430	693,133	263,715	1,305,283	207,947	258,857	21,066,109	2,706,974	317,678	1,140,520	233,288	424,926	880,000
Withholding	2,237	178,865	*731	*307	*259	8	*49	174,537	*1,065	*	*123	*151	*144	*1,486
Credit for tax paid on undistributed capital gains	*84	*23,760						*23,760		'		'	1	
Credit for Federal tax on fuels	11,716	203,286	1,308	1,403		4,653	1,064	135,391	11,392	2,121	7,757	2,570	10,864	11,632
Accelerated research and minimum tax credit	88	114,511	6,664	642			*64	104,212		17	1,708	1	1	26
Other retund credits	3/1	33,984		1,545				28,142		1 6	69	1 6	' i	601.
Penalty for underpayment of estimated tax	186,309	64,196	1,131	1,809		1,487	844	45,708		1,003	3,542	1,010	774	3,405
Amount Owed at time of filing [22]	335,418	4,658,556	91,209	96,540		117,516		3,267,155	77,866	74,995	212,843	84,319	77,051	284,533
Overpayment of tax [22]	185,300	60,369,990	797,753	406,345		816,401		44,808,039	1,304,017	674,459	3,182,220	372,710	891,312	3,232,516
Credit to 2014 estimated tax	155,962	54,693,348	738,418	374,494	3,399,940	682,021	205,192	41,236,995	1,246,465	248,187	2,687,532	257,666	629,233	2,987,205
200000000000000000000000000000000000000	75 750	272 272	50 334		100		2000	277	011					

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]

	<u> </u>		-	Selected sectors	-	
Item	All sectors [15]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	35,185	341	747	301	1,233	6,178
Total assets	54,789,218,928	23,942,993	1,044,595,482	1,705,629,534	214,556,810	11,665,148,536
Cash	3,755,733,478	1,585,177	35,157,338	32,234,959	23,434,963	350,966,866
Notes and accounts receivable	11,026,527,811	3,316,600	122,339,312	114,569,479	33,960,349	2,309,569,591
Less: Allowance for bad debts	196,137,947	48,198	1,523,767	2,840,445	463,235	20,403,021
Inventories Investments in Government obligations	1,148,444,115 1,459,402,493	3,005,266 50	25,468,627 1,180,161	28,496,884 1,013,568	37,530,907 43,973	567,596,805 3,276,532
Tax-exempt securities	976,453,638	15,619	20,366	402,750	75,690	5.093.463
Other current assets	4,563,433,883	1,359,313	23,042,552	68,675,842	22,055,001	490.490.481
Loans to shareholders	178,591,988	58,810	2,904,528	*12,602	1,893,429	156,158,963
Mortgage and real estate loans	2,300,013,963	*411	*35,219	2,700,340	2,208,023	2,478,242
Other investments	16,001,723,314	2,570,654	171,066,682	146,768,848	28,560,277	4,006,128,540
Depreciable assets	8,003,214,089	13,563,236	396,900,908	1,411,087,980	52,687,798	2,484,743,161
Less: Accumulated depreciation	3,729,535,673	7,082,487	157,867,222	433,656,920	24,922,992	1,367,822,266
Depletable assets	823,061,327	460,923	540,493,531	18,450,713	1,299,764	177,801,594
Less: Accumulated depletion	371,298,728	*168,874	241,852,584	9,530,856	317,320	89,569,508
Land	276,280,623	2,390,244	7,471,453	4,957,542	4,579,650	74,202,157
Intangible assets (amortizable) Less: Accumulated amortization	5,102,285,802 896,565,646	1,472,478 182,239	94,518,044 25,564,919	70,052,644 8,043,050	23,067,209 4,397,037	1,872,949,545 365,252,887
Less: Accumulated amortization Other assets	4,367,590,400	182,239 1,626,010	25,564,919 50,805,252	8,043,050 260,276,654	4,397,037 13,260,362	1,006,740,278
Total liabilities	54,789,218,928	23,942,993	1,044,595,482	1,705,629,534	214,556,810	11,665,148,536
Accounts payable	3,783,117,235	4,410,995	73,447,696	82,863,099	31,412,004	1,223,280,105
Mortgages, notes, and bonds payable in less than one year	2,693,476,586	1,537,932	22,758,624	127,225,434	7,463,047	823,072,918
Other current liabilities	15,684,913,453	1,822,650	42,494,696	80,560,292	25,029,284	1,020,928,348
Loans from shareholders	306,156,177	308,730	5,712,697	2,989,679	1,874,675	199,766,109
Mortgages, notes, and bonds payable in one year or more	8,540,683,271	5,779,957	276,277,109	524,823,505	57,379,876	2,731,684,445
Other liabilities	10,210,596,342	899,912	151,200,390	440,483,655	12,924,545	1,332,954,987
Capital stock	1,215,819,825	1,807,195	39,668,525	99,251,489	5,474,924	410,671,180
Additional paid-in capital	10,102,241,936	6,690,685	294,164,693	252,452,126	60,604,187	3,098,227,740
Retained earnings, appropriated	187,269,446	*37,560	141,529	2,192,988	*155,834	9,710,678
Retained earnings, unappropriated [30] Less: Cost of treasury stock	4,452,018,165 2,387,073,508	882,453 235,075	169,175,617 30,446,094	111,073,952 18,286,686	20,844,707 8,606,275	2,044,160,942 1,229,308,917
Total receipts	19,263,943,779	27,977,185	414,167,961	543,954,305	196,846,202	7,082,867,612
Business receipts	16,987,943,798	26,538,201	376,012,265	517,814,662	188,804,609	6,603,126,359
Interest	840,232,474	40,070	2,641,731	3,829,976	624,307	73,774,405
Interest on Government obligations:	,	.,	,, ,	.,,.	7	., ,
State and local	25,014,103	3,882	1,042	38,216	31,132	338,367
Rents	82,321,010	224,628	1,832,393	1,682,943	732,882	28,775,226
Royalties	191,269,384	50,582	1,706,912	136,529	185,447	111,921,645
Net short-term capital gain reduced by net long-term capital loss	6,186,763	*2,857	34,944	346,139	63,817	439,046
Net long-term capital gain reduced by net short-term capital loss	106,424,832	487,474	5,441,242	3,057,993	490,656	26,308,895
Net gain, noncapital assets	64,341,260	99,451	6,529,228	2,908,369	365,404	20,331,089
Dividends received from domestic corporations	21,443,375 119,582,700	13,386	92,357	63,632	15,782	1,279,595
Dividends received from foreign corporations Other receipts	819,184,079	18,210 498,443	8,604,511 11,271,336	306,045 13,769,801	49,461 5,482,706	57,430,459 159,142,526
Total deductions	18,288,597,895	26,709,043	406,937,668	550,293,180	193,049,679	6,704,653,111
Cost of goods sold	11,023,561,442	21,125,797	201,556,062	264,637,239	154,923,660	4,982,143,397
Compensation of officers	94.967.469	208,871	1,933,791	2.344.163	1,972,999	22,929,994
Salaries and wages	1,776,448,809	958,278	19,970,211	28,445,925	9,813,168	377,709,214
Repairs	127,010,475	107,692	1,683,312		546,669	24,012,274
Bad debts	103,671,374	12,042	162,819	3,701,799	186,243	9,946,848
Rent paid on business property	243,721,829	264,130	7,505,219	4,207,889	2,989,347	41,991,418
Taxes paid	345,771,701	416,243	10,746,639	21,912,633	2,576,469	98,783,547
Interest paid	578,062,001	469,395	19,508,586	30,686,361	2,288,225	165,249,841
Charitable contributions	15,561,025	29,097	234,968	215,797	61,531	6,532,722
Amortization	181,576,918	223,265	14,187,650	6,494,007	1,351,326	49,795,603 174,433,928
Depreciation Depletion	564,084,179 23,550,149	842,862 15,387	34,036,707 13,867,987	69,405,987 512,128	3,635,505 102,276	174,433,928 7,025,243
Advertising	23,550,149	15,387 89,093	13,867,987	922,317	454,807	7,025,243
Pension, profit-sharing, etc., plans	115,189,215	54,829	2,341,423	6,316,218	685,042	48,256,224
Employee benefit programs	255,728,614	188,510	4,890,153	7,806,281	1,823,318	80,369,927
Domestic production activities deduction	32,013,184	91,056	909,403	118,665	339,709	21,346,671
Net loss, noncapital assets	36,725,054	77,170	1,386,641	3,911,125	73,343	9,743,293
Other deductions	2,568,799,736	1,535,326	71,843,071	78,283,381	9,226,043	511,595,862
Total receipts less total deductions	975,345,884	1,268,142	7,230,293	-6,338,876	3,796,523	378,214,501
Constructive taxable income from related foreign corporations	147,928,757	*113,805	5,278,722	317,182	124,255	84,764,623
Net income (less deficit)	1,098,260,539	1,378,064	12,507,972	-6,059,909	3,889,646	462,640,756
Income subject to tax	1,141,230,904	855,497	23,919,640	4,673,192	4,661,330	456,150,609
Total income tax before credits [7]	402,441,996	303,676	8,997,446	1,912,606	1,659,714	159,903,521
Income tax	398,857,599	296,430	8,367,491 624,833	1,633,980 271,963	1,623,391 31,851	159,494,962
						378,836
Alternative minimum tax	3,452,703	*7,244 *2,560				
Foreign tax credit	115,702,283	*2,560	4,309,759	12,160	80,357	68,517,703
Alternative minimum tax Foreign tax credit General business credit Prior year minimum tax credit						68,517,703 7,749,189 573,003

Total income tax after credits [2] 259,862,952 283,580 4,382,313 1,382,417 Endnotes at end of table section. Detail may 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]

				Selec	cted sectors—cont	iriuea		
	Wh	olesale and retail tr	ade					
Item	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	5,883	3,886	1,998	1,420	2,387	3,623	2,465	3,26
Total assets	3,487,343,049	2,161,794,126	1,325,548,923	628,952,299	2,678,598,444	17,760,999,238	321,063,002	719,047,17
Cash	188,039,125	113,701,868	74,337,258	33,502,140	159,154,953	896,683,847	15,282,789	55,871,71
Notes and accounts receivable	433,360,515	316,146,964	117,213,551	64,619,357	352,317,202	2,197,258,421	32,456,009	124,554,79
Less: Allowance for bad debts	10,113,312	7,534,312	2,578,999	1,016,616	7,489,033	19,347,060	1,665,956	2,424,58
Inventories	431,703,728	195,660,286	236,043,442	6,203,572	24,459,014	1,833,261	2,163,035	7,979,29
Investments in Government obligations Tax-exempt securities	6,849,216 6,406,719	*6,830,756 *2,817,683	18,460 3,589,036	3,355,111 *353,288	226,595 281,536	526,553,637 713,181,683	*42,817 560,269	220,03 *254,48
Other current assets	153,253,435	97,909,151	55,344,283	32,587,599	122,545,600	2,348,612,123	21,629,390	68,822,88
Loans to shareholders	4,422,089	3,847,231	574,858	1,184,600	5,391,347	2,057,676	790,826	1,365,20
Mortgage and real estate loans	360,781	296,906	63,876	*87,358	*48,760	940,608,420	1,000,909	*287,29
Other investments	797,811,663	658,468,656	139,343,007	60,293,431	632,408,852	6,479,445,590	58,064,678	147,586,00
Depreciable assets	1,101,925,074	482,927,083	618,997,992	489,062,288	915,657,783	285,429,120	176,785,359	85,492,54
Less: Accumulated depreciation	513,292,855	202,221,249	311,071,606	172,300,426	544,074,762	106,154,203	59,577,305	49,790,96
Depletable assets	75,195,710	75,132,822	*62,888	*2,815	26,371	4,179,272	272,187	*14,59
Less: Accumulated depletion	25,079,496	25,038,871	*40,625	*1,515	9,272	3,292,647	*104,069	*3,67
Land	82,729,700 556,327,592	15,766,940	66,962,759	6,893,927	12,844,340	7,104,601	10,903,212	1,632,3
Intangible assets (amortizable) Less: Accumulated amortization	556,327,592 75,797,767	342,861,973 51,964,418	213,465,619 23,833,348	73,786,135 9.966,220	970,018,678 199,716,172	423,424,986 60,876,697	46,915,814 6,760,197	244,811,53 44,964,75
Other assets	273,241,132	136,184,659	137,056,473	40,305,454	234,506,651	3,124,297,206	22,303,236	77,338,40
Total liabilities	3,487,343,049	2,161,794,126	1,325,548,923	628,952,299	2,678,598,444	17,760,999,238	321,063,002	719,047,17
Accounts payable	428,401,020	221,614,028	206,786,991	60,501,841	117,354,685	1,189,686,594	13,333,723	66,289,18
Mortgages, notes, and bonds payable in less than one year	175,177,271	111,451,082	63,726,189	18,118,013	198,862,945	570,920,897	26,875,640	39,942,53
Other current liabilities	413,207,161	270,900,556	142,306,605	67,568,479	290,391,788	4,820,021,270	26,184,781	112,829,56
Loans from shareholders	20,115,033	17,705,349	2,409,684	7,734,461	11,018,371	25,657,384	8,441,885	9,139,2
Mortgages, notes, and bonds payable in one year or more	772,368,237	406,101,684	366,266,553	162,468,438	783,043,676	1,343,229,910	108,053,629	150,336,03
Other liabilities	334,368,276	211,406,067	122,962,209	139,163,791	434,417,900	6,828,971,403	54,284,568	106,396,9
Capital stock	122,865,617	94,932,548	27,933,070	24,492,409	94,907,425	196,670,943	10,872,799	44,548,87
Additional paid-in capital	782,395,710	522,172,000	260,223,711	148,128,593	1,141,529,513	1,899,809,312	86,616,043	325,745,41
Retained earnings, appropriated	6,886,195 641,371,024	6,820,965 365,266,732	65,230 276,104,292	108,245 25,176,246	953,607 -49,868,152	149,790,722 978,643,764	29,489 5,647,852	219,32 -86,136,53
Retained earnings, unappropriated [30] Less: Cost of treasury stock	209,812,495	66,576,885	143,235,610	24,508,215	344,013,314	242,402,959	19,277,406	50,263,40
Total receipts	4,650,690,323	2,330,885,917	2,319,804,406	514,012,243	1,032,231,306	2,700,019,525	124,340,180	481,385,23
Business receipts	4,520,459,261	2,263,258,843	2,257,200,418	494,167,568	853,556,272	1,981,521,959	102,658,413	458,182,26
Interest	14,481,775	9,682,181	4,799,594	1,328,630	12,605,567	350,789,201	2,744,866	2,434,32
Interest on Government obligations:								
State and local	136,624	76,127	60,497	14,365	91,897	14,429,425	27,123	20,96
Rents	13,555,499	10,127,555	3,427,945	1,461,252	6,832,903	6,767,425	960,126	570,50
Royalties	14,620,453	9,251,167	5,369,286	1,915,829	37,280,999	2,063,874	4,094,886	5,033,76
Net short-term capital gain reduced by net long-term capital loss	182,603	132,725	49,878	3,607	341,438	4,316,909	48,597	51,53
Net long-term capital gain reduced by net short-term capital loss Net gain, noncapital assets	9,204,259 4,925,294	2,415,389 3,285,109	6,788,870 1,640,184	611,622 2,155,300	7,755,308 2,530,464	36,912,267 6,065,644	1,913,996 4,963,396	1,111,54 565,28
Dividends received from domestic corporations	3,973,997	3,850,200	123,796	57,001	1,843,302	11,402,329	189,188	209,4
Dividends received from foreign corporations	8,828,834	4,049,963	4,778,871	827,759	5,488,300	8,207,992	181,881	1,489,58
Other receipts	60,321,725	24,756,658	35,565,068	11,469,310	103,904,857	277,542,500	6,557,709	11,716,04
Total deductions	4,488,740,957	2,262,767,008	2,225,973,949	494,058,167	951,940,816	2,544,072,373	118,060,353	473,115,26
Cost of goods sold	3,458,413,773	1,854,189,989	1,604,223,785	116,267,330	194,155,273	1,239,004,118	16,712,777	179,105,43
Compensation of officers	12,935,429	8,172,754	4,762,675	2,360,135	11,501,543	16,390,757	1,464,680	7,130,88
Salaries and wages	352,340,837	120,461,181	231,879,655	91,772,006	171,166,424	256,479,543	22,670,092	114,914,22
Repairs	21,659,532	7,043,860	14,615,673	20,290,368	10,710,454	4,058,918	2,900,537	2,660,98
Bad debts	6,315,394	2,392,979	3,922,415	727,416	6,269,316	17,667,507	881,265	1,272,56
Rent paid on business property	63,506,091	14,700,167	48,805,924 35,452,134	22,500,439	22,114,485 25,176,319	17,011,476	7,849,056	10,120,89
Taxes paid Interest paid	57,404,253 46,563,086	21,952,119 24,030,189	35,452,134 22,532,897	16,312,590 11,425,493	55,628,022	43,089,586 111,143,719	4,059,086 8,335,737	15,027,10 12,878,3
Charitable contributions	3,117,606	852,469	2,532,697	166,444	1,146,251	1,455,299	42,285	225,40
Amortization	17,996,789	13,516,591	4,480,197	1,891,424	37,959,517	24,098,112	1,328,249	7,338,2
Depreciation	76,872,212	39,517,176	37,355,036	26,652,033	61,683,722	35,901,664	24,088,624	8,520,96
Depletion	1,035,020	1,033,513	*1,507	7,339	1,772	130,755	2,414	192,02
Advertising	51,545,129	21,447,916	30,097,213	1,867,284	26,776,792	18,742,010	1,897,125	2,771,6
Pension, profit-sharing, etc., plans	12,255,743	5,170,496	7,085,248	8,876,415	7,580,228	14,503,184	528,739	3,946,8
Employee benefit programs	37,863,021	14,188,452	23,674,569	19,134,955	24,794,991	23,019,213	2,247,287	14,333,3
Domestic production activities deduction	2,187,069	1,549,745	637,324	12,529	5,355,252	568,951	45,692	544,5
Net loss, noncapital assets	4,257,139	1,469,529	2,787,610	581,063	2,788,702	3,831,758	493,048	2,055,50
Other deductions	262,472,833	111,077,884	151,394,949	153,212,903	287,131,754	716,975,803	22,513,661	90,076,2
Total receipts less total deductions Constructive taxable income from related foreign corporations	161,949,366 12,878,751	68,118,909 6,965,263	93,830,457 5,913,488	19,954,077 682,072	80,290,490 9,379,011	155,947,152 9,772,426	6,279,827 334,942	8,269,97 1,990,06
Net income (less deficit)	174,691,494	75,008,045	99,683,448	20,621,784	89,577,604	151,290,153	6,587,645	10,239,00
ncome subject to tax	183,685,519	78,444,928	105,240,591	25,088,535	90,326,661	146,373,624	4,890,711	22,939,1
Fotal income tax before credits [7]	64,284,044	27,450,264	36,833,779	8,773,311	31,745,999	52,681,296	1,783,651	8,032,5
• • • • • • • • • • • • • • • • • • • •	64,184,573	27,364,697	36,819,876	8,747,783	31,602,765	51,097,039	1,699,968	8,004,60
Income tax								
Alternative minimum tax	97,494	86,580	10,914	22,908	105,973	1,569,862	78,660	21,6
Alternative minimum tax Foreign tax credit	6,781,294	3,373,507	3,407,787	475,928	7,749,995	5,974,477	333,926	1,420,3
Alternative minimum tax								21,6 1,420,38 400,0 14,9

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]

			Sel	ected sectors—contin	iueu		
Item	Management of companies (holding companies)	Administration 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	3,411	1,169	231	640	419	819	65
Total assets	13,546,295,036	241,019,329	34,506,439	260,289,930	68,309,303	336,033,079	52,889,251
Cash	1,910,435,964	13,584,604	5,443,499	10,011,758	4,998,426	16,414,612	2,930,742
Notes and accounts receivable	5,131,117,412	29,185,915	3,360,504	43,314,907	4,113,639	23,448,978	3,664,82
Less: Allowance for bad debts	110,669,529	927,263	566,686	15,432,951	146,162	909,712	150,41
Inventories	246,768	1,799,531	240,703	1,330,694	472,385	5,574,696	2,338,94
Investments in Government obligations	916,528,808	*77,926	-	2,395	-	31,674	
Tax-exempt securities	249,586,084	125,813	43,490	*44,440	-	*7,949	
Other current assets	1,168,478,891	12,050,011	1,218,449	13,534,675	5,844,742	7,549,487	1,683,41
Loans to shareholders	709,746	398,523	*1,665	754,505	*15,961	437,878	33,63
Mortgage and real estate loans	1,349,967,693	*1,967	7 400 504	*963	*30,284	188,110	*9,15
Other investments Depreciable assets	3,287,344,999 201,482,088	35,678,859 78,634,416	7,138,524 12,782,399	48,062,363 99,758,824	11,976,941 37,288,489	75,253,341 146,105,629	5,563,06 13,826,99
Less: Accumulated depreciation	109,374,122	43,283,753	7,726,399	44,548,125	16,204,549	64,496,697	7,359,63
Depletable assets	39,335	4,795,826		44,546,125	*22,708	*5,409	*58
Less: Accumulated depletion	*22,509	1,333,069	[1]	-	*10,807	*2,446	*8
Land	18,349,840	2.647.382	599,896	4.418.170	3,954,325	27,472,488	3,129,32
Intangible assets (amortizable)	398,069,627	113,552,467	10,772,872	95,013,690	14,370,792	74,855,820	18,305,87
Less: Accumulated amortization	50,190,891	20.750.780	2.029.661	8,770,084	1,651,890	9,786,028	1,864,37
Other assets	-815,805,167	14,780,954	3,227,137	12,793,707	3,234,017	33,881,894	10,777,22
Total liabilities	13,546,295,036	241,019,329	34,506,439	260,289,930	68,309,303	336,033,079	52,889,25
Accounts payable	450,445,926	13,169,098	1,080,788	9,551,886	3,743,923	11,512,780	2,631,88
Mortgages, notes, and bonds payable in less than one year	655,232,190	4,935,990	2,078,887	7,062,518	4,630,560	5,900,339	1,680,85
Other current liabilities	8,679,362,967	29,949,201	4,423,567	24,776,602	7,329,937	34,149,877	3,882,98
Loans from shareholders	3,078,914	4,130,424	*305,460	690,068	1,362,979	3,677,431	152,62
Mortgages, notes, and bonds payable in one year or more	1,211,420,176	81,408,987	10,000,284	133,266,272	24,109,900	144,357,857	20,674,97
Other liabilities	211,100,185	32,291,796	4,430,900	33,109,564	6,550,233	72,990,006	14,057,31
Capital stock	139,014,291	8,810,811	1,566,418	4,229,632	2,175,934	6,920,056	1,871,30
Additional paid-in capital	1,660,642,978	97,571,657	12,963,093	103,715,328	28,738,169	92,655,567	9,591,12
Retained earnings, appropriated	15,129,932	189,453	-	*5,642	*4,850	1,659,677	*53,71
Retained earnings, unappropriated [30]	619,253,948	-9,203,965	6,567,972	-46,716,512	-7,090,676	24,154,781	4,080,74
Less: Cost of treasury stock	98,386,470	22,234,122	8,910,929	9,401,069	3,246,507	61,945,291	5,788,28
Total receipts	739,613,972	217,431,870	26,967,339	219,180,280	36,271,782	224,286,143	31,700,31
Business receipts	175,452,671	207,832,396	25,985,074	201,218,237	32,619,130	191,871,913	30,122,54
Interest	370,653,186	572,508	103,494	1,583,015	556,295	1,309,308	159,81
Interest on Government obligations:							
State and local	9,840,462	13,533	741	16,365	*5,557	3,164	*1,23
Rents	17,008,143	194,574	20,693	673,115	206,958	762,316	59,43
Royalties	2,136,316	985,104	75,863	91,504	154,779	8,395,227	419,67
Net short-term capital gain reduced by net long-term capital loss	246,374 10,347,029	63,793 634,481	1,210 320,767	22,646 1,117,138	1,182	19,517 615,940	*54 36,65
Net long-term capital gain reduced by net short-term capital loss Net gain, noncapital assets	11,777,878	177,147	55,596	255,841	57,563 135,417	477,749	22,70
Dividends received from domestic corporations	2,177,682	42,140	343	23,291	12,397	29,996	17,54
Dividends received from foreign corporations	23,955,548	623,279	22,390	70,504	37,266	3,408,874	31,80
Other receipts	116,018,683	6,292,914	381,168	14,108,624	2,485,238	17,392,138	828,35
Total deductions	609,133,392	211,367,230	25,906,609	213,632,806	35,688,522	210,459,626	30,779,09
Cost of goods sold	2,905,604	84,735,967	2,259,556	21,198,402	7,856,588	65,013,757	11,546,71
Compensation of officers	7,507,298	1,685,439	263,361	1,302,754	530,468	2,076,244	428,65
Salaries and wages	137,397,587	47,891,415	8,986,683	74,528,889	7,097,751	48,437,037	5,869,52
Repairs	8,136,791	2,175,636	345,798	2,800,564	620,733	3,467,455	461,49
Bad debts	44,247,450	516,475	844,427	10,478,247	60,680	274,785	106,09
Rent paid on business property	13,729,894	3,614,999	1,552,459	7,965,822	1,914,141	13,102,970	1,781,09
Taxes paid	17,076,402	9,389,493	755,202	8,551,990	3,331,515	10,048,493	1,114,13
Interest paid	83,779,426	5,783,068	906,670	9,594,104	2,256,184	10,248,484	1,317,24
Charitable contributions	1,747,144	76,018	19,978	150,657	26,235	304,328	9,26
Amortization	8,866,054	3,286,808	507,219	2,921,287	642,063	1,971,876	717,41
Depreciation	25,172,320	5,096,456	749,023	6,042,653	2,303,456	7,723,633	922,43
Depletion	10,143	619,374	130	*6,510	*677	*20,950	*2
Advertising	11,547,948	2,734,006	2,517,407	831,679	988,974	5,012,128	496,27
Pension, profit-sharing, etc., plans	6,596,675	804,594	99,024	1,053,908	137,523	978,215	174,35
Employee benefit programs	14,980,064	5,869,177	859,479	10,497,140	559,762	5,631,260	860,77
Domestic production activities deduction	236,312	40,720	*31,312	18,636	19,519 469,170	137,718	*9,37
Net loss, noncapital assets Other deductions	5,223,952	266,277 36 781 300	108,170 5,100,712	400,766 55,288,797	469,170 6,873,082	996,614	61,32 4,902,90
Other deductions Total receipts less total deductions	219,972,328 130,480,580	36,781,309 6,064,639	1,060,730	55,288,797	583,260	35,013,678 13,826,516	4,902,90
Constructive taxable income from related foreign corporations	16,572,144	737,589	32,433	33,256	32,901	4,851,873	32,71
Net income (less deficit)	137,212,262	6,788,695	1,092,421	5,564,365	610,605	18,675,225	952,69
Income subject to tax	135,739,514	9,716,691	1,759,196	8,562,163	1,192,013	19,519,870	1,177,02
Total income tax before credits [7]	47,646,840	3,408,090	613,678	2,996,687	420,486	6,864,283	414,14
Income tax	47,460,366	3,390,732	613,010	2,991,434	414,962	6,826,655	407,45
Alternative minimum tax	176,187	17,342	*667	5,254	5,523	29,799	6,69
Foreign tax credit	16,551,236	407,060	34,459	*39,193	31,463	2,958,353	*22,00
General business credit	8,126,371	229,990	5,440	45,926	22,858	601,608	6,73
Prior year minimum tax credit	85,826	5,595	50	6,709	*2,595	28,866	*44
	22,671,368	2,763,184	573,729	2,904,853	363,570	3,275,457	384,97

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

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

				Selected sectors		
Item	All sectors [15]	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]	519,579	25,212	3,902	994	46,983	30,362
Income tax	515,992	25,074	3,772	900	47,228	28,653
Alternative minimum tax	10,222	159	210	94	890	1,521
Total income tax after— Foreign tax, qualified electric vehicle, general business, prior						
year minimum tax, and credit to holders of tax credit bonds	503,862	24,861	3,879	978	44,957	28,956
Returns with and without net income	5,887,804	136,493	35,603	7,845	695,261	242,755
Number of returns Dividends received from domestic corporations, total	26,234,464	60,408	113,325	7,645 69,403	46,500	1,332,700
Less-than-20%-owned subject to 70% deduction	17,955,912	43,632	37,019	56,584	39,912	452,343
20%-or-more-owned subject to 80% deduction	5,658,831	13,951	55,541	12,819	5,059	822,294
Debt-financed stock of domestic corporations	316,421	*2,138	-	-	*927	*3,506
Certain preferred stock of less-than-20%-owned public utilities						
subject to 42% deduction	8,017	-	-	-	*100	-
Certain preferred stock of 20%-or-more-owned public utilities subject to 48% deduction	[1]	_	_	_	_	-
Amount received from IC-DISC or former DISC	67,611	-	-	-	-	21,652
Amount received by a small business investment company						
qualifying for 100% deduction	36,229	*687	-	-	*502	-
Dividends received from foreign corporations, total	122,757,253	18,485	8,663,692	306,880	163,266	57,814,473
Less-than-20%-owned subject to 70% deduction	39,133	*74	*355	1,255	1,050	3,923
20%-or-more-owned subject to 80% deduction	437,752 205,287	-	-	-	*144	415,266 99,307
Intragroup dividends qualifying for 100% deduction Other foreign dividends	119,167,046	18,411	8,663,337	305,625	162,071	54,408,411
Certain FSC and intragroup dividends qualifying for 100% deduction	2,908,035	-		-	-	2,887,565
Constructive taxable income from related foreign corporations, total	151,655,868	*113,805	5,316,767	317,189	193,489	84,915,533
Includable income of controlled foreign corporations	71,659,087	*113,023	1,423,253	315,661	107,574	41,223,287
Foreign dividend income resulting from foreign taxes deemed paid	79,996,781	*782	3,893,513	1,527	85,915	43,692,246
Net income (less deficit)	1,928,855,261	9,126,430	18,166,329	-7,270,650	45,078,658	527,482,085
Statutory special deductions, total [24]	621,783,141 210,951,516	1,806,267 1,763,669	5,850,050 5,759,567	10,084,290 10,024,088	4,567,387 4,533,582	49,215,800 44,888,779
Net operating loss deduction Dividends received deduction	20,296,701	42,596	90,483	50,707	33,625	4,327,020
Deduction for dividends paid on certain public utility stock	12,932	-	-	9,494	180	- 1,027,020
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	390,228,558	-	-	-	-	-
Section 857(b)(2)(E) deduction (Form 1120-REIT)	-	-	-	-	-	-
Section 851(d)(2) and Section 851(i) deduction (Form 1120-RIC).	75,022	-	-	-	-	-
Income subject to tax	1,258,482,675	3,454,923	25,807,535	4,871,477	8,384,208	472,449,903
Total income tax before credits [7] Income tax	441,849,495 437,372,463	1,032,611 1,022,664	9,666,751 9,004,981	1,980,868 1,700,814	2,743,336 2,700,348	165,456,858 164,979,018
Alternative minimum tax	4,197,924	9,338	652,974	273,154	41,339	430,623
Branch tax (Form 1120-F)	109,870	*4	*3,243	*237	*262	1,579
Tax on net income from foreclosure property (Form 1120-REIT)	1,918	-	-	-	-	-
Section 857(b)(5) tax (Form 1120-REIT)	-	-	-	-	-	-
Tax on net income from prohibited transaction (Form 1120-REIT)	221	-	-	-	-	-
Capital gains tax (Form 1120-RIC) Excess net passive income tax (Form 1120S)	4,268 31,505	-	-	-	-	16,141
Reciprocal tax (Form 1120-PC)	- 51,505	-	-	-		10,141
Adjustment to total tax	54,634	*597	*176	693	-4,289	9,692
Income tax adjustment	-	-	-	-	-	-
Foreign tax credit	118,279,104	2,829	4,456,522	12,298	155,795	68,621,694
General business credit	27,750,632	27,348	95,520	511,548	62,836	8,036,145
Prior year minimum tax credit Total income tax after—	2,018,169	2,167	216,575	7,005	19,376	597,400
Foreign tax, qualified electric vehicle, general business, prior						
year minimum tax, and credit to holders of tax credit bonds	293,357,284	1,000,266	4,896,248	1,450,017	2,505,311	88,191,133
Overpayments less refunds [14]	321,295,469	911,663	5,004,285	1,982,152	2,263,205	100,754,141
Tax deposited with Form 7004	29,790,762	89,452	716,942	218,632	619,911	9,156,005
Withholding	233,182	*408	279	*2	305	6,528
Credit from regulated investment companies Credit for Federal tax on fuels	28,586 401,898	23,043	7,191	37 4,565	*1 30,090	*2 121,152
Refundable credits	211,187	23,043	25,024	4,565 2,130	*85	74,966
Tax from Section II (Form 1120-F)	2,764,212	*1,136	66,838	*227	3,638	198,372
U.S. tax paid or withheld at source on effectively connected						
income (Form 1120-F)	1,504,457	*262	55,364	-	*762	284,010
Estimated tax penalty	66,043	1,257	1,865	110	3,736	12,788
Adjustment to tax payment	288,564	-1,217	*-2,451	*5	-4,475	-3,579
Credit by reciprocal Other credits and payments (Form 1120 PC)	520,797 6,526	-	-	-	-	-
Other credits and payments (Form 1120-PC) Amount Owed at time of filing	4,697,989	190,609	90,428	4,548	303,681	597,247
Overpayment of tax	65,159,081	222,712	1,007,097	762,153	726,311	22,829,483
Credit to 2014 estimated tax	57,471,233	156,001	803,114	675,257	557,934	20,749,098
Tax refund	7,687,848	66,711	203,983	86,896	168,377	2,080,385

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]

	L			Selec	ted sectors—con	tinued		
	Who	lesale and retail	trade					
Item	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns with income tax								
Number of returns with— Total income tax before credits [7]	107,220	52,518	54,702	24,076	12,434	28,622	53,769	56,836
Income tax	106,583	51,390	55,193	24,238	12,104	27,680	53,364	56,678
Alternative minimum tax	1,905	1,145	761	450	350	1,093	700	899
Total income tax after—								
Foreign tax, qualified electric vehicle, general business, prior year minimum tax, and credit to holders of tax credit bonds	104,347	51,197	53,150	23,876	12,065	28,454	53,289	55,103
Returns with and without net income	,							
Number of returns	960,845	387,026	573,819	219,600	127,107	243,961	642,008	901,714
Dividends received from domestic corporations, total	4,082,635 2,774,999	3,928,813 2,692,615	153,822 82,384	69,795 21,336	1,964,860 636,014	13,811,969 12,427,176	332,671 146,108	272,307 63,327
Less-than-20%-owned subject to 70% deduction 20%-or-more-owned subject to 80% deduction	1,203,439	1,133,542	69,896	36,716	1,328,121	476,647	51,038	151,378
Debt-financed stock of domestic corporations	*1,232	*1,225	7	674	*54	199,243	*7,393	*24,881
Certain preferred stock of less-than-20%-owned public utilities	1,202	1,220		٠	· ·	100,210	7,000	21,001
subject to 42% deduction	_	-	-	-	-	7,409	18	*124
Certain preferred stock of 20%-or-more-owned public utilities								
subject to 48% deduction	-	-	-	-	-	-	-	-
Amount received from IC-DISC or former DISC	*20,131	*20,131	-	115	-	[1]	*58	-
Amount received by a small business investment company				<u></u>				
qualifying for 100% deduction	*2,104	*2,098	*6	*35		*3,905	979	*27,028
Dividends received from foreign corporations, total	9,313,833 953	4,532,413 509	4,781,420 443	838,013 *184	5,672,577 *325	8,345,125 18,608	193,467 290	1,531,568 2,544
Less-than-20%-owned subject to 70% deduction 20%-or-more-owned subject to 80% deduction	*11,750	*11,332	*417	394	62	*2,610	*3,464	*3,499
Intragroup dividends qualifying for 100% deduction	58,373	58,373	417	394	- 02	*29,905	3,404	16,327
Other foreign dividends	9,242,744	4,462,184	4,780,560	837,435	5,660,716	8,294,002	189,714	1,507,970
Certain FSC and intragroup dividends qualifying for 100% deduction	13	13	-	-	11,473	[1]	-	1,228
Constructive taxable income from related foreign corporations, total	13,122,296	7,207,153	5,915,143	684,937	9,513,059	9,818,193	363,220	2,042,670
Includable income of controlled foreign corporations	7,235,784	4,004,307	3,231,477	410,939	5,018,823	6,004,485	134,979	1,285,755
Foreign dividend income resulting from foreign taxes deemed paid	5,886,511	3,202,845	2,683,666	273,998	4,494,236	3,813,708	228,241	756,915
Net income (less deficit)	264,053,900	130,947,667	133,106,233	31,176,190	91,694,366	564,441,431	69,788,304	49,505,151
Statutory special deductions, total [24]	14,946,444	10,698,047	4,248,397	4,531,408	22,465,937	411,144,786	63,921,089	6,851,126
Net operating loss deduction	11,893,195	7,763,967	4,129,228	4,475,328	20,944,639	66,631,356	10,359,631	6,644,592
Dividends received deduction	3,049,352 401	2,933,669 401	115,683	56,080	1,518,441 2,857	7,326,163	273,368	206,534
Deduction for dividends paid on certain public utility stock Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	401	401	-	-	2,007	336,940,496	53,288,062	-
Section 857(b)(2)(E) deduction (Form 1120-REIT)		_	-	-	-	-		-
Section 851(d)(2) and Section 851(i) deduction (Form 1120-RIC).	_	-	-	-	-	75,022	-	-
Income subject to tax	204,075,889	94,494,457	109,581,432	27,680,388	93,658,046	175,152,758	11,215,559	31,943,609
Total income tax before credits [7]	70,855,588	32,766,555	38,089,033	9,563,992	32,886,189	63,128,917	3,811,514	10,989,879
Income tax	70,733,487	32,659,552	38,073,935	9,535,097	32,722,581	61,001,515	3,674,568	10,931,407
Alternative minimum tax	120,912	102,308	18,604	26,560	116,234	2,066,752	102,752	43,286
Branch tax (Form 1120-F)	3,041	2,173	868	*241	*9,505	37,446	15,626	6,762
Tax on net income from foreclosure property (Form 1120-REIT)	-	-	-	-	=	1,850	68	-
Section 857(b)(5) tax (Form 1120-REIT)	-	-	-	-	-	-	221	-
Tax on net income from prohibited transaction (Form 1120-REIT) Capital gains tax (Form 1120-RIC)	1	_	-	-	_	4,268	221	-
Excess net passive income tax (Form 1120S)	13,774	6,704	7,070	*179	*19	-,200	*1,392	_
Reciprocal tax (Form 1120-PC)	.5,	-			-	-	- 1,532	-
Adjustment to total tax	-16,364	-4,847	-11,516	*757	27,425	8,754	12,953	7,445
Income tax adjustment	-1	-	-	-	-	-	-	-
Foreign tax credit	7,023,633	3,612,238	3,411,394	482,505	7,843,595	6,091,296	356,468	1,468,290
General business credit	2,623,595	1,759,456	864,139	239,775	1,632,556	4,750,016	54,759	559,997
Prior year minimum tax credit	218,034	185,445	32,589	16,676	45,103	660,582	62,756	21,077
Total income tax after—								
Foreign tax, qualified electric vehicle, general business, prior	60,990,498	27,210,953	33,779,545	8,824,125	23,364,665	51,412,465	3,337,532	8,938,423
year minimum tax, and credit to holders of tax credit bonds Overpayments less refunds [14]	61,845,263	29,349,486	32,495,778	9,132,541	27,689,098	53,896,918	2,831,742	9,525,358
Tax deposited with Form 7004	7,107,976	3,294,977	3,812,999	724,297	1,130,841	5,450,546	567,462	1,272,177
Withholding	4,152	2,169	1,983	*414	697	191,706	2,274	1,883
Credit from regulated investment companies	-1	-	-	-	*23,617	4,848	-	-
Credit for Federal tax on fuels	60,846	38,698	22,149	119,441	1,958	385	2,972	2,517
Refundable credits	2,280	*1,786	494	*67,027	7,098	13,751	7,976	*4,424
Tax from Section II (Form 1120-F)	73,106	68,963	*4,143	13,033	45,071	1,510,420	242,112	102,361
U.S. tax paid or withheld at source on effectively connected								
income (Form 1120-F)	27,085	26,934	*152	*13,188	*3,761	281,519	209,402	*3,734
Estimated tax penalty	13,194	9,901	3,293	2,437 *-743	2,022	5,364	4,368	6,136
* "				* 7/3	*-1,501	311,808	-166	-635
Adjustment to tax payment	-6,100	-3,884	-2,215	-743	-1,001		100	
Credit by reciprocal	-6,100 -	-3,884	-2,215	-745	-1,001	520,797	-	-
Credit by reciprocal Other credits and payments (Form 1120-PC)	-	-	-	-	-	520,797 6,526	-	- -
Credit by reciprocal Other credits and payments (Form 1120-PC) Amount Owed at time of filing	-6,100 - - 901,205 8,982,300	- - 590,290	- - 310,916	- - 194,763	- - 144,940	520,797 6,526 445,389	590,682 882,124	362,654 2,258,266
Credit by reciprocal Other credits and payments (Form 1120-PC)	901,205	-	-	-	-	520,797 6,526	- - 590,682	- - 362,654

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

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

			Sele	cted sectors—conti	nued		
Item	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns with income tax							
Number of returns with—	10,581	20,793	4,320	27,001	8,084	20,702	37,689
Total income tax before credits [7] Income tax	9,696	20,793	4,266	27,001	8,046	20,702	37,972
Alternative minimum tax	858	196	4,200	485	41	20,730	105
Total income tax after—							
Foreign tax, qualified electric vehicle, general business, prior year minimum tax, and credit to holders of tax credit bonds	40.424	20.400	4477	25 407	7.044	40.370	20.024
Returns with and without net income	10,421	20,466	4,177	25,187	7,844	18,370	36,631
Number of returns	58,604	283,361	56,494	457,620	125,763	309,204	383,567
Dividends received from domestic corporations, total	3,891,983	53,638	2,893	35,977	22,179	33,903	37,317
Less-than-20%-owned subject to 70% deduction	1,102,247	52,670	2,893	19,993	18,090	29,480	32,089
20%-or-more-owned subject to 80% deduction	1,482,222	*911	-	10,268	*4,090	*1,016	*3,323
Debt-financed stock of domestic corporations	*76,373	-	-	-	-	-	
Certain preferred stock of less-than-20%-owned public utilities subject to 42% deduction	*367	_	_	<u> </u>	_	<u> </u>	=
Certain preferred stock of 20%-or-more-owned public utilities	307	-	_	-	_		-
subject to 48% deduction	-	-	-	-	-	_	[1]
Amount received from IC-DISC or former DISC	*23,948	49	-	-	-	-	*1,659
Amount received by a small business investment company							
qualifying for 100% deduction	*974	*9		-	-	*7	-
Dividends received from foreign corporations, total	25,689,592	627,710	28,222	70,892	37,857	3,409,265	32,338
Less-than-20%-owned subject to 70% deduction	8,130	*362	-	*5	*40	941	*96
20%-or-more-owned subject to 80% deduction	*222 *108	43	-	485 1,080	-	-	-
Intragroup dividends qualifying for 100% deduction Other foreign dividends	25,673,377	627,305	28,222	69,321	37,817	3,408,324	32,242
Certain FSC and intragroup dividends qualifying for 100% deduction	7,755	- 027,000	-		- 07,017	5,400,024	- OZ,Z4Z
Constructive taxable income from related foreign corporations, total	19,516,333	751,132	34,593	33,256	34,165	4,851,873	33,358
Includable income of controlled foreign corporations	7,246,839	393,464	11,882	*22,800	*14,672	681,005	14,862
Foreign dividend income resulting from foreign taxes deemed paid	12,269,494	357,668	22,712	*10,456	19,494	4,170,868	18,496
Net income (less deficit)	159,876,023	21,259,874	3,041,684	39,066,756	4,704,053	28,974,194	8,690,483
Statutory special deductions, total [24]	17,701,442	2,267,629	185,472	2,067,322	747,672	2,672,381	756,638
Net operating loss deduction	14,514,313	2,229,726	183,447	2,038,457	731,959	2,603,762	731,424
Dividends received deduction	3,187,097	37,903	2,025	28,865	15,713	25,514	25,214
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)		_	_	-	_	-	_
Section 851(d)(2) and Section 851(i) deduction (Form 1120-RIC).	-	-	-	-	-	-	-
Income subject to tax	151,313,838	11,412,750	2,238,376	10,210,489	1,833,742	20,571,777	2,207,406
Total income tax before credits [7]	53,130,236	3,902,810	770,830	3,514,890	592,154	7,143,787	678,286
Income tax	52,853,498	3,885,107	765,863	3,502,752	583,535	7,102,781	672,447
Alternative minimum tax	230,290	21,224	1,803	12,278	7,784	33,324	7,295
Branch tax (Form 1120-F)	27,844	3	*3,164	*46	*811	*54	-
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)	-	-	-	-	-	-	-
Reciprocal tax (Form 1120-PC)	-	-	-	-	-	-	-
Adjustment to total tax	4,355	*-3,546	-	*-187	-	*7,627	*-1,456
Income tax adjustment	-	-	-	-	-	-	-
Foreign tax credit General business credit	18,252,051 8,171,381	421,486 238,467	37,577 6,195	39,229 58,823	32,044 24,151	2,959,742 643,429	22,048 14,090
Prior year minimum tax credit	103,812	236,467 5,901	*87	8,057	3,279	29,316	14,090
Total income tax after—	100,012	3,901	07	0,037	3,219	29,510	903
Foreign tax, qualified electric vehicle, general business, prior							
year minimum tax, and credit to holders of tax credit bonds	26,391,000	3,234,694	726,971	3,408,774	532,680	3,511,299	641,183
Overpayments less refunds [14]	32,235,281	3,505,382	758,625	3,580,053	556,397	4,185,073	638,293
Tax deposited with Form 7004	1,810,124	240,797	72,035	299,906	66,031	194,818	52,809
Withholding	19,632	705	-	2,940	*89	*911	*256
Credit from regulated investment companies	*80	-	-	-	- 0.047	- 070	-
Credit for Federal tax on fuels Refundable credits	2,375 218	19,681 2,342	26	650 719	3,347 164	672 2,972	986
Tax from Section II (Form 1120-F)	484,069	2,342 *17	*122	*330	8,701	*14,652	*7
U.S. tax paid or withheld at source on effectively connected	.5.,000	''	,22	330	5,701	,552	· · · · · · · · · · · · · · · · · · ·
income (Form 1120-F)	623,049	-	-	*440	*1,600	*221	60
Estimated tax penalty	4,368	1,694	205	2,858	453	2,317	875
Adjustment to tax payment	-3	*[1]	-	-1,060	*-41	*8	-1,285
Credit by reciprocal	-	-	-	-	-	-	-
Other credits and payments (Form 1120-PC)	-	-	-	-	-	-	-
Amount Owed at time of filing	246,679	98,225	24,359	218,839	33,417	130,693	119,632
Overpayment of tax Credit to 2014 estimated tax	8,552,902 7,396,733	635,358 544,093	127,940 97,863	694,160 575,332	127,953 104,551	1,010,955 935,030	174,223 148,253
Credit to 2014 estimated tax	1,156,169	544,093 91,265	30,077	118,828	104,551	935,030 75,926	25,970
Tax refund	1,100,169	91,265	30,077	110,628	23,402	75,926	25,970

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

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

All tigures are estimates based on samples—money amounts are in				Selected sectors		
Item	All sectors [15]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	1,611,125	49,651	11,611	3,934	150,549	84,871
Net income	1,479,670,755	5,234,723	31,646,813	11,559,396	12,924,443	521,490,562
Income subject to tax	1,258,223,966	3,434,101	25,802,016	4,871,477	8,365,122	472,410,919
Total income tax before credits [8]:						
Total	441,697,412	1,024,509	9,664,628	1,980,868	2,734,999	165,427,121
Income tax	437,272,973	1,014,563	9,002,858	1,700,814	2,693,459	164,965,446
Credits:						
Foreign tax credit	118,279,104	2,829	4,456,522	12,298	155,795	68,621,694
U.S. special fuels tax	272,523	12,846	4,202	4,565	12,759	99,580
Credit for tax paid on undistributed capital gains	*23,762	-	-	37	*1	*2
Refundable credits	211,187	10	25,024	2,130	*85	74,966
General business credit	27,750,573	27,348	95,520	511,548	62,836	8,036,145
Empowerment zone employment credit [35]	277,964	12,098	395	3,616	2,988	64,150
Prior year minimum tax credit	2,018,070	2,167	216,575	7,005	19,376	597,400
Credit to holders of tax credit bonds	425,521	-	-	-	-	-
General business credit items:						
Current year regular investment credit	254,154	103	-	22,201	*581	115,105
Allowable alcohol and cellulosic biofuel fuels credit	1,871	*342	-	-	-	*35
Current year research activities credit	11,427,529	9,674	77,925	69,471	29,303	6,843,172
Current year low-income housing credit	8,485,643	*372	-	9,390	150	202,075
Current year disabled access credit	346	-	-	-	-	5
Current year renewable electricity production credit	784,804	*2	26,147	289,484	1,399	195,451
Current year Indian employment credit	41,286	-	467	303	*1,120	9,308
Current year orphan drug credit	1,023,894	-	-	-	-	462,479
Current year new markets credit	1,559,849	-	-	16,746	-	73,410
Current-year credit for contributions for small employer pension plan startup costs	232		-	-	*9	*16
Current-year credit for employer provided childcare facilities and services	16,767	45	166	404	-	4,853
Current-year credit for qualified railroad track maintenance	171,103	-	930	455	-	62,137
Current year new hire retention credit	*[1]	-	-	-	-	-
Tentative general business credit [27]	79,159,121	36,871	408,794	3,488,160	297,920	32,049,908
Current year biodiesel and renewable diesel fuels credit	16,786	*1,556	-	-	*10	11,879
Current year low sulfur diesel fuel production credit	6,994	-	-	-	-	6,994
Current year distilled spirits credit	2,929	-	-	-	-	1,216
Current year nonconventional source fuel credit	*9,867	-	9,827	-	-	[1]
Current year energy efficient home credit	40,256	-	-	-	30,885	2,127
Current year alternative motor vehicle credit	2,686	-	-	-	-	116
Current year alternative fuel vehicle refueling property credit	9,590	5	275	2,334	1	3,709
Passive-activity credits	469,222	8	*37	253	*2	3,715
Passive-activity credits allowed in 2013	174,705	-	*[1]	[1]	*2	1,636
Carryforward of general business credit from prior years	59,829,198	25,116	278,817	3,097,786	234,383	23,806,583
Allowable work-opportunity credit	1,194,524	3,799	465	284	3,791	63,711
Allowable credit for employer Social Security and Medicare taxes on tips	608,298	*2	*4	19	1,781	3,847
Allowable small employer health insurance premiums credit	105,046	1,934	*38	*455	11,342	16,388
Total income tax after credits [2]	293,205,359	992,164	4,894,125	1,450,017	2,496,973	88,161,396

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]

				Sele	cted sectors—conti	nued		
	Who	olesale and retail tra	ade					
Item	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	308,095	141,716	166,379	67,515	48,640	64,481	178,602	199,431
Net income	218,907,902	105,105,591	113,802,311	32,196,859	115,945,381	250,836,147	18,777,829	38,753,603
Income subject to tax	204,028,011	94,455,481	109,572,530	27,677,070	93,653,647	175,110,443	11,184,971	31,935,50
Total income tax before credits [8]:								
Total	70,825,049	32,746,223	38,078,826	9,562,469	32,884,630	63,109,231	3,788,068	10,981,999
Income tax	70,716,792	32,645,994	38,070,798	9,533,753	32,721,041	60,989,362	3,663,969	10,923,533
Credits:								
Foreign tax credit	7,023,633	3,612,238	3,411,394	482,505	7,843,595	6,091,296	356,468	1,468,290
U.S. special fuels tax	40,817	23,312	17,504	81,779	1,952	59	2,214	468
Credit for tax paid on undistributed capital gains	-	-	-	-	*23,617	*24	-	
Refundable credits	2,280	*1,786	494	*67,027	7,098	13,751	7,976	*4,424
General business credit	2,623,595	1,759,456	864,139	239,775	1,632,556	4,750,014	54,702	559,997
Empowerment zone employment credit [35]	53,756	10,182	43,575	12,290	8,345	3,529	2,586	7,368
Prior year minimum tax credit	218,034	185,445	32,589	16,676	45,103	660,531	62,709	21,077
Credit to holders of tax credit bonds	-		-	-	-	213,933	-	
General business credit items:								
Current year regular investment credit	*13,286	*2,188	*11,098	_	53,665	9,068	_	*559
Allowable alcohol and cellulosic biofuel fuels credit	[1]	[1]	-	_	-	205	_	
Current year research activities credit	880,556	668,765	211,791	24,539	1,851,643	261,582	35,820	1,063,018
Current year low-income housing credit	256,426	230,407	*26,019	*46,160	222,605	2,840,532	4,143	*393
Current year disabled access credit				-	-	1	*30	
Current year renewable electricity production credit	6,568	6,568	_	_	_	219,397	_	
Current year Indian employment credit	16,764	1,606	15,158	780	1,388	2,211	1,226	846
Current year orphan drug credit	254,843	254,843	-	-	-	*1,352	-,	305,220
Current year new markets credit	5,195	600	4,595	_	15,414	217,969	33	632
Current-year credit for contributions for small employer								
pension plan startup costs Current-year credit for employer provided childcare	*50	*8	*42	-	1	*14	-	*80
facilities and services	2,007	899	1,108	132	2,105	3,299	3	804
Current-year credit for qualified railroad track maintenance	*2,880	2,864	*16	104,311	-	368	-	
Current year new hire retention credit	-	-	-	-	-	-	-	
Tentative general business credit [27]	3,492,697	2,918,848	573,849	251,989	5,879,130	15,023,425	190,034	7,201,32
Current year biodiesel and renewable diesel fuels credit	*3,241	*3,241	*[1]	*7	*15	15	-	
Current year low sulfur diesel fuel production credit	-	-	-	-	-	-	-	
Current year distilled spirits credit	1,713	1,713	-	-	-	-	-	
Current year nonconventional source fuel credit	-	-	-	-	-	[1]	27	*1
Current year energy efficient home credit	4,938	4,938	-	-	69	862	*473	
Current year alternative motor vehicle credit	*603	8	*595	[1]	5	[1]	1,963	
Current year alternative fuel vehicle refueling property credit	651	*143	508	*392	113	253	*16	*114
Passive-activity credits	2,239	2,232	7	*371	*111	152,286	*298	
Passive-activity credits allowed in 2013	2,185	2,185	-	*371	*15	113,205	*301	1,04
Carryforward of general business credit from prior years	2,275,591	1,951,613	323,979	182,049	3,870,827	12,667,844	149,258	5,827,56
Allowable work-opportunity credit	575,970	23,595	552,375	42,302	17,026	14,371	12,631	17,386
Allowable credit for employer Social Security and Medicare taxes on tips	6,289	2,810	3,479	*218	5,946	16,608	3,924	860
Allowable small employer health insurance premiums credit	33,892	13,767	20,126	1,113	1,398	3,102	3,808	5,660
Total income tax after credits [2]	60,959,960	27,190,622	33,769,338		23,363,105		3,314,190	8,930,542

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]

			Sel	ected sectors—contin	ued		
Item	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns	28,702	73,671	12,798	102,995	31,477	74,670	119,431
Net income	164,651,490	13,323,005	2,423,530	12,267,880	2,575,467	23,198,571	2,957,154
Income subject to tax	151,284,670	11,409,436	2,238,376	10,207,532	1,832,677	20,571,761	2,206,233
Total income tax before credits [8]:							
Total	53,119,749	3,901,650	770,830	3,513,854	591,781	7,143,779	672,199
Income tax	52,843,073	3,883,947	765,863	3,501,717	583,162	7,102,774	666,848
Credits:							
Foreign tax credit	18,252,051	421,486	37,577	39,229	32,044	2,959,742	22,048
U.S. special fuels tax	1,512	6,315	21	633	1,481	660	659
Credit for tax paid on undistributed capital gains	*80	-	-	-	-	-	
Refundable credits	218	2,342	2	719	164	2,972	
General business credit	8,171,381	238,467	6,195	58,823	24,151	643,429	14,090
Empowerment zone employment credit [35]	6,841	25,709	829	17,821	1,478	48,919	5,247
Prior year minimum tax credit	103,812	5,901	*87	8,057	3,279	29,316	965
Credit to holders of tax credit bonds	211,588	-	-	-	-	-	
General business credit items:							
Current year regular investment credit	39,588	[1]	_	_	-	_	
Allowable alcohol and cellulosic biofuel fuels credit	*1,185	-	-	-	-	103	
Current year research activities credit	202,695	33,709	5,729	25,707	1,773	8,679	2,533
Current year lesearch activities credit Current year low-income housing credit	4,877,590	*25,668	-,	[1]	137	[1]	_,-,,
	1,017,000	20,000	2	1.1		1.1	*302
Current year disabled access credit	*41,936	4,420		_	_		002
Current year renewable electricity production credit	1,785	1,469	21	1,041	*150	2,103	303
Current year Indian employment credit	1,700	1,400	-	1,041	-	2,100	000
Current year orphan drug credit	1,230,288	134					27
Current year new markets credit	1,230,200	134	_	_	-	_	21
Current-year credit for contributions for small employer pension plan startup costs	[1]	*30	-	-	*9	-	*23
Current-year credit for employer provided childcare facilities and services	1,877	60	64	129	88	580	151
Current-year credit for qualified railroad track maintenance	22	-	-	-	-	-	
Current year new hire retention credit	*[1]	-	-	-	-	-	
Tentative general business credit [27]	9,938,072	291,134	16,172	203,703	37,203	321,700	30,888
Current year biodiesel and renewable diesel fuels credit	*7	-	-	-	-	30	25
Current year low sulfur diesel fuel production credit	-	-	-	-	-	-	
Current year distilled spirits credit	-	-	-	-	-	1	
Current year nonconventional source fuel credit	12	-	-	-	-	-	
Current year energy efficient home credit	867	-	-	-	-	36	
Current year alternative motor vehicle credit	-	-	-	-	-	-	
Current year alternative fuel vehicle refueling property credit	648	1,045	-	-	3	-	30
Passive-activity credits	303,861	5,940	-	70	-	-	32
Passive-activity credits allowed in 2013	11,477	44,397	-	70	-	-	
Carryforward of general business credit from prior years	6,647,554	205,695	10,355	176,825	35,180	310,256	27,517
Allowable work-opportunity credit	28,299	158,002	965	65,516	6,490	171,526	11,990
Allowable credit for employer Social Security and Medicare							
taxes on tips	12,854	7,862	-	*5	6,694	540,631	752
Allowable small employer health insurance premiums credit	911	2,140	*303	12,139	*1,221	2,893	6,309
Total income tax after credits [2]	26,380,513	3,233,534	726,971	3,407,739	532,307	3,511,292	635,096

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]

	Number of		Total income ta	x before credits				
Size of total income tax after credits	returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC	Income subject to tax	Total [8]	Income tax	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	1,611,125	1,258,223,966	441,697,412	437,272,973	118,279,104	27,750,573	2,018,070	293,205,359
Returns with net income	819,232	1,257,462,578	441,157,880	436,984,928	118,086,352	27,722,828	1,998,761	292,904,406
Returns without net income	791,893	761,387	539,532	288,045	192,752	27,745	19,309	300,953
Returns with total income tax before credits	515,393	1,256,683,906	441,697,412	437,245,673	118,279,104	27,750,573	2,018,070	293,205,359
Returns with total income tax after credits	499,678	1,240,842,900	436,077,533	431,758,368	112,879,712	27,560,561	2,005,570	293,205,359
\$1 under \$6,000	326,955	3,932,519	667,533	657,947	89,995	31,105	2,635	541,511
\$6,000 under \$10,000	45,425	2,145,261	361,356	350,603	768	14,873	1,076	344,231
\$10,000 under \$15,000	24,436	1,609,289	316,796	306,506	1,361	14,528	1,462	299,446
\$15,000 under \$20,000	13,504	1,070,845	251,943	243,379	2,960	12,950	1,719	234,363
\$20,000 under \$25,000	10,620	998,034	242,685	233,058	94	4,859	2,119	235,438
\$25,000 under \$50,000	21,207	2,709,341	800,345	761,821	12,415	25,295	5,291	757,106
\$50,000 under \$75,000	10,614	2,437,390	809,874	778,003	118,215	30,521	5,895	654,850
\$75,000 under \$100,000	6,414	1,810,990	627,878	597,963	50,066	18,754	6,954	551,683
\$100,000 under \$250,000	17,030	9,178,603	3,249,475	3,134,938	435,980	110,083	21,187	2,681,857
\$250,000 under \$500,000	7,928	9,006,356	3,303,534	3,069,439	192,211	260,747	33,547	2,814,208
\$500,000 under \$1,000,000 \$1,000,000 under \$10,000,000	5,442 7,832	18,897,988 92,680,586	6,628,174 32,742,261	6,512,980 32,082,117	2,535,263 7,740,743	222,374 1,512,425	45,116 256,269	3,820,425 23,142,120
\$10,000,000 under \$50,000,000	1,504	135,344,168	48,188,239	47,355,344	12,113,454	3,085,503	396,405	32,467,135
\$50,000,000 under \$100,000,000	322	89,776,994	32,095,311	31,419,412	5,654,958	2,919,875	287,827	23,212,136
\$100,000,000 or more	444	869,244,537	305,792,127	304,254,857	83,931,229	19,296,668	938,068	201,448,850

RETURNS OF ACTIVE CORPORATIONS

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

Particular Par								Science sectors				
SAME Agriculture Agricul								Who	lesale and retail trac	qe		
(1) (2) (3) (4) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	Item	All sectors [15]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information
\$ \$887.804 \$186.802 \$18.000 \$1.400.000 \$1.400 \$1.000 \$1.400 \$		(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
F 17 17 17 17 17 17 17 17 17 17 17 17 17	Returns of active corporations: Number of returns	5,887,804	136,493	35,603	7,845	695,261	242,755	960,845	387,026	573,819	219,600	127,107
7,137,100,222 5,182,006 5,100,500,500 5,400,006 5,400,006 6,400,00	Returns with alternative minimum tax items:											
1,13,800,2007 5,102,000 1,102,400	Number of returns	10,222	159	210	94	890	1,521	1,905	1,145	761	450	320
1400.0896.87 10.444.600 1095.79.000 1454.400.089 62.074.61 34.077.534 34.775.737 26.726.089 66.64.027 10.20.089 174.400.089 17.000 17.0000 17.000.000 17.000.000 17.000.000 17.000.000 17.000.000 17.000.000 17.000.000 17.000.000 17.000.000 17.000.000 17.000.000 17.000 17.0000.000 17.0000.000 17.0000.000 17.0000.000 17.0000.000 17.0000.000 17.0000.000 1	Total assets	7,137,890,267	5,162,056	368,929,588	507,065,620	60,066,644	482,791,159	204,760,895	182,841,194	21,919,701	39,905,698	149,312,525
77.1662.94 7.2 007 16.590 274.269 92.00 20.00 274.269 92.0	Business receipts	1,460,869,687	10,464,680	109,579,080	154,400,069	42,073,463	347,575,357	266,799,986	210,250,959	56,549,027	24,110,045	71,178,480
Trigodo B 22, 271 (19.1 Cart	Bad debts	17,682,934	*2,067	16,290	742,156	26,449	638,105	253,271	201,227	52,045	39,196	474,093
1,194,013 1,108,196 1,10	Depreciation	77,105,088	257,160	11,034,509	21,826,359	962,004		4,298,903	3,507,022	791,881	1,785,905	6,516,333
66.54776 6.654.776 6.652.776 12.202 6.001822 1.656.129 11.003.57 4.301800 3.335.499 966.441 1.345.704 7.7 9.126.202 6.001822 1.656.129 1.656.129 1.1003.979 4.301800 3.335.499 966.441 1.345.704 7.7 9.126.575 9.102 1.71160 1.17160	Amortization	16,958,778	9,076	5,708,242	1,108,796	235,137		738,841	613,093	125,748	124,031	1,753,415
91.360,206 721,444 77 777,724 5.08182 1.566,129 11.003,379 4.001.90 3.354.49 966,491 1.346,704 77 70 2.04 1.049 1.049 1.049,14 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049 1.049,14 1.049,14 1.049 1.049,14 1.049	Depletion	6,634,716	4,228	5,911,827	182,326	76,382	180,861	*116,145	*116,145	Ξ	*111	141
3.255 576	Net income	91,360,206	721,543	7,576,204	5,081,882	1,565,129	11,083,979	4,301,990	3,335,499	966,491	1,345,704	7,006,869
4,167,94 9,338 662,974 273,154 41,339 440,623 120,912 102,308 18,604 25,600	Income fax	3,255,575	*915	1,771,689	15	29,699		95,504	79,318	16,185	3,064	30,428
Friedrice (1.194.03) (1.16.50) (1.16	Altemative minimum tax	4.197.924	9.338	652.974	273,154	41.339		120.912	102.308	18,604	26.560	116.234
Friesder 1.194,031 -18,508 -141,551 -458,472 -2,312 -182,740 -98,966 -81702 -17,254 -31,251 -459,000 -1,194,031 -18,560 -144,977 -129,260 -8,746 -18,364 -31,267 -144,977 -129,260 -8,746 -18,364 -31,267 -144,977 -129,260 -8,746 -18,364 -31,267 -144,977 -129,260 -8,746 -19,364,566 -39,364,266 -39,342,66 -39,342,66 -39,342,66 -39,342,66 -39,342,66 -39,342,66 -39,342,67 -10,3785 -31,325,342,68 -39	Total income tax after credits [2]	4,756,190	4,167	933,557	218.736	67.759		134,309	110,591	23.718	25.876	127.831
prinent costs 65.387 -1.18.508 -1.141,551 -1.29.280 -2.312 -1.62,740 96.966 -81,702 -1.7254 -31,251 -1.65.87 -1.44.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.29.280 -8,746 -1.46.917 -1.46.917 -1.29.280 -1.29.280 -9.016 -1.29.280 -9.016 -1.29.280 -9.016 -9.	Alternative minimum tax items:											
Fried	Adjustment and preference items:											
Fig. 1966 Fig. 1977 Fig. 1966 Fig.	Depreciation of property placed in service after 1986	-1,194,031	-18,508	-141,551	-459,472	-2,312		-98,956	-81,702	-17,254	-31,251	-479,197
Perment costs 66.387 - 16.587 - 16.587 - 20.06 - 20.016	Amortization of certified pollution control facilities after 1986	*377,237	•		377,539	•	•	*-302	*-302	•	•	•
The color of the	Amortization of mining exploration and development costs paid or incurred after 1986	65,387	•	76,770	-3,067	-408	-9,016	758	758	•	•	'
8.8.8.1.3316.587 -144,917 -129,2608,74678,044 -55,864 -31,26722,598 -8,3838,38416,587144,917129,2608,74678,04453,86431,26722,5988,3838,38316,38416,385	Amortization of circulation expenses	2	-	'	-	•	•	-	'	-	•	'
49,688 [11] 20,076 **18,145	Adjusted gain or loss	-838,133	-16,587	-144,917	-129,260	-8,746		-53,864	-31,267	-22,598	-8,383	-83,919
s 271,357	Long-term contracts	49,688		Ξ	-	20,076						'
1,941,585	Merchant marine capital construction funds		1	'	-							'
5.330 1.03	Section 833(b) deduction	1,941,585		•			•				•	
5,330 1,108 1,1	Tax shelter farm activities	•	•	•	•	-	-	•	•	•	•	•
s 271,357	Passive activities	5,330	-	*-18	-	-1,093	747	-92	-92	-	1-	*-15
s 27.1357	Certain loss limitations	9	1	•	-	-	•	•	1	•	•	•
\$ 277.357	Depletion	3,944,266	1	3,417,008	20,116	*15,682		249,348	249,348	•	•	
4,089,424 7,493 3,359,257 372,469 73,822 45 -	Tax exempt interest from private activity bonds issued after 8/7/86	271 357	•	,	-	371	*25	•	,	'	*53	
-606.359 4,427 -103,786 -27,832 -12,142 -118,730 -39,886 -33,170 -6,686 -3,940 rive tax met 7,183,508 1,209 504,273 235,038 107,906 1,188,455 242,742 206,661 36,081 28,630 rive tax met 101,607,033 686,291 12,777,771 5,381,764 1,747,708 11,950,416 4,554,232 3,602,122 952,109 1,322,700 6,58 rive 5,002 1,266,708 1,366,708 1,364,851 3,419,775 2,680,226 759,549 1,152,873 5,134 rive 6,008 1,266,708 1,266,708 1,548 1,61,744,708 1,44,672 2,680,226 759,549 1,152,770 66,539 rive 6,008 1,266,708 1,266,708 1,61,744,708 1,61,744,708 1,61,744,708 1,144,672 1,61,744,708 1,144,672 1,61,744,708 1,144,672 1,144,672 1,144,672 1,144,672 1,144,672 1,144,672 1,144,672 1,144,672 1,144,672 1,144,672 1,144,672	Intangible drilling costs	4.069.424	7.493	3.359.257	372.469	73.852		'			'	
Tive lax net 7,183,508 1,209 504,273 235,038 107,906 1,188,455 242,742 206,661 36,081 28,630 dive lax net 101,607,033 686,291 12,777,712 5,381,764 1,747,708 11,950,416 4,554,232 3,602,122 952,109 1,322,700 6,51,09 6,54,232 1,526,203 769,549 1,132,700 6,51,09 1,322,700 6,51,09 1,322,700 6,51,09 1,322,700 6,51,09 1,322,700 6,51,09 1,322,700 6,51,09 1,322,700 6,51,09 1,322,700 6,51,09 1,322,700 6,51,09 1,322,700 6,51,09 1,322,700 6,51,09 1,522,700 1,522,700 1,522,700 1,522,700 6,51,09 1,522,700	Other adjustments	-606,359	4.427	-103.785	-27.832	-12.142	-118.	-39,866	-33.170	-6.696	-3.940	-26.486
Hive tax net 101,607,033 686,291 12,777,712 5,381,764 1,747,708 11,950,416 4,554,232 3,602,122 952,109 1,322,700 6,302,008 1,955,782 4,005,502 1,382,678 8,948,851 3,419,775 2,602,26 759,549 1,152,873 5,103,000,000 1,266,700 1,262,000 1,	Adjusted current earnings adjustment after excess	7,183,508	1,209	504,273	235,038	107,906		242,742	206,661	36,081	28,630	-19,370
ction totion 101.607.033 686.291 12.77.712 5.381,764 1.747,708 11.950,416 4.554,232 3.602,122 952,109 1.322,700 6.3 alinj loss deduction 66.429,777 630,208 1.955,782 4.006,502 1.362,678 8.948,881 3.419,775 2.660,228 759,49 11.128,793 5. xforeign tax credit 1.226,708 10.253 1	Alternative minimum taxable income before alternative tax net											
ating loss deduction 66,429,777 630,208 1,955,782 4,006,502 1,362,678 8,948,851 3,419,775 2,660,226 759,549 1,152,873 5, x foreign tax credit 5,486,920 10,253 837 604 273,468 60,635 16,000 10,253 827 604 50,874 116,396 28,277 2,965,58	operating loss deduction	101,607,033	686,291	12,777,712	5,381,764	1,747,708		4,554,232	3,602,122	952,109	1,322,700	6,389,262
x foreign tax credit 1,566,708 1,226,205 1,545 1,645 6,635 1,056,708 1,349 1,349 1,346 1,348 1,349 1,349	Alternative tax net operating loss deduction	66,429,777	630,208	1,955,782	4,006,502	1,362,678	8,	'n	2,660,226	759,549	1,152,873	5,707,923
5.456.920 10.253 937.604 273.168 70.944 508.741 144.622 116.396 28.227 29.625	Alternative minimum tax foreign tax credit	1,566,708	•	1,226,205	1,545	*61	85,346		66,635	*6,010	1,349	13,987
020,027 120,00	Tentative minimum tax	5,456,920	10,253	937,604	273,168	70,944	508,741	144,622	116,396	28,227	29,625	120,872

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

ltem	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Healthcare and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(12)	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(20)	(21)
Returns of active corporations:	243 064	842 008	004 744	109 69	283 364	707 33	003 237	125 763	200 004	793 667
Normber of returns Returns with alternative minimum tax items:	06,542	047,000	17,100	20,004	100,002	464,00	020,164	123,783	503,E06	190,500
Number of returns	1,093	200	899	858	196	46	485	41	221	105
Total assets	4,060,346,646	133,101,146	77,798,181	931,011,352	34,858,274	1,152,834	16,108,748	11,233,257	37,547,333	16,738,312
Business receipts	271,117,563	41,370,583	41,465,396	8,732,375	22,301,394	1,385,448	14,244,156	7,293,616	22,441,840	4,336,154
Bad debts	12,035,640	270,260	92,260	2,835,197	57,457	*8,791			43,126	17,270
Depreciation	4,732,572	10,232,087	963,877	2,717,344	528,679	26,015	439,010	522,743	1,012,989	170,665
Amortization	1,659,193	451,597	644,751	811,870	344,330	*36,012	171,209	130,281	100,065	49,659
Depletion	115,817	*85	*2,159	44,630				'	'	4*
Net income	35,918,967	4,891,503	2,485,026	5,715,130	934,409	56,465	463,646	434,686	1,496,645	280,431
Income tax	847,911	5,929	10,566	214,452	*1,385		*4,926	*31	8,858	*2,795
Alternative minimum tax	2,066,752	102,752	43,286	230,290	21,224	1,803	12,278	7,784	33,324	7,295
Total income tax after credits [2]	2,218,593	103,278	47,704	337,102	21,538	1,803	13,028	4,387	23,841	9,109
Alternative minimum tax items:										
Adjustment and preference items:							_			
Depreciation of property placed in service after 1986	69,453	183,370	-14,718	15,220	3,849	-309	11,800	-15,341	-20,342	-13,028
Amortization of certified pollution control facilities after 1986	Ξ*	•	-	•	-	-		•	•	'
Amortization of mining exploration and development costs paid or incurred after 1986	1		1	349	1	•		1	1	1
Amortization of circulation expenses	,	•	-	-	-	-		[1]	•	1
Adjusted gain or loss	-160,024	-62,216	-13,343	-48,617	-16,686	-40	-2,255	-4,662	-4,502	-2,066
Long-term contracts	-1	•	11	1	*11,457	-		'	•	1
Merchant marine capital construction funds		•	•		•	•		'		
Section 833(b) deduction	1,941,585	•	-		-	-		1	1	1
Tax shelter farm activities	•	•	1	-	1	1		•	•	1
Passive activities	*780	*5,849	*59	*-185			[1]		•	•
Certain loss limitations	•	•	•	3	•	•				•
Depletion	1,431	7	*59	78,769	£[1]*	•	,-	•	•	•
Tax exempt interest from private activity bonds issued after 8/7/86	263,411	,	•	7,487	∞	•	_	'	,	
Intangible drilling costs	177,479			78,829				,		'
Other adjustments	-161,683	-19,560	-7,570	-59,967	-6,218	*-351	-1,772	-1,890	-7,189	-2,951
Adjusted current earnings adjustment after excess	3,570,817	38,818	11,738	1,151,355	6,246	*171	25,672		77,598	*11,285
Alternative minimum taxable income before alternative tax net										
operating loss deduction	39,506,379	4,649,176	2,366,523	6,596,553	926,492	55,936	478,215	413,420	1,536,804	267,448
Alternative tax net operating loss deduction	25,682,626	4,089,568	2,067,630	4,328,165	806,374	45,717	383,117	369,362	1,261,000	211,626
Alternative minimum tax foreign tax credit	133,708	*13	7,208	8,329	*125		1,936		13,287	92
Tentative minimum tax	2.664.914	108.681	47,340	443,249	22.604	1,803	13,913	7.816	40,682	10.090

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]

		Agr	iculture, forestry, f	ishing, and hunting	9			Constr	ruction
ltem	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	90,325	468	384	*14	*71	1,031	203	1,879	436
Total assets Cash	12,475,020,559 693,091,577	9,257,478 838,975	8,325,949 799,696	*466,678 *23,990	*464,851 *15,288	350,630,872 10,757,171	155,119,925 9,592,088	59,482,024 6,110,015	30,315,768 3,751,058
Notes and accounts receivable	2,359,127,491	1,125,576	1,061,688	*24,964	*38,924	50,209,252	17,834,710	11,467,911	6,924,141
Less: Allowance for bad debts	27,501,626	21,283	21,281	1	1	1,099,476	658,026	119,993	44,274
Inventories	363,334,276	1,310,885	1,278,295	8,506	*24,084	9,854,632	2,658,910	5,172,346	3,210,755
Investments in Government obligations	222,363,832	-	-	-	-	-	-	15,115	15,115
Tax-exempt securities Other current assets	102,335,890 1,721,733,330	638,721	541,093	*3,401	*94,227	*2,837 13,945,317	12,199,411	67,828 8,822,114	23,872 5,829,295
Loans to shareholders	49,818,424	*5,793	*5,562	3,401	*232	384,632	*6,875	290,452	*182,198
Mortgage and real estate loans	244,608,396	*2,962	*2,962	-	-	13,033	-	*6,189	-
Other investments	3,351,091,676	610,708	476,291	*78,953	*55,464	68,080,921	21,986,000	11,287,959	5,930,157
Depreciable assets	1,626,627,841	5,650,471	5,443,986	*65,695	*140,790	120,194,276	79,977,885	11,864,507	1,962,699
Less: Accumulated depreciation Depletable assets	742,867,860 212,866,804	2,814,200 *292,343	2,716,155 8,565	42,444 *283,778	*55,601	49,847,424 127,792,565	23,684,459 5,043,958	4,286,050 *134,765	988,009
Less: Accumulated depletion	89,242,127	*94,513	394	*94,119	-	47,464,583	4,105,895	*37,876	-
Land	60,615,463	1,181,377	1,030,243	*61,599	*89,535	1,250,942	393,690	1,745,815	445,458
Intangible assets (amortizable)	1,347,500,817	347,455	314,889	*1,134	*31,432	29,428,034	19,026,030	4,288,314	2,182,659
Less: Accumulated amortization	278,115,951	120,916	110,126	*89	*10,702	4,949,282	2,190,165	620,839	407,996
Other assets	1,257,632,306	303,124	210,634	*51,309	*41,180	22,078,023	17,038,912	3,273,452	1,298,642
Total liabilities Accounts payable	12,475,020,559 1,240,519,864	9,257,478 854,932	8,325,949 842,163	*466,678 *7,742	*464,851 *5,026	350,630,872 34,976,463	155,119,925 6,039,155	59,482,024 13,039,893	30,315,768 10,925,814
Mortgages, notes, and bonds payable in less than one year	765,293,194	644,358	608,400	5,559	*30,399	15,375,863	21,414,281	3,448,644	1,169,515
Other current liabilities	3,324,127,159	727,665	686,731	*3,285	*37,648	14,660,493	16,653,791	8,702,493	3,297,494
Loans from shareholders	259,044,760	659,222	552,205	-	*107,016	7,324,990	2,971,058	2,222,042	532,169
Mortgages, notes, and bonds payable in one year or more	1,569,735,296	1,854,509	1,439,016	*210,654	*204,839	65,507,505	34,410,578	12,017,478	4,513,159
Other liabilities	2,374,512,099	337,818	324,513	2,942	*10,363	60,448,506	26,815,951	3,768,033	1,063,072
Net worth Capital stock	2,941,788,186 432,430,040	4,178,975 720,839	3,872,920 596,869	*236,496 *82,293	*69,559 *41,677	152,337,052 23,988,831	46,815,112 12,524,213	16,283,442 3,907,224	8,814,545 2,608,658
Additional paid-in capital	2,690,693,767	5,630,496	5,361,169	*208,072	*61,255	115,890,166	37,080,068	21,699,316	11,612,128
Retained earnings, appropriated	22,774,041	12,687	12,687	-	-	*9,280	12,932	38,028	-
Retained earnings, unappropriated [30]	-178,478,159	-2,177,926	-2,090,683	*-53,869	*-33,373	14,704,265	-2,801,865	-9,331,335	-5,386,299
Less: Cost of treasury stock	25,631,503	7,122	7,122	-	-	2,255,490	237	29,790	19,941
Total receipts	4,956,200,501	10,957,078 10,552,425	10,434,804 10,125,302	* 126,910 *114,163	*395,363 *312,961	114,827,536 105,266,555	60,372,325 57,896,017	50,885,316 48,451,920	34,194,633 32,868,498
Business receipts Interest	4,530,921,154 127,901,266	13,663	5,448	*5,291	*2,924	582,350	379,717	264,461	103,113
Interest on Government obligations:	121,001,200	10,000	0,110	0,201	2,02	002,000	0.0,	201,101	100,110
State and local	2,047,693	-	-	-	-	5	5,182	*2,552	*818
Rents	23,286,694	27,117	26,166	*951	-	489,871	84,069	113,441	29,391
Royalties	21,339,816	692	692	-	-	600,909	352	46,856	*00
Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net short-term capital loss	2,647,616 28,081,038	*169 23,844	*169 23,214	*630	_	4,109 963,410	12,286 496,198	10,338 176,763	*90 127,770
Net gain, noncapital assets	11,960,149	27,027	26,870	*69	88	684,296	529,576	116,722	15,378
Dividends received from domestic corporations	5,758,121	*6,310	*6,310	-	-	21,635	6,869	1,757	*692
Dividends received from foreign corporations	29,264,080	*7,432	*7,432	-	-	1,299,053	1,851	121,951	1
Other receipts	172,992,873	298,399	213,202	*5,806	*79,390	4,915,342	960,209	1,578,555	1,048,881
Total deductions Cost of goods sold	4,822,907,112 3,338,610,940	10,407,166 8,599,653	9,876,289 8,286,995	*126,268 *79,866	*404,609 *232,792	114,017,967 50,703,608	63,850,256 37,281,768	51,097,831 40,318,606	34,048,571 28.915.222
Compensation of officers	20,716,497	22,305	17,056	79,000	*5,249	376,853	105,540	40,318,000	256,012
Salaries and wages	334,000,570	284,045	251,745	540	*31,760	7,003,912	3,314,994	2,541,538	1,464,953
Repairs	20,580,132	32,800	23,322	*3,985	*5,493	687,107	1,885,542	80,257	31,967
Bad debts	13,680,483	5,929	5,925	-	4	78,530	290,494	84,403	50,165
Rent paid on business property	53,106,779	58,911	49,822	265	*8,823	3,340,135	662,393	828,540	252,600
I axes paid Interest paid	63,666,252 131,143,948	170,871 159,183	162,444 138,136	*4,003 *12,844	*4,424 *8,203	2,314,562 5,352,024	2,224,403 2,323,050	533,854 521,470	279,589 285,239
Charitable contributions	2,627,355	2,589	2,087	12,644	*478	29,515	1,759	14,253	11,285
Amortization	48,751,493	34,110	30,641	*504	*2,965	6,851,759	794,941	432,574	290,255
Depreciation	134,783,048	409,565	383,236	3,042	*23,288	9,403,588	5,155,287	656,632	161,105
Depletion	7,927,584	*6,657	*174	*6,483	-	5,349,274	251,476	*6,304	
Advertising	49,360,433	18,161	17,371	_	*790	75,590	98,712	90,366	59,107
Pension, profit sharing, stock, annuity Employee benefit programs	21,430,491 53,778,619	10,479 38,419	10,402 36,686	209	70 *1,524	768,664 1,660,065	1,026,055 906,147	216,788 528,147	199,613 367,523
Domestic production activities deduction	5,539,794	30,866	30,866	- 209	1,524	372,693	495	66,961	50,676
Net loss, noncapital assets	10,781,214	39,946	39,883	-	*63	484,292	289,717	78,921	*4,839
Other deductions	511,573,977	482,676	389,497	*14,497	*78,682	19,165,794	7,237,481	3,695,492	1,368,423
Total receipts less total deductions	133,293,389	549,912	558,515	*642	*-9,246	809,568	-3,477,931	-212,516	146,062
Constructive taxable income from related foreign corporations, total Includable income of controlled foreign corporations	15,345,995 3,666,230	-	-	-	-	735,202 283,791	62,935 62,935	*67,404 *4,886	*5,140 *4,815
Foreign dividend income resulting from foreign taxes deemed paid	11,679,765		-	-		451,411	02,935	62,518	325
Net income (less deficit)	146,591,691	549,912	558,515	*642	*-9,246	1,544,765	-3,420,178	-147,664	150,383
Statutory special deductions, total	49,111,246	635,011	623,156	222	*11,632	769,055	478,683	337,321	162,796
Net operating loss deduction	38,649,373	630,623	618,768	222	*11,632	747,681	472,943	336,458	162,312
Income subject to tax	192,566,210	195,908	186,759	*4,850	*4,299	8,923,698	181,561	1,384,999	633,586
Total income tax before credits [32] Income tax	67,962,405 67,146,572	73,647 66,616	70,516 63,491	*1,663 *1,663	*1,467 *1,462	3,224,119 3,120,666	68,585 63,047	486,481 481,626	223,205 221,450
Alternative minimum tax	778,229	*7,026	*7,026	1,003	1,402	103,315	*5,537	4,204	*1,560
Foreign tax credit	14,615,710	*22	*22	-	-	1,636,141	-	133,260	*11,421
General business credit	2,714,162	*9,920	*9,920	-	-	22,784	5,463	6,742	2,233
Prior year minimum tax credit	521,708	-	-	-	-	*11,981	-	4,207	4,090
Total income tax after credits [2]	50,084,856	63,705	60,575	*1,663	*1,467	1,551,329	63,121	342,253	205,462

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]

	Construction	-continued			Manufa	cturing	1	1
ltem	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	581	862	8,186	751	97	214	351	*;
Total assets	26,154,317	3,011,939	3,017,119,991	203,586,795	99,907,955	5,308,061	1,564,523	*4,347
Cash Notes and accounts receivable	2,111,020	247,938	73,609,671	3,763,260	4,305,326	193,950	138,488	*92 *2,569
Less: Allowance for bad debts	3,470,411 34,646	1,073,359 41,073	667,834,360 5,376,171	15,793,877 163,789	3,168,247 32,392	1,341,982 16,847	401,128 *23,975	2,50
Inventories	1,814,638	146,953	199,066,770	13,003,345	3,172,617	1,100,477	*531,405	*[1
Investments in Government obligations	-	-	1,328,203	-	-	-	-	·
Tax-exempt securities	43,956	-	60,718	-	-	-	-	
Other current assets Loans to shareholders	2,668,063 *100,925	324,756 *7,329	169,029,172 6,668,435	4,188,157 361,309	1,681,271 *18,120	252,822	62,875	*3
Mortgage and real estate loans	*6,189	- ,020	31,009	721	-	-	-	
Other investments	5,140,913	216,889	670,492,330	60,557,458	10,355,866	518,312	*14,765	
Depreciable assets	8,970,319	931,490	808,594,024	44,860,368	16,274,252	3,682,991	535,921	*28,94
Less: Accumulated depreciation	2,846,178	451,862	418,899,441	21,383,205	7,319,601	2,382,596	345,330	*28,21
Depletable assets	*134,765 *37,876	-	40,214,698 11,977,439	-	-	-	-	
Less: Accumulated depletion Land	1,250,756	49,601	18,018,521	1,411,692	740,673	97,234	*8,083	*9
Intangible assets (amortizable)	1,703,632	402,024	696,838,056	81,895,129	64,232,915	403,584	*111,441	
Less: Accumulated amortization	166,003	46,840	152,047,547	5,544,772	1,906,523	83,467	*49,177	
Other assets	1,823,434	151,376	253,634,623	4,843,244	5,217,184	199,620	*178,899	
Total liabilities	26,154,317	3,011,939	3,017,119,991	203,586,795	99,907,955	5,308,061	1,564,523	*4,34
Accounts payable Mortgages, notes, and bonds payable in less than one year	1,518,149 1,954,929	595,930 324,200	302,195,606 161,750,567	12,852,625 7,475,921	3,461,538 8,199,611	666,090 772,585	*191,220 *59,036	*48 *42,51
Other current liabilities	4,967,838	437,161	481,518,834	13,995,621	3,216,565	521,325	106,654	*48,13
Loans from shareholders	1,281,504	408,369	102,812,468	9,668,547	*234,354	162,593	*55,814	., .
Mortgages, notes, and bonds payable in one year or more	7,260,469	243,850	612,686,802	42,838,351	52,845,582	1,423,661	*300,177	
Other liabilities	2,618,328	86,633	350,626,778	11,306,237	16,233,383	279,188	67,388	*8,66
Net worth Capital stock	6,553,101 1,146,288	915,795 152,278	1,005,528,936 125,454,217	105,449,493 20,938,488	15,716,921 841,398	1,482,620 674,068	784,234 593,667	*-95,46 *8,66
Additional paid-in capital	9,365,087	722,101	881,964,238	83,434,485	19,699,860	1,775,563	*293,313	0,00
Retained earnings, appropriated	38,028	-	4,797,613	16,215	-	-	-	
Retained earnings, unappropriated [30]	-3,988,956	43,920	-4,106,290	1,078,401	-4,682,378	-953,557	-102,746	*-104,12
Less: Cost of treasury stock	7,345	2,504	2,580,842	18,096	*141,959	13,455	-	
Total receipts	12,497,813	4,192,870	2,239,205,490	123,231,655	35,754,225	7,264,438	2,256,927 *2,245,170	
Business receipts Interest	11,482,764 156,630	4,100,659 4,718	2,160,552,563 8,133,867	121,366,298 210,952	35,284,762 51,446	7,158,723 23,614	*550	
Interest on Government obligations:	100,000	4,710	0,100,007	210,552	01,440	20,014	550	
State and local	1,734	-	35,698	*48	-	-	-	
Rents	83,578	*473	8,804,165	19,265	4,199	*2,093	*120	
Royalties	689	46,166	9,902,854	193,639	249,184	17,476	1,945	
Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net short-term capital loss	*10,248 47,791	*1,202	50,121 6,854,688	*2,184 233,385	238 22,655	*3,732	246 1,293	
Net gain, noncapital assets	85,193	16,150	4,599,237	94,164	11,242	2,289	*172	
Dividends received from domestic corporations	1,059	6	211,198	*1,839	1,070	[1]	22	
Dividends received from foreign corporations	121,950	[1]	7,542,278	86,769	6,167	5,081	-	
Other receipts	506,178	23,495	32,518,819	1,023,111	123,262	51,430	7,409	
Total deductions	12,874,157	4,175,103	2,179,430,056	121,128,788	33,696,535	7,081,432	2,132,426	*7,35
Cost of goods sold Compensation of officers	8,272,394 125,283	3,130,989 21,432	1,685,423,342 5,472,375	85,997,766 386,043	14,908,744 76,986	5,416,187 58,886	*1,564,053 *9,149	
Salaries and wages	781,624	294,961	104,632,089	6,148,321	2,284,362	373,968	*136,475	
Repairs	39,895	8,396	7,521,161	508,835	263,421	55,246	*6,864	*8
Bad debts	22,648	11,590	3,608,942	44,979	8,421	9,073	*702	*15
Rent paid on business property	432,408	143,532	12,610,904	934,418	206,588	81,020	*53,118	*7
Taxes paid Interest paid	199,335 208,574	54,930 27,657	23,098,577 39,970,961	1,228,942 2,318,088	3,776,041 3,428,970	84,691 118,354	30,337 *26,799	*14 *26
Charitable contributions	2,265	702	1,607,336	2,318,088 57,296	3,428,970 15,308	2,304	*447	26
Amortization	115,849	26,470	16,534,446	1,089,751	583,884	31,261	*3,578	*1,18
Depreciation	400,351	95,176	61,312,994	2,819,340	979,625	203,712	40,223	*18
Depletion	*6,304	-	1,329,289	2	813	-	-	
Advertising	20,779	10,480	22,453,707	2,258,916	1,554,208	14,051	*77,478	*4 ^^
Pension, profit sharing, stock, annuity Employee benefit programs	6,830 121,236	10,344 39,388	11,090,002 24,795,140	663,347 1,524,233	291,504 480,077	38,392 118,438	*4,284 *26,074	*1,83
Domestic production activities deduction	*9,965	6,320	4,058,501	268,989	274,011	16,662	*2,247	
Net loss, noncapital assets	73,469	*613	3,273,057	620,166	18,553	4,331	*3,061	
Other deductions	2,034,947	292,121	150,637,232	14,259,358	4,545,018	454,855	147,537	*3,43
otal receipts less total deductions	-376,344	17,767	59,775,434	2,102,867	2,057,690	183,005	124,502	*-7,35
Constructive taxable income from related foreign corporations, total Includable income of controlled foreign corporations	62,208 16	56 56	5,372,758	26,657 5 186	21,600	923	-	
Foreign dividend income resulting from foreign taxes deemed paid	62,192	56	1,239,293 4,133,465	5,186 21,471	1,063 20,537	923	-	
Net income (less deficit)	-315,870	17,823	65,112,493	2,129,476	2,079,291	183,929	124,502	*-7,35
Statutory special deductions, total	146,557	*27,967	12,276,841	579,892	*31,061	65,643	*12,413	,
Net operating loss deduction	146,183	*27,963	12,119,837	579,462	*29,601	65,643	*12,398	
ncome subject to tax	629,323	122,089	73,373,071	3,062,314	2,232,173	224,395	*114,807	
otal income tax before credits [32]	221,608	41,668	25,787,188	1,082,138	780,953	78,074	*40,203	
Income tax Alternative minimum tax	218,906 2,270	41,269 *375	25,623,298 166,267	1,067,763 14,375	780,750 *202	77,263 *811	*39,997 206	
Foreign tax credit	*121,715	124	5,509,187	21,490	27,283	3,310	117	
General business credit	3,123	1,386	1,333,354	8,975	3,379	1,203	216	
Prior year minimum tax credit	-	117	341,727	4,370	-	31	-	
Total income tax after credits [2]	96,770	40,021	18,593,630	1,036,472	750,290	73,529	*39,869	

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]

				Manufacturin	g—continued	1		
ltern	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	205	84	40	87	757	468	182	235
Total assets	8,102,125	17,433,753	3,995,118	733,672,863	560,942,594	56,562,831	105,336,384	99,690,569
Cash Notes and accounts receivable	641,630 1,199,935	824,948 2,652,823	216,898 644,077	2,491,460 296,318,133	10,624,801 67,143,154	1,556,943 11,663,022	3,351,927 5,707,619	3,979,584 13,232,244
Less: Allowance for bad debts	18,183	31,127	16,394	260,741	1,620,319	192,297	223,364	127,246
Inventories	1,165,477	1,944,591	558,367	19,542,441	40,503,788	8,454,967	6,726,626	12,382,404
Investments in Government obligations	-	-	-	-	1,261,519	-	2,115	-
Tax-exempt securities	-	-	-	50,000	-	-	-	-
Other current assets	358,702	1,404,486	185,264	11,771,916	51,715,203	1,991,812	5,426,525	5,863,479
Loans to shareholders Mortgage and real estate loans	*7,787 *684	44,507	*155,184	*2,012,510	591,588 10	*474,252 *16,749	316,739 3,665	*49,563 3,444
Other investments	70,241	3,621,358	182,811	235,009,683	84,766,397	8,831,401	15,576,388	16,547,085
Depreciable assets	5,683,016	13,389,179	2,051,206	117,644,656	147,976,219	31,263,823	50,924,170	41,466,605
Less: Accumulated depreciation	2,432,918	7,951,532	1,263,140	64,261,260	77,583,793	17,253,460	28,735,107	17,811,826
Depletable assets	37,609	2,417	-	30,996,245	113,864	-	8,061,571	780,411
Less: Accumulated depletion	40105	400 ==-	-	10,176,215	29,604	- 00= 0:=	1,412,949	168,599
Land	104,695	163,579	80,388	679,606	3,257,387	365,315 8 061 727	5,112,264	1,147,438
Intangible assets (amortizable) Less: Accumulated amortization	1,332,072 126,170	1,150,377 278,402	1,032,876 112,350	75,072,693 39,199,998	181,700,247 36,203,979	8,061,727 1,486,166	32,137,710 3,468,769	21,501,156 4,469,062
Other assets	77,549	496,548	279,930	55,981,735	86,726,113	2,814,742	5,829,253	5,313,890
Total liabilities	8,102,125	17,433,753	3,995,118	733,672,863	560,942,594	56,562,831	105,336,384	99,690,569
Accounts payable	1,020,393	1,723,493	463,595	35,035,332	40,512,173	12,601,792	4,179,606	11,673,278
Mortgages, notes, and bonds payable in less than one year	195,166	1,101,657	139,069	2,275,941	56,147,625	3,474,131	2,467,083	5,477,346
Other current liabilities	537,683	1,502,316	606,557	288,951,226	49,781,159	4,388,263	6,520,359	6,206,321
Loans from shareholders	*334,478	*567,165	*571,459 878,840	*2,605,838	48,293,670	2,659,209	691,580	2,942,262
Mortgages, notes, and bonds payable in one year or more Other liabilities	1,478,387 1,732,062	2,845,596 2,337,454	336,682	76,782,419 62,116,801	114,951,596 92,063,980	12,186,301 9,469,259	26,140,167 11,402,732	43,345,565 9,108,500
Net worth	2,803,956	7,356,072	998,916	265,905,306	159,192,390	11,783,876	53,934,857	20,937,295
Capital stock	2,075,440	1,183,855	614,684	13,794,548	16,190,717	2,746,734	4,258,628	9,484,828
Additional paid-in capital	2,197,380	7,112,266	931,375	214,481,420	90,055,658	12,244,623	62,759,510	17,333,647
Retained earnings, appropriated	-	830	-	3,724,877	411,456	39,698	424,811	13,099
Retained earnings, unappropriated [30]	-1,467,773	-880,112	-547,079	33,938,301	53,165,388	-3,246,387	-13,479,669	-5,886,281
Less: Cost of treasury stock Total receipts	*1,090 9,631,064	*60,767 17,731,716	64 4,463,550	33,840 643,431,155	630,829 350,079,060	792 63,966,813	*28,422 53,138,410	7,998 90,361,749
Business receipts	9,342,479	17,594,324	3,779,857	629,215,682	329,731,390	62,765,453	49,441,403	88,877,718
Interest	5,970	19,086	4,326	383,612	1,008,441	429,725	227,214	549,077
Interest on Government obligations:	.,.	.,	,,	, .	,,	.,	,	, .
State and local	-	*423	-	103	177	*47	306	[1]
Rents	2,435	21,371	*3,297	251,118	186,020	21,650	112,558	20,450
Royalties Net short-term capital gain reduced by net long-term capital loss	121	44 39	147	174,931 130	6,299,187 4,141	93,077	72,391	74,763 53
Net long-term capital gain reduced by net short-term capital loss	*150,620	*3,030	*1,395	287,391	4,179,839	*6,945 34,501	13,738 181,766	103,629
Net gain, noncapital assets	*34,342	3,690	*12,276	*1,099,329	103,686	43,603	782,739	42,597
Dividends received from domestic corporations	*1,190	5,899	*1	99,178	29,803	*4,920	1,913	*7,742
Dividends received from foreign corporations	-	17,989	-	3,574,615	1,315,853	122,375	21,614	*41,292
Other receipts	93,906	65,821	662,251	8,345,066	7,220,523	444,517	2,282,768	644,427
Total deductions Cost of goods sold	9,234,813	17,307,118	4,281,955	638,454,493	325,350,139	61,682,634	52,705,351 35,004,860	90,565,705
Compensation of officers	7,305,479 48,754	13,639,069 72,853	2,882,009 48,387	581,739,065 151,207	201,487,767 1,162,281	45,483,168 234,997	177,370	77,310,856 157,148
Salaries and wages	288,765	722,297	371,095	7,630,703	28,217,554	3,242,376	2,911,599	2,056,775
Repairs	21,563	35,033	15,658	1,135,089	2,329,878	275,858	252,943	161,254
Bad debts	8,008	20,290	2,666	55,692	167,944	192,382	1,514,435	33,177
Rent paid on business property	70,564	173,461	46,593	1,363,611	2,564,061	820,094	993,936	440,550
Taxes paid	91,021	172,548	59,777	2,980,131	4,005,562	816,664	963,458	477,220
Interest paid Charitable contributions	175,082 550	242,482 2,732	177,941 1,861	2,350,922 110,450	10,247,454 1,131,521	1,359,785 14,791	1,677,004 17,592	2,533,016 46,901
Amortization	27,885	2,732 81,892	40,742	4,850,551	3,384,868	286,287	466,076	293,202
Depreciation	514,784	613,657	127,120	6,921,935	9,550,216	2,264,426	2,672,564	2,443,249
Depletion	1,029	7	-	723,890	125,844	-	283,906	191,243
Advertising	20,584	76,022	159,143	357,378	7,669,365	660,572	175,034	70,778
Pension, profit sharing, stock, annuity	23,784	94,142	27,167	871,690	2,493,763	715,892	689,454	252,840
Employee benefit programs	78,833	214,965	76,004	1,348,706	4,888,399	1,198,678	1,173,685	710,430
Domestic production activities deduction Net loss, noncapital assets	15,063	28,429	*7,826 *882	93,905	1,653,867	164,435	87,602	80,742
Other deductions	8,187 534,878	7,297 1,109,941	237,085	634,111 25,135,459	1,016,302 43,253,491	57,099 3,895,130	20,580 3,623,253	286,428 3,019,894
Total receipts less total deductions	396,251	424,599	181,595	4,976,662	24,728,921	2,284,180	433,058	-203,956
Constructive taxable income from related foreign corporations, total	-	9,787	-	2,174,383	1,300,793	68,794	23,656	8,608
Includable income of controlled foreign corporations	-	1,735	-	116,240	303,119	34,534	14,296	2,097
Foreign dividend income resulting from foreign taxes deemed paid	-	8,052	-	2,058,143	997,674	34,259	9,360	6,512
Net income (less deficit) Statutory special deductions total	396,251	433,963	181,595 *105 507	7,150,942	26,029,537	2,352,926	456,408 679,105	-195,347
Statutory special deductions, total Net operating loss deduction	432,617 431,666	300,302 296,145	*105,597 *105,597	1,032,516 960,444	1,855,535 1,831,947	397,350 390,527	678,105 676,606	398,914 398,218
Income subject to tax	184,510	376,225	*126,651	10,908,509	26,732,531	2,338,634	1,109,027	1,082,902
Total income tax before credits [32]	66,388	134,751	46,253	3,826,805	9,371,628	835,350	409,853	395,824
Income tax	63,344	130,847	*44,054	3,817,681	9,349,281	814,856	386,632	376,895
Alternative minimum tax	*3,043	3,904	*1,805	9,124	22,324	20,456	23,208	18,747
Foreign tax credit	*37	8,503	-	3,213,625	1,090,405	26,245	17,207	13,991
General business credit	*2,049	13,846	1,053	62,097	580,501	43,194	6,930	10,804
Prior year minimum tax credit	- 64,302	1,550 110,771	441 44,759	11,469 539,614	140,168 7,560,312	*118,780 649,061	11,307 374,409	*1,807 369,223

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]

Total canadam (Ma	anufacturing—continu	ed			
Manuscont containus	Item	metal product		and electronic product	equipment, appliance, and component	equipment	and related product		and retail
Total seasons Company		(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Company Comp									24,649
Manuscript networkers 10.555600 39.51.540 42.693.00 27.00 20.507.007									953,200,630
Less Abonenes to bed designs 6,080,779 2,050,759 1,050,7									
Incompanies (Companies deligations 2,239 2,259 1,559,857 6 1,559,857 6 1,559,857 7,750 1,259 7,750 7,7									4,787,208
Tax centre research securities									132,693,286
Characterisement	Investments in Government obligations	22,338	29,679	-	-	12,551	-	-	*734,829
Lace to substreticidene		-		-			-	-	2
Montgage of rest evalue learns									68,234,326
December 15.315.50		03,924	317,041	942,100	211,520		[1]		236,406
Less Annument experienters		15,315,251	41,402,503	50,710,693	23,122,768		256,799		156,149,698
Departmented depition	Depreciable assets	20,659,876	37,628,203	41,869,460	17,182,156		1,515,995		236,203,454
Less Accumulated deprétion 18,000 1,172 1,172 2,5547 1,5				25,080,217			824,109	7,017,186	102,394,000
Land (1925) 693,986 984,986 355,555 1,550,675 2,146,045 1,526,00 1,527,95	·	614		-		10,181	-	-	36,820,742
Less Account foundation 15.04.06.879 56.05.110 76.060.6.201 30.057.960		122 503		084 568		1 650 475	*72 660	462 256	
Liese Accumulated ammorpation									134,115,520
Other easelest 6,777,247 11,865,2323 11,02,021,141 3,360,086 45,160,070 7,261,142 5,360,086 42,000,086,425 12,0									26,166,088
According psychole in less than one year of a 2,000 50 50,000 50 24,419,300 50,000 50 24,400,000 10 75,000 10,000		6,717,242	11,853,233	16,280,141	3,950,886	45,169,076	1,199,541	505,798	73,854,441
Mortgages, notes, and bonds provised in less than one year									953,200,630
Other curvest isabilities									153,570,360
Loose from shareholders									
Mortgape, notes, and bords payable in one year or more 17,27,141 3,173,607 43,74,674 25,760,731 96,400,442 3,660,067 19,124,208 108,0542									23,805,441
Network									180,014,498
Capital stock		8,847,086	30,165,378	19,515,339	9,260,142	58,939,428	1,261,150	6,175,921	108,862,607
Additional pasis in capital (17,664,581) 47,482,606 154,679,323 25,366,517 102,068,216 1,942,045 19,916,800 1991;25, 233, 233, 233, 233, 233, 233, 233, 2									289,444,564
Retained earnings, appropriated [30] 61.916 11.0770 95.53.219 7.187 41.683.448 888.471 17.225.501 1.938.8 88.871 17.225.501 1.938.8 88.871 17.225.501 1.938.8 88.871 17.225.501 1.938.8 88.871 17.225.501 1.938.8 88.871 17.225.501 1.938.8 88.871 1.9	·								
Rear-company (according to 190) 618,916 11,420,776 96,534,219 7,187 41,633,444 688,471 417,225,501 1,19308 1,1700 1,							1,942,045		
Less Cost of reasury stock							-888.471		-1,939,811
Business receipts 47,417,726 147,300,613 114,337,303 53,955,507 40,761,163 6,200,000 29,769,922 1,381,855,6 Interest on Covernment obligations:							-		1,760,050
Interest Covernment obligations: State and local B89	·								1,417,841,808
Interest on Coverment obligations: 889 *30,812 2.44 2.639									1,381,855,664
Rants (28,044 581,549 73,538 10,733 7,737,052 11,810 26,802 7,386,809 Royalites and total gain reduced by net long-term capital class (66 761 11),551 1,406 (10,10), 14,06		252,439	1,279,075	724,182	93,463	2,782,463	3,966	84,267	3,829,657
Rents (28,044 581,549 73,538 10,795 74,37,062 1,810 28,802 7,886 Royalties Royalties part and part reduced by net long-term capital joss 66 871 11,511 1,406 1,1342 1181. Rel tong-term capital gain reduced by net short-term capital joss 66 81 11,511 1,406 1,1342 1181. Rel tong-term capital gain reduced by net short-term capital joss 66 81 11,511 1,406 1,1342 1181. Rel tong-term capital gain reduced by net short-term capital joss 67,730 17,307 292,138 885,066 33,34454 144,489 9 17,899 17,899 18,980 Net gain, noncapital assets 61,703 448,694 273,136 17,197 1,513,487 1,612 48,728 1,633. Rel tong-term capital joss 67,903 486,694 273,136 17,197 1,513,487 1,612 48,728 1,633. Rel tong-term capital joss 67,903 1,604,694 1,604,6		899	*30.812	244	_	2 639	_	_	6,760
Royalities Roy					10,793		*1,810	26,802	7,386,469
Net tony-term capital gain reduced by net short-term capital loss 177,307 292,138 685,066 334,454 144,489 9 17,889 1,186.8 Net gain, noncapital assets 460 15,909 3,660 866 31,531 2 5,193 1,682.8 Dividends received from domestic corporations 122,868 504,916 623,326 568,790 404,365 9 26,500 Other receipts 906,034 2,107,409 2,248,170 599,048 3,594,999 28,560 2,070,109 15,474.0 Total doductions 47,689,768 118,079,237 57,975,772 37,123,932 355,907,78 4,009,561 17,234,888 1,151,625,8 Cost of goods sold 34,900,596 107,529,793 75,975,772 37,123,932 355,909,776 4,009,561 17,234,888 1,151,625,8 Salaries and wages 2,766,809 15,424,038 12,562,784 4,869,746 10,723,236 453,153 3,488,034 62,784,8 Repairs 204,726 614,505 640,642 224,534 783,385 22,026 144,767 3,656,1 Bad debts 46,793 208,861 313,904 31,517 898,335 7,692 43,915 1,422,1 Taxes paid into husiness property 362,357 13,027,321 984,436 424,294 1299,666 88,189 401,144 12,477,1 Taxes paid 701,996 1,761,680 1,510,877 900,735 2,330,533 107,338 1598,862 10,007,6 Charlatele contributions 5,725 32,061 12,229 14,194 120,569 24,434 1,524,073 1,044,073 1,044,074 1,044,0	Royalties		827,382		317,479		39,865		4,388,275
Net gain, noncapital assets						-	-		118,110
Dividends received from foreign corporations 12,28,88 504,916 62,32 15,939 404,365 96,277 872,80							9		1,186,855
Dividends received from foreign corporations 122,888 504,916 623,326 7598,790 404,365 - 96,257 873,8 Cither receipts 996,034 2,107,409 2,248,70 599,048 3,594,999 25,560 2,070,109 15,474,0 Total deductions 47,689,769 145,037,276 118,079,233 335,509,778 4,009,616 17,234,888 115,1625,8 Const of goods sold 34,900,596 107,529,793 75,975,772 37,123,332 335,907,78 4,009,616 17,234,888 1,151,625,8 Compensation of officers 340,136 672,231 707,557 270,997 574,922 56,819 266,253 3,962,2 Salaries and wages 2,768,609 15,424,038 12,522,784 4,869,476 10,723,236 453,153 3,456,034 62,784,8 Repairs 204,726 614,505 460,492 224,534 788,385 22,026 144,767 3,565,1 Ret paid on business property 362,357 1,302,732 984,436 13,172 898,335 7,692 43,915 1,422,1 Ret paid on business property 362,357 1,302,732 984,436 424,294 1,299,666 88,189 401,144 12,477,1 Taxes paid 1,374,560 3,076,610 3,698,459 1,671,425 3,751,246 218,431 1,524,073 10,4450 London Linest paid 1,374,560 3,076,610 3,698,459 1,671,425 3,751,246 218,431 1,524,073 10,4450 London Linest paid 1,374,560 3,076,610 3,698,459 1,671,425 3,751,246 218,431 1,524,073 10,4450 London Linest paid 1,374,560 3,076,610 3,698,459 1,671,425 3,751,246 218,431 1,524,073 10,4450 London Linest paid 1,374,560 3,076,610 3,698,459 1,671,425 3,751,246 218,431 1,524,073 10,4450 London Linest paid 1,374,560 3,076,610 3,698,459 1,671,425 3,751,246 218,431 1,524,073 1,04450 London Linest paid 1,374,560 3,769,366 3,769,366 3,769,474 3,751,246 3,751,							"6,162		
Cherrecipte									879,835
Cost of goods sold							28,560		15,474,012
Compensation of officers	Total deductions								1,396,045,109
Salaries and wages									1,151,625,874
Repairs									3,962,265
Bad debts									
Rent paid on business property 362,357 1,302,732 984,436 424,294 1,299,666 88,189 401,144 12,477.1 Taxes paid 701,996 1,761,680 1,510,877 900,735 2,30,553 107,338 598,862 10,007.6 Interest paid 1,374,560 3,076,610 3,698,459 1,671,425 3,751,246 218,431 1,524,073 10,446.0 Charitable contributions 5,725 32,061 12,229 14,194 120,569 2,434 18,371 501,5 Charitable contributions 449,492 750,396 2,022,274 587,940 1,000,291 76,597 506,299 8,655.0 Depreciation 1,395,495 3,312,530 2,645,709 925,841 23,035,474 84,237 762,675 24,819,7 Charitable contributions 2,209 111 1 4,455 4,455 4,455 4,455 Charitable contributions 301,068 915,922 677,862 677,732 5,994,992 363,385 429,218 18,415,9 Pension, profit sharing, stock, annuity 405,823 1,327,984 610,989 643,869 1,706,619 26,991 198,338 2,484,2 Employee benefit programs 705,899 3,779,778 2,659,060 996,461 406,9146 44,446 681,812 8,3561 Domestic production activities deduction 124,420 396,632 121,616 146,505 421,281 110,379 143,891 632,5 Other deductions 3,561,098 3,876,114 12,891,403 4,336,968 2,118 436,625 965,0 Other deductions 3,561,098 3,876,114 12,891,403 4,336,968 2,118,234 551,344 4,092,737 74,053,5 Constructive taxable income from related foreign corporations, total 44,753 457,894 311,693 535,407 189,481 3,314 195,013 719,7 Includable income of controlled foreign corporations 8,439 116,687 154,736 316,034 40,836 2,657 121,634 360,9 Total receipts less total deductions 1,416,179 8,778,285 1,671,007 2,601,742 7,311,073 157,471 1,860,622 22,509,7 Includable income from related foreign corporations 8,439 116,687 154,756 230,386 2,114,834 551,344 4,992,737 74,053,5 Total income full and control foreign corporations 8,439 116,687 154,756 230,386 2,114,834 2,500,307									1,422,105
Taxes paid									12,477,185
Charitable contributions			.,,						10,007,625
Amortization									10,446,017
Depreciation									501,505 8 655 000
Depletion									8,655,090 24,819,736
Advertising Pension, profit sharing, stock, annuity A05,823 A05,824 A05,823 A05,827,984 A05,823 A05,829 A0				*1	-		54,257	. 32,073	779,205
Employee benefit programs 705,899 3,779,778 2,659,060 996,461 4,069,146 64,446 681,812 8,356,1 Domestic production activities deduction 124,420 396,632 121,616 146,505 421,281 110,379 143,891 632,5 965,0 Other deductions 20,565 5411 223,811 24,576 230,886 2,184 38,625 965,0 Other deductions 3,561,098 3,876,114 12,891,403 4,336,988 21,108,234 551,344 4,092,737 74,053,5 704 receipts less total deductions 1,372,325 8,351,203 1,359,557 2,066,335 7,124,231 154,157 1,665,610 21,796,6 Constructive taxable income from related foreign corporations, total 44,753 457,894 311,693 535,407 189,481 3,314 195,013 719,7 Includable income of controlled foreign corporations 8,439 116,687 154,736 316,034 40,836 2,657 121,634 360,9 Foreign dividend income resulting from foreign taxes deemed paid 36,314 341,208 156,957 219,373 148,646 657 73,379 358,8 Net Income (less deflicit) 1,416,479 8,778,285 1,671,007 2,601,742 7,311,073 157,471 1,866,622 22,509,7 Statutory special deductions, total 164,995 1,145,901 1,718,087 945,550 2,003,027 75,496 333,840 4,735,3 Income subject to tax 1,985,220 691,876 3,069,94 774,915 752,961 2,689,055 43,484 696,985 1,992,05 1,000 1		301,068	915,922			5,994,992			18,415,952
Domestic production activities deduction 124,420 396,632 121,616 146,505 421,281 *10,379 143,891 632,5 Net loss, noncapital assets 20,565 55,411 223,811 24,576 230,886 2,184 38,625 955,0 Other deductions 3,561,098 3,876,114 12,891,403 4,336,988 21,108,234 551,344 4,092,737 74,053,5 Total receipts less total deductions 1,372,325 8,351,203 1,359,557 2,066,335 7,124,231 154,157 1,665,610 21,796,6 Constructive taxable income from related foreign corporations, total 44,753 457,894 311,693 535,407 189,481 3,314 195,013 719,7 Foreign dividend income resulting from foreign taxes deemed paid 36,314 341,208 156,957 219,373 148,646 657 73,379 358,8 Net income (less deficit) 1,416,179 8,778,285 1,671,007 2,601,742 7,311,073 157,471 1,860,622 22,509,7 Statutory special deductions total 164,647 1,134,463 1,715,510 944,944 1,1978,015 754,996 333,840 4,735,3 Income subject to tax 1,985,220 8,761,566 2,194,112 2,152,632 7,670,000 *122,995 1,993,868 31,502,4 Total income tax before credits [32] 691,876 3,069,694 774,915 751,140 2,677,991 *42,414 694,588 10,994, 40,944 4,1978 1,077 1,070 2,389 49,7 Foreign tax credit 44,252 424,673 57,787 255,537 209,296 169 95,260 631,0 91,0 92,0 92,0 94,0 94 9,7 9,700 9,895 *1,865 13,837 11,549 -									2,484,272
Net loss, noncapital assets 20,565 55,411 223,811 24,576 230,886 2,184 38,625 965,0									8,356,128
Other deductions 3,661,098 3,876,114 12,891,403 4,336,988 21,108,234 551,344 4,092,737 74,053,5 Constructive taxable income from related foreign corporations, total 144,753 457,894 311,693 553,407 189,481 3,314 195,013 719,7 Includable income of controlled foreign corporations 8,439 116,887 154,736 316,034 40,836 2,657 121,634 360,9 Foreign dividend income resulting from foreign taxes deemed paid 36,314 341,208 156,957 219,373 149,646 657 73,379 358,8 Net income (less deflicit) 1,416,179 8,778,285 1,671,007 2,601,742 7,311,073 157,471 1,866,622 22,509,7 Statutory special deductions, total 164,995 1,145,901 1,718,087 945,550 2,003,027 '75,496 333,840 4,735,3 Income subject to tax 1,985,220 8,761,566 2,194,112 2,152,632 7,670,000 *122,995 1,992,0 Total income tax before credits [32] 691,876 3,									632,554 965,031
Total receipts less total deductions									74,053,584
Constructive taxable income from related foreign corporations, total Includable income of controlled foreign corporations 44,753 457,894 311,693 535,407 189,481 3,314 195,013 719,719,719,719,719,719,719,719,719,719,									21,796,699
Foreign dividend income resulting from foreign taxes deemed paid 36,314 341,208 156,957 219,373 148,646 657 73,379 358,8 Net income (less deficit) 1,416,179 8,778,285 1,671,007 2,601,742 7,311,073 157,471 1,860,622 22,599,7 Net income subject of tax 164,995 1,145,901 1,718,087 945,550 2,003,027 1,75,496 333,840 4,735,3 Net operating loss deduction 164,647 1,134,463 1,715,510 944,944 1,978,015 1,75,494 328,510 3,803,8 Income subject to tax 1,985,220 8,761,566 2,194,112 2,152,632 7,670,000 1,22,995 1,993,868 31,502,4 1,000 1	Constructive taxable income from related foreign corporations, total	44,753	457,894	311,693	535,407	189,481	3,314	195,013	719,779
Net income (less deficit) 1,416,179 8,778,285 1,671,007 2,601,742 7,311,073 157,471 1,860,622 22,509,7 Statutory special deductions, total 164,995 1,145,901 1,718,087 945,550 2,003,027 75,496 333,840 4,755,3 Net operating loss deduction 164,647 1,134,463 1,715,510 944,944 1,978,015 75,496 333,840 4,755,36 Income subject to tax 1,985,220 8,761,566 2,194,112 2,152,632 7,670,000 *122,995 1,993,868 31,502,4 Total income tax before credits [32] 691,876 3,069,694 774,915 752,961 2,689,055 43,484 696,985 10,992,0 Income tax 689,460 3,054,872 763,471 751,140 2,677,991 *42,414 694,588 10,991,4 Alternative minimum tax 2,396 18,052 11,362 1,821 10,971 *1,070 2,389 49,7 Foreign tax credit 44,252 424,673 57,787 255,537 209,296	• •								360,912
Statutory special deductions, total 164,995 1,145,901 1,718,087 945,550 2,003,027 *75,496 333,840 4,735,3 Net operating loss deduction 164,647 1,134,463 1,715,510 944,944 1,978,015 *75,494 328,510 3,803,84 Income subject to tax 1,985,220 8,761,566 2,194,112 2,152,632 7,670,000 *122,995 1,993,868 31,502,4 Total income tax before credits [32] 691,876 3,069,694 774,915 752,961 2,689,055 43,484 696,985 10,992,0 Income tax 689,460 3,054,872 763,471 751,140 2,677,991 *42,414 694,588 10,941,4 Alternative minimum tax 2,396 18,052 11,362 1,821 10,971 *1,070 2,389 49,7 Foreign tax credit 42,52 424,673 57,787 255,537 209,296 169 95,260 631,0 Prior year minimum tax credit *798 9,895 *1,865 13,837 11,549 - <									358,867
Net operating loss deduction 164,647 1,134,463 1,715,510 944,944 1,978,015 *75,494 328,510 3,803,8 Income subject to tax 1,985,220 8,761,566 2,194,112 2,152,632 7,670,000 *122,995 1,993,868 31,502,4 Income tax before credits [32] 691,876 3,069,694 774,915 752,961 2,689,055 43,484 696,985 10,992,0 Income tax 689,460 3,054,872 763,471 751,140 2,677,991 *42,414 694,588 10,941,4 Alternative minimum tax 2,396 18,052 11,362 1,821 10,971 *11,070 2,389 49,7 Foreign tax credit 24,452 424,673 57,787 255,537 209,296 169 95,260 631,0 Ceneral business credit 14,417 105,813 81,193 102,990 258,637 *1,338 34,719 475,5 Prior year minimum tax credit *798 9,895 *1,865 13,837 11,549 - 13,860 41,2	, ,								
Income subject to tax									3,803,892
Total income tax before credits [32] 691,876 3,069,694 774,915 752,961 2,689,055 43,484 696,985 10,992,0 Income tax 689,460 3,054,872 763,471 751,140 2,677,991 *42,414 694,588 10,941,4 Alternative minimum tax 2,396 18,052 11,362 1,821 10,971 *1,070 2,389 49,7 Foreign tax credit 44,252 424,673 57,787 255,537 209,296 169 95,260 631,0 General business credit 14,417 105,813 81,193 102,990 258,637 *1,338 34,719 475,5 Prior year minimum tax credit *798 9,895 *1,865 13,837 11,549 - 13,860 41,2									31,502,447
Alternative minimum tax 2,396 18,052 11,362 1,821 10,971 *1,070 2,389 49,7 Foreign tax credit 44,252 424,673 57,787 255,537 209,296 169 95,260 631,0 General business credit 14,417 105,813 81,193 102,990 258,637 *1,338 34,719 475,5 Prior year minimum tax credit *798 9,895 *1,865 13,837 11,549 - 13,860 41,2	Total income tax before credits [32]	691,876	3,069,694	774,915	752,961	2,689,055	43,484	696,985	10,992,094
Foreign tax credit 44,252 424,673 57,787 255,537 209,296 169 95,260 631,0 General business credit 14,417 105,813 81,193 102,990 258,637 *1,338 34,719 475,5 Prior year minimum tax credit *798 9,895 *1,865 13,837 11,549 - 13,860 41,2									10,941,479
General business credit 14,417 105,813 81,193 102,990 258,637 *1,338 34,719 475,5 Prior year minimum tax credit *798 9,895 *1,865 13,837 11,549 - 13,860 41,2									49,786
Prior year minimum tax credit *798 9,895 *1,865 13,837 11,549 - 13,860 41,2									631,020 475,594
							- 1,000		41,286
		632,409	2,529,317	634,064	380,597	2,209,509	41,977	553,146	9,844,199

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]

			,	Wholesale and	d retail trade—contin	nued			
		Wholesale tr	ade				Retail trade		
Item	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	21,388	15,247	5,960	182	3,261	221	97	225	52
Total assets	843,965,903	442,083,710	401,293,933	588,260	109,234,727	2,961,150	7,263,592	2,608,670	1,225,525
Cash	42,729,838 193.374.403	24,934,395	17,697,616	97,826	9,621,846	236,822	73,581	150,878	275,075
Notes and accounts receivable Less: Allowance for bad debts	4,489,153	137,839,261 2,586,583	55,265,979 1,902,569	*269,163	11,695,850 298,055	398,934 6,254	3,299,925 *21,472	698,579 *22,728	208,402 *1,168
Inventories	117,297,344	71,962,756	45,334,545	*42	15,395,943	985,946	884,043	*504,838	*104,673
Investments in Government obligations	*734,829	*497,246	237,583	-	-	-	-	-	-
Tax-exempt securities	2	-	2	-	-	-	-	-	-
Other current assets Loans to shareholders	62,960,034	37,294,763 2,923,078	25,556,684 1,041,336	108,586	5,274,292 433,686	198,318 *3,359	266,061	245,918	131,336 59,032
Mortgage and real estate loans	3,964,414 231,076	2,923,078	*1,026		5,330	3,359	-	54,310	59,032
Other investments	147,442,318	37,142,279	110,270,229	*29,810	8,707,380	149,877	*41,824	*419,034	*31,631
Depreciable assets	178,402,920	118,496,718	59,832,941	73,261	57,800,534	897,044	3,620,804	322,421	108,250
Less: Accumulated depreciation	72,712,920	48,419,702	24,278,700	14,518	29,681,080	388,903	1,727,680	221,966	65,439
Depletable assets Less: Accumulated depletion	36,820,742	*1,139,086 *622,323	*35,681,657 *23,972,458	-	-	-	-	-	-
Land	24,594,781 4,301,255	2,347,908	1,931,742	*21,605	5,978,710	155,934	*601,753	4,482	*4,306
Intangible assets (amortizable)	109,756,725	37,709,360	72,033,594	*13,772	24,358,794	271,243	*561,105	*492,404	*9,440
Less: Accumulated amortization	23,097,062	7,667,833	15,416,191	*13,037	3,069,026	21,480	*443,644	*130,704	*2,456
Other assets	70,843,917	28,863,251	41,978,917	*1,749	3,010,524	80,311	107,291	91,205	*362,444
Total liabilities	843,965,903	442,083,710	401,293,933	588,260	109,234,727	2,961,150	7,263,592	2,608,670	1,225,525
Accounts payable Mortgages, notes, and bonds payable in less than one year	136,901,017 84,414,038	81,647,478 53,675,876	55,172,102 30,599,941	81,436 138,221	16,669,344 6,067,053	381,453 707,179	2,321,810 *2,155,215	495,224 *8,467	134,541 *142,742
Other current liabilities	94,560,871	64,794,961	29,698,742	67,168	12,461,197	189,185	1,066,645	1,631,209	107,476
Loans from shareholders	21,083,288	14,271,418	6,707,985	*103,885	2,722,153	*45,905	*74,171	*129,511	*217
Mortgages, notes, and bonds payable in one year or more	159,827,225	69,502,959	90,239,959	*84,307	20,187,273	694,680	*1,122,197	*80,790	*132,880
Other liabilities	92,756,869	47,711,771	45,033,188	*11,910	16,105,738	346,723	255,256	*205,313	*528,336
Net worth Capital stock	254,422,595 83,343,818	110,479,248 26,604,736	143,842,015 56,679,811	101,332 59,272	35,021,969 10,444,397	596,025 167,320	268,299 207,796	58,154 2,491,968	179,334 *20,209
Additional paid-in capital	168,825,937	79,949,440	88,629,975	*246,522	30,296,585	273,000	*728,344	*745,339	*195,815
Retained earnings, appropriated	228,799	*21,046	*207,752		*4,889	-	720,011	- 10,000	-
Retained earnings, unappropriated [30]	3,747,509	4,534,898	-582,928	-204,462	-5,687,320	162,458	-667,841	-3,179,152	-36,690
Less: Cost of treasury stock	1,723,468	630,873	1,092,595	-	*36,582	*6,753	-	-	-
Total receipts Business receipts	1,232,611,046 1,200,452,871	707,903,055 688,158,785	524,535,750 512,169,968	172,241 *124,118	185,230,762 181,402,793	7,054,748 6,838,788	7,136,652 6,800,648	8,065,680 7,949,289	857,828 845,948
Interest	3,527,857	2,801,933	723,076	2,848	301,800	7,579	*17,071	*7,392	*3,437
Interest on Government obligations:	2,02.,000	_,_,,,,,,	,	_,-,		1,010	,	.,	-,
State and local	6,760	6,552	207	-	-	-	-	-	-
Rents	7,054,780	6,920,379	134,356	*45	331,688	*5,079	5,138	1,259	*981
Royalties	4,116,779	2,219,450	1,897,329	-	271,497	-	929	37,283	-
Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net short-term capital loss	117,994 1,041,135	16,300 242,728	101,694 797,619	*788	116 145,719	*2,185	87 *463	10 2,435	*27
Net gain, noncapital assets	1,618,328	810,362	778,650	*29,316	14,999	*1,910	49		-
Dividends received from domestic corporations	1,082,485	167,421	910,711	*4,352	*361	*14	[1]	59	*21
Dividends received from foreign corporations	852,542	302,263	550,279	-	27,293	1,371	126	-	
Other receipts	12,739,515	6,256,882	6,471,860	*10,774	2,734,496	197,822	312,140 6,883,827	67,954	*7,414
Total deductions Cost of goods sold	1,214,704,773 1,022,141,474	698,938,506 584,881,639	515,618,112 437,259,835	148,156	181,340,335 129,484,400	6,994,881 5,941,110	4,301,559	8,511,846 6,040,619	844,585 630,901
Compensation of officers	3,511,406	2,093,682	1,403,284	*14,439	450,860	18,069	24,286	*36,410	*17,070
Salaries and wages	47,001,690	29,864,225	17,111,045	*26,420	15,783,118	360,341	754,685	343,341	*45,353
Repairs	2,165,604	1,319,025	845,969	*610	1,490,567	10,859	61,597	*20,516	4,156
Bad debts Pent paid on husiness property	1,165,391	955,334	210,058	*7 404	256,714	7,587	*22,467	*2,167	*1,864
Rent paid on business property Taxes paid	6,486,696 7,412,870	3,394,872 4,412,737	3,084,404 2,994,904	*7,421 5,229	5,990,489 2,594,755	62,700 45,366	219,012 158,169	38,389 27,885	*12,973 5,276
Interest paid	8,752,152		4,873,308	*3,087	1,693,865	43,701	79,850	*17,890	*906
Charitable contributions	275,133	77,528	197,597	*9	226,372	1,118	*2,657	*3,948	*481
Amortization	8,196,972	4,066,675	4,129,199	*1,098	458,117	17,174	15,559	*26,799	*714
Depreciation Depletion	21,175,452 779,205	17,551,329	3,621,426 757,749	*2,697	3,644,284	54,405	142,477	30,139	5,347
Advertising	779,205 15,603,478	21,456 9,799,427	5,802,678	*1,372	2,812,474	56,351	259,740	382,070	*7,760
Pension, profit sharing, stock, annuity	2,022,734	1,027,543	995,026	*165	461,538	2,356	*176	*2,914	*727
Employee benefit programs	6,644,862	4,020,953	2,621,696	*2,213	1,711,266	39,718	43,766	35,852	*2,923
Domestic production activities deduction	580,439	204,089	376,349	-	52,115	-	-	-	-
Net loss, noncapital assets Other deductions	736,481	331,707	404,774	02 207	228,550	1,403	*726	*4,903	*33 108 104
Other deductions Total receipts less total deductions	60,052,734 17,906,273	31,040,525 8,964,549	28,928,811 8,917,638	83,397 24,086	14,000,850 3,890,426	332,623 59,867	797,100 252,825	1,498,005 -446,167	108,104 13,242
Constructive taxable income from related foreign corporations, total	703,856	376,928	326,927	,000	15,923	-	11		.5,242
Includable income of controlled foreign corporations	357,196	258,128	99,068	-	3,716	-	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid	346,660	118,800	227,859	-	12,207		11	-	-
Net income (less deficit) Statutory special deductions, total	18,603,369 4,499,934	9,334,925 1,797,498	9,244,358 2,669,805	24,086 *32,631	3,906,350 235,405	59,867 *13,227	252,837 *1,744	-446,167 *29,740	13,242 *873
Net operating loss deduction	4,499,934 3,568,739	1,797,498	1,881,723	*29,585	235,405	*13,227	*1,744	*29,740	*859
Income subject to tax	25,712,183	11,356,985	14,343,043	*12,155	5,790,264	90,540	*330,352	*111,349	*13,441
Total income tax before credits [32]	8,969,073	3,940,356	5,024,934	*3,782	2,023,021	31,090	*115,280	*38,505	*4,363
Income tax	8,920,991	3,918,365	4,998,874	*3,751	2,020,489	30,800	*115,280	*38,341	*4,363
Alternative minimum tax	47,263	21,364	25,888	*11	2,523	*281	-	164	- 8
Foreign tax credit General business credit	585,139 433,542	167,944 132,313	417,194 301,229	-	45,882 42,051	1,316 [1]	11,257	1,607	8
Prior year minimum tax credit	34,886	7,188	27,698	-	*6,400	-	-	-	-

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]

]			Wholesale	e and retail trade—	continued			
				Retail trade	-continued				
Item	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	201	32	4	555	433	*7	505	928	
Total assets	42,835,479	13,943,638	5,455,162	23,439,720	1,029,216	*493,777	2,974,730	5,004,068	
Cash	6,162,024	779,393	130,780	821,442	61,404	*38,744	193,317	698,387	
Notes and accounts receivable	1,711,727	864,478	508,803	2,100,147	106,856	*80,241	1,053,204	664,553	
Less: Allowance for bad debts	31,529	*35,776	2,082	104,071	*2,702	232	*9,704	60,338	
Inventories	3,691,215	1,614,068	435,762	5,471,386	290,995	*122,190	567,486	723,341	
Investments in Government obligations Tax-exempt securities	-	_	-	-	-	-	_	-	
Other current assets	1,367,105	797,693	23,376	1,829,418	*21,357	*22,546	191,246	179,918	
Loans to shareholders	*204	*29,010	217,151	*18,644	21,007	22,040	5,632	*46,344	
Mortgage and real estate loans	5,237	-	-	92	-	-		-	
Other investments	2,238,603	2,646,071	1,249,823	1,015,056	*1,905	*75,995	379,532	458,030	
Depreciable assets	32,500,969	4,646,119	2,674,940	11,404,765	381,380	*219,799	559,322	464,720	
Less: Accumulated depreciation	17,301,446	2,772,307	1,239,038	5,136,140	*194,578	*110,769	275,111	247,703	
Depletable assets	-	-	-	-	-	-	-	-	
Less: Accumulated depletion	-	-	-	-	-	-	-		
Land	2,913,149	416,340	849,481	971,097	*6,329	39,863	11,283	*4,694	
Intangible assets (amortizable)	9,740,084 *1,143,549	4,777,291	677,668	4,988,858	*237,043	2,394	*322,979	2,278,285	
Less: Accumulated amortization Other assets	*1,143,549 981,686	879,729 1,060,984	69,020 -2,483	140,052 199,080	*12,326 *131,553	486 *3,491	*38,689 14,234	186,890 -19,271	
Other assets otal liabilities	42,835,479	13,943,638	-2,483 5,455,162	23,439,720	1,029,216	*493,777	2,974,730	5,004,068	
Accounts payable	4,809,133	2,007,699	989,295	3,707,191	296,519	*58,223	2,974,730	1,173,110	
Mortgages, notes, and bonds payable in less than one year	1,385,153	*291,590	7,384	1,166,553	*32,959	50,692	*33,343	*85,775	
Other current liabilities	3,599,710	1,641,631	255,022	2,362,826	83,067	*39,059	942,642	542,726	
Loans from shareholders	*140,434	152,560	-	700,348	*431,712	-	*257,161	*790,134	
Mortgages, notes, and bonds payable in one year or more	9,308,596	*1,040,143	51,565	6,866,345	*252,798	*132,051	*455,011	*50,217	
Other liabilities	6,797,005	2,772,108	2,660,347	1,888,536	*53,373	*100,575	184,147	314,021	
Net worth	16,795,448	6,037,908	1,491,548	6,747,921	-121,212	*113,176	807,283	2,048,084	
Capital stock	6,072,947	110,323	38,938	998,955	145,592	92,156	31,709	66,485	
Additional paid-in capital	12,688,058	3,168,442	625,654	7,282,598	*422,796	*159,597	1,427,650	2,579,293	
Retained earnings, appropriated	4.052.720	2.750.527	826,956	4,050	600 500	* 420 F77	625.022	*839	
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-1,953,730 11,827	2,759,527 384	020,950	-1,536,217 *1,465	-689,599	*-138,577	-635,922 *16,154	-598,533	
otal receipts	92,298,962	12,702,663	21,936,679	23,497,478	1,735,350	*885,829	2,047,865	7,011,029	
Business receipts	91,423,515	12,269,874	21,728,459	22,587,230	1,592,997	*873,249	1,603,948	6,888,849	
Interest	43,489	*10,933	11,398	175,080	*1,662	*142	3,706	19,912	
Interest on Government obligations: State and local	-	-	-	-	-	-	-	-	
Rents	*187,915	33,114	34,947	41,122	*8,357	3,000	2,494	*8,283	
Royalties	12,438	146,678	9,681	52,960	39	-	*9,428	2,061	
Net short-term capital gain reduced by net long-term capital loss	- 70 775	7.004	-	4.750	19	*00	-	- 00.000	
Net long-term capital gain reduced by net short-term capital loss	79,775 *159	7,321	71 7,637	4,750	*26,427	*22	*41 *1,609	22,202 3,624	
Net gain, noncapital assets Dividends received from domestic corporations	74	21	7,037	*[1]	-	3	*172	3,024	
Dividends received from foreign corporations	135	15,872		1,000	_	-	- 172	8,789	
Other receipts	551,461	218,843	144,486	635,336	*105,850	*9,413	426,467	57,309	
otal deductions	90,183,156	11,415,360	21,702,785	22,985,295	1,842,297	*885,550	2,041,056	7,049,697	
Cost of goods sold	68,457,643	5,317,589	19,368,194	11,602,736	984,375	*551,635	1,068,589	5,219,450	
Compensation of officers	91,930	75,448	1,707	101,710	*31,885	2,970	*16,725	32,650	
Salaries and wages	7,726,278	1,783,614	584,876	3,237,915	234,743	*105,981	255,149	350,841	
Repairs	846,645	204,297	118,846	179,196	*18,053	*3,351	13,504	9,547	
Bad debts	*22,135	*36,387	976	148,482	*3,254	390	6,013	4,992	
Rent paid on business property	2,132,330	759,816	203,448	2,192,425	149,139	*66,597	115,886	37,774	
laxes paid Interest paid	1,247,022 670,714	298,368 123,427	124,609 284,188	527,851 355,029	34,100 *37,756	*23,984 *2,574	46,493 26,024	55,633 51,806	
Charitable contributions	196,121	*8,310	204, 100	10,232	*22	2,574	*2,266	1,024	
Amortization	174,398	*88,612	26,517	51,005	*32,784	*71	7,454	17,029	
Depreciation	1,901,316	315,577	212,282	844,515	44,118	*16,480	39,856	37,771	
Depletion	-	-		- ,	-		-	-	
Advertising	609,381	386,635	26,039	739,321	34,230	*22,736	38,259	249,951	
Pension, profit sharing, stock, annuity	277,642	*114,591	3,277	31,981	*254	*231	*7,196	20,195	
Employee benefit programs	953,339	159,050	41,459	344,726	24,564	*7,978	20,942	36,949	
Domestic production activities deduction	11,275	39,477	1,084	115	-	-	-	164	
Net loss, noncapital assets	68,446	*33,557	190	65,551	*46,362	2	5,868	*1,508	
Other deductions	4,796,540	1,670,605	705,013	2,552,503	166,656	*80,459	370,832	922,410	
otal receipts less total deductions onstructive taxable income from related foreign corporations, total	2,115,806	1,287,303	233,894	512,183	-106,948	*279	6,809	-38,668	
Includable income of controlled foreign corporations, total	1,849 1,584	8,396 228	-	2,289 1,904	-	-	-	3,379	
Foreign dividend income resulting from foreign taxes deemed paid	1,584	8,168	-	1,904		-	-	3,379	
let income (less deficit)	2,117,655	1,295,699	233,894	514,472	-106,948	*279	6,809	-35,289	
tatutory special deductions, total	*2,318	3,892	1,576	107,032	*24,598		*28,884	*21,519	
Net operating loss deduction	*2,266	3,877	1,576	107,032	*24,598	-	*28,764	*21,519	
ncome subject to tax	2,510,962	*1,337,295	232,327	944,745	*8,444	*25,951	*41,810	143,047	
otal income tax before credits [32]	878,510	*467,792	81,482	331,084	*2,952	*8,855	13,696	49,413	
Income tax	878,510	*467,792	81,315	329,578	*2,804	*8,855	*13,658	49,193	
Alternative minimum tax	-	-	167	*1,506	*148	-	*38	219	
Foreign tax credit	12,204	22,493	353	*1,612	-	*875	-	5,415	
General business credit	16,532	2,708	8,169	*1,285	-	382	11	1,707	
rior year minimum tax credit	6,187	14		*199	-	-	-	-	
otal income tax after credits [2]	843,587	*442,578	72,959	327,988	*2,952	*7,598	13,684	42,291	

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]

			Trar	nsportation and warehou	ısing		
Item	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	2,007	331	235	*299	*33	888	222
Total assets	89,233,357	24,585,586	2,296,036	*8,440,638	*10,014,354	33,412,403	10,484,342
Cash Notes and accounts receivable	3,827,579	832,273	119,348	*251,852 *690,086	*104,088 *257,416	2,285,174	234,844 529,324
Notes and accounts receivable Less: Allowance for bad debts	11,405,205 217,223	2,777,863 46,612	521,027 7,983	7,807	257,416	6,629,489 147,735	7,085
Inventories	1,273,955	*13,427	*34,726	52,498	2,237	1,024,667	146,400
Investments in Government obligations	-	-	-	-	-	-	.,
Tax-exempt securities	-	-	-	-	-	-	
Other current assets	3,854,244	1,039,645	63,806	*284,826	*20,091	2,333,858	112,019
Loans to shareholders Mortgage and real estate loans	318,117 5,183	*31,808 4,358	*3,270	-	*48,031	*216,148 825	*18,860
Other investments	19,093,682	1,852,678	*123,530	*741,334	5,105,377	5,742,588	5,528,175
Depreciable assets	46,627,891	21,966,721	1,399,933	*4,850,230	*4,481,994	9,536,832	4,392,181
Less: Accumulated depreciation	15,628,920	5,221,364	613,611	*2,286,435	*554,204	5,203,926	1,749,379
Depletable assets	-	-	-	-	-	-	
Less: Accumulated depletion Land	1 250 040	*440,648	42.000	404.000	*0.700	304,611	204.000
Intangible assets (amortizable)	1,256,943 13,941,609	^440,648 241,845	43,089 580,818	181,803 *4,216,330	*2,763 24,961	304,611 8,444,729	284,029 432,926
Less: Accumulated amortization	2,029,902	29,585	*63,895	*638,524	3,269	1,232,343	62,285
Other assets	5,504,992	681,881	91,980	*104,444	*524,868	3,477,487	624,333
Total liabilities	89,233,357	24,585,586	2,296,036	*8,440,638	*10,014,354	33,412,403	10,484,342
Accounts payable	6,692,914	1,171,185	248,847	*461,199	*249,350	4,270,520	291,813
Mortgages, notes, and bonds payable in less than one year Other current liabilities	3,829,725 7,874,228	565,462 1,560,408	60,670 205,382	*87,272 884,734	1,404,815 *397,209	1,170,499 4,384,401	541,007 442,093
Loans from shareholders	6,617,452	*523,844	*97,968	2.574.031	*44,564	3,285,729	*91,317
Mortgages, notes, and bonds payable in one year or more	17,515,788	1,526,773	671,715	*1,485,575	4,102,850	7,117,262	2,611,613
Other liabilities	18,629,628	11,836,887	159,630	*855,918	*903,878	3,386,951	1,486,364
Net worth	28,073,621	7,401,027	851,824	*2,091,908	*2,911,687	9,797,042	5,020,134
Capital stock	5,207,209	1,329,064	176,833	*78,731	*1,076,472	2,090,143	455,965
Additional paid-in capital Retained earnings, appropriated	31,516,245 4,541	3,980,144 4,541	580,742	*4,026,760	*338,277	15,455,398	7,134,925
Retained earnings, appropriated Retained earnings, unappropriated [30]	-8,514,592	2,087,279	96,049	*-2,013,582	*1,496,938	-7,617,637	-2,563,638
Less: Cost of treasury stock	139,781		*1,800	-	- 1,100,000	*130,863	*7,119
Total receipts	74,203,550	14,154,167	4,153,647	*7,754,860	*798,684	43,765,736	3,576,455
Business receipts	69,424,162	13,673,036	4,026,915	*7,173,082	*542,758	40,764,024	3,244,348
Interest	359,487	7,327	9,990	*160,482	*17,271	90,557	73,860
Interest on Government obligations: State and local	[1]	_	_	_	_	[1]	
Rents	354,453	*167,622	*53,531	*8,985	3,061	114,116	*7,138
Royalties	34,957	-	-	11,756	-	23,088	112
Net short-term capital gain reduced by net long-term capital loss	-	-	-	-	-	-	
Net long-term capital gain reduced by net short-term capital loss	119,060	*47,631	*1,301	9,736	4,774	55,047	571
Net gain, noncapital assets	208,764 *3,016	*63,303 1,077	20,955	7,580	52 343	116,381 *1,596	*492
Dividends received from domestic corporations Dividends received from foreign corporations	55,379	1,582	-	-	343	46,137	*7,660
Other receipts	3,644,271	192,588	40,955	*383,238	*230,425	2,554,790	242,275
Total deductions	73,002,061	13,281,377	4,101,066	*7,753,660	*1,058,198	43,371,603	3,436,156
Cost of goods sold	24,582,857	2,987,676	2,463,244	1,112,646	27,735	16,760,532	1,231,024
Compensation of officers	414,255	41,756	12,586	19,278	2,246	302,275	36,114
Salaries and wages Repairs	12,818,689 1,431,265	1,380,621 587,589	508,170 71,533	*2,886,906 *140,539	*299,619 *21,114	7,204,004 552,603	539,369 57,888
Bad debts	116,945	44,466	4,129	3,701	21,114	62,864	1,784
Rent paid on business property	4,091,677	1,086,418	173,301	*351,493	*18,130	2,271,469	190,865
Taxes paid	2,208,286	409,317	60,987	*408,965	*52,117	1,190,468	86,432
Interest paid	1,977,006	556,051	61,640	*361,442	171,878	656,855	169,139
Charitable contributions	9,028	1,413	*1,406	671 *105.742	28	4,992	518
Amortization Depreciation	458,552 2,511,488	19,764 766,460	17,777 201,171	*105,742 *353,467	3,760 *238,725	286,795 572,604	24,715 379,061
Depletion	2,311,466	7 00, 4 00 -	201,171	- 333,407	200,720		379,001
Advertising	218,744	114,994	4,947	*24,159	167	69,266	5,212
Pension, profit sharing, stock, annuity	281,792	48,558	*3,720	43,583	1,275	162,437	22,220
Employee benefit programs	1,763,336	240,398	19,106	233,028	*76,432	1,077,056	117,315
Domestic production activities deduction	5,224	- 42,602	*29	*2.600	- *57	4,547	677
Net loss, noncapital assets Other deductions	86,002 20,026,904	4,953,294	497,319	*2,698 *1,705,343	*144,916	29,421 12,163,415	11,195 562,617
Total receipts less total deductions	1,201,489	872,790	52,581	*1,200	*-259,514	394,133	140,299
Constructive taxable income from related foreign corporations, total	13,470	1,906	-	-	-	11,439	125
Includable income of controlled foreign corporations	4,208	1,335	-	-	-	2,873	
Foreign dividend income resulting from foreign taxes deemed paid	9,262	571	-	-	-	*8,566	125
Net income (less deficit) Statutory special deductions, total	1,214,959	874,696	52,581 *25,708	*1,200 *75,313	*-259,514 5.608	405,572	140,424 *157,313
Statutory special deductions, total Net operating loss deduction	614,424 612,047	206,242 205,381	*25,798 *25,798	*75,313 *75,313	5,608 5,368	144,150 142,874	*157,313 *157,313
Income subject to tax	1,752,406	805,059	*38,524	8,670	*41,618	764,244	94,291
Total income tax before credits [32]	611,979	282,622	13,202	2,948	*14,375	265,235	33,597
Income tax	607,654	281,482	*12,822	2,948	*14,375	264,039	31,988
Alternative minimum tax	3,716	*531	*380	-	-	1,197	1,609
Foreign tax credit General business credit	18,590	427 *64 700	657 *35	- 542	979	16,527	0.0
Prior year minimum tax credit	69,713 *3,788	*64,788	35	485		*4,314 *1,442	35 1,861
	0,700	_		-+00	*13,396	242,869	1,00

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]

					1	1	
Item	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	3,462	1,274	601	54	606	316	610
Total assets	309,109,850	75,523,116	36,201,693	5,061,215	162,759,284	8,583,001	20,981,542
Cash	16,278,809	3,931,598	1,233,320	429,488	9,539,457	291,745	853,201
Notes and accounts receivable Less: Allowance for bad debts	40,527,243 1,421,750	9,427,603 593,393	2,971,103 243,797	929,992 38,726	24,975,027 446,194	462,825 29,761	1,760,695 69,878
Inventories	2,958,759	846,382	454,335	*24,391	1,563,516	*6,562	*63,57
Investments in Government obligations	977	977	-	- 1,444	-	-	
Tax-exempt securities	-	-	-	-	-	-	
Other current assets	11,739,504	5,351,660	2,032,087	376,950	3,173,377	254,548	550,88
Loans to shareholders Mortgage and real estate loans	5,112,674	*431,028	4,347,919	4,006	*323,772	5,949	
Other investments	46,138,123	12,040,733	9,213,705	669,388	22,851,342	559,496	803,45
Depreciable assets	64,743,563	4,961,554	4,325,352	200,658	48,258,063	2,260,642	4,737,29
Less: Accumulated depreciation	37,496,997	3,544,471	2,749,346	130,294	26,273,740	1,380,828	3,418,31
Depletable assets	37,371	-	-	37,371	-	-	
Less: Accumulated depletion	7,661	-	*04.000	7,661	454.400	*0.044	*0.00
Land Intangible assets (amortizable)	345,623 195,406,270	90,684 54,909,082	*81,669 10,921,006	*10,289 1,137,253	151,136 102,349,642	*2,614 5,725,574	*9,23 20,363,71
Less: Accumulated amortization	52,946,623	15,530,776	2,388,004	548,759	28,847,584	507,656	5,123,84
Other assets	17,693,965	3,200,456	6,002,344	1,966,869	5,141,471	931,292	451,53
otal liabilities	309,109,850	75,523,116	36,201,693	5,061,215	162,759,284	8,583,001	20,981,54
Accounts payable	26,434,642	3,774,504	2,134,963	137,429	19,421,603	179,328	786,81
Mortgages, notes, and bonds payable in less than one year	8,112,799	5,526,510	643,117	*128,617	1,396,088	119,242	299,22
Other current liabilities	32,599,727	11,461,285	4,968,918	417,383	12,555,187	645,889	2,551,06
Loans from shareholders	8,923,682	3,876,129	4,125,381	*134,429	274,019	*43,786	*469,93
Mortgages, notes, and bonds payable in one year or more Other liabilities	72,096,053 74,741,291	26,142,204 11,068,227	4,774,702 10,193,253	337,923 1,648,697	37,435,773 41,723,970	1,389,465 3,100,387	2,015,98 7,006,75
Net worth	86,201,657	13,674,256	9,361,358	2,256,736	49,952,643	3,104,903	7,851,76
Capital stock	18,544,369	5,433,568	5,015,401	1,230,560	4,896,703	798,935	1,169,20
Additional paid-in capital	146,352,409	35,926,141	8,105,567	5,347,645	88,163,438	2,850,611	5,959,00
Retained earnings, appropriated	*269,490	3	13,642	-	*8,242	54	247,55
Retained earnings, unappropriated [30]	-69,168,913	-18,118,377	-3,756,459	-4,208,705	-43,018,854	-542,575	476,05
Less: Cost of treasury stock	9,795,698	9,567,079	*16,793	*112,764	*96,886	2,122	*5
Fotal receipts Business receipts	129,678,348 117,483,971	35,063,457 31,891,923	14,706,334 11,704,637	1,479,891 1,327,237	60,844,062 56,800,167	3,272,591 3,120,943	14,312,01 12,639,06
Interest	2,733,344	538,905	233,631	94,873	1,722,310	100,477	43,14
Interest on Government obligations:	2,700,011	000,000	200,001	01,070	1,722,010	100,111	10,11
State and local	*191	77	*114	-	-	-	
Rents	257,417	70,099	14,958	61	*144,039	383	27,87
Royalties	2,693,620	501,795	1,714,775	2,129	*73,588	5,978	395,35
Net short-term capital gain reduced by net long-term capital loss	4,859	3,829	-	-	1,030		
Net long-term capital gain reduced by net short-term capital loss Net gain, noncapital assets	1,575,311	535,234 56,039	*2,064	424	9,958 69,907	1,331	*1,026,29 *10,89
Dividends received from domestic corporations	176,765 135,778	4,029	38,165 *130,714		978	*1,755	10,08
Dividends received from foreign corporations	145,602	117,897	*86		4,254	18,509	4,85
Other receipts	4,471,492	1,343,630	867,191	55,160	2,017,831	23,216	164,46
otal deductions	130,155,424	32,375,321	15,044,569	1,766,375	63,831,255	3,204,785	13,933,11
Cost of goods sold	42,741,180	8,494,917	4,664,464	710,690	22,353,070	165,362	6,352,67
Compensation of officers	746,521	307,045	83,398	*13,312	106,724	26,942	209,09
Salaries and wages	18,281,758	8,132,461	1,147,440	203,378	6,126,224	640,205	2,032,04
Repairs Bad debts	1,267,437 1,103,725	173,099 141,373	94,988 104,630	7,809 5,039	775,728 805,291	41,628 6,383	174,18 41,00
Rent paid on business property	5,807,850	707,270	1,606,972	27,748	3,117,672	108,608	239,58
Taxes paid	2,186,446	885,349	213,411	21,099	721,072	83,897	261,6
Interest paid	8,529,412	2,561,548	807,929	96,109	4,138,996	177,680	747,15
Charitable contributions	40,452	31,462	1,260	*133	801	77	*6,7
Amortization	3,901,538	1,091,483	847,990	124,831	1,580,948	113,395	142,89
Depreciation Penlation	5,982,668	724,638	272,456	15,165	4,393,889	169,296	407,22
Depletion Advertising	- 4,014,468	940,532	218,994	106,933	2,396,650	67,776	283,58
Pension, profit sharing, stock, annuity	1,048,935	243,569	218,994 65,685	*2,404	2,396,650	16,348	283,58 545,97
Employee benefit programs	2,399,545	1,027,968	88,692	33,203	1,005,831	53,499	190,35
Domestic production activities deduction	121,651	107,876	10,129		3,151	205	*29
Net loss, noncapital assets	795,927	86,025	23,304	*930	652,652	*5,565	27,4
Other deductions	31,185,911	6,718,704	4,792,827	397,593	15,477,604	1,527,920	2,271,20
otal receipts less total deductions	-477,076	2,688,136	-338,236	-286,483	-2,987,193	67,805	378,89
onstructive taxable income from related foreign corporations, total Includable income of controlled foreign corporations	93,912 45,067	61,914 22,390	3,301 3,301	-	4,256 3,873	11,829 7,264	*12,61 *8,23
Foreign dividend income resulting from foreign taxes deemed paid	48,845	39,523	ა,ა01	-	3,873	4,566	*4,3
et income (less deficit)	-383,354	2,749,973	-335,049	-286,483	-2,982,937	79,635	391,50
tatutory special deductions, total	2,150,139	987,150	271,608	*81,232	555,658	*132,066	122,42
Net operating loss deduction	2,041,911	984,210	167,109	*81,232	554,910	*132,066	122,3
ncome subject to tax	3,493,148	2,333,746	130,279	*73,180	316,021	*73,452	566,4
otal income tax before credits [32]	1,252,785	817,254	44,877	26,514	122,869	*26,931	214,34
Income tax	1,217,401	813,869	44,494	26,192	109,713	*25,595	197,53
Alternative minimum tax Foreign tax credit	11,150 48,981	2,779 22,465	*123 *2,704	322 *2,526	5,568 9,844	1,336 6,824	*1,02 *4,61
General business credit	48,981 68,052	48,783	1,376	2,526	9,844 3,450	659	13,78
Prior year minimum tax credit	30,969	*8,780	1,570	*192	*21,444	-	55
otal income tax after credits [2]	1,104,269	737,225	40,796	23,796	87,617	*19,448	195,38

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]

			Finance and insura	ance			Real estate and rei	ntal and leasing	
Item	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	2,971	264	1,483	347	877	23,618	23,130	441	47
Total assets	5,332,994,421	387,605,732	2,676,791,762	2,018,084,141	250,512,785	206,328,209	153,651,928	43,537,483	9,138,799
Cash	371,133,910	44,513,725	283,365,646	32,544,423	10,710,116	11,321,762	10,114,455	1,114,365	92,943
Notes and accounts receivable Less: Allowance for bad debts	790,712,028 2,244,395	129,755,320 1,846,663	609,498,975 261,406	46,717,971 117,081	4,739,762 19,245	18,476,461 479,537	4,367,689 336,226	13,613,821 130,454	*494,951 *12,857
Inventories	39,502	6,668	*30,793	2,042	19,243	440,769	33,225	343,828	*63,716
Investments in Government obligations	126,226,350	7,419,531	29,820,666	68,828,037	20,158,116	42,492	12,454	30,038	-
Tax-exempt securities	88,522,734	65,588	278,618	88,000,964	177,563	*113,497	*113,497	-	-
Other current assets	1,263,581,844	92,292,209	1,054,269,137	112,264,698	4,755,800	6,660,159	4,525,667	1,000,708	1,133,783
Loans to shareholders	27,963,418	*18,847,092	88,609	*278,030	*8,749,686	1,156,631	1,137,513	*19,117	
Mortgage and real estate loans Other investments	116,429,964 1,710,810,236	36,680,457 37,080,925	*3,035,787 506,830,390	70,803,395 974,396,995	5,910,325 192,501,926	631,888 62,613,177	624,355 50,901,006	7,533 6,660,909	*5,051,262
Depreciable assets	59,541,948	36,495,533	15,452,404	7,580,431	*13,579	92,344,406	71,862,227	20,145,934	*336,244
Less: Accumulated depreciation	17,441,651	6,925,797	7,226,440	3,281,025	*8,388	20,697,788	15,319,750	5,183,458	*194,581
Depletable assets	*1,118,243	-	906,065	2,922	*209,255	*23,531	*23,531	-	-
Less: Accumulated depletion	*477,691	-	355,961	-	*121,730	*2,502	*2,502	-	
Land Intangible assets (amortizable)	944,191 53,178,726	82,874 4,214,655	627,694 29,960,323	232,234 18,947,298	*1,388 56,451	17,329,530 8,074,766	17,214,364 4,406,576	110,666 2,356,551	4,500 *1,311,640
Less: Accumulated amortization	8,874,618	1,067,307	4,035,723	3,759,901	*11,687	1,762,060	1,289,766	2,356,551	*268,883
Other assets	751,829,682	-10,009,077	154,506,185	604,642,709	2,689,866	10,041,026	5,263,613	3,651,334	*1,126,079
Total liabilities	5,332,994,421	387,605,732	2,676,791,762	2,018,084,141	250,512,785	206,328,209	153,651,928	43,537,483	9,138,799
Accounts payable	617,520,690	38,268,675	550,642,654	24,249,770	4,359,591	4,652,900	2,561,434	1,937,002	*154,464
Mortgages, notes, and bonds payable in less than one year	400,296,427	53,649,720	319,625,856	25,809,774	1,211,078	8,903,143	2,702,959	4,734,343	*1,465,841
Other current liabilities Loans from shareholders	1,710,234,357 22,974,987	106,197,413 *268,878	1,408,975,596 19,682,041	193,051,658 2,376,616	2,009,690 647,452	9,705,260 19,563,624	7,111,344 14,854,364	2,140,557 4,628,679	*453,358 *80,581
Mortgages, notes, and bonds payable in one year or more	241,869,788	121,993,248	54,478,985	58,703,412	6,694,143	64,001,046	52,217,023	10,943,153	840,870
Other liabilities	1,566,996,112	27,477,688	181,919,915	1,357,682,546	-84,037	22,628,227	10,860,022	10,923,386	844,820
Net worth	773,102,058	39,750,110	141,466,715	356,210,364	235,674,870	76,874,011	63,344,782	8,230,363	5,298,865
Capital stock	55,484,967	14,040,644	19,843,758	18,579,007	3,021,558	26,121,496	21,031,972	1,109,588	3,979,935
Additional paid-in capital	692,432,329	17,928,584	143,990,138	308,624,954	221,888,653	70,770,863	61,916,148	6,162,459	2,692,255
Retained earnings, appropriated Retained earnings, unappropriated [30]	16,961,185 9,721,594	*842 7,780,040	19,437 -22,337,084	16,931,908 13,490,585	*8,998 10,788,053	*115,689 -19,375,984	*115,689 -18,963,464	960,748	-1,373,268
Less: Cost of treasury stock	1,498,017	7,780,040	*49,534	1,416,091	*32,392	*758,053	*755,563	2,432	-1,373,208
Total receipts	427,093,803	23,967,271	96,277,145	299,889,140	6,960,248	32,328,260	19,870,015	11,268,196	1,190,049
Business receipts	265,671,690	13,594,159	43,151,733	208,900,720	*25,079	20,502,175	9,605,206	9,781,424	1,115,546
Interest	75,549,188	10,186,770	32,191,547	31,540,198	1,630,673	1,309,816	806,284	498,809	*4,722
Interest on Government obligations:		407.450				4=000		45.000	
State and local Rents	1,601,289 1,534,005	107,459 174,973	451,707 285,068	1,042,088 1,067,342	*36 *6,621	17,930 2,443,463	2,238 2,432,296	15,692 11,167	
Royalties	142,522	174,873	131,766	1,007,342	*9,485	85,266	42,461	2,229	*40,576
Net short-term capital gain reduced by net long-term capital loss	2,095,905	37	309,989	376,864	1,409,016	71,859	69,838	2,022	-
Net long-term capital gain reduced by net short-term capital loss	6,055,887	60,988	1,624,295	4,146,640	223,964	3,770,367	3,708,544	61,823	-
Net gain, noncapital assets	1,652,696	312,722	1,258,330	76,907	4,738	642,219	276,100	365,494	625
Dividends received from domestic corporations	2,111,674	214,440	399,944	1,497,012	*278	40,665	39,144	*1,291	230
Dividends received from foreign corporations Other receipts	518,145 70,160,803	30,367 -714,643	104,326 16,368,440	383,429 50,856,671	*23 3,650,334	4,902 3,439,597	2,736 2,885,168	2,166 526,079	*28,350
Total deductions	414,560,078	23,625,588	91,170,255	297,173,549	2,590,685	29,455,108	17,333,596	10,933,631	1,187,881
Cost of goods sold	176,052,397	*202,345	*133,031	175,717,022	-	2,618,056	527,811	1,813,198	277,048
Compensation of officers	5,294,600	243,049	3,717,140	1,332,525	*1,886	493,480	203,103	264,563	25,813
Salaries and wages	43,072,777	2,548,685	20,412,144	20,100,378	*11,569	3,776,543	2,162,504	1,362,436	*251,603
Repairs Rad debte	746,913	167,319	421,264	158,320	10	663,396	493,329	162,855	7,212
Bad debts Rent paid on business property	1,759,745 3,427,631	1,014,743 397,947	432,656 1,527,866	298,178 1,501,712	14,168 *106	156,017 1,056,107	60,447 585,962	86,723 432,614	*8,847 *37,531
Taxes paid	6,098,640	356,807	1,877,286		29,279	1,502,778		142,675	*23,734
Interest paid	34,661,110	5,429,910	22,223,701	6,474,302	533,197	3,986,094	2,989,683	935,421	*60,990
Charitable contributions	88,005	3,003	44,233	40,107	663	19,831	15,687	3,560	584
Amortization	5,876,257	625,211	1,168,548	4,070,038	12,459	326,220	172,374	115,659	*38,187
Depreciation Depletion	9,507,244 76,971	6,616,824	1,462,001 59,314	1,427,928 60	*491 *17,598	5,903,937 *419	1,923,316 *419	3,956,175	24,445
Advertising	1,083,977	217,137	188,572	678,267	17,096	211,087	101,913	42,016	*67,158
Pension, profit sharing, stock, annuity	2,122,685	141,923	694,299	1,280,385	6,079	28,389	17,375	8,262	*2,752
Employee benefit programs	3,727,644	327,431	1,295,592	2,104,306	316	384,134	144,463	216,246	23,424
Domestic production activities deduction	11,181	3,811	7,063	26	281	1,160	29	1,131	-
Net loss, noncapital assets	1,342,732	33,314	1,215,302	87,831	6,285	498,039	433,990	64,008	220 542
Other deductions Total receipts less total deductions	118,762,067 12,533,725	5,296,128 341,682	34,290,244 5,106,890	78,066,896 2,715,591	1,108,798 4,369,562	7,829,422 2,873,152	6,164,822 2,536,419	1,326,088 334,565	338,512 2,168
Constructive taxable income from related foreign corporations, total	564,734	45,619	151,145	367,970	-,509,502	*18,861	2,536,419 *16,972	194	1,695
Includable income of controlled foreign corporations	443,803	45,153	148,075	250,575	-	*18,669	*16,972	1	1,695
Foreign dividend income resulting from foreign taxes deemed paid	120,931	466	3,070	117,395	-	192	-	192	-
Net income (less deficit)	11,497,171	279,843	4,806,328	2,041,473	4,369,526	2,874,083	2,551,154	319,066	3,863
Statutory special deductions, total Net operating loss deduction	15,714,724 10,218,177	2,162,917 1,993,943	3,181,686 2,953,437	5,935,172 5,156,907	4,434,950 113,890	3,899,898 2,016,454	3,260,057 1,377,702	632,155 631,250	*7,686 *7,502
Income subject to tax	14,723,066	994,404	2,953,437 4,790,190	8,558,933	379,538	2,016,454	1,377,702	239,029	36,063
Total income tax before credits [32]	5,469,508	349,080	1,814,349	3,171,927	134,153	765,037	661,939	90,472	*12,627
Income tax	5,154,323	346,806	1,683,142	2,992,388	131,988	738,493	644,499	81,509	12,485
Alternative minimum tax	310,951	2,274	131,135	176,230	*1,312	25,000	15,895	*8,963	*142
Foreign tax credit	423,297	83,588	43,751	294,204	*1,754	9,847	7,344	2,503	4 400
General business credit Prior year minimum tax credit	150,763 40,602	1,446 2,405	108,983 11,602	33,834 26,593	6,500 *1	10,205 14,149	1,662 12,381	7,404 1,768	1,139
Total income tax after credits [2]	4,845,538	261,641	1,649,672	2,808,328	125,898	730,836		78,797	*11,488
Endnotes at end of table section. Detail may not add to total because							,		,

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]

			Administrative and suppo	ort and waste management	and remediation services	
Item	Professional, scientific, and technical services	Management of companies (holding companies)	Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	10,065	5,846	2,394	2,369	25	160
Total assets	270,516,098	1,565,118,080	53,604,874	44,453,239	9,151,634	4,797,369
Cash Notes and accounts receivable	18,069,766 46,885,322	110,678,519 472,748,719	3,237,338 8,672,876	2,853,321 7,417,588	384,018 1,255,288	366,745 579,248
Less: Allowance for bad debts	682,410	9,276,534	144,612	102,647	*41,964	18,562
Inventories	5,228,767	111,543	667,594	449,879	217,715	*43,797
Investments in Government obligations	3,589	94,011,702	-	-	-	
Tax-exempt securities	*137,982	13,408,577	21,715	21,715	-	0.40.000
Other current assets Loans to shareholders	20,759,969 1,511,515	134,023,402 867,437	4,058,197 *276,508	3,348,246 *261,004	709,950 15,504	216,932
Mortgage and real estate loans	*27,032	127,116,386	*2,552	*2,552	15,504	
Other investments	67,233,793	493,292,558	8,862,718	8,268,966	*593,753	961,892
Depreciable assets	31,253,696	21,531,017	11,189,454	6,970,537	4,218,917	1,226,200
Less: Accumulated depreciation	17,667,898	9,875,892	5,840,544	4,093,841	1,746,704	553,124
Depletable assets Less: Accumulated depletion	745 646	*103,318 *14,558	1,265,087 463,468	-	1,265,087 463,468	
Land	634,912	2,226,209	443,851	183,946	259,904	*329.965
Intangible assets (amortizable)	89,982,744	45,197,931	20,774,156	18,429,280	2,344,876	1,632,816
Less: Accumulated amortization	13,250,560	3,260,722	4,548,612	4,118,709	429,903	188,035
Other assets	20,387,780	72,228,471	5,130,064	4,561,403	568,661	199,495
Total liabilities	270,516,098	1,565,118,080	53,604,874	44,453,239	9,151,634	4,797,369
Accounts payable Mortgages, notes, and bonds payable in less than one year	36,161,559 19,174,658	27,595,324 27,927,189	4,483,830 1,267,907	3,980,352 1,214,342	503,478 53,564	134,417 *31,833
Other current liabilities	34,787,681	883,639,812	7,283,983	5,694,634	1,589,348	653,485
Loans from shareholders	13,471,530	37,305,653	4,023,467	3,886,433	*137,034	*310,855
Mortgages, notes, and bonds payable in one year or more	49,044,844	163,229,949	13,690,214	11,272,071	2,418,142	975,414
Other liabilities	29,312,921	89,822,444	7,257,082	6,250,684	1,006,399	1,394,102
Net worth Capital stock	88,562,907	335,597,709	15,598,391	12,154,722	3,443,669	1,297,262
Additional paid-in capital	23,210,889 105,603,362	33,237,212 317,558,334	3,419,006 30,095,129	2,970,534 14,482,997	448,472 *15,612,132	377,840 1,111,295
Retained earnings, appropriated	105,108	*119,223	*92,907	*92,907	- 10,012,102	1,111,200
Retained earnings, unappropriated [30]	-40,035,562	-15,199,287	-17,992,697	-5,379,886	-12,612,811	-181,154
Less: Cost of treasury stock	320,890	117,772	15,954	11,830	4,123	*10,718
Total receipts	184,604,706	91,247,760	51,662,660	44,745,009	6,917,651	2,388,661
Business receipts Interest	173,018,638 410,062	8,971,296 33,666,290	49,839,667 113,649	43,067,732 72,266	6,771,935 41,382	2,299,332 7,043
Interest on Government obligations:	410,002	33,000,290	113,049	72,200	41,362	7,043
State and local	*9,682	363,996	236	236	-	372
Rents	159,082	1,372,954	19,153	13,407	5,746	*4,504
Royalties	1,590,617	289,069	192,820	*192,817	3	*40,665
Net short-term capital gain reduced by net long-term capital loss	16,012	252,319	267	267	-	1,112
Net long-term capital gain reduced by net short-term capital loss Net gain, noncapital assets	1,913,476 277,169	4,376,141 1,291,191	172,095 16,043	145,781 6,748	*26,313 *9,296	*1,267 *1,488
Dividends received from domestic corporations	165,094	1,962,737	2,352	2,352	5,250	295
Dividends received from foreign corporations	248,617	17,906,984	56,143	*39,418	16,725	16,602
Other receipts	6,796,257	20,794,783	1,250,236	1,203,986	46,250	15,982
Total deductions	179,767,003	61,482,286	50,827,674	43,941,268	6,886,407	2,313,516
Cost of goods sold Compensation of officers	71,502,749 2,111,912	225,345 247,864	21,785,272 409,945	19,551,923 368,377	2,233,349 *41,568	446,932 38,687
Salaries and wages	40,704,892	9,926,649	10,959,577	9,757,724	1,201,853	518,059
Repairs	966,443	589,077	428,216	253,935	174,281	25,983
Bad debts	310,752	4,085,388	82,716	66,369	16,347	11,418
Rent paid on business property	3,395,230	1,261,250	1,050,497	807,530	242,967	157,788
Taxes paid Interest paid	6,297,142 4,141,965	2,146,207 14,754,542	2,002,402 1,319,614	1,839,777 1,170,522	162,626 149,092	70,911 135,330
Charitable contributions	4,141,965 85,910	88,705	5,018	4,884	149,092	935
Amortization	2,068,157	986,560	731,307	616,300	115,006	68,826
Depreciation	2,895,551	2,591,123	1,103,716	667,255	436,461	72,887
Depletion	137	79,595	48,188	-	48,188	
Advertising	802,425	451,520 649,758	405,398 151,670	396,078 117,864	9,320 *33,806	41,507
Pension, profit sharing, stock, annuity Employee benefit programs	1,277,563 4,359,001	649,758 1,403,187	151,670 1,110,904	117,864 935,497	175,407	10,524 49,898
Domestic production activities deduction	77,710	124,648	8	8	- 170,407	2,001
Net loss, noncapital assets	536,908	2,124,929	72,316	69,083	*3,233	5,526
Other deductions	38,232,554	19,745,939	9,160,911	7,318,140	1,842,771	656,303
Total receipts less total deductions	4,837,703	29,765,475	834,986	803,742	31,244	75,145
Constructive taxable income from related foreign corporations, total Includable income of controlled foreign corporations	323,048 233,134	7,104,573 875,622	66,216 55,826	*62,627 52,237	3,588 3,588	9,304
Foreign dividend income resulting from foreign taxes deemed paid	89,914	6,228,952	*10,390	*10,390	3,300	9,236
Net income (less deficit)	5,151,069	36,506,052	900,965	866,133	34,832	84,077
Statutory special deductions, total	1,868,590	4,487,199	686,557	490,644	*195,913	12,196
Net operating loss deduction	1,753,381	2,758,090	684,888	488,976	*195,913	11,990
Income subject to tax Total income tay before credits [32]	8,595,049	41,519,792	1,083,711	1,082,546	*1,165	125,852
Total income tax before credits [32] Income tax	2,994,399 2,977,802	14,583,528 14,512,945	379,658 372,654	378,151 372,272	*1,506 *383	43,586 43,572
Alternative minimum tax	13,675	65,770	7,003	5,880	1,124	43,372
Foreign tax credit	194,631	5,718,512	35,219	35,219	-,121	12,568
General business credit	168,871	293,997	43,846	43,846	-	2,233
Prior year minimum tax credit	5,352	19,955	*2,719	*2,583	137	50
Total income tax after credits [2]	2,624,910	8,549,085	295,613	294,243	*1,370	28,73

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]

		Health care and	social assistance		Arts,	entertainment, and recre	ation
Item	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
lumber of returns	96	20	39	*37	1,552	1,330	2
otal assets	26,703,675	16,777,701	7,796,853	*2,129,121	14,398,526	3,642,839	10,755,6
Cash	561,546	*133,873	309,963	*117,710	876,360	291,568	584,7
Notes and accounts receivable	4,839,377	*3,374,969	1,255,560	208,848	799,198	414,479	384,7
Less: Allowance for bad debts Inventories	807,014 500,383	*295,978 *366,291	480,528 131,220	30,507 2,872	12,462 186,051	*6,572 72,028	5,8 114.0
Investments in Government obligations	500,363	300,291	131,220	2,072	160,031	72,026	114,0
Tax-exempt securities	-	-	-	-	-	-	
Other current assets	784,703	*112,819	606,400	*65,484	700,278	353,382	346,8
Loans to shareholders	725,078	724,135	943	-	*13,544	*4,456	*9,0
Mortgage and real estate loans	-	-		-	*26,919	*26,919	
Other investments	1,399,625	331,824	744,387	*323,415	2,875,908	536,798	2,339,1
Depreciable assets Less: Accumulated depreciation	6,349,834 3,109,832	*3,059,379 *1,613,507	1,643,963 923,449	1,646,492 572,876	9,341,167 4,034,976	1,706,432 861,173	7,634,7 3,173,8
Depletable assets	3,109,032	1,010,307	925,449	372,070	4,034,370		3,173,0
Less: Accumulated depletion	-	-	-	-	-	-	
Land	147,139	11,358	10,760	125,021	1,238,530	*392,134	846,3
Intangible assets (amortizable)	15,624,117	*10,956,050	4,406,064	262,004	1,808,512	368,361	1,440,1
Less: Accumulated amortization	1,629,811	*901,023	644,054	84,734	212,977	99,141	113,8
Other assets	1,318,530	*517,511	735,625	*65,393	792,474	443,168	349,3
Total liabilities	26,703,675	16,777,701	7,796,853	*2,129,121	14,398,526	3,642,839	10,755,6
Accounts payable Mortgages, notes, and bonds payable in less than one year	1,225,667	*228,991 *199.979	967,537	29,139	951,799 550,217	385,366 55,888	566,4
Other current liabilities	733,526 1,725,847	1,049,932	499,428 549,974	34,120 *125,941	550,217 1,034,946	55,888 390,692	494,3 644,2
Loans from shareholders	334,101	*32,249	*295,657	*6,195	1,511,148	*249,468	1.261.6
Mortgages, notes, and bonds payable in one year or more	12,282,635	*8,868,981	1,978,722	1,434,932	4,984,790	738,017	4,246,7
Other liabilities	1,738,838	*529,558	1,089,292	*119,988	969,974	569,158	400,8
Net worth	8,663,061	5,868,012	2,416,243	*378,805	4,395,653	1,254,251	3,141,4
Capital stock	359,408	*104,316	235,637	19,455	1,715,028	901,006	814,0
Additional paid-in capital	5,320,722	*2,317,538	2,634,026	*369,158	6,847,097	638,347	6,208,7
Retained earnings, appropriated	-	-	-	-	*1,672	*1,672	
Retained earnings, unappropriated [30] Less: Cost of treasury stock	2,988,737 *5,806	3,451,963 *5,805	-453,418 *1	*-9,808	-1,249,136 *2,919,009	-259,238 27,536	-989,8 *2,891,4
otal receipts	16,431,889	9,443,005	5,041,268	*1,947,616	8,660,117	3,814,779	4,845,3
Business receipts	15,154,208	*8,739,978	5,000,240	*1,413,990	7,608,111	3,109,803	4,498,3
Interest	213,863	*210,550	3,021	*292	96,595	20,395	76,2
Interest on Government obligations:							
State and local	[1]	-	-	[1]	3,799	3,799	
Rents	22,978	-	661	22,317	51,686	*22,693	28,9
Royalties	3,288	-	2,292	996	104,811	*25,666	79,1
Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net short-term capital loss	60,197	48,121	697	11,380	[1] 31,515	[1] *31,192	*5
Net gain, noncapital assets	6,103	*[1]	*1,430	4,672	*25,983	*9,507	16,4
Dividends received from domestic corporations	93	19	60	14	*1,393	*1,393	-,
Dividends received from foreign corporations	485	-	485	-	10,302	-	10,
Other receipts	970,674	444,337	32,382	*493,955	725,922	590,330	135,
otal deductions	15,566,338	8,572,183	5,066,280	*1,927,875	8,688,701	3,785,899	4,902,8
Cost of goods sold	5,385,306	*3,973,105	1,324,355	87,846	2,422,531	1,413,464	1,009,0
Compensation of officers Salaries and wages	58,144 3,112,776	*10,392 868,138	40,182 1,503,786	7,571 740,852	312,419 1,418,088	270,985 349,759	41, 1,068,
Repairs	108,829	*27,262	49,278	32,289	77,882	11,069	1,008,
Bad debts	507,540	*286,999	203,535	17,005	5,180	*2,326	2,
Rent paid on business property	839,724	452,960	301,925	84,838	329,847	131,736	198,
Taxes paid	661,526	314,299	233,330	*113,897	497,317	289,674	207,
Interest paid	740,131	*499,082	150,244	*90,805	475,582	76,166	399,
Charitable contributions	99,417	*98,897	331	190	11,322	9,275	*2,
Amortization	389,246	*299,233	75,390	*14,622	157,781	54,542	103,
Depreciation Depletion	508,288	271,978	164,915	*71,395	764,837	131,146	633,
Depletion Advertising	- 89,125	*47,869	29,766	*11,489	311,479	- 79,657	231,
Pension, profit sharing, stock, annuity	25,842	12,514	10,074	3,255	15,638	79,657	231, 7,
Employee benefit programs	672,566	399,595	142,181	130,790	103,404	63,743	39,
Domestic production activities deduction	10,155	7,028	3,127	-	*31	*31	
Net loss, noncapital assets	73,134	24,156	*48,978	-	65,767	*13,276	52,
Other deductions	2,284,589	978,676	784,883	*521,031	1,719,595	881,391	838,
otal receipts less total deductions	865,551	870,822	-25,012	*19,742	-28,583	28,880	-57,
onstructive taxable income from related foreign corporations, total Includable income of controlled foreign corporations	26,833 20,010	26,833 20,010	-	-	3,276	-	3,
Foreign dividend income resulting from foreign taxes deemed paid	20,010 6,823	20,010 6,823	-	-	3,276		3,
et income (less deficit)	892,384	897,655	-25,012	*19,741	-29,107	25,081	-54,
tatutory special deductions, total	49,803	3,795	45,998	10,741	184,493	*51,357	*133,
Net operating loss deduction	49,736	3,780	45,956	-	183,378	*50,242	*133,
come subject to tax	1,056,395	*934,362	94,216	27,817	203,309	157,855	*45,
otal income tax before credits [32]	369,210	*326,763	32,758	9,690	72,392	54,541	17,
Income tax	369,187	*326,763	32,734	9,690	69,459	53,889	*15,
Alternative minimum tax	24	-	24	-	*2,933	*652	*2,
oreign tax credit	15,960	15,960	-	-	*784	*246	
eneral business credit rior year minimum tax credit	8,125 3,524	3,775 485	2,014 3,038	2,337	406	201	
	3.524	485	3,038	-	-	-	

Total income tax after credits [2] 341,601 *306,543 27,705 7,353 Endnotes at end of table section. Detail may 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]

	Accom	modation and food se	ervices		Other s	services		
Item	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not allocable
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	1,135	269	866	604	398	206		` '
Total assets	49,012,001	25,515,739	23,496,262	8,393,179	3,182,112	5,211,067	-	
Cash	2,923,120	1,262,318	1,660,802	556,518	228,951	327,567	-	-
Notes and accounts receivable	9,385,816	6,621,290	2,764,526	553,934	397,984	155,950	-	-
Less: Allowance for bad debts Inventories	118,949 496,601	49,506 62,520	69,443 434,080	16,024 629,725	7,713 537,657	*8,312 92,068	-	-
Investments in Government obligations	490,001	62,520	434,060	*576	*576	92,000	-	
Tax-exempt securities	-	-	-	-	-	-	-	
Other current assets	2,225,691	1,452,703	772,988	259,347	82,144	177,203	-	-
Loans to shareholders	*110,312	*76,455	*33,857	*8,903	*5,316	*3,588	-	
Mortgage and real estate loans	78,873	78,721	153	-	-	-	-	
Other investments Depreciable assets	8,445,925 17,897,203	5,083,720 11,425,300	3,362,205 6,471,902	756,425 2,096,846	73,707 927,032	682,718 1,169,814	-	-
Less: Accumulated depreciation	7,724,249	4,203,106	3,521,143	870,414	474,223	396,192		
Depletable assets	*19,439	1,101	*18,338	-	-	-	-	
Less: Accumulated depletion	514	514	-	-	-	-	-	
Land	2,789,924	2,236,765	553,159	58,333	44,923	13,411	-	-
Intangible assets (amortizable)	13,328,177	1,151,289	12,176,888	4,507,584	1,522,551	2,985,033	-	-
Less: Accumulated amortization Other assets	2,908,448 2,063,081	451,824 768,507	2,456,625 1,294,574	408,744 260,172	209,181 52,388	199,563 207,784	-	-
Total liabilities	49,012,001	25,515,739	23,496,262	8,393,179	3,182,112	5,211,067	-	
Accounts payable	2,679,452	957,360	1,722,092	1,310,262	513,204	797,059	-	-
Mortgages, notes, and bonds payable in less than one year	966,340	525,681	440,659	384,626	117,767	266,859	-	-
Other current liabilities	4,615,959	927,209	3,688,750	686,531	284,612	401,919	-	-
Loans from shareholders	4,069,420	506,508	3,562,912	*143,621	*69,142	*74,478	-	-
Mortgages, notes, and bonds payable in one year or more Other liabilities	17,896,642 9,609,662	12,920,764 1,989,447	4,975,878 7,620,216	5,656,765 552,123	1,036,423 167,192	4,620,342 384,932	-	-
Net worth	9,174,526	7,688,771	1,485,755	-340,749	993,772	-1,334,521	-	
Capital stock	3,647,541	3,002,911	644,630	721,535	493,862	227,673	-	-
Additional paid-in capital	20,392,262	10,142,067	10,250,195	1,306,914	828,472	478,442	-	-
Retained earnings, appropriated	-	-	-	-	-	-	-	-
Retained earnings, unappropriated [30] Less: Cost of treasury stock	-14,707,279 *157,999	-5,456,208	-9,251,071 *157,999	889,077 3,258,275	-328,239 323	1,217,316 3,257,952	-	-
Total receipts	36,791,795	7,697,935	29,093,861	7,019,398	3,759,521	3,259,877		
Business receipts	29,689,865	4,812,067	24,877,799	6,682,894	3,661,156	3,021,738	-	-
Interest	220,788	184,828	35,960	17,425	11,713	5,712	-	-
Interest on Government obligations:								
State and local	450.045	-	- 00 507	4.000	*4.055	- 0.000	-	-
Rents Royalties	156,945 1,095,261	57,348 529,789	99,597 565,472	4,923 126,981	*1,655 740	3,268 126,241	-	-
Net short-term capital gain reduced by net long-term capital loss	10,149	297	9,852	120,901	740	120,241	_	-
Net long-term capital gain reduced by net short-term capital loss	295,174	250,893	*44,281	*8,791	*7,141	*1,650	-	-
Net gain, noncapital assets	65,823	30,443	35,380	5,721	*4,187	*1,535	-	
Dividends received from domestic corporations	4,312	2,894	1,419	99	-	99	-	-
Dividends received from foreign corporations Other receipts	435,115	49,911	385,204	13,405	4,613	8,792	-	-
Total deductions	4,818,363 35,389,278	1,779,466 7,263,039	3,038,897 28,126,239	159,159 6,851,259	68,316 3,732,121	90,843 3,119,138	-	-
Cost of goods sold	14,057,749	838,020	13,219,729	2,837,714	2,134,028	703,686	-	
Compensation of officers	187,823	33,320	154,503	58,781	21,781	37,000	-	-
Salaries and wages	7,935,983	1,694,047	6,241,936	913,391	429,465	483,926	-	-
Repairs	375,192	132,390	242,802	36,460	24,268	12,192	-	
Bad debts	44,447 1,338,883	6,309 217,064	38,138 1,121,819	6,206 372,229	3,960 137,609	*2,246 234,620	-	
Rent paid on business property Taxes paid	1,508,883	389,052	1,119,831	135,822	51,723	84,099		
Interest paid	1,384,232	547,006	837,226	266,225	63,015	203,210	-	
Charitable contributions	20,118	3,024	17,093	1,659	*290	*1,369	-	
Amortization	296,380	35,125	261,254	187,751	36,006	151,745	-	-
Depreciation	943,499	428,708	514,791	240,007	78,441	161,566	-	-
Depletion Advertising	57 406,496	57 249,329	- 157,167	171,718	46,718	124,999	-	-
Pension, profit sharing, stock, annuity	198,001	249,329 38,497	157,167	23,433	46,718 17,938	124,999 *5,495		-
Employee benefit programs	1,390,169	210,999	1,179,170	130,785	94,868	35,917	-	-
Domestic production activities deduction	23,094	3,688	19,406	*861	*861	-	-	-
Net loss, noncapital assets	38,300	5,160	33,140	10,668	*1,492	*9,176	-	-
Other deductions Total receipts less total deductions	5,239,972	2,431,242	2,808,730	1,457,550	589,660	867,890	-	-
Total receipts less total deductions Constructive taxable income from related foreign corporations, total	1,402,518 141,043	434,896 5,848	967,622 135,195	168,139 22,647	27,399 401	140,739 22,246	-	-
Includable income of controlled foreign corporations	6,287	14	6,273	11,719	401	11,318	-	
Foreign dividend income resulting from foreign taxes deemed paid	134,756	5,834	128,922	10,927	-	10,927	-	
Net income (less deficit)	1,543,561	440,744	1,102,817	190,785	27,800	162,985	-	
Statutory special deductions, total	167,428	86,078	81,350	43,547	*18,575	*24,973	-	-
Net operating loss deduction	164,409	84,053	80,356	43,478	*18,575	*24,903	-	-
Income subject to tax Total income tax before credits [32]	1,942,883 679,603	671,150 234,901	1,271,733 444,702	313,940 108,605	72,073 24,224	* 241,867 84,382	•	
Income tax	679,603	233,801	444,702	108,418	24,224	*84,331	_	
Alternative minimum tax	1,670	1,100	*571	*187	*136	51	-	-
Foreign tax credit	215,334	63,630	151,704	12,357	-	12,357	-	
General business credit	43,960	4,676	39,285	134	-	134	-	-
Prior year minimum tax credit	1,079	431	648	*319	*238	81	-	-
Total income tax after credits [2]	419,229	166,164	253,065	95,794	23,986	71,808		

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

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

[All figures are estimates based on samples —money amounts a			griculture, forestry,	fishing, and huntin	ng			Const	ruction
Item	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	36,237	214	171	*9	*34	390	91	458	64
Total assets	7,625,581,739	6,413,726	5,926,966	*332,579	*154,181	194,581,410	42,150,552	43,112,198	26,674,477
Cash	304,726,082	700,976	682,498	*16,127	*2,351	8,642,166	425,582	4,448,959	3,438,798
Notes and accounts receivable	1,829,691,727	888,207	842,208	*24,881	*21,118	37,545,296	4,188,874	9,229,113	6,482,019
Less: Allowance for bad debts	15,973,338	17,280	17,279	1	*44.500	128,035	167,213	85,799	42,281
Inventories Investments in Government obligations	262,184,004 140,822,758	1,229,122	1,209,086	8,506	*11,530	6,886,363	543,552	3,496,016 15,115	3,041,636 15,115
Tax-exempt securities	80,019,557	-	-	-	-	*2,301	-	67,828	23,872
Other current assets	766,474,328	446,431	398,811	3,392	*44,229	11,246,202	3,493,207	6,555,553	5,272,891
Loans to shareholders	41,912,485	*1,320	*1,320	-	-	*155,201	*6,871	223,726	*161,515
Mortgage and real estate loans	164,265,611	*2,962	*2,962	-	-	13,033	-	*2,656	-
Other investments	2,080,380,098	455,264	333,389	78,951	*42,924	51,835,230	6,076,518	7,593,567	4,668,503
Depreciable assets	1,075,320,899	4,063,690	3,975,404	*65,695	*22,591	66,624,371	25,298,542	8,928,330	1,622,156
Less: Accumulated depreciation	532,396,773	2,306,034	2,247,204	42,444	*16,386	30,911,190	7,189,881	3,216,950	904,115
Depletable assets Less: Accumulated depletion	37,200,777 13,519,948	*207,631 90,171	3,747 394	*203,884 89,777	-	21,460,707 9,222,402	855 840	*119,468 *36,301	-
Land	37,136,491	535,356	473,757	*61,599	-	9,222,402 885,681	192,407	962,583	302,706
Intangible assets (amortizable)	978,203,936	264,675	247,871	*156	*16,649	17,659,212	6,774,220	3,768,364	2,158,592
Less: Accumulated amortization	195,518,397	93,727	93,692	*33	*2	3,129,903	749,801	550,838	397,969
Other assets	584,651,443	125,304	114,483	1,643	*9,178	15,017,177	3,257,660	1,590,809	831,039
Total liabilities	7,625,581,739	6,413,726	5,926,966	*332,579	*154,181	194,581,410	42,150,552	43,112,198	26,674,477
Accounts payable	877,639,984	676,574	668,338	*7,689	*548	17,957,035	1,484,735	11,517,375	10,591,883
Mortgages, notes, and bonds payable in less than one year	496,202,722	538,158	532,600	5,559	*05.740	1,951,009	*1,708,397	2,406,406	722,753
Other current liabilities Loans from shareholders	1,893,251,794	625,115 *132,304	598,045 *132,304	*1,322	*25,748	8,151,588 883,056	5,949,041	5,360,777	2,806,505
Mortgages, notes, and bonds payable in one year or more	176,598,049 967,721,958	1,247,568	965,965	*166,994	*114,609	31,361,801	*2,289,856 6,247,532	1,100,472 9,190,152	507,619 4,007,720
Other liabilities	1,223,540,389	271,625	268,683	2,942	114,003	32,592,980	7,641,724	2,048,124	1,032,547
Net worth	1,990,626,842	2,922,381	2,761,031	*148,074	*13,276	101,683,942	16,829,266	11,488,893	7,005,449
Capital stock	264,316,603	381,969	296,694	*82,293	*2,983	12,090,249	2,140,814	1,937,089	1,500,555
Additional paid-in capital	1,533,161,329	2,730,234	2,631,083	72,476	*26,674	48,720,819	12,447,731	7,422,625	4,777,505
Retained earnings, appropriated	14,363,192	12,687	12,687	-	-	*8,367	10,197	38,028	-
Retained earnings, unappropriated [30]	201,141,964	-195,387	-172,311	*-6,695	*-16,380	43,102,754	2,230,760	2,117,388	747,331
Less: Cost of treasury stock Total receipts	22,356,246 3,476,731,547	7,122 10,198,579	7,122 9,802,068	*123,054	*273,457	2,238,246 67,814,448	237 20,893,351	26,238 43,032,278	19,941 31,729,491
Business receipts	3,178,091,020	9,845,338	9,541,378	111,148	*192,811	62,540,312	20,267,356	41,112,858	30,671,904
Interest	74,936,873	11,315	4,631	5,287	*1,397	451,111	64,765	172,069	59,538
Interest on Government obligations: State and local	1,241,227	-	-	-	-	[1]	12	*2,549	*818
Rents	12,001,506	22,516	21,902	*615	-	344,572	*25,905	52,136	7,881
Royalties	17,125,256	692	692	-	-	127,244	334	46,711	-
Net short-term capital gain reduced by net long-term capital loss	2,154,508 24,267,266	*81 *22,092	*81 *21,463	*630	-	4,088 204,620	73,803	8,229 144,209	*90 127,485
Net long-term capital gain reduced by net short-term capital loss Net gain, noncapital assets	9,456,010	25,256	25,186	*69	-	469,631	*65,401	96,846	14,731
Dividends received from domestic corporations	4,963,991	*6,310	*6,310	-	_	*21,095	*568	1,757	*692
Dividends received from foreign corporations	28,825,471	*7,381	*7,381	-	-	1,287,696	1,759	121,951	1
Other receipts	123,668,418	257,598	173,044	*5,306	*79,249	2,364,077	393,433	1,272,963	846,350
Total deductions	3,252,662,890	9,367,660	8,992,153	*117,982	*257,525	58,802,220	20,301,329	41,371,482	30,934,099
Cost of goods sold	2,263,585,583	8,119,835	7,895,202	78,545	*146,088	28,212,681	14,685,878	33,819,721	26,806,081
Compensation of officers	13,493,699	12,506	11,033	-	*1,473	209,148	*47,386	345,221	247,832
Salaries and wages Repairs	245,714,850	200,588 20,908	177,377 12,482	540	*22,671 *4,441	4,888,391	808,552	2,103,620	1,396,311
Bad debts	13,545,037 7,695,401	20,908	2,772	*3,985	4,441	534,369 65,255	103,888 94,657	60,859 25,600	30,004 15,637
Rent paid on business property	34,655,845	40,910	33,411	265	*7,234	2,497,283	65,226	652,022	220,113
Taxes paid	47,895,702	150,787	146,049	*3,611	*1,127	986,760	465,735	416,678	266,615
Interest paid	80,890,887	132,583	119,709	*10,899	*1,974	2,036,836	536,646	267,179	152,705
Charitable contributions	2,609,450	2,588	2,087	24	*478	29,377	1,689	14,201	11,285
Amortization	27,015,150	29,742	27,843	*439	*1,460	1,347,635	274,650	305,315	192,327
Depreciation	82,400,191	239,882	226,921	3,042	*9,920	4,851,916	1,179,806	461,685	138,577
Depletion Advertising	4,258,079 38,175,378	4,729 11,800	11,237	4,729	*563	3,258,412 42,691	1,336 70,263	*6,251 78,786	56,099
Pension, profit sharing, stock, annuity	14,981,686	6,656	*6,649	7	503	617,477	*44,688	207,375	199,036
Employee benefit programs	40,238,105	23,816	23,607	209	-	1,045,125	242,837	479,000	356,075
Domestic production activities deduction	5,532,217	30,802	30,802	-	-	372,693	495	66,961	50,676
Net loss, noncapital assets	3,594,331	*2,569	*2,508	-	*61	57,065	102,044	17,060	*2,134
Other deductions	325,562,890	334,186	262,462	*11,687	*60,037	7,749,106	1,575,554	2,043,947	792,593
Total receipts less total deductions	224,068,657	830,919	809,915	*5,072	*15,931	9,012,228	592,022	1,660,796	795,391
Constructive taxable income from related foreign corporations, total Includable income of controlled foreign corporations	14,554,519 2,971,128	-	-	-	-	680,146 228,736	62,935 62,935	64,073 1,555	1,809 1,483
Foreign dividend income resulting from foreign taxes deemed paid	11,583,391	-			-	451,411	02,533	62,518	325
Net income	237,381,950	830,919	809,915	*5,072	*15,931	9,692,375	654,945	1,722,319	796,382
Statutory special deductions, total	48,622,959	635,011	623,156	222	*11,632	768,677	473,383	337,321	162,796
Net operating loss deduction	38,649,297	630,623	618,768	222	*11,632	747,681	472,943	336,458	162,312
Income subject to tax	191,887,289	195,908	186,759	*4,850	*4,299	8,923,698	181,561	1,384,999	633,586
Total income tax before credits [32]	67,672,493	73,647	70,516	*1,663	*1,467	3,206,110	68,093	486,474	223,204
Income tax Alternative minimum tax	66,889,120 748,046	66,616 *7,026	63,491 *7,026	*1,663	*1,462	3,120,666 85,307	63,047 5,045	481,626 4,204	221,450 *1,560
Foreign tax credit	14,446,299	*22	*22		-	1,636,141	3,045	133,260	*11,421
General business credit	2,691,441	*9,920	*9,920	-	-	22,761	5,463	6,742	2,233
Prior year minimum tax credit	505,480		-,-20	-	-	*11,981	-, .50	4,207	4,090
Total income tax after credits [2]	50,003,303	63,705	60,575	*1,663	*1,467	1,533,344	62,629	342,245	205,460

Total income tax after credits [2] 50,003,303 63,705 60,575 *1,663 *1,467 1,533,
Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

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]

	Construction	continued			Manufa	acturing		
Item	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	117	277	4,047	267	47	184	*23	-
Total assets	14,724,321	1,713,401	2,146,011,133	106,023,325	94,714,935	4,520,692	*1,434,408	-
Cash Notes and accounts receivable	858,475 2,107,304	151,686 639,790	54,929,516 573,821,113	2,181,077 7,238,729	4,142,836 2,790,172	169,552 1,138,822	*130,746 *326,341	-
Less: Allowance for bad debts	12,007	*31,511	4,192,489	80,109	28,204	12,086	*22,770	-
Inventories	339,601	*114,778	146,333,830	7,645,117	2,193,573	944,573	*491,846	-
Investments in Government obligations	-	-	42,015	-	-	-	-	-
Tax-exempt securities	43,956	400.005	52,138	- 0.447.070	- 4 544 040	- 000 747	*50.000	-
Other current assets Loans to shareholders	1,119,627 *54,881	163,035 7,329	110,415,822 5,929,910	2,447,978 *297,978	1,511,910 *7,380	228,747	*58,363	-
Mortgage and real estate loans	*2,656	-	*18,164	721	-	-	-	-
Other investments	2,810,950	*114,114	337,853,565	5,713,551	10,259,790	506,104	*14,765	=
Depreciable assets	6,689,699	616,475	590,899,244	32,451,564	14,197,579	2,698,229	*523,469	-
Less: Accumulated depreciation Depletable assets	1,996,319 *119,468	316,516	322,829,708 12,928,553	16,833,562	6,387,589	1,705,943	*334,038	-
Less: Accumulated depletion	*36,301	-	3,343,902	-	-	-	-	-
Land	654,282	5,595	10,489,015	572,503	422,354	35,139	*8,083	-
Intangible assets (amortizable)	1,392,021	217,752	572,259,698	66,086,373	62,974,938	371,728	*110,729	-
Less: Accumulated amortization	132,026	20,843	119,285,305	4,634,812	1,726,498	73,540	*49,174	-
Other assets Total liabilities	708,053 14,724,321	*51,717 1,713,401	179,689,953 2,146,011,133	2,936,217 106,023,325	4,356,693 94,714,935	219,367 4,520,692	*176,047 *1,434,408	-
Accounts payable	596,435	329,056	183,906,917	5,346,483	3,001,979	535,576	*185,080	-
Mortgages, notes, and bonds payable in less than one year	1,547,919	*135,733	130,363,946	6,508,053	7,922,322	673,162	*41,829	-
Other current liabilities	2,340,883	213,389	417,464,655	5,508,435	2,974,420	466,557	*96,913	-
Loans from shareholders	*298,036	*294,817	89,860,550	9,159,526 16,245,437	9,121	*141,249	38,319	-
Mortgages, notes, and bonds payable in one year or more Other liabilities	5,061,258 940,694	*121,174 74,883	432,048,500 258,162,049	7,220,152	50,828,401 15,563,065	1,152,462 244,605	*288,662 67,388	-
Net worth	3,939,095	544,349	634,204,515	56,035,240	14,415,627	1,307,082	*716,217	-
Capital stock	428,918	7,617	76,581,170	3,559,495	302,884	606,753	*561,894	-
Additional paid-in capital	2,416,180	*228,940	451,503,125	49,360,110	17,303,557	1,008,149	*293,313	-
Retained earnings, appropriated	38,028	207 704	4,304,341	16,215	2 040 055	207.024	* 120 001	-
Retained earnings, unappropriated [30] Less: Cost of treasury stock	1,062,266 6,297	307,791	103,085,773 1,269,893	3,117,019 *17,600	-3,048,855 *141,959	-307,821	*-138,991	-
Total receipts	8,822,211	2,480,576	1,577,203,453	80,913,294	32,290,434	6,127,227	*2,206,839	-
Business receipts	8,040,414	2,400,540	1,515,794,069	79,947,226	31,871,466	6,028,389	*2,195,238	-
Interest	110,928	1,604	5,767,456	55,976	45,018	23,242	*550	-
Interest on Government obligations: State and local	1,731		34,314	*48				
Rents	44,241	*15	4,032,026	13,920	3,024	*2,057	*120	-
Royalties	545	46,166	8,076,007	35,335	243,896	17,369	1,945	-
Net short-term capital gain reduced by net long-term capital loss	8,139	-	16,340	*700	238	-	246	-
Net long-term capital gain reduced by net short-term capital loss	16,667	56 *15,552	6,573,191	225,131	19,610	3,517	1,293 *172	=
Net gain, noncapital assets Dividends received from domestic corporations	66,562 1,059	15,552	3,813,814 102,378	72,566 *574	4,005 1,070	2,176	22	-
Dividends received from foreign corporations	121,950	[1]	7,402,555	51,769	6,167	5,081	-	-
Other receipts	409,976	16,637	25,591,303	510,050	95,939	45,396	*7,253	-
Total deductions	8,106,807	2,330,575	1,496,825,818	77,289,382	30,048,801	5,838,113	*2,079,620	-
Cost of goods sold Compensation of officers	5,306,745 86,833	1,706,895 *10,556	1,124,237,740 4,101,704	52,001,036 268,462	12,440,058 63,348	4,463,868 43,073	*1,533,954 *9,149	-
Salaries and wages	515,446	191,864	80,223,035	3,526,340	2,094,022	321,470	*131,922	-
Repairs	26,798	4,057	5,681,995	266,534	258,062	49,196	*6,762	-
Bad debts	6,972	*2,991	2,619,673	31,476	7,405	4,751	*676	-
Rent paid on business property Taxes paid	335,024 134,098	96,885 15,965	8,826,093 19,219,500	503,896 778,348	154,810 3,616,524	61,551 68,229	*52,330 *29,774	-
Interest paid	99,508	14,966	30,328,612	1,222,379	3,516,524	106,131	*25,102	-
Charitable contributions	2,261	*655	1,605,821	57,259	15,306	2,304	*447	-
Amortization	103,494	*9,493	11,460,448	784,063	504,269	20,333	*3,190	-
Depreciation	247,517	75,590	40,883,055	1,960,407	840,725	140,103	*40,089	-
Depletion Advertising	*6,251 13,365	9,322	734,805 19,782,819	2,020,327	813 1,455,133	13,587	*75,284	-
Pension, profit sharing, stock, annuity	*3,512	*4,827	7,885,729	2,020,327	266,414	34,593	*4,284	-
Employee benefit programs	107,694	15,231	19,137,865	982,308	443,184	94,279	*25,607	-
Domestic production activities deduction	*9,965	6,320	4,051,243	261,731	274,011	16,662	*2,247	-
Net loss, noncapital assets	14,387	*539	1,840,806	557,713	*14,836	1,820	3,061	-
Other deductions Total receipts less total deductions	1,086,937 715,404	164,417 150,000	114,204,874 80,377,635	11,852,451 3,623,913	4,304,102 2,241,634	396,163 289,114	*135,744 *127,220	- -
Constructive taxable income from related foreign corporations, total	62,208	56	5,229,028	18,341	21,600	923		-
Includable income of controlled foreign corporations	16	56	1,137,927	421	1,063	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid	62,192	-	4,091,101	17,919	20,537	923	-	-
Net income Statutory special deductions, total	775,881 146,557	150,056 *27,967	85,572,349 12,203,402	3,642,206 579,892	2,263,234 *31,061	290,038 65,643	*127,220 *12,413	-
Net operating loss deduction	146,557	*27,967	12,203,402	579,892 579,462	*29,601	65,643	*12,413	-
Income subject to tax	629,323	122,089	73,373,071	3,062,314	2,232,173	224,395	*114,807	-
Total income tax before credits [32]	221,603	41,668	25,787,017	1,082,138	780,953	78,074	*40,203	-
Income tax	218,906	41,269	25,623,256	1,067,763	780,750	77,263	*39,997	-
Alternative minimum tax Foreign tax credit	2,270 *121,715	*375 124	166,234 5,509,187	14,375 21,490	*202 27,283	*811 3,310	206 117	-
General business credit	3,123	1,386	1,333,335	21,490 8,975	3,379	1,203	216	-
Prior year minimum tax credit	-	117	341,727	4,370	-	31	-	-
Total income tax after credits [2]	96,765	40,020	18,593,477	1,036,472	750,290	73,529	*39,869	

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]

				Manufacturin	ng—continued			
Item	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	100	61	23	79	350	313	80	148
Total assets	4,599,028	14,379,161	2,703,515	511,929,909	492,233,158	45,160,049	46,021,397	51,086,133
Cash	459,933	714,936	190,834	1,386,107	9,030,122	1,281,959	1,981,242	1,410,153
Notes and accounts receivable Less: Allowance for bad debts	772,855 4,240	2,222,575 24,887	483,313 13,695	284,271,179 124,206	58,882,749 1,557,855	10,079,394 161,806	3,624,366 128,113	6,990,925 50,673
Inventories	849,464	1,496,555	454,802	14,010,067	33,767,350	7,224,653	3,870,834	6,043,859
Investments in Government obligations	-	- 1, 100,000	-	- 11,010,007	-	- 1,221,000	-	5,515,555
Tax-exempt securities	-	-	-	50,000	-	-	-	
Other current assets	259,837	1,261,578	62,390	4,521,751	49,710,682	1,750,704	1,042,381	1,919,003
Loans to shareholders	*7,787 *684	44,507	*140,453	*2,010,765	493,684 10	*197,386	316,739	45,774
Mortgage and real estate loans Other investments	*44,074	3,054,665	*89,091	86,979,103	71,314,080	*16,749 6,501,845	8,943,415	10,492,952
Depreciable assets	3,574,936	10,764,648	1,741,188	93,694,335	121,732,887	26,137,751	25,130,751	16,302,701
Less: Accumulated depreciation	1,878,637	6,413,137	1,131,042	52,774,640	64,159,037	14,780,064	15,062,478	7,599,630
Depletable assets	-	2,417	-	8,356,840	113,864	-	4,234,837	
Less: Accumulated depletion	-	-	-	2,309,890	29,604	-	815,507	
Land Intangible assets (amortizable)	64,913	121,583	*71,958	566,947 45,514,968	2,739,874	275,159	1,427,214	372,200 14 531 840
Less: Accumulated amortization	481,609 65,276	990,941 249,175	455,587 *73,799	45,514,968 23,477,739	162,958,622 31,209,817	5,467,779 1,151,136	11,071,508 1,692,179	14,531,849 2,096,458
Other assets	31,089	391,955	232,434	49,254,321	78,445,547	2,319,676	2,076,388	2,723,477
Total liabilities	4,599,028	14,379,161	2,703,515	511,929,909	492,233,158	45,160,049	46,021,397	51,086,133
Accounts payable	630,902	1,161,975	351,164	18,467,301	33,899,485	9,823,707	2,655,039	5,112,917
Mortgages, notes, and bonds payable in less than one year	125,466	963,612	*112,157	1,934,187	47,955,111	3,108,432	809,981	972,687
Other current liabilities Loans from shareholders	268,297 *94,743	1,245,986 *294,950	401,224 *420,029	275,199,724 *2,605,838	42,132,170 44,980,635	3,589,850 1,218,473	3,336,236 440,279	1,682,191 1,676,295
Mortgages, notes, and bonds payable in one year or more	866,934	2,400,416	191,889	41,625,702	98,888,065	9,219,447	11,219,639	22,154,800
Other liabilities	1,026,912	2,044,494	224,958	44,579,049	81,195,795	8,467,652	6,355,527	5,806,193
Net worth	1,585,774	6,267,727	1,002,094	127,518,107	143,181,897	9,732,489	21,204,696	13,681,051
Capital stock	2,036,651	680,633	332,274	12,425,769	13,154,573	2,132,157	1,551,139	3,293,480
Additional paid-in capital	745,351	5,968,977	879,427	80,130,077	71,266,174	8,508,079	17,247,032	3,845,046
Retained earnings, appropriated Retained earnings, unappropriated [30]	-1,195,138	-322,289	-209,543	3,709,877 31,252,384	394,137 58,420,222	30,289 -937,245	9,695 2,404,674	4,033 6,540,815
Less: Cost of treasury stock	*1,090	*60,424	-209,543	31,232,304	53,209	792	*7,844	2,324
Total receipts	6,783,631	13,983,941	3,531,591	348,081,231	301,373,189	54,965,678	33,332,988	45,038,347
Business receipts	6,532,212	13,883,259	2,855,194	336,105,431	283,692,083	53,951,314	30,414,570	44,155,989
Interest	5,222	18,596	3,064	311,045	772,428	354,106	85,807	356,343
Interest on Government obligations:		* 400		400	477	***	000	r4:
State and local Rents	1,743	*423 20,793	*3,295	103 88,528	177 156,463	*47 15,751	306 22,763	9,470
Royalties	- 1,745	44	147	87,569	4,982,904	82,611	61,241	55,677
Net short-term capital gain reduced by net long-term capital loss	-	39	-	130	4,141	*6,945	2	53
Net long-term capital gain reduced by net short-term capital loss	*150,084	*2,037	*1,395	283,628	4,170,640	33,922	124,760	98,314
Net gain, noncapital assets	*33,540	*1,666	*12,276	*1,099,281	64,853	37,999	698,150	40,183
Dividends received from domestic corporations Dividends received from foreign corporations	*20	133 13,285	*1	15,559 3,561,204	29,772 1,309,694	*4,851 *100,308	228 21,199	*287 40,721
Other receipts	60,810	43,666	656,219	6,528,753	6,190,034	377,822	1,903,961	281,308
Total deductions	6,167,441	13,320,838	3,299,342	338,356,430	274,079,265	52,286,978	31,566,701	43,565,609
Cost of goods sold	5,038,110	10,479,737	2,220,682	302,488,545	173,327,746	38,705,418	21,124,155	36,707,067
Compensation of officers	19,157	63,796	29,072	82,032	1,007,580	199,503	106,937	98,725
Salaries and wages	157,135	615,444	305,347	4,090,351	23,406,159	2,731,574	1,826,202	987,721
Repairs Bad debts	13,032 2,392	28,810 18,250	11,455 *1,867	1,047,761 26,281	1,805,237 122,593	197,921 133,335	138,651 1,484,040	63,016 14,336
Rent paid on business property	41,355	148,552	34,173	651,897	2,078,959	704,091	522,535	187,294
Taxes paid	53,264	151,944	40,879	2,747,614	3,401,206	734,355	538,280	286,150
Interest paid	115,210	190,997	141,416	1,141,480	9,079,065	995,942	769,941	1,426,813
Charitable contributions	550	2,731	1,857	110,450	1,130,924	14,752	17,553	46,789
Amortization Depreciation	13,966 254,044	65,508 437,709	13,946 96,976	2,830,365 4,924,678	2,631,335	182,608	290,992	201,018
Depletion	254,044	437,709	90,976	4,924,678	7,724,017 125,844	1,753,101	1,328,119 142,004	1,117,499 52,273
Advertising	11,567	69,722	157,095	240,624	6,562,846	605,945	136,276	62,358
Pension, profit sharing, stock, annuity	13,286	78,075	20,254	439,532	1,860,390	668,993	348,344	154,809
Employee benefit programs	32,255	163,018	55,495	968,554	4,209,077	1,037,993	647,985	417,037
Domestic production activities deduction	15,063	28,429	*7,826	93,905	1,653,867	164,435	87,602	80,742
Net loss, noncapital assets Other deductions	6,859 380,196	5,491 772,617	*385 160,618	55,201 16,005,854	741,575 33,210,844	38,537 3,418,476	13,950 2,043,133	99,866 1,562,099
Total receipts less total deductions	616,191	663,103	232,248	9,724,801	33,210,844 27,293,924	2,678,699	2,043,133 1,766,287	1,562,099
Constructive taxable income from related foreign corporations, total	-	9,787	-	2,156,027	1,294,297	56,226	19,811	8,608
Includable income of controlled foreign corporations	-	1,735	-	103,222	298,075	28,163	10,490	2,097
Foreign dividend income resulting from foreign taxes deemed paid		8,052	-	2,052,805	996,223	28,063	9,321	6,512
Net income Statutory special deductions total	616,191	672,467	232,248	11,880,725	28,588,044	2,734,878	1,785,793	1,481,346
Statutory special deductions, total Net operating loss deduction	431,681 431,666	296,242 296,145	*105,597 *105,597	972,216 960,444	1,855,513 1,831,947	397,302 390,527	676,766 676,606	398,444 398,218
Income subject to tax	184,510	376,225	*126,651	10,908,509	26,732,531	2,338,634	1,109,027	1,082,902
Total income tax before credits [32]	66,388	134,751	46,253	3,826,805	9,371,628	835,344	409,853	395,816
Income tax	63,344	130,847	*44,054	3,817,681	9,349,281	814,856	386,632	376,895
Alternative minimum tax	*3,043	3,904	*1,805	9,124	22,324	20,450	23,208	18,747
Foreign tax credit	*37	8,503	- 4.0=0	3,213,625	1,090,405	26,245	17,207	13,991
General business credit Prior year minimum tax credit	*2,049	13,846 1,550	1,053 441	62,097 11,469	580,501 140,168	43,194 *118,780	6,930 11,307	10,804 *1,807
Total income tax after credits [2]	64,302	110,771	44,759	539,614	7,560,312	649,055	374,409	369,215
Endnotes at end of table section. Detail may not add to total because							3/4,409	309,2

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]

			M	anufacturing—continu	ed			
Item	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	316	865	369	165	371	53	233	12,202
Total assets	40,869,907	178,667,331	159,041,627	88,721,189	260,894,792	6,353,755	36,656,822	653,373,421
Cash Notes and accounts receivable	1,650,049 8,181,985	9,215,614 34,494,316	6,125,222 33,319,784	2,126,008 20,603,718	10,813,112 92,474,432	181,046 865,928	1,738,969 5,059,529	42,293,362 146,864,008
Less: Allowance for bad debts	110,712	509,240	351,529	287,113	549,890	45,753	129,607	3,399,784
Inventories	4,918,767	19,539,999	9,850,215	5,383,240	23,057,625	627,847	3,963,443	96,284,097
Investments in Government obligations Tax-exempt securities	12,336	29,679 2,138	-	- [4]	-	-	-	*728,136 2
Other current assets	1,766,894	11,466,378	16,429,657	[1] 3,238,535	10,874,550	137,845	1,726,641	50,995,278
Loans to shareholders	*59,915	265,187	*884,065	277,526	844,901	*[1]	*35,863	4,099,404
Mortgage and real estate loans	-	-	-	-	-	-	-	*13,069
Other investments Depreciable assets	7,185,256 13,049,566	37,371,851 30,570,744	33,114,495 29,444,546	16,125,356 13,827,463	29,107,714 144,086,062	254,817 1,192,904	10,780,642 9,777,920	112,817,541 159,818,865
Less: Accumulated depreciation	7,772,226	17,184,749	20,778,822	7,817,122	73,228,817	648,379	6,339,795	77,665,517
Depletable assets	-	210,414	-	-	10,181	-	-	*284,141
Less: Accumulated depletion	278,275	188,900 824,532	704,553	269,703	1,232,283	*70,630	- 431,111	*76,464 8,229,967
Land Intangible assets (amortizable)	11,630,229	54,156,107	67,721,237	35,133,102	1,232,283	2,774,008	11,939,154	8,229,967 84,694,392
Less: Accumulated amortization	1,586,411	11,364,722	29,171,799	3,511,858	4,773,252	*254,123	2,123,537	19,909,700
Other assets	1,605,984	9,767,983	11,750,002	3,352,629	9,056,664	1,196,988	-203,509	47,302,623
Total liabilities Accounts payable	40,869,907 3,619,306	178,667,331 19,505,485	159,041,627 19,727,420	88,721,189 23,830,186	260,894,792 32,312,324	6,353,755 381,374	36,656,822 3,359,216	653,373,421 110,237,898
Mortgages, notes, and bonds payable in less than one year	3,892,669	6,439,363	12,028,945	3,122,459	32,714,029	*11,950	1,027,532	65,684,436
Other current liabilities	2,793,464	29,840,748	12,019,936	6,440,919	24,729,632	492,495	4,245,458	75,450,846
Loans from shareholders	3,948,608	4,005,175	14,758,925	3,201,348	1,783,079	*126,775	957,181	14,574,908
Mortgages, notes, and bonds payable in one year or more Other liabilities	5,633,177 5,326,456	27,973,525 27,671,795	33,644,140 12,836,973	24,666,543 8,350,635	65,833,700 25,676,032	*3,029,647 1,118,903	16,185,914 4,385,466	88,339,185 75,546,867
Net worth	15,656,226	63,231,240	54,025,288	19,109,098	77,845,997	1,192,611	6,496,054	223,539,281
Capital stock	2,588,273	10,707,860	6,209,983	1,431,790	11,492,824	224,833	3,287,905	74,618,759
Additional paid-in capital	8,749,031	34,433,524	96,498,151	19,169,173	20,661,940	*1,582,956	13,853,055	109,438,879
Retained earnings, appropriated Retained earnings, unappropriated [30]	1,970 4,327,040	26,862 18,126,130	11,710 -48,379,326	75,570 -1,479,225	23,150 45,683,700	-615,181	-10,152,600	28,273 39,909,250
Less: Cost of treasury stock	*10,086	63,137	315,230	*88,210	15,617	-	492,306	455,880
Total receipts	33,105,542	132,541,643	90,026,344	50,469,433	308,988,219	5,627,269	27,816,612	1,045,492,649
Business receipts	31,928,862	126,817,363	85,994,840	48,524,387	299,631,435	5,557,755	25,707,056	1,020,045,704
Interest Interest on Government obligations:	55,894	1,242,770	586,227	63,143	1,713,933	3,937	70,156	2,530,761
State and local	899	*30,812	57	-	1,441	-	-	6,760
Rents	18,993	580,390	40,287	*10,594	3,015,223	*1,810	26,802	3,585,096
Royalties Net short-term capital gain reduced by net long-term capital loss	58,868 66	814,840 79	324,286 953	313,199 1,406	875,101	38,880	82,095 1,342	3,377,077 110,480
Net long-term capital gain reduced by net long-term capital loss	164,993	214,180	677,075	*333,181	55,321	-	14,108	1,066,083
Net gain, noncapital assets	30,610	437,996	266,063	16,127	954,675	*6,159	35,316	1,268,459
Dividends received from domestic corporations	*406	15,845	*3,576	832	24,009	-	*5,192	1,044,960
Dividends received from foreign corporations Other receipts	*107,865 738,084	504,042 1,883,324	608,894 1,524,088	*598,637 607,928	377,812 2,339,269	18,728	95,875 1,778,670	744,885 11,712,382
Total deductions	30,987,504	123,063,736	86,386,020	47,905,610	299,477,057	5,428,780	25,678,593	1,009,869,531
Cost of goods sold	22,660,009	92,275,565	52,994,212	32,975,471	244,231,424	3,569,374	15,001,309	832,981,631
Compensation of officers Salaries and wages	258,739 1,896,870	574,554 13,354,466	443,801 9,727,119	208,996 4,302,006	383,667 7,533,820	38,916 398,284	202,197 2,816,785	2,979,633 49,795,272
Repairs	99,257	537,091	313,923	198,540	508,483	15,935	122,328	3,000,832
Bad debts	24,800	149,385	75,096	24,917	463,281	7,437	27,355	969,949
Rent paid on business property	241,568	1,066,760	734,920	376,230	858,198	80,295	326,680	8,894,521
Taxes paid Interest paid	524,676 683,964	1,495,522 2,704,555	1,239,456 3,040,125	786,383 1,569,063	2,121,064 2,413,186	92,712 199,442	513,121 1,208,024	8,042,104 6,514,603
Charitable contributions	5,516	32,037	12,153	14,134	120,414	*2,434	18,213	500,079
Amortization	230,755	569,646	1,533,876	464,060	753,889	*73,934	292,696	5,028,059
Depreciation	835,765	2,565,633	1,855,578	758,884	13,576,969	68,688	604,071	15,195,984
Depletion Advertising	2,209 194,613	*[1] 864,948	562,005	633,707	345 5,379,163	358,826	378,792	*124,516 14,174,467
Pension, profit sharing, stock, annuity	245,016	1,167,599	515,142	606,160	1,067,736	*16,427	164,024	2,017,164
Employee benefit programs	436,440	3,118,249	2,122,359	896,604	2,848,454	55,364	583,602	6,863,092
Domestic production activities deduction	124,420	396,632	121,616	146,505	421,281	*10,379	143,891	632,298
Net loss, noncapital assets Other deductions	9,025 2,513,864	51,317 2,139,777	127,313 10,967,326	21,154 3,922,797	71,197 16,724,484	972 439,362	20,537 3,254,967	545,750 51,609,577
Total receipts less total deductions	2,118,037	9,477,907	3,640,325	2,563,823	9,511,163	198,490	2,138,019	35,623,118
Constructive taxable income from related foreign corporations, total	33,039	457,259	271,869	534,335	157,483	-	189,420	592,802
Includable income of controlled foreign corporations Foreign dividend income resulting from foreign taxes deemed paid	2,931 30,108	116,211 341,048	127,677 144,193	315,451 *218,885	13,241 144,242	-	117,151 72,270	278,101 314,701
Net income	2,150,177	9,904,354	3,912,137	3,098,158	9,667,205	198,490	2,327,440	36,209,160
Statutory special deductions, total	164,957	1,145,854	1,718,025	945,526	1,997,205	*75,494	333,572	4,707,452
Net operating loss deduction	164,647	1,134,463	1,715,510	944,944	1,978,015	*75,494	328,510	3,803,892
Income subject to tax Total income tax before credits [32]	1,985,220 691,876	8,761,566 3,069,694	2,194,112 774,822	2,152,632 752,961	7,670,000 2,688,998	*122,995 43,484	1,993,868 696,977	31,502,447 10,982,606
Income tax	689,460	3,054,872	763,471	752,961	2,667,949	*42,414	694,588	10,941,479
Alternative minimum tax	2,396	18,052	11,335	1,821	10,971	*1,070	2,389	40,448
Foreign tax credit	44,252	424,673	57,787	255,537	209,296	169	95,260	631,020
General business credit Prior year minimum tax credit	14,417 *798	105,813 9,895	81,193 *1,865	102,990 13,837	258,618 11,549	*1,338	34,719 13,860	472,938 41,286
Total income tax after credits [2]	632,409	2,529,317	633,971	380,597	2,209,471	41,977	553,138	9,837,367

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]

				Wholesal	e and retail trade-	-continued			
		Wholes	ale trade				Retail trade		
Item	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	10,844	7,717	2,960	*167	1,358	76	*77	137	*35
Total assets	567,227,384	300,743,298	266,130,403	*353,683	86,146,037	2,520,479	*6,044,574	2,352,483	*1,095,313
Cash Notes and accounts receivable	33,902,467 136,816,050	19,699,598 96,796,905	14,152,164 39,864,316	*50,705 *154,829	8,390,896 10,047,958	212,129 367,664	*46,284 *3,120,087	82,963 642,744	*262,828 *193,417
Less: Allowance for bad debts	3,205,165	1,559,275	1,645,891	134,029	194,619	3,993	*291	*22,417	*490
Inventories	85,006,791	55,221,908	29,784,840	*42	11,277,307	856,224	*437,531	*494,109	*43,873
Investments in Government obligations	*728,136	*490,553	237,583	-	-	-	-	-	
Tax-exempt securities	2	-	2	-	-	-	-	-	
Other current assets Loans to shareholders	46,607,269 3,791,225	28,094,569 2,757,757	18,430,145 1,033,468	*82,555	4,388,009 308,180	145,709 *3,359	*183,425	*241,774 4,336	*125,534 59,032
Mortgage and real estate loans	*7,831	*6,916	*916	-	5,237	3,339	-	4,330	59,032
Other investments	106,364,708	19,880,072	86,454,828	*29,808	6,452,833	112,669	*41,547	*419,034	*6,932
Depreciable assets	112,266,998	75,482,697	36,744,160	*40,141	47,551,867	712,499	*2,679,862	275,209	*91,448
Less: Accumulated depreciation	53,166,296	35,802,124	17,350,137	*14,036	24,499,221	323,134	*1,154,090	189,496	*55,89
Depletable assets	*284,141	-	*284,141	-	-	-	-	-	
Less: Accumulated depletion Land	*76,464 3,123,368	1,817,291	*76,464 1,298,419	*7,657	5,106,598	141,900	576,379	4,482	*4,30
Intangible assets (amortizable)	67,838,689	24,324,204	43,500,714	*13,772	16,855,703	225,147	*117,845	*470,705	*1,44
Less: Accumulated amortization	17,514,592	5,826,052	11,675,503	*13,037	2,395,108	*7,721	*51,682	*130,047	*4:
Other assets	44,452,227	19,358,279	25,092,701	*1,247	2,850,396	78,028	*47,677	*59,086	*362,92
Total liabilities	567,227,384	300,743,298	266,130,403	*353,683	86,146,037	2,520,479	*6,044,574	2,352,483	*1,095,313
Accounts payable Mortgages, notes, and bonds payable in less than one year	96,476,440 60,929,009	58,386,777 42,861,549	38,009,566 18,067,460	*80,096	13,761,458 4,755,426	335,191 574,514	*2,218,307 *2,076,055	*445,076 1,037	*131,582 *131,436
Other current liabilities	65,715,512	43,060,253	22,588,335	*66,924	9,735,334	178,951	*622,944	1,570,532	*90,260
Loans from shareholders	13,749,810	8,994,934	4,738,063	*16,814	825,099	*12,276	*31,945	*129,095	*21
Mortgages, notes, and bonds payable in one year or more	74,314,563	27,425,367	46,804,889	*84,307	14,024,622	466,735	*752,767	*52,329	*54,486
Other liabilities	62,254,612	34,954,411	27,288,661	*11,540	13,292,255	297,332	*30,187	*166,643	*528,336
Net worth	193,787,438	85,060,007	108,633,428	*94,002	29,751,843	655,481	*312,368	-12,229	*158,997
Capital stock	67,186,239 91,241,714	19,994,678 50,137,856	47,171,829 40,857,337	*19,731 *246,522	7,432,520 18,197,164	71,583 258,671	*162,372 *199,429	2,367,703 *179,457	*20,069 *86,18
Additional paid-in capital Retained earnings, appropriated	*24,223	*21,046	*3,177	240,322	4,050	256,071	199,429	179,457	60,16
Retained earnings, unappropriated [30]	35,756,071	14,998,759	20,929,563	*-172,251	4,153,179	331,980	*-49,432	-2,559,389	*52,752
Less: Cost of treasury stock	420,809	92,332	328,478	-	*35,071	*6,753	-	-	
Total receipts	883,171,648	575,582,983	307,433,701	*154,964	162,321,001	6,427,463	*5,458,839	7,759,577	*656,000
Business receipts	860,899,962	563,642,378	297,139,597	*117,987	159,145,742	6,219,505	*5,191,844	7,723,466	*649,278
Interest Interest on Government obligations:	2,253,380	1,776,456	476,273	*651	277,381	7,501	*286	*6,902	*3,40
State and local	6,760	6,552	207	_	_	_	_	_	
Rents	3,277,315	3,185,677	91,593	*45	307,781	4,103	5,060	1,259	*98
Royalties	3,179,636	1,499,021	1,680,615	-	*197,440	-	-	-	
Net short-term capital gain reduced by net long-term capital loss	110,470	13,308	97,163	-	10	-	-	10	
Net long-term capital gain reduced by net short-term capital loss	963,886 1,255,174	205,106 458,217	757,993 767,641	*788 *29,316	102,197 13,285	2,061 *1,910	- 42	142	*2
Net gain, noncapital assets Dividends received from domestic corporations	1,044,614	144,888	895,374	*4,352	*347	1,910	[1]	59	*2
Dividends received from foreign corporations	719,532	180,868	538,665	-,002	25,353	1,371	- 111	-	
Other receipts	9,460,917	4,470,512	4,988,580	*1,825	2,251,465	191,011	*261,606	*27,740	*2,29
Total deductions	853,558,443	562,759,782	290,688,484	*110,178	156,311,087	6,323,705	*5,126,742	7,618,488	*641,68
Cost of goods sold	717,147,814	477,336,006	239,811,808	*40.004	115,833,817	5,474,805	*3,485,995	*5,872,867	*482,71
Compensation of officers Salaries and wages	2,665,833 36,986,982	1,661,365 24,286,875	992,105 12,686,005	*12,364 *14,102	313,800 12,808,289	13,645 287,673	*18,246 *503,593	*32,219 *255,773	*14,02 *26,79
Repairs	1,687,689	1,037,751	649,379	*560	1,313,143	7,434	*44,784	*18,956	*1,05
Bad debts	753,758	667,755	86,003	-	216,191	5,733	*1,628	*307	*56
Rent paid on business property	4,672,867	2,640,199	2,026,553	*6,115	4,221,654	48,361	*70,920	17,018	*7,82
Taxes paid	5,878,876	3,703,756	2,170,952	*4,167	2,163,228	37,679	*116,944	25,284	*3,77
Interest paid Charitable contributions	5,144,627	2,364,967	2,778,777	*883 *9	1,369,976	36,560	*49,004 *2,540	*17,887	*51: *48
Charitable contributions Amortization	274,055 4,682,114	77,119 3,642,782	196,927 1,038,233	*1,098	226,024 345,945	1,118 14,737	*5,931	*3,948 *25,081	*17
Depreciation	12,298,851	9,927,425	2,369,016	*2,409	2,897,133	40,187	*115,196	*24,571	*3,80
Depletion	*124,516	14	*124,502		-	-,	-,	-,	2,30
Advertising	12,072,972	7,679,507	4,393,446	*18	2,101,496	47,649	*167,718	*367,634	*6,85
Pension, profit sharing, stock, annuity	1,588,431	800,764	787,502	*165	428,733	*2,311	*176	*2,636	*50:
Employee benefit programs Domestic production activities deduction	5,416,965 580,183	3,352,547 203,834	2,062,705 376,349	*1,713	1,446,127 52,115	31,096	*17,465	*27,368	*2,41
Net loss, noncapital assets	439,832	208,413	231,419	-	105,918	1,057	*5	119	*3
Other deductions	41,142,077	23,168,702	17,906,800	*66,575	10,467,500	273,661	*526,597	926,821	*90,15
Total receipts less total deductions	29,613,204	12,823,201	16,745,217	*44,786	6,009,914	103,757	*332,097	141,089	*14,31
Constructive taxable income from related foreign corporations, total	577,057	319,970	257,087	-	15,745	-	-	-	
Includable income of controlled foreign corporations	274,385	222,363	52,022 205,065	-	3,716	-	-	-	
Foreign dividend income resulting from foreign taxes deemed paid Net income	302,672 30,183,501	97,607 13,136,619	205,065 17,002,096	*44,786	12,029 6,025,659	103,757	*332,097	141,089	*14,31
Statutory special deductions, total	4,472,057	1,780,373	2,659,053	*32,631	235,395	*13,217	*1,744	*29,740	*87
Net operating loss deduction	3,568,739	1,657,431	1,881,723	*29,585	235,152	*13,217	*1,744	*29,699	*85
Income subject to tax	25,712,183	11,356,985	14,343,043	*12,155	5,790,264	90,540	*330,352	*111,349	*13,44
Total income tax before credits [32]	8,959,585	3,931,009	5,024,794	*3,782	2,023,021	31,090	*115,280	*38,505	*4,36
Income tax	8,920,991	3,918,365	4,998,874	*3,751	2,020,489	30,800	*115,280	*38,341	*4,36
Alternative minimum tax Foreign tax credit	37,925 585,139	12,026 167,944	25,888 417,194	*11	2,523 45,882	*281 1,316	-	164 1,607	
General business credit	430,887	129,657	301,229	-	42,051	[1]	11,257	1,007	
Prior year minimum tax credit	34,886	7,188	27,698	-	*6,400		-		
Total income tax after credits [2]	7,908,679	3,626,223	4,278,673	*3,782	1,928,688	29,774	*104,024	*36,898	*4,35

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]

				Wholesale and	d retail trade—contine	ued			-
				Retail trade—c	continued				
Item	Food, beverage and liquor stores	Health and personal care stores	Gasoline Stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	33	*17	(.c)	70	*400	(.e)	134	372	(01)
Total assets	40,091,357	*13,411,085	d	10,514,700	*198,327	d	1,978,949	2,101,778	
Cash	6,021,775	*728,680	d	454,993	*11,847	d	171,765	233,331	
Notes and accounts receivable	1,634,451	*763,229	d	1,665,189	*31,716	d	861,467	179,208	
Less: Allowance for bad debts	29,839	*27,920	d	97,406	*71	d		*1,650	
Inventories	3,583,500	*1,553,993	d	2,982,913	*87,471	d	389,832	305,241	
Investments in Government obligations Tax-exempt securities	-	_	d	_	_	d	_	_	
Other current assets	1,319,559	*781,407	d	1,323,831	*4,221	d	130,715	88,988	
Loans to shareholders	*204	1	d	*18,559	-	d	5,632	10	
Mortgage and real estate loans	5,237	-	d	-	-	d	-	-	
Other investments	1,374,916	2,637,984	d	323,387	+00.070	d		*97,412	
Depreciable assets Less: Accumulated depreciation	31,273,657 16,288,329	*4,470,655 *2,644,860	a d	4,419,533 2,122,770	*99,872 *62,521	d	348,121 182,181	333,978 162,841	
Depletable assets	10,200,329	2,044,000	d	2,122,770	02,321	d	102,101	102,041	
Less: Accumulated depletion	-	-	d	-	-	d	-	-	
Land	*2,860,061	415,186	d	200,077	*679	d		*4,694	
Intangible assets (amortizable)	*8,458,686	*4,567,183	d	1,081,185	*6,047	d		*1,181,139	
Less: Accumulated amortization Other assets	*1,067,377 944,855	*848,346 *1,013,892	d d	69,315 334,523	*3,019 *22,086	d		*127,924 -29,806	
Total liabilities	40,091,357	*13,411,085	4	10,514,700	*198,327	d d	1,978,949	-29,806 2,101,778	
Accounts payable	4,658,758	*1,988,044	d	2,432,452	*84,369	d		233,105	
Mortgages, notes, and bonds payable in less than one year	*1,269,075	245,488	d	382,264	*4,041	d	*29,894	*26,411	
Other current liabilities	*3,385,484	*1,556,452	d	1,067,033	*12,085	d	861,067	102,001	
Loans from shareholders	*10,658	6,168	d	*305,844	*23,285	d	*004.004	*305,612	
Mortgages, notes, and bonds payable in one year or more Other liabilities	*8,967,211 5,927,733	924,977 *2,737,679	d	2,444,194 667,282	*26,934 *4,428	d		8,825 135,562	
Net worth	15,872,440	*5,952,277	d	3,215,631	*43,184	d		1,290,263	
Capital stock	4,426,840	*10,163	d	147,610	*28,550	d		38,578	
Additional paid-in capital	*9,779,268	2,936,470	d	2,574,134	*95,789	d	809,001	592,892	
Retained earnings, appropriated	-	-	d	4,050	-	d	-		
Retained earnings, unappropriated [30] Less: Cost of treasury stock	1,678,158	*3,006,028 384	d	489,837	*-81,155	d	-183,872	658,793	
Total receipts	11,827 90,167,371	*12,269,013	d	12,528,039	*407,543	d	*16,107 1,482,275	2,376,339	
Business receipts	89,304,469	*11,842,641	d	11,909,520	*397,985	d	1,055,526	2,283,765	
Interest	43,431	*10,586	d	172,838	*15	d	3,086	17,791	
Interest on Government obligations:			d			d			
State and local	-	-	d	-	-	d	-	-	
Rents Royalties	*187,726	33,114 146,678	q	26,440 29,776	*3,721	d d	1,029 *9,428	*6,402 1,878	
Net short-term capital gain reduced by net long-term capital loss		140,070	d	29,110	-	d	9,420	1,070	
Net long-term capital gain reduced by net short-term capital loss	77,174	7,321	d	4,750	-	d	*3	10,625	
Net gain, noncapital assets	*159	7	d	-	-	d	-	3,527	
Dividends received from domestic corporations	74	21	d	-	-	d	*172		
Dividends received from foreign corporations Other receipts	135 554,203	15,872 *212,773	d	384,715	*5,822	d	*413.032	7,975 44,375	
Total deductions	87,655,939	*10,936,222	d	11,478,383	*374,501	d	1,411,581	2,215,152	
Cost of goods sold	67,089,637	*5,138,612	d	5,945,229	*197,011	d		1,454,267	
Compensation of officers	65,128	*68,968	d	62,219	*10,417	d	*12,285	12,308	
Salaries and wages	7,406,238	*1,703,925	d	1,567,539	*51,103	d		170,691	
Repairs Bad debts	808,838	*201,278	d	90,364	*1,321	d	*9,829 *4,261	7,540	
Rent paid on business property	19,264 2,005,025	*34,305 *713,475	d	144,493 1,026,981	*869 *26,989	d d		3,398 15,804	
Taxes paid	1,202,390	*280,073	d		*10,536	d		26,162	
Interest paid	654,543	*121,834	d	158,856	*1,442	d	*5,654	*36,923	
Charitable contributions	196,121	*8,310	d	10,011	*22	d		*1,018	
Amortization	*160,325	79,464	d	18,554	*794	d		*9,508	
Depreciation Depletion	1,774,593	*306,394	d d	354,440	*6,055	d	25,776	21,122	
Advertising	525,119	359,596	d	488,127	*3,840	d		63,267	
Pension, profit sharing, stock, annuity	277,642	*114,450	d	15,629	*254	d		*5,039	
Employee benefit programs	934,010	*148,695	d	193,430	*8,538	d		20,099	
Domestic production activities deduction	11,275	39,477	d	115	-	d	-	164	
Net loss, noncapital assets Other deductions	46,372	*26,130	d	28,633	*1,583	d		267.044	
Other deductions Total receipts less total deductions	4,479,419 2,511,432	*1,591,235 *1,332,791	q	1,090,393 1,049,655	*53,728 *33,042	d	290,015 70,695	367,841 161,187	
Constructive taxable income from related foreign corporations, total	1,849	8,396	d	2,121	-	d		3,379	
Includable income of controlled foreign corporations	1,584	228	d	1,904	-	d	-	-	
Foreign dividend income resulting from foreign taxes deemed paid	265	8,168	d	217	-	d	-	3,379	
Net income	2,513,281	*1,341,187	d	1,051,777	*33,042	d		164,566	
Statutory special deductions, total Net operating loss deduction	*2,318 *2,266	3,892 3,877	d	107,032 107,032	*24,598 *24,598	d		*21,519 *21,519	
Income subject to tax	2,510,962	*1,337,295	d d	944,745	*8,444	d d	*41,810	143,047	
Total income tax before credits [32]	878,510	*467,792	d	331,084	*2,952	d		49,413	
Income tax	878,510	*467,792	d	329,578	*2,804	d	*13,658	49,193	
Alternative minimum tax	-	-	d	*1,506	*148	d	*38	219	
Foreign tax credit	12,204	22,493	d	*1,612	-	d	-	5,415	
General business credit	16,532 6,187	2,708 14	d	*1,285 *199	-	d	11	1,707	
Prior year minimum tax credit									

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]

		ı	IIdi	nsportation and warehor		ı	
Item	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	1,039	113	222	*5	*4	603	9:
Total assets	54,685,947	20,928,398	1,744,679	*7,272,527	*338,048	16,145,860	8,256,430
Cash	2,840,668	745,398	111,894	*187,301	*37,742	1,618,583	139,750
Notes and accounts receivable Less: Allowance for bad debts	6,548,623 101,911	1,785,563 43,013	408,433 *5,377	*607,908 6,701	*25,968	3,447,219 41,690	273,532 *5,13
Inventories	1,057,897	*8,458	*30,732	46,931	-	898,690	*73,086
Investments in Government obligations	-		-	-	-	-	
Tax-exempt securities	-	-	-	-	-	-	
Other current assets	2,372,377	687,809	49,568	*226,690	*7,463	1,347,645	53,202
Loans to shareholders Mortgage and real estate loans	*76,196 825	30,114	*2,959	-	-	*26,482 825	16,64
Other investments	9,317,371	1,353,207	114,049	*646,940	153,665	2,014,410	5,035,100
Depreciable assets	33,603,596	19,268,667	796,940	*4,051,887	*290,739	6,066,231	3,129,13
Less: Accumulated depreciation	11,299,845	4,215,261	319,532	*2,012,518	*182,258	3,198,755	1,371,520
Depletable assets	-	-	-	-	-	-	
Less: Accumulated depletion	4 024 727	*407.795	*20.604	105.010	*1.052	245.050	205 52
Land Intangible assets (amortizable)	1,024,737 7,979,343	230,376	*28,604 *496,753	165,910 *3,839,516	*1,052	215,850 3,258,515	205,529 *154.18
Less: Accumulated amortization	1,115,225	*26,348	*59,299	*536,643	-	445,286	*47,64
Other assets	2,381,295	695,633	*88,954	*55,305	*3,676	937,140	600,58
Total liabilities	54,685,947	20,928,398	1,744,679	*7,272,527	*338,048	16,145,860	8,256,430
Accounts payable	3,900,345	947,087	205,021	*422,269	*10,365	2,205,906	109,696
Mortgages, notes, and bonds payable in less than one year Other current liabilities	853,500 4,070,807	*92,818 1,131,480	*17,708 192,416	*84,677 688,535	*10,007	475,042 1,873,423	*183,256 174,946
Loans from shareholders	4,536,564	*4,946	*29,930	2,270,277	44,032	2,187,378	174,540
Mortgages, notes, and bonds payable in one year or more	6,989,559	1,198,714	*532,612	*978,315	- 1,002	2,137,039	*2,142,879
Other liabilities	15,036,417	11,665,795	*111,290	*799,879	*59,584	1,063,153	1,336,716
Net worth	19,298,756	5,887,558	655,701	*2,028,576	*214,060	6,203,919	4,308,942
Capital stock	2,493,807	1,169,491	20,768	*213	*7,467	1,072,440	223,42
Additional paid-in capital Retained earnings, appropriated	15,173,292 4,541	2,179,151 4,541	*557,239	*1,932,967	*30,733	3,616,573	*6,856,628
Retained earnings, unappropriated [30]	1,658,542	2,534,376	77,694	*95,395	*175,860	1,546,144	-2,770,927
Less: Cost of treasury stock	*31,425	-	-	-	-	*31,239	18
Total receipts	46,735,543	12,543,014	3,237,037	*6,178,514	*112,561	22,176,111	2,488,300
Business receipts	44,946,467	12,110,078	3,152,022	*5,987,106	*112,186	21,384,645	2,200,429
Interest Interest on Government obligations:	207,688	4,738	9,756	*84,050	*63	38,083	70,999
State and local	[1]	_	-	-	-	[1]	
Rents	317,284	*155,084	*53,483	*8,985	64	96,228	3,440
Royalties	11,868	-	-	11,756	-	-	11:
Net short-term capital gain reduced by net long-term capital loss	-	-	-	-	-	-	
Net long-term capital gain reduced by net short-term capital loss Net gain, noncapital assets	86,134 190,737	*42,396 *63,284	427 *12,469	9,736 5,164	-	33,318 109,405	25° 41°
Dividends received from domestic corporations	*2,671	1,077	12,403	3,104	-	*1,593	41.
Dividends received from foreign corporations	24,293	1,582	-	-	-	22,711	
Other receipts	948,401	164,773	*8,880	*71,716	*249	490,128	212,654
Total deductions	44,379,011	11,531,988	3,172,715	*6,094,896	*65,576	21,277,134	2,236,702
Cost of goods sold	17,013,224	2,248,411	2,213,525	695,678	10,637	11,115,244	*729,72
Compensation of officers Salaries and wages	268,811 7.819.307	30,618 1,131,071	*7,658 255,009	17,903 *2,655,196	732 *4,959	194,887 3,371,125	17,01: 401,94
Repairs	950,765	581,439	32,794	*82,692	*106	205,954	47,78
Bad debts	54,748	18,387	*3,452	3,318	-	28,122	1,46
Rent paid on business property	2,395,542	1,050,988	135,036	*263,183	*448	847,603	98,28
Taxes paid	1,441,265	384,599	41,956	*345,522	*8,570	593,356	67,26
Interest paid Charitable contributions	1,257,914 8,791	542,730 1,370	48,165 *1,401	*257,083 669	3,734 28	273,282 4,810	132,920 51:
Amortization	224,159	13,585	*15,223	*96,534	184	81,882	*16,75
Depreciation	1,497,791	674,185	109,805	*233,054	*11,042	290,797	178,908
Depletion	11	-	-	-	-	-	1
Advertising	177,298	112,895	*3,171	*14,407	-	43,648	3,178
Pension, profit sharing, stock, annuity	189,756	*32,463	*1,586	42,935	1,275	91,351	20,145
Employee benefit programs Domestic production activities deduction	1,262,563 5,224	215,809	*15,016	199,860	*1,445	735,003 4,547	95,429 67
Net loss, noncapital assets	17,006	*2,047	*29	*2,698	*57	4,067	8,109
Other deductions	9,794,839	4,491,392	288,889	*1,184,164	*22,361	3,391,455	416,57
Total receipts less total deductions	2,356,532	1,011,026	64,322	*83,617	*46,985	898,977	251,60
Constructive taxable income from related foreign corporations, total	*9,690	276	-	-	-	*9,415	
Includable income of controlled foreign corporations Foreign dividend income resulting from foreign taxes deemed paid	849 *8,842	- 276	-	-	-	849 *8,566	
Net income	2,366,222	1,011,302	64,322	*83,617	*46,985	908,392	251,60
Statutory special deductions, total	614,182	206,242	*25,798	*75,313	5,368	144,148	*157,31
Net operating loss deduction	612,047	205,381	*25,798	*75,313	5,368	142,874	*157,31
Income subject to tax	1,752,406	805,059	*38,524	8,670	*41,618	764,244	94,29
Total income tax before credits [32]	611,467	282,136	13,198	2,948	*14,375	265,235	33,57
Income tax Alternative minimum tax	607,632	281,482	*12,822	2,948	*14,375	264,039	31,96
Alternative minimum tax Foreign tax credit	3,712 18,590	*531 427	*376 657	-	979	1,197 16,527	1,60
General business credit	69,713	*64,788	*35	542	-	*4,314	3
Prior year minimum tax credit	*3,788		-	485	-	*1,442	1,86
Total income tax after credits [2]	519,293	216,922	12,506	1,921	*13,396	242,869	31,67

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]

				Information			
Item	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	1,504	534	127	28	388	17	41
Total assets	148,072,044	67,947,168	18,972,935	4,249,654	31,945,047	7,771,587	17,185,65
Cash	6,515,340	3,459,540	809,844	316,446	1,259,013	233,448	437,04
Notes and accounts receivable	24,591,637	7,328,818	1,563,296	851,389	13,114,957	358,662	1,374,51
Less: Allowance for bad debts Inventories	611,733 1,225,485	375,211 712,766	*78,893 *224,809	*16,473 *3,043	58,273 229,956	19,571 1,994	*63,31 *52,91
Investments in Government obligations	977	977	224,009	3,043	229,930	1,554	52,81
Tax-exempt securities	-	-	-	-	-	-	
Other current assets	7,498,912	4,651,835	865,363	258,467	1,174,484	151,304	397,45
Loans to shareholders	782,263	*430,927	*32,301	4,006	309,079	5,949	
Mortgage and real estate loans Other investments	27,619,799	11,250,560	6,782,889	*281,851	8,237,164	*530,562	536,77
Depreciable assets	21,433,319	4,460,580	3,436,623	154,471	7,215,333	1,754,448	4,411,86
Less: Accumulated depreciation	14,581,545	3,214,097	2,090,769	*98,578	4,810,614	1,096,714	3,270,77
Depletable assets	-	-	-	-	-	-	
Less: Accumulated depletion	-	-	-	-	-	-	
Land	232,253	89,032	*74,007	10,275	58,611	*156	17
Intangible assets (amortizable) Less: Accumulated amortization	90,697,385	50,794,519	6,955,297	*614,760	9,065,523	*5,420,077	17,847,21
Less: Accumulated amortization Other assets	25,821,619 8,489,570	14,130,792 2,487,713	820,854 1,219,022	*77,904 *1,947,901	5,610,805 1,760,619	*429,555 860,826	4,751,70 213,48
Total liabilities	148,072,044	67,947,168	18,972,935	4,249,654	31,945,047	7,771,587	17,185,65
Accounts payable	19,162,386	2,864,086	1,352,359	*103,807	14,379,261	94,742	368,13
Mortgages, notes, and bonds payable in less than one year	6,335,901	5,047,107	*607,609	*48,603	441,790	*49,071	*141,72
Other current liabilities	17,266,150	9,049,697	3,579,214	354,447	1,805,553	513,676	1,963,56
Loans from shareholders	4,254,023	*3,597,394	*335,341	-	*185,321	*41,199	*94,76
Mortgages, notes, and bonds payable in one year or more	29,948,055	25,048,991	*2,564,991	*272,626	436,443	*1,252,353	*372,65
Other liabilities	21,750,729	5,203,031	1,434,321	*1,516,585	4,142,491	3,033,315	6,420,98
Net worth Capital stock	49,354,799 10,763,833	17,136,862 1,760,213	9,099,099 4,597,566	1,953,587 361,216	10,554,188 3,051,664	2,787,231 661,714	7,823,83 331,46
Additional paid-in capital	57,854,862	31,260,080	2,790,786	4,430,106	12,377,444	*2,412,654	4,583,79
Retained earnings, appropriated	5,731	3	2,700,700	- 1,100,100	5,674	54	1,000,10
Retained earnings, unappropriated [30]	-9,536,430	-6,316,356	1,727,535	-2,786,616	-4,784,503	-285,069	2,908,57
Less: Cost of treasury stock	9,733,197	*9,567,079	*16,788	51,118	*96,090	2,122	
Total receipts	71,129,241	30,618,584	9,329,045	1,237,142	14,921,184	2,662,558	12,360,72
Business receipts	62,899,612	27,941,758	6,948,364	*1,084,999	13,625,042	2,516,835	10,782,61
Interest	1,092,508	517,902	201,853	*92,748	138,085	*100,235	41,68
Interest on Government obligations: State and local	39	20					
Rents	107,928	39 68,620	*7,413	61	3,846	112	27,87
Royalties	2,410,060	433,591	*1,532,562	2,129	73,569	5,978	*362,23
Net short-term capital gain reduced by net long-term capital loss	1,239	209		_,,	1,030	-	,
Net long-term capital gain reduced by net short-term capital loss	1,561,871	529,987	1,770	-	7,028	1,331	*1,021,75
Net gain, noncapital assets	136,675	55,696	79	7	69,816	575	*10,50
Dividends received from domestic corporations	133,196	2,498	*130,610	-	31	-	
Dividends received from foreign corporations	142,458	114,753	*86	*57.400	4,254	18,509	4,85
Other receipts Total deductions	2,643,655 65,649,265	953,531 27,360,682	506,308 8,998,114	*57,198 1,082,730	998,482 14,054,424	*18,983 2,468,869	109,15 11,684,4 4
Cost of goods sold	24,669,385	6,855,866	1,937,427	*560,993	9,447,412	*75,909	5,791,77
Compensation of officers	424,079	237,758	34,999	*10,233	53,746	*14,450	72,89
Salaries and wages	11,538,519	7,170,890	730,690	*105,233	1,451,316	480,710	1,599,67
Repairs	475,866	142,616	83,349	*2,509	65,648	16,089	165,6
Bad debts	149,843	73,577	6,915	*4,565	24,600	*5,566	34,62
Rent paid on business property	2,753,962	602,256	1,513,888	*12,612	352,926	71,871	200,40
Taxes paid	1,369,880	757,206	177,146	14,450	137,725	63,988	219,36
Interest paid Charitable contributions	4,226,654 40,393	2,397,553 31,438	469,723 1,237	*89,815 *133	499,204 794	166,939 77	603,4° *6,7°
Amortization	1,371,336	818,507	212,211	*59,453	96,082	*99,326	85,75
Depreciation	1,665,885	655,868	200,344	11,148	349,461	98,318	350,74
Depletion	-	-	-	,,,,,	-	-	
Advertising	1,280,120	818,029	153,803	*34,204	102,980	44,093	127,01
Pension, profit sharing, stock, annuity	929,792	232,082	54,833	*2,209	83,558	*15,915	*541,19
Employee benefit programs	1,314,594	892,403	56,028	*6,614	172,046	*46,870	140,63
Domestic production activities deduction	121,651	107,876	10,129	-	3,151	205	*24.94
Net loss, noncapital assets Other deductions	77,810 13,239,496	18,797 5,547,960	23,235 3,332,156	35 168,526	6,449 1,207,323	4,442 1,264,099	*24,85 1,719,43
Fotal receipts less total deductions	5,479,976	3,257,901	330,932	154,412	866,760	193,688	676,2
Constructive taxable income from related foreign corporations, total	90,957	61,913	346		4,256	11,829	*12,6
Includable income of controlled foreign corporations	42,112	22,389	346	-	3,873	7,264	*8,23
Foreign dividend income resulting from foreign taxes deemed paid	48,845	39,523	-	-	382	4,566	*4,3
Net income	5,570,894	3,319,775	331,278	154,412	871,016	205,518	688,89
Statutory special deductions, total	2,148,272	986,029	271,525	*81,232	554,995	*132,066	122,4
Net operating loss deduction ncome subject to tax	2,041,911 3,493,148	984,210 2,333,746	167,109 130,279	*81,232 * 73,180	554,910 316,021	*132,066 * 73,452	122,3 566,4
Fotal income tax before credits [32]	3,493,148 1,252,785	2,333,746 817,254	130,279 44,877	-73,180 26,514	122,869	*26,931	214,3
Income tax	1,217,401	813,869	44,494	26,192	109,713	*25,595	197,5
Alternative minimum tax	11,150	2,779	*123	322	5,568	1,336	*1,0
Foreign tax credit	48,981	22,465	*2,704	*2,526	9,844	6,824	*4,6
General business credit	68,052	48,783	1,376	-	3,450	659	13,7
Prior year minimum tax credit	30,969	*8,780	-	*192	*21,444	-	5
Total income tax after credits [2]	1,104,269	737,225	40,796	23,796	87,617	*19,448	195,3

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]

		F	inance and insurar	nce			Real estate and i	nd rental and leasing		
Item	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	1,704	128	932	244	399	6,105	5,883	214	*8	
Total assets	2,846,504,125	219,047,578	1,411,235,377	974,386,836	241,834,334	123,598,620	91,490,240	24,365,113	*7,743,267	
Cash	108,749,029 602,427,285	40,178,746 95,525,395	36,220,184 465,458,928	21,931,242 36,764,205	10,418,856 4,678,757	6,812,544 13,717,010	6,349,426 2,976,074	417,406 10,399,639	*45,711 341,297	
Notes and accounts receivable Less: Allowance for bad debts	1,264,684	95,525,395	182,432	83,943	19,245	143,811	47,736	91,560	4,515	
Inventories	33,421	848	*30,532	2,042	19,243	203,095	*21,895	166,927	14,273	
Investments in Government obligations	82,430,881	3,392,107	18,421,654	41,257,326	19,359,794	12,454	12,454	- 100,027	11,270	
Tax-exempt securities	67,055,342	-	268,798	66,608,981	177,563	*97,357	*97,357	-		
Other current assets	493,360,043	11,171,441	436,116,721	41,392,044	4,679,836	4,286,268	2,465,592	738,767	*1,081,909	
Loans to shareholders	27,605,927	18,846,960	*844	*8,440	8,749,683	543,228	538,998	*4,230		
Mortgage and real estate loans	38,166,620	1,300,216	*2,969,587	27,990,032	5,906,785	448,799	441,266	7,533	*5.050.500	
Other investments Depreciable assets	1,097,931,749 45,136,264	11,656,978 32,742,582	319,548,088 8,295,926	581,245,065 4,084,205	185,481,618 *13,550	38,531,927 53,223,303	31,252,864 41,729,911	2,228,503 11,326,781	*5,050,560 166,611	
Less: Accumulated depreciation	12,001,044	6,104,729	4,026,594	1,861,336	*8,385	14,194,207	10,549,157	3,534,209	110,840	
Depletable assets	*808,740		770,951	2,922	*34,867	*21,355	*21,355	-	110,010	
Less: Accumulated depletion	*270,393	-	268,202	-	*2,192	*935	*935	-		
Land	438,972	*14,362	211,719	211,502	*1,388	9,728,883	9,649,676	79,207		
Intangible assets (amortizable)	37,657,438	2,493,407	23,812,327	11,350,707	*997	5,927,788	3,699,828	1,550,014	677,946	
Less: Accumulated amortization	5,248,262	577,227	2,626,203	2,044,039	*793	1,253,838	1,003,749	158,699	91,390	
Other assets Total liabilities	263,486,798	9,385,557	106,212,546	145,527,441	2,361,255	5,637,400	3,835,121	1,230,575	571,704	
Accounts payable	2,846,504,125 465,839,370	219,047,578 34,749,936	1,411,235,377 409,124,605	974,386,836 17,840,231	241,834,334 4,124,599	123,598,620 3,526,559	91,490,240 2,107,046	24,365,113 1,339,273	* 7,743,267 *80,240	
Mortgages, notes, and bonds payable in less than one year	244,969,271	31,613,784	205,824,930	6,564,290	966,267	4,294,312	1,132,698	1,704,812	1,456,802	
Other current liabilities	696,617,180	34,509,809	518,748,616	141,576,186	1,782,569	7,339,006	5,238,659	1,819,890	*280,457	
Loans from shareholders	6,156,937	*119,035	4,466,995	*1,341,522	229,386	6,474,394	5,153,607	*1,305,743	*15,044	
Mortgages, notes, and bonds payable in one year or more	161,003,858	84,668,509	35,142,055	35,074,166	6,119,128	36,845,324	31,766,057	4,994,665	84,601	
Other liabilities	704,159,918	13,506,684	150,494,285	540,705,510	-546,561	15,105,677	5,903,067	8,370,951	831,659	
Net worth	567,757,591	19,879,821	87,433,891	231,284,932	229,158,946	50,013,349	40,189,106	4,829,779	*4,994,464	
Capital stock	26,548,570 506,174,286	2,938,262	15,762,255	5,756,523	2,091,529 215,976,795	18,697,041	14,108,706	663,480	*3,924,855	
Additional paid-in capital Retained earnings, appropriated	9,714,657	7,306,962 *[1]	80,929,282 19,106	201,961,247 9,686,553	*8,998	33,470,594 111,528	28,930,199 111,528	2,938,462	*1,601,933	
Retained earnings, unappropriated [30]	26,649,130	9,634,597	-9,266,854	15,167,370	11,114,017	-1,510,366	-2,206,187	1,228,087	*-532,266	
Less: Cost of treasury stock	1,329,053		*9,899	1,286,761	*32,392	*755,447	*755,139	250	58	
Total receipts	258,216,547	13,778,668	56,522,143	181,043,337	6,872,399	24,508,939	15,495,059	8,276,009	*737,870	
Business receipts	163,155,953	10,868,595	28,628,962	123,633,367	25,029	14,919,459	7,080,662	7,151,642	687,155	
Interest	37,717,774	1,884,475	15,995,111	18,246,128	1,592,060	928,075	571,772	355,121	*1,183	
Interest on Government obligations:				0.45.000				4.5.000		
State and local Rents	844,083	1,547	27,221	815,293	*22	17,791	2,098	15,692		
Rents Royalties	454,211 121,780	36,781	253,904 115,319	156,905 1,136	*6,621 *5,325	1,571,341 56,715	1,566,126 *34,352	5,216 2,229	20,134	
Net short-term capital gain reduced by net long-term capital loss	1,732,540	34	121,568	204,250	1,406,687	51,049	51,049	2,229	20,134	
Net long-term capital gain reduced by net short-term capital loss	4,417,729	48,959	1,273,452	2,900,380	194,938	3,583,325	3,524,743	*58,582		
Net gain, noncapital assets	1,274,594	58,235	1,173,374	38,329	4,655	530,899	246,962	283,312	625	
Dividends received from domestic corporations	1,542,923	23,942	238,319	1,280,591	*71	28,265	26,808	*1,226	230	
Dividends received from foreign corporations	435,497	30,367	65,690	339,417	*23	*3,396	*2,700	696		
Other receipts	46,519,463	825,732	8,629,223	33,427,540	3,636,967	2,818,624	2,387,786	402,294	*28,543	
Total deductions Cost of goods sold	230,528,967 90,472,993	12,272,647 *202,345	48,757,554 128,064	167,440,692 90,142,584	2,058,074	18,568,991 1,756,861	10,483,803 467,176	7,389,372 1,243,273	* 695,816 46,412	
Compensation of officers	2,318,284	137,536	1,142,791	1,037,958	_	407,284	149,055	242,059	16,170	
Salaries and wages	29,549,526	1,194,517	13,840,143	14,506,190	*8,676	2,743,234	1,458,218	1,069,384	215,632	
Repairs	405,543	79,016	227,711	98,816	-	422,006	297,567	118,616	5,823	
Bad debts	874,960	393,369	338,541	128,882	14,168	104,384	37,798	64,639	1,948	
Rent paid on business property	2,034,832	195,388	936,889	902,516	*38	801,436	504,368	285,510	11,558	
Taxes paid	3,925,195		1,249,681	2,505,480	27,526	997,147	869,040	106,584	*21,523	
Interest paid Charitable contributions	17,190,256		11,431,091	3,243,911	440,010	2,249,945	1,602,738	595,151 3 547	*52,056	
Charitable contributions Amortization	82,454 3,407,943	3,003 173,703	44,108 1,002,757	34,680 2,228,874	663 2,610	19,580 178,140	15,449 108,348	3,547 55,203	584 14,589	
Depreciation	3,407,943 6,622,985	4,929,585	818,450	2,228,874 874,469	2,610 *481	3,504,654	1,064,854	2,425,043	14,589	
Depletion	44,058		*41,293		*2,765	*364	*364	_, +20,040	14,73	
Advertising	640,829	165,369	81,166	394,294	-	120,621	69,041	33,832	*17,747	
Pension, profit sharing, stock, annuity	1,351,139	34,311	425,747	891,080	-	22,078	16,116	3,934	*2,027	
Employee benefit programs	2,426,967	184,649	687,341	1,554,859	117	311,484	114,960	176,624	19,900	
Domestic production activities deduction	11,181	3,811	7,063	26	281	1,160	29	1,131		
Net loss, noncapital assets Other deductions	364,035 67,987,378		268,469 16,086,247	62,425 48,833,648	*2,489 739,841	74,467 4,854,149	54,341 3,654,343	*20,124 944,718	*255,088	
Total receipts less total deductions	27,687,580		7,764,589	48,833,648 13,602,645	4,814,325	5,939,947	5,011,257	886,637	*42,054	
Constructive taxable income from related foreign corporations, total	283,146		12,642	255,094	,514,525	*18,860	*16,972	192	1,695	
Includable income of controlled foreign corporations	170,774	14,944	9,899	145,932	-	*18,668	*16,972		1,695	
Foreign dividend income resulting from foreign taxes deemed paid	112,371	466	2,744	109,162	-	192	-	192		
Net income	27,126,642		7,750,010	13,042,446	4,814,303	5,941,017	5,026,131	871,137	*43,749	
Statutory special deductions, total	15,369,241	2,010,702	3,031,583	5,892,151	4,434,805	3,889,315	3,249,521	632,108	*7,686	
Net operating loss deduction	10,218,102	1,993,943	2,953,437	5,156,832	113,890	2,016,454	1,377,702	631,250	*7,502	
Income subject to tax Total income tax before credits [32]	14,651,304 5,427,431	994,404 348,713	4,718,429 1,772,859	8,558,933 3,171,708	379,538 134,151	2,194,976 763,726	1,919,883 660,628	239,029 90,472	36,063 *12,623	
I otal income tax before credits [32] Income tax	5,427,431	348,713 346,806	1,772,859	2,992,388	134,151	738,493	644,499	90,472 81,509	12,62	
Alternative minimum tax	310,366		131,135	176,012	*1,312	23,689	14,584	*8,963	*142	
Foreign tax credit	398,180		18,635	294,204	*1,754	9,847	7,344	2,503	1-12	
General business credit	143,830		102,050		6,500	10,205	1,662	7,404	1,139	
Prior year minimum tax credit	40,602	2,405	11,602	26,593	*1	14,149	12,381	1,768		
Total income tax after credits [2]	4,835,510	261,274	1,640,231	2,808,109	125,896	729,525	639,240	78,797	*11,488	

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]

			Administrative and suppo	ort and waste management	and remediation services	
Item	Professional, scientific, and technical services	Management of companies (holding companies)	Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	3,757	1,990	1,102	1,096	*7	47
Total assets	202,662,778	1,051,634,339	41,408,820	33,426,322	*7,982,498	4,567,392
Cash	13,263,438	49,220,486	2,335,848	2,027,161	*308,687	324,964
Notes and accounts receivable Less: Allowance for bad debts	36,937,390	352,321,430	6,693,288	5,643,370	*1,049,918	557,538
Inventories	494,992 2,975,268	4,791,775 *100,596	106,127 522,348	75,212 368,682	*30,916 *153,665	14,216 *41,438
Investments in Government obligations	3,428	57,589,175	-	-	-	11,100
Tax-exempt securities	*136,699	12,586,175	21,715	21,715	-	
Other current assets	14,592,616	56,387,068	2,979,063	2,381,586	*597,477	210,563
Loans to shareholders	1,090,222 *20,964	301,625 125,578,365	*259,971	*259,971	-	
Mortgage and real estate loans Other investments	52,585,687	318,157,417	7,820,581	7,341,256	479,325	*937,832
Depreciable assets	22,700,964	16,680,919	7,743,823	4,166,808	*3,577,015	1,058,988
Less: Accumulated depreciation	13,220,395	8,659,796	4,165,072	2,656,307	*1,508,765	492,460
Depletable assets	-	*103,139	1,265,087	-	1,265,087	
Less: Accumulated depletion	-	*14,558	463,468	- 474.050	463,468	000.40
Land Intangible assets (amortizable)	409,924 67,324,316	1,778,611 38,596,639	410,084 15,566,012	174,658 13,366,372	235,427 *2,199,640	329,163 1,619,380
Less: Accumulated amortization	8,302,949	2,038,593	3,543,154	3,179,604	*363,550	187,782
Other assets	12,640,198	37,737,414	4,068,820	3,585,865	*482,956	181,983
Total liabilities	202,662,778	1,051,634,339	41,408,820	33,426,322	*7,982,498	4,567,392
Accounts payable	29,147,387	22,467,802	2,914,189	2,513,554	*400,634	98,207
Mortgages, notes, and bonds payable in less than one year Other current liabilities	14,479,374 22,487,135	20,109,502 620,951,024	978,465 5,188,222	956,388 3,697,593	*22,077 *1,490,629	*29,261 541,095
Loans from shareholders	7,394,246	31,020,820	3,460,308	3,460,308	1,490,029	*249,198
Mortgages, notes, and bonds payable in one year or more	33,548,737	92,921,314	9,743,777	7,529,849	2,213,928	*918,005
Other liabilities	22,957,587	51,189,836	5,768,162	4,978,059	*790,103	1,411,256
Net worth	72,648,313	212,974,042	13,355,697	10,290,570	*3,065,127	1,320,369
Capital stock	13,210,073	21,035,357	2,050,572	2,033,709	*16,863	352,219
Additional paid-in capital Retained earnings, appropriated	71,089,365 91,584	172,028,788 *9,356	24,178,754 *23,902	9,072,165 *23,902	*15,106,589	972,386
Retained earnings, unappropriated [30]	-11,484,261	19,983,767	-12,882,009	-827,808	*-12,054,202	6,482
Less: Cost of treasury stock	258,448	*83,226	15,522	11,399	4,123	*10,718
Total receipts	142,734,287	76,917,042	39,374,901	33,207,050	*6,167,851	2,220,026
Business receipts	133,405,408	7,357,300	37,713,410	31,674,544	*6,038,865	2,139,106
Interest	254,577	25,173,043	93,807	52,873	*40,934	6,651
Interest on Government obligations: State and local	*9,682	325,389	236	236		372
Rents	57,647	1,221,012	12,573	12,573	-	*4,504
Royalties	1,147,807	237,889	*189,312	*189,312	-	36,017
Net short-term capital gain reduced by net long-term capital loss	16,012	202,905	267	267	-	1,112
Net long-term capital gain reduced by net short-term capital loss	1,888,729	4,108,100	165,092	138,830	*26,261	*1,267
Net gain, noncapital assets Dividends received from domestic corporations	236,459 139,072	1,248,066 1,933,071	9,601 *2,226	1,496 *2,226	*8,105	116 295
Dividends received from foreign corporations	237,682	17,889,010	56,098	*39,374	16,725	16,602
Other receipts	5,341,211	17,221,258	1,132,280	1,095,319	*36,961	13,984
Total deductions	132,579,299	38,165,360	37,670,713	31,696,351	*5,974,362	2,090,910
Cost of goods sold	50,401,074	*198,049	16,782,965	14,871,279	*1,911,686	414,427
Compensation of officers Salaries and wages	1,501,838 31,264,635	201,409 7,924,422	286,847 7,789,177	254,987 6,732,976	*31,860 *1,056,201	33,412 467,964
Repairs	745,280	512,656	298,280	150,311	*147,969	22,618
Bad debts	206,591	2,108,333	39,323	29,149	10,174	5,421
Rent paid on business property	2,234,852	907,259	762,294	559,746	*202,548	130,339
Taxes paid	5,336,430	1,828,852	1,613,876	1,467,368	*146,508	62,375
Interest paid Charitable contributions	3,391,201	9,572,422	971,847	835,413	*136,434	133,734
Charitable contributions Amortization	85,614 1,263,422	81,307 825,002	4,883 495,693	4,748 394,520	134 *101,173	*906 67,340
Depreciation	1,904,127	2,372,893	738,472	391,307	*347,165	64,428
Depletion	102	35,251	48,188	-	48,188	, 120
Advertising	566,052	390,248	309,378	301,555	*7,823	33,389
Pension, profit sharing, stock, annuity	812,915	556,985	101,682	69,826	*31,855	10,438
Employee benefit programs Domestic production activities deduction	3,466,977 77,710	998,406 124,648	776,129	648,611	*127,518	44,372 2,001
Net loss, noncapital assets	201,249	124,648	34,513	33,538	975	4,297
Other deductions	29,119,229	9,353,986	6,617,158	4,951,009	*1,666,149	593,447
Total receipts less total deductions	10,154,988	38,751,682	1,704,189	1,510,699	*193,489	129,116
Constructive taxable income from related foreign corporations, total	311,523	6,942,456	66,216	*62,627	3,588	9,304
Includable income of controlled foreign corporations	222,431	713,546	55,826	52,237	3,588	68
Foreign dividend income resulting from foreign taxes deemed paid Net income	89,092 10,456,828	6,228,910 45,368,749	*10,390 1,770,169	*10,390 1,573,091	*197,078	9,236 138,04 8
Statutory special deductions, total	1,866,967	45,366,749	686,457	490,545	*195,913	12,196
Net operating loss deduction	1,753,381	2,758,090	684,888	488,976	*195,913	11,99
Income subject to tax	8,595,049	40,912,632	1,083,711	1,082,546	*1,165	125,85
Total income tax before credits [32]	2,989,758	14,370,345	379,658	378,151	*1,506	43,580
Income tax	2,974,402	14,300,439	372,654	372,272	*383	43,572
Alternative minimum tax Foreign tax credit	13,675	65,378 5 574 218	7,003	5,880	1,124	12.56
General business credit	194,631 168,871	5,574,218 280,927	35,219 43,846	35,219 43,846	-	12,568 2,233
Prior year minimum tax credit	5,352	3,727	*2,719	*2,583	137	2,23
Total income tax after credits [2]	2,620,269	8,509,494	295,613	294,243	*1,370	28,73

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]

		Healthcare and	social assistance		Arts, er	ntertainment, and recrea	tion
Item	Total	Offices of health practitioners and outpatient care centers	Miscellaneous healthcare 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	21	*11	d	d	701	663	
Total assets	20,964,008	15,954,562	d	d	6,814,561	1,808,131	5,006,4
Cash	310,705	86,098	d	d	440,297	205,025	235,2
Notes and accounts receivable Less: Allowance for bad debts	3,794,031	3,313,854	d	d	-,	180,989	239,8
Inventories	334,034 482,722	287,647 365,380	d	d	6,711 73,715	*4,000 *13,676	2,7 60,0
Investments in Government obligations	- 402,722	-	d	d	70,710	10,070	00,0
Tax-exempt securities	-	-	d	d	-	-	
Other current assets	288,705	82,677	d	d	,	147,660	181,2
Loans to shareholders	724,135	724,135	d	d	,	*4,456	*2,6
Mortgage and real estate loans		-	d	d		-	
Other investments	739,562	210,499	d	d		*164,657	2,197,7
Depreciable assets	4,202,923	2,818,478	a	d	4,429,846	1,070,223	3,359,6
Less: Accumulated depreciation Depletable assets	2,217,186	1,519,500	d d	d d	2,305,144	469,486	1,835,6
Less: Accumulated depletion	-		d d	d			
Land	56,206	10,499	d	d	143,646	*54,741	*88,9
Intangible assets (amortizable)	13,257,989	10,476,171	d	d	660,215	268,894	391,3
Less: Accumulated amortization	1,363,011	839,360	d	d		*60,640	64,9
Other assets	1,021,259	513,277	d	d	385,097	*231,936	153,1
otal liabilities	20,964,008	15,954,562	d	d	6,814,561	1,808,131	5,006,4
Accounts payable	818,885	206,774	d	d	688,939	283,753	405,1
Mortgages, notes, and bonds payable in less than one year	686,034	191,107	d	d	, , , ,	*42,220	*235,1
Other current liabilities Loans from shareholders	1,173,411 186,634	934,411	d d	d d	432,784 *1,036,968	178,747 *106,509	254,0 *930,4
Mortgages, notes, and bonds payable in one year or more	9,831,618	8,511,023	d	d	1,056,140	*369,709	*686,4
Other liabilities	1,047,715	476,701	d	d		*278,338	245,5
Net worth	7,219,710	5,634,545	d	d	2,798,466	548,856	2,249,6
Capital stock	122,767	103,190	d	d	314,393	60,361	254,0
Additional paid-in capital	3,294,409	1,757,242	d	d	4,601,404	98,258	4,503,1
Retained earnings, appropriated	-	-	d	d		-	
Retained earnings, unappropriated [30]	3,803,712	3,775,291	d	d	757,515	417,772	339,7
Less: Cost of treasury stock	1,178	1,178	d	d	7- 7	27,536	*2,847,3
otal receipts	12,019,464	*8,901,575	d d	d	,,	2,251,792	2,347,5
Business receipts Interest	11,232,304 211,819	*8,203,685 *210,276	u d	d	4,113,185 76,493	2,016,502 1,441	2,096,6 75,0
Interest on Government obligations: State and local	211,019	210,270	d d	d		1,441	73,0
Rents	20,914	-	d	d	*28,604	554	*28,0
Royalties	3,274	-	d	d	*89,457	*10,314	79,1
Net short-term capital gain reduced by net long-term capital loss	-	-	d	d	-	-	
Net long-term capital gain reduced by net short-term capital loss	48,151	48,121	d	d		*30,630	2
Net gain, noncapital assets	1,669	-	d	d	24,035	7,604	16,4
Dividends received from domestic corporations	19	19	d	d	.,	*1,393	
Dividends received from foreign corporations Other receipts	501,315	*439.475	d d	d	.,	183,353	10,3 41,0
otal deductions	10,940,151	*7,990,250	d	d	4,214,832	2,042,580	2,172,
Cost of goods sold	4,903,596	*3,968,676	d	d		780,778	742,
Compensation of officers	16,311	*4,939	d	d	77	157,329	*21,4
Salaries and wages	1,407,227	*659,699	d	d		198,598	351,
Repairs	46,361	*15,333	d	d	32,690	7,155	25,
Bad debts	328,887	285,777	d	d	2,723	*1,691	*1,
Rent paid on business property	442,526	*412,507	d	d		60,499	86,
Taxes paid	415,033	*299,276	d	d		277,463	108,
Interest paid Charitable contributions	597,021 99,417	471,145 *98,897	d d	d		41,874 9,153	138, *1,
Charitable contributions Amortization	327,362	290,276	d d	d d		9,153 27,741	30,
Depreciation	327,362	*253,284	ď	d		44,875	254,
Depletion	-	200,204	d	d			204,
Advertising	48,006	*33,318	d	d		63,078	46,
Pension, profit sharing, stock, annuity	19,152	11,502	d	d	11,297	*3,431	*7,
Employee benefit programs	521,589	*383,882	d	d		34,663	26,
Domestic production activities deduction	10,155	7,028	d	d		*31	
Net loss, noncapital assets	48,725	23,995	d .	d		*2,121	*15,
Other deductions otal receipts less total deductions	1,381,449 1,079,313	*770,716 *911,324	d 4	d	644,383 384,526	332,101 209,212	312, 175,
onstructive taxable income from related foreign corporations, total	1,079,313	26,833	d d	d d		209,212	3,
Includable income of controlled foreign corporations	20,033	20,010	d	d		-	5,
Foreign dividend income resulting from foreign taxes deemed paid	6,823	6,823	d	d		-	3,3
et income	1,106,146	*938,157	d	d		209,212	178,
tatutory special deductions, total	49,751	3,795	d	d	184,493	*51,357	*133,
Net operating loss deduction	49,736	3,780	d	d		*50,242	*133,
come subject to tax	1,056,395	*934,362	d	d		157,855	*45,
otal income tax before credits [32]	369,210	*326,763	d	d	, , , , , , , , , , , , , , , , , , , ,	54,541	17,
Income tax Alternative minimum toy	369,187	*326,763	d .	d		53,889	*15,
Alternative minimum tax preign tax credit	24 15,960	15.000	d d	d		*652 *246	*2,
eneral business credit	8,125	15,960 3,775	a	d		201	
rior year minimum tax credit	3,524	485	d	d		201	
otal income tax after credits [2]	341,601	*306,543	4	4	71,203	54,094	17,

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]

	Acc	ommodation and food serv	vices		Other	services		
ltem	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	353	118	236	514	381	133	-	
Total assets	35,677,679	14,944,096	20,733,584	3,348,986	957,761	2,391,225		
Cash	2,084,780	674,093	1,410,687	387,422	163,290	224,132	-	
Notes and accounts receivable	8,849,638	6,462,614	2,387,024	296,389	221,300	75,089	-	
Less: Allowance for bad debts	106,850	47,727	59,123	5,894	*3,112	*2,782	-	
Inventories	383,993	20,336	363,657	311,047	277,263	*33,785	-	
Investments in Government obligations	-	-	-	*576	*576	-	-	
Tax-exempt securities	- 000 405	- 475.077	-	-	- 47.544	400.007	-	
Other current assets Loans to shareholders	869,425 *96,813	175,677 *70,665	693,748 *26,148	147,931 *8,613	47,544 *5,087	100,387 *3,526	-	
Mortgage and real estate loans	153	70,005	153	0,013	5,067	3,320	_	
Other investments	7,046,761	4,089,796	2,956,966	697,356	*60,080	*637,276	-	
Depreciable assets	8,775,010	4,205,234	4,569,777	698,901	258,338	440,563	-	
Less: Accumulated depreciation	4,730,905	2,148,094	2,582,811	409,894	147,514	262,380	-	
Depletable assets	1,101	1,101	-	-	-	-	-	
Less: Accumulated depletion	514	514	-	-	-	-	-	
Land	1,240,133	700,354	539,778	48,870	*35,460	13,411	-	
Intangible assets (amortizable)	12,238,620	628,346	11,610,275	1,258,247	*27,022	*1,231,224	-	
Less: Accumulated amortization	2,645,501	281,689	2,363,811	153,638	*5,182	*148,456	-	
Other assets Total liabilities	1,575,023	393,905	1,181,117	63,059 3,348,986	17,610	45,449	-	
	35,677,679 2,277,726	14,944,096 816,764	20,733,584 1,460,962	3,348,986 1,017,657	957,761 284,730	2,391,225 732,927		
Accounts payable Mortgages, notes, and bonds payable in less than one year	421,959	217,967	203,992	1,017,657	*47,738	*67,676	-	
Other current liabilities	3,823,467	460,148	3,363,319	359,492	126,347	233,145	-	
Loans from shareholders	2,908,096	*84,559	*2,823,537	*78,713	*42,045	*36,668	-	
Mortgages, notes, and bonds payable in one year or more	13,808,237	9,376,569	4,431,668	2,672,595	*92,858	*2,579,737	-	
Other liabilities	8,094,628	1,653,987	6,440,642	231,208	*15,071	216,137	-	
Net worth	4,343,566	2,334,102	2,009,464	-1,126,093	348,973	-1,475,065	-	
Capital stock	773,701	472,497	301,204	204,220	101,879	102,341	1	
Additional paid-in capital	11,796,801	5,107,712	6,689,090	262,976	67,196	195,780	-	
Retained earnings, appropriated	-	-	-	-	-	-	-	-
Retained earnings, unappropriated [30]	-8,219,319	-3,246,107	-4,973,212	1,664,663	179,897	1,484,766	-	-
Less: Cost of treasury stock Total receipts	*7,618 29,866,259	5,174,539	*7,618 24,691,720	3,257,952 3,775,182	1,622,560	3,257,952 2,152,622	-	-
Business receipts	23,053,722	2,513,165	20,540,557	3,549,459	1,598,678	1,950,782	-	
Interest	171,259	138,984	32,275	5,701	281	5,420	-	
Interest on Government obligations: State and local	-	-	-	-	-	-	-	
Rents	139,837	41,305	*98,532	*3,399	*1,351	2,048	-	
Royalties	1,070,007	529,789	540,218	123,003	-	123,003	-	
Net short-term capital gain reduced by net long-term capital loss	10,149	297	9,852		-	-	-	
Net long-term capital gain reduced by net short-term capital loss	283,389 58,650	*240,350 *24,495	*43,039 *34,155	*8,573	*7,024	1,550 1,408	-	
Net gain, noncapital assets Dividends received from domestic corporations	3,694	24,495	1,419	*5,104 99	*3,696	1,408	-	
Dividends received from foreign corporations	435,113	49,910	385,204	8,792		8,792	-	
Other receipts	4,640,436	1,633,968	3,006,469	71,051	11,531	59,520	-	
Total deductions	27,897,410	4,423,577	23,473,833	3,439,940	1,531,913	1,908,027		
Cost of goods sold	12,036,705	425,880	11,610,825	1,355,323	863,455	491,868	-	
Compensation of officers	119,326	18,232	101,094	41,690	16,917	*24,773	-	
Salaries and wages	6,085,350	1,069,044	5,016,307	555,638	223,676	331,963	-	
Repairs	214,476	66,293	148,183	15,644	6,603	*9,041	-	
Bad debts	38,700	4,412	34,289	3,580	*3,075	505	-	
Rent paid on business property	842,418	99,482	742,936	227,387	43,885	183,502	-	
Taxes paid	1,146,703	198,145	948,558	91,177	34,274	56,904	-	
Interest paid Charitable contributions	1,177,854 19,993	394,150 2,991	783,704 17,002	125,176 1,485	1,776 *290	123,399 *1,195	-	
Amortization	236,986	13,328	223,658	113,815	*2,177	*111,638	-	
Depreciation	531,581	199,861	331,720	58,480	27,193	31,287	-	
Depletion	57	57	-	-			-	
Advertising	273,166	186,325	86,841	65,461	5,372	60,090	-	
Pension, profit sharing, stock, annuity	185,866	32,779	153,087	11,498	*6,229	*5,269	-	
Employee benefit programs	1,198,571	104,701	1,093,870	63,483	43,632	*19,851	-	
Domestic production activities deduction	23,094	3,688	19,406	*861	*861	-	-	
Net loss, noncapital assets	11,941	*2,112	9,829	*3,730	*204	*3,527	-	
Other deductions	3,754,622	1,602,098	2,152,523	705,511	252,295	453,216	-	
Total receipts less total deductions Constructive taxable income from related foreign corporations, total	1,968,849	750,961	1,217,887	335,242	90,647	244,594	-	
Includable income of controlled foreign corporations	141,029 6,273	5,834	135,195 6,273	22,246 11,318	-	22,246 11,318	-	
Foreign dividend income resulting from foreign taxes deemed paid	134,756	5,834	128,922	10,927		10,927	-	
Net income	2,109,878	756,796	1,353,083	357,488	90,647	266,840	-	
Statutory special deductions, total	166,995	85,646	81,350	43,547	*18,575	*24,973	-	
Net operating loss deduction	164,409	84,053	80,356	43,478	*18,575	*24,903	-	
Income subject to tax	1,942,883	671,150	1,271,733	313,940	72,073	*241,867	-	
Total income tax before credits [32]	679,583	234,901	444,682	108,605	24,224	84,382	-	
Income tax	677,932	233,801	444,131	108,418	24,088	*84,331	-	
Alternative minimum tax	1,651	1,100	*551	*187	*136	51	-	
Foreign tax credit	215,334	63,630	151,704	12,357	-	12,357	-	
General business credit	43,940	4,676	39,265	134	*000	134	-	
Prior year minimum tax credit Total income tax after credits [2]	1,079 419,229	431 166 164	648 253,065	*319	*238	81 71 808	-	
rotal modifie tax after credits [2]	419,229	166,164 or "Explanation of Terms"		95,794	23,986	71,808		

RETURNS OF ACTIVE CORPORATIONS

Table 26. Form 1125-A, Cost of Goods Sold, by Selected Sectors

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

						Selected	Selected sectors				
							Who	Wholesale and retail trade	ade		
Item	All sectors [15]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale trade	Retail	Transportation and warehousing	Information
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
Returns with and without net income	700 100 1	607 367	603 36	7 045	190 100	347 765	270 030	200 700	070 040	040 600	407 407
Cost of goods sold	17,140,894,131	101,466,939	242,428,891	282,294,549	988,450,074	5,921,224,067	6,745,707,329	3,750,490,209	2,995,217,120	256,762,903	250,143,519
Inventory, beginning of year	1,697,730,951	12,596,853	23,299,500	13,967,190	63,368,517	691,620,742	826,714,150	404,998,036	421,716,114	5,041,063	15,367,495
Purchases	12,244,131,170	63,221,747	124,280,463	147,693,289	360,767,033	4,459,146,872	6,437,477,379	3,534,423,785	2,903,053,594	109,484,145	95,262,480
Cost of labor	1,017,785,658	7,899,069	27,777,172	7,201,948	163,789,832	407,567,575	66,737,453	40,676,925	26,060,529	32,088,496	15,895,724
Additional inventory costs (section 263A)	117,140,568	500,962	565,484	2,592,674	11,057,751	78,191,308	15,541,826	10,941,831	4,599,996	490,207	1,533,155
Other costs	2,525,350,296	29,694,370	89,656,724	124,046,891	459,309,302	995,352,558	249,831,193	166,601,707	83,229,486	114,226,783	134,536,320
Less: Inventory, end of year	1,773,733,126	12,449,063	23,327,878	13,344,828	69,913,273	716,564,514	872,276,237	426,336,066	445,940,172	5,026,314	15,287,183
Death benefits (Form 1120-L)	554,595,460	-	-	-	-	2,690,978	625,974	612,752	13,222	1	281,653
Losses incurred (Form 1120-PC)	757,893,154	3,001	177,426	137,384	70,913	3,218,549	21,055,591	18,571,240	2,484,351	458,524	2,553,875
Returns with net income											
Number of returns, total	3,580,938	81,466	23,070	4,637	447,987	155,960	586,154	238,514	347,641	141,699	72,652
Cost of goods sold	14,124,640,488	78,430,357	167,656,423	135,656,429	783,898,663	5,014,381,587	5,705,686,443	3,106,866,722	2,598,819,721	193,206,424	191,102,725
Inventory, beginning of year	1,373,065,933	8,580,317	15,602,257	4,809,405	42,082,321	577,346,783	678,406,382	329,175,172	349,231,210	3,730,757	11,501,139
Purchases	10,211,913,061	49,152,288	84,759,441	68,913,297	284,050,427	3,746,941,180	5,478,340,209	2,943,625,253	2,534,714,956	81,954,934	68,794,293
Cost of labor	802,237,241	6,157,307	20,168,108	4,222,882	127,213,485	340,108,281	55,145,131	33,826,926	21,318,205	23,872,739	11,019,857
Additional inventory costs (section 263A)	104,096,296	321,055	526,869	465,325	7,965,622	74,756,376	13,043,471	9,078,124	3,965,347	489,605	768,731
Other costs	2,016,397,261	22,837,381	62,541,440	61,772,503	370,924,534	869,355,860	182,755,072	122,370,242	60,384,830	86,469,444	108,192,113
Less: Inventory, end of year	1,447,139,435	8,620,992	16,114,467	4,577,882	48,399,700	599,919,139	722,948,963	350,392,578	372,556,385	3,765,442	11,201,875
Death benefits (Form 1120-L)	395,632,130	1	•	,	•	2,690,978	617,882	612,752	5,131	•	281,653
Losses incurred (Form 1120-PC)	668,438,000	3,001	172,775	50,900	61,973	3,101,268	20,327,259	18,570,832	1,756,427	454,387	1,746,815

RETURNS OF ACTIVE CORPORATIONS

Table 26. Form 1125-A, Cost of Goods Sold, by Selected Sectors—Continued

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[All figures are

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
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns with and without net income										
Number of returns, total	243,961	642,008	901,714	58,604	283,361	56,494	457,620	125,763	309,204	383,567
Cost of goods sold.	1,322,004,509	39,188,026	415,318,599	2,915,492	218,956,315	8,561,937	58,617,727	24,986,973	177,834,214	84,032,067
Inventory, beginning of year	981,886	5,773,520	13,446,598	89,504	4,205,623	613,233	1,801,239	1,797,508	9,453,148	7,593,183
Purchases.	22,646,993	19,956,686	135,759,418	855,887	48,049,382	2,177,589	24,873,891	8,787,109	131,855,616	51,835,191
Cost of labor.	355,305	3,950,737	112,419,920	3,736	108,098,070	2,357,741	14,539,078	3,132,260	27,075,767	16,895,775
Additional inventory costs (section 263A)	248,865	194,985	3,576,950	-460	1,336,236	66,573	594,386	35,499	422,303	191,863
Other costs	23,683,843	14,291,208	163,478,450	67,555	61,031,956	3,990,365	17,068,901	13,031,218	16,728,757	15,323,903
Less: Inventory, end of year	1,203,016	5,694,975	13,950,694	118,458	4,177,654	645,699	2,052,736	1,801,291	8,013,368	7,885,944
Death benefits (Form 1120-L)	549,932,197	152,146	-	912,513	-	-	1	-	-	1
Losses incurred (Form 1120-PC)	725,358,437	563,720	587,957	1,105,215	412,702	2,135	1,792,968	4,670	311,992	78,095
Returns with net income										
Number of returns, total	166,970	267,212	587,386	25,155	187,924	34,302	323,274	67,352	179,465	228,275
Cost of goods sold.	1,074,878,619	26,804,669	308,212,458	2,878,118	168,749,376	7,391,986	43,043,400	14,604,314	144,332,595	63,725,899
Inventory, beginning of year	874,033	3,836,356	7,507,654	86,213	3,064,373	521,391	1,238,341	771,488	7,693,081	5,413,642
Purchases.	21,721,498	15,292,095	106,195,214	831,900	36,102,958	1,590,760	18,213,037	4,616,680	104,740,915	39,701,933
Cost of labor.	252,840	2,475,807	71,347,097	890	88,950,548	2,256,779	11,557,199	1,895,073	23,655,665	11,937,554
Additional inventory costs (section 263A)	245,267	134,169	3,301,747	-474	1,247,008	66,048	172,270	19,067	394,265	179,875
Other costs	23,235,848	8,361,099	127,747,447	60,058	42,118,369	3,513,232	12,238,914	8,089,966	13,995,392	12,188,588
Less: Inventory, end of year	1,090,795	4,008,463	8,267,243	*115,157	3,142,597	558,359	1,455,815	792,604	6,390,819	5,769,121
Death benefits (Form 1120-L)	390,976,958	152,146	•	912,513	•	-	-	-	1	1
Losses incurred (Form 1120-PC)	638,662,970	561,461	*380,542	1,102,174	408,718	2,135	1,079,454	4,644	244,096	73,428

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]

				Selected sectors		
ltem	All sectors [15]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	5,887,804	136,493	35,603	7,845	695,261	242,755
Total assets	88,213,707,424	154,560,359	1,226,219,430	1,755,600,699	685,639,857	12,451,904,382
Cash	4,871,262,451	16,564,094	51,539,761	34,965,792	103,665,298	445,397,210
Notes and accounts receivable Less: Allowance for bad debts	12,714,009,753 222,931,615	14,466,066 92,169	139,251,552 1,693,812	119,164,601 2,915,327	176,602,688 1,263,556	2,470,481,223 23,014,245
Inventories	1,835,614,456	18,260,331	29,044,226	29,726,464	78,787,696	725,443,633
Investments in Government obligations	2,957,594,592	184,212	1,387,436	1,121,623	373,036	5,174,216
Tax-exempt securities	1,869,353,240	137,873	533,779	402,750	938,651	6,245,262
Other current assets	5,503,870,109	7,825,899	31,620,232	71,206,468	74,757,106	525,917,395
Loans to shareholders Mortgage and real estate loans	305,317,396 7,533,462,429	5,746,295 560,993	5,405,263 154,523	107,468 *2,704,144	11,228,180 4,473,764	162,534,023 3,094,590
Other investments	34,757,775,536	16,008,703	197,175,913	155,961,154	73,448,324	4,071,598,187
Depreciable assets	11,210,170,410	139,296,874	460,314,173	1,451,009,877	298,266,958	3,011,745,028
Less: Accumulated depreciation	5,446,272,787	100,733,403	198,332,967	449,026,643	204,136,520	1,713,156,935
Depletable assets	922,340,015	2,521,862	630,636,559	18,590,387	2,003,316	181,281,675
Less: Accumulated depletion Land	399,582,907 601,230,878	548,720 25,546,426	268,046,505 10,061,347	9,555,777 5,655,459	494,807 21,708,689	90,007,466 85,463,830
Intangible assets (amortizable)	5,432,779,593	3,076,818	100,531,075	72,518,437	28,364,807	1,925,792,227
Less: Accumulated amortization	1,003,037,060	802,789	28,071,246	8,848,810	6,340,667	379,308,896
Other assets	4,770,750,937	6,540,994	64,708,123	262,812,630	23,256,895	1,037,223,426
Total liabilities	88,213,707,424	154,560,359	1,226,219,430	1,755,600,699	685,639,857	12,451,904,382
Accounts payable Mortgages, notes, and bonds payable in less than one year	5,062,710,870 3,682,479,405	11,259,771 17,014,092	88,173,647 27,573,946	85,227,258 129,502,288	122,098,959 39.816.508	1,322,903,662 877,492,687
Other current liabilities	17,295,819,779	7,823,045	52,896,763	83,352,214	99,401,644	1,091,725,195
Loans from shareholders	741,438,663	17,626,110	14,366,593	4,535,313	40,664,138	234,940,539
Mortgages, notes, and bonds payable in one year or more	13,578,988,994	38,364,437	314,116,705	542,374,596	125,409,062	2,866,290,989
Other liabilities	12,772,971,436	4,978,840	167,429,420	478,619,218	25,941,146	1,372,258,474
Capital stock Additional paid-in capital	2,981,871,137 27,641,930,947	11,366,208 35,493,188	49,834,775 397,594,277	101,434,721 263,838,447	16,951,004 109,528,084	469,881,037 3,243,857,258
Retained earnings, appropriated	420,099,498	306,876	372,243	2,290,934	433,965	10,175,775
Retained earnings, unappropriated [26]	6,549,313,528	13,985,212	145,828,437	82,847,933	123,319,194	2,215,140,673
Less: Cost of treasury stock	2,513,916,833	3,657,420	31,967,376	18,422,223	17,923,847	1,252,761,907
Total receipts	30,292,155,320	216,284,268	522,378,919	570,436,806	1,345,407,348	8,444,992,436
Business receipts Interest	26,849,546,002 1,117,399,522	184,343,159 385,913	472,312,301 2,937,339	543,224,862 4,171,490	1,322,187,755 1,569,293	7,934,244,850 74,997,474
Interest on Government obligations:	1,117,000,022	000,010	2,507,000	4,171,400	1,000,200	14,007,414
State and local	59,713,496	51,361	62,955	42,557	292,111	508,181
Rents	171,859,438	1,847,717	2,126,631	1,735,829	1,745,830	29,333,444
Royalties	198,192,835	937,735	2,762,623	138,525	225,537	112,715,979
Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net short-term capital loss	10,336,322 192,147,717	19,884 1,630,515	87,472 6,927,914	346,562 3,145,211	138,907 2,557,688	475,692 33,829,387
Net gain, noncapital assets	123,701,307	2,538,382	8,006,064	2,955,200	3,666,738	25,325,999
Dividends received from domestic corporations	33,842,601	357,708	330,391	73,006	334,293	3,442,540
Dividends received from foreign corporations	122,757,253	18,485	8,663,692	306,880	163,266	57,814,473
Other receipts	1,358,315,779	24,153,409	18,161,538	14,296,685	12,525,930	172,304,418
Total deductions Cost of goods sold	28,404,340,646 17,140,894,131	205,392,270 101,466,939	507,439,944 242,428,891	577,999,726 282,294,549	1,302,453,926 988,450,074	7,994,955,390 5,921,224,067
Compensation of officers	478,733,557	3,509,684	4,470,652	2,724,963	38,936,052	55,479,202
Salaries and wages	2,883,060,721	15,638,579	30,622,357	29,693,231	76,096,937	473,752,720
Repairs	194,325,770	4,408,045	2,864,413	20,863,947	5,510,188	30,443,371
Bad debts	145,330,983	137,130	306,092	3,753,196	1,671,231	11,666,675
Rent paid on business property Taxes paid	494,661,004 563,942,799	9,112,183 3,836,028	9,404,369 14,108,164	4,511,505 22,277,086	23,755,448 23,680,619	62,445,259 123,017,580
Interest paid	711,362,644	2,486,790	21,789,857	31,801,303	6,725,294	174,693,307
Charitable contributions	23,816,900	171,660	353,432	226,220	913,034	7,588,886
Amortization	208,631,850	426,966	18,968,662	6,695,598	1,700,069	53,098,946
Depreciation	762,563,629	12,237,579	41,385,357	71,302,647	22,855,876	208,499,720
Depletion Advertising	26,909,519 284,505,883	114,524 436,034	16,110,700 322,402	514,000 1,022,098	137,578 4,187,465	7,354,150 82,142,102
Pension, profit-sharing, etc., plans	159,580,481	334,524	2,655,533	6,424,300	4,104,331	53,830,252
Employee benefit programs	364,305,331	1,450,620	5,956,106	7,987,286	16,723,455	99,113,716
Domestic production activities deduction	33,933,968	276,755	942,741	120,475	504,360	22,417,226
Net loss, noncapital assets Other deductions	53,574,065	211,049	1,835,784	3,969,341	650,963	10,898,187
Other deductions Total receipts less total deductions	3,807,146,906 1,887,814,675	49,137,478 10,891,998	92,933,710 14,938,975	81,817,982 -7,562,919	85,859,457 42,953,422	597,701,282 450,037,046
Net income (less deficit)	1,994,097,512	11,192,940	20,347,089	-7,233,046	48,376,530	537,274,662

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]

	1			Selec	ted sectors—cor	tinued		
	Wh	olesale and retail	trade					
Item	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	960,845		573,819	219,600	127,107	243,961	642,008	901,714
Total assets	4,708,601,361	2,866,156,011	1,842,445,350	772,730,385	,	44,548,809,011	1,966,786,193	1,042,269,605
Cash	326,232,102	190,600,241	135,631,861	50,144,185	185,835,089	1,299,598,871	88,914,744	147,801,357
Notes and accounts receivable	687,555,190	508,294,367	179,260,823	92,636,358	375,599,600		75,900,857	194,473,678
Less: Allowance for bad debts	13,894,821	10,402,975	3,491,846	1,346,791	8,049,205	25,131,281	2,752,981	3,210,134
Inventories Investments in Government obligations	866,190,159 7,437,700		450,476,986 110,785	9,240,539 *3,389,649	26,976,675 551,402	2,029,562 1,961,133,466	6,196,333 353,327	17,007,958 437,999
Tax-exempt securities	7,658,873		3,693,086	457,214	1,389,233		1,428,045	412,760
Other current assets	212,459,256	139,420,794	73,038,463	40,721,325	135,291,992	2,930,956,168	73,403,664	100,625,466
Loans to shareholders	18,293,685	10,751,825	7,541,860	5,758,872	7,203,974	37,247,412	16,931,755	10,276,587
Mortgage and real estate loans	2,092,278	1,310,435	781,844	220,101	192,058		21,315,770	942,226
Other investments Depreciable assets	877,998,981 1,503,932,784	704,797,451 673,621,421	173,201,531 830,311,363	72,906,722 637,124,095	667,708,614 971,416,300	23,957,154,511 334,881,060	512,237,459 1,134,076,570	181,594,087 202,029,180
Less: Accumulated depreciation	764,250,691	322,405,798	441,844,893	261,462,492	579,433,770	131,261,757	327,763,213	130,631,681
Depletable assets	75,776,438	75,688,167	88,271	52,542	330,414	4,882,613	796,523	78,869
Less: Accumulated depletion	25,259,003		47,835	8,941	133,574	3,657,125	182,855	36,504
Land	107,210,113	23,996,791	83,213,322	9,791,041	14,618,733	11,017,086	218,306,994	4,532,897
Intangible assets (amortizable)	613,863,598	375,442,293	238,421,305 32,956,838	79,021,029	997,780,312	442,486,588	93,811,151	280,081,685
Less: Accumulated amortization Other assets	93,226,399 298,531,119	60,269,561 153,515,856	145,015,263	11,624,015 45,708,950	208,623,715 241,490,640	67,935,218 3,307,611,361	21,645,983 75,458,034	55,788,798 91,641,971
Total liabilities	4,708,601,361	2,866,156,011	1,842,445,350	772,730,385		44,548,809,011	1,966,786,193	1,042,269,605
Accounts payable	666,698,772	399,410,596	267,288,175	76,221,213	127,628,253	1,876,774,928	36,766,494	101,106,302
Mortgages, notes, and bonds payable in less than one year	363,880,281	184,452,799	179,427,482	29,586,285	207,216,394	1,089,057,382	67,405,749	59,308,580
Other current liabilities	518,141,569	335,276,610	182,864,959	77,925,608	312,613,982		86,619,677	174,033,173
Loans from shareholders	102,020,247	56,116,672	45,903,575	17,160,400 204,429,580	24,712,545	43,158,920 5,037,352,678	81,119,086	47,151,829
Mortgages, notes, and bonds payable in one year or more Other liabilities	928,869,038 371,320,396	490,050,591 230,312,092	438,818,447 141,008,303	144,845,928	807,784,438 453,136,549		653,163,425 123,445,731	200,159,917 132,753,779
Capital stock	173,584,319		50,935,288	28,256,944	125,514,138		150,788,713	116,607,120
Additional paid-in capital	908,487,537	594,870,433	313,617,104	175,177,357	1,219,552,946	17,559,211,378	921,337,423	476,813,788
Retained earnings, appropriated	8,053,852	7,388,424	665,429	189,563	1,591,607	372,173,562	2,082,006	400,044
Retained earnings, unappropriated [26]	901,361,124	526,188,286	375,172,838	46,342,782	-102,521,554		-125,711,267	-205,295,718
Less: Cost of treasury stock Total receipts	233,815,774 8,732,057,679		153,256,251 4,098,362,588	27,405,276 856,100,972	347,084,524 1,198,618,986	259,789,243 3,663,534,683	30,230,844 447,904,210	60,769,210 1,272,048,500
Business receipts	8,539,775,012	4,539,081,530	4,000,693,482	826,839,115	1,010,909,567	2,248,757,856	261,251,481	1,272,048,300
Interest	17,261,973	10,948,951	6,313,022	1,539,213	13,362,236	608,412,410	8,364,658	3,244,398
Interest on Government obligations:								
State and local	401,329		194,821	37,185	172,234	45,807,771	217,918	79,750
Rents Royalties	15,023,869 15,309,446	10,879,356 9,871,753	4,144,513 5,437,694	2,002,064 1,931,164	6,974,375 37,501,586	7,775,791 2,221,818	81,749,589 5,031,883	1,077,602 6,082,212
Net short-term capital gain reduced by net long-term capital loss	315,357	203,127	112,230	-13,027	424,814	6,571,663	487,821	79,280
Net long-term capital gain reduced by net short-term capital loss	15,127,739		9,662,855	1,519,933	8,781,231	47,439,486	34,859,898	6,193,676
Net gain, noncapital assets	13,206,046	8,473,052	4,732,994	5,363,991	3,268,153	18,743,590	16,638,182	3,443,621
Dividends received from domestic corporations	5,657,127	4,632,333	1,024,794	170,348	2,386,658	14,637,148	821,490	521,900
Dividends received from foreign corporations Other receipts	9,313,833		4,781,420 61,264,763	838,013 15,872,971	5,672,577 109,165,554	8,345,125 600,478,975	193,467 38,287,821	1,531,568 27,985,763
Total deductions	8,474,858,540			825,342,178			361,467,718	
Cost of goods sold	6,745,707,329			256,762,903	250,143,519		39,188,026	415,318,599
Compensation of officers	74,498,815		31,589,831	13,701,306	21,239,140	36,265,412	13,725,679	80,088,479
Salaries and wages	582,273,104	233,240,049	349,033,055	133,650,642	207,185,843	321,176,285	65,266,554	288,804,327
Repairs	34,252,818		21,460,756	28,218,560	11,807,794	5,753,089	9,000,464	6,009,917
Bad debts Rent paid on business property	10,368,890 121,613,468		5,351,273 84,288,361	1,094,453 37,437,546	6,786,954 26,396,250	44,366,667 24,613,960	1,857,926 19,260,279	2,389,880 34,614,826
Taxes paid	102,862,951	44,107,142	58,755,808	26,287,475	29,862,385	53,711,691	17,811,627	38,589,137
Interest paid	60,076,434	31,015,524	29,060,910	14,036,612	57,641,075	164,802,143	27,951,483	16,947,209
Charitable contributions	4,986,279		3,263,327	351,082	1,276,084	2,034,883	416,974	1,291,611
Amortization	21,725,562		6,122,813	2,238,163	40,063,797	26,858,042	3,361,993	9,858,978
Depreciation Depletion	108,485,904 1,062,312		52,355,105 7,130	41,955,722 11,112	65,968,688 *1,804	40,052,258 287,385	51,206,920 47,652	19,213,948 193,526
Advertising	79,880,123		48,220,810	2,901,523	30,387,805	287,385	4,435,061	13,436,284
Pension, profit-sharing, etc., plans	18,698,800		9,117,300	9,814,190	8,644,737	17,279,347	1,358,346	11,730,312
Employee benefit programs	57,254,755		32,398,991	23,936,701	27,895,920	28,284,008	4,917,980	28,985,659
Domestic production activities deduction	2,394,229		648,352	15,229	5,400,224	589,098	50,817	644,506
Net loss, noncapital assets	6,033,368		3,992,128	791,292	3,165,759	7,858,980	4,721,325	2,602,878
Other deductions Total receipts less total deductions	442,797,696 257,199,139		237,887,338 129,592,181	232,139,165 30,758,794	322,036,797 82,865,598	867,769,876 608,430,878	96,915,658 86,436,492	253,259,149 48,898,015
Net income (less deficit)	272,994,139		137,497,077	32,569,067	92,699,431	571,875,926	81,823,749	52,855,417

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

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

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

[All rigures are esumates based on samples—money amounts are in thous			Sele	cted sectors—conti	nued		
		Administrative					
Item	Management	and support		Health care	Arts,	Accommodation	
item	of companies	and waste	Educational	and social	entertainment,	and food	Other
	(holding companies)	management and remediation	services	assistance	and recreation	services	services
	companies)	services					
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns	58,604	283,361	56,494	457,620	125,763	309,204	383,567
Total assets	14,549,994,939	346,918,930	52,030,835	383,739,299	125,491,171	475,823,164	136,443,032
Cash	1,968,558,197	33,987,197	10,120,414	37,421,283	15,012,898	33,896,269	21,607,690
Notes and accounts receivable Less: Allowance for bad debts	5,402,310,622 114,666,181	55,848,991 1,499,061	6,851,240 975,913	63,513,378 19,656,546	7,462,087 314,083	31,264,047 959,091	12,900,772 1,496,419
Inventories	288,418	4,651,211	616,035	2,367,089	1,818,967	8,943,089	8,026,072
Investments in Government obligations	975,653,347	117,229	-	*56,268	104,996	34,593	84,093
Tax-exempt securities	279,847,344	241,084	151,910	916,422	*66,621	71,439	115,003
Other current assets	1,218,468,267	22,025,794	2,515,922	22,855,761	9,047,901	15,271,985	8,899,507
Loans to shareholders	3,513,498	4,822,131	295,074	7,178,861	2,117,666	4,382,824	2,273,828
Mortgage and real estate loans	1,364,077,963	484,227	*60,334	141,517	130,543	952,646	134,837
Other investments Depreciable assets	3,750,243,730 232,959,046	45,556,503 148,825,739	8,671,081 22,434,036	56,635,617 209,467,797	17,926,120 87,904,545	85,178,546 287,626,274	9,771,283 76,860,074
Less: Accumulated depreciation	119,262,213	93,805,535	13,286,065	120,080,860	46,979,657	142,639,059	50,029,326
Depletable assets	307,459	4,959,723	*4,183	*8,349	*35,451	*36,424	*37,228
Less: Accumulated depletion	134,216	1,460,666	*3,953	*4,055	*18,993	*2,446	*27,301
Land	20,997,954	4,709,122	863,028	6,863,770	8,088,695	38,237,500	7,558,194
Intangible assets (amortizable)	407,089,709	123,485,885	12,253,628	111,999,461	20,756,886	92,914,957	26,951,340
Less: Accumulated amortization	51,263,723	24,252,240	2,525,598	15,672,874	3,334,983	17,636,390	6,134,718
Other assets	-788,994,282	18,221,594	3,985,479	19,728,061	5,665,511	38,249,557	18,910,873
Total liabilities	14,549,994,939	346,918,930	52,030,835	383,739,299	125,491,171	475,823,164	136,443,032
Accounts payable Mortgages, notes, and bonds payable in less than one year	469,784,870 714,034,309	24,886,456 14,083,225	2,050,574 2,816,175	16,993,557 16,708,296	7,550,489 8,117,482	17,820,313 13,072,214	8,765,352 5,793,510
Other current liabilities	9,086,538,659	46,676,612	8,597,332	46,079,676	14,073,407	44,911,286	13,480,024
Loans from shareholders	48,062,962	11,905,813	1,976,189	10,981,469	7,880,284	22,428,215	10,748,012
Mortgages, notes, and bonds payable in one year or more	1,288,003,376	103,908,523	12,516,291	173,252,153	41,837,317	201,502,150	39,654,319
Other liabilities	265,265,467	38,929,347	5,252,245	48,777,895	13,081,572	78,332,071	22,172,448
Capital stock	189,820,561	13,953,683	2,929,667	9,614,946	6,376,594	16,764,483	7,084,728
Additional paid-in capital	1,890,597,876	112,772,072	16,172,957	125,045,177	49,037,024	117,116,598	20,297,559
Retained earnings, appropriated	15,299,474	231,554	- 0.000.040	101,590	208,381	1,778,764	4,409,308
Retained earnings, unappropriated [26] Less: Cost of treasury stock	690,146,983 107,559,599	4,191,126 24,619,482	9,236,946 9,517,541	-52,631,716 11,183,745	-18,782,735 3,888,644	27,661,576 65,564,507	11,793,445 7,755,672
Total receipts	811,638,849	544,338,574	66,209,406	733,246,191	125,484,803		217,229,842
Business receipts	184,965,490	527,044,623	64,673,755	698,394,212	115,653,718	485,014,240	208,145,274
Interest	375,626,778	884,293	177,084	1,875,890	692,458	1,585,403	311,220
Interest on Government obligations:							
State and local	11,879,938	43,082	4,296	39,748	36,577	17,830	18,672
Rents	17,518,649	308,582	48,846	920,540	376,433	1,065,040	228,607
Royalties Net short-term capital gain reduced by net long-term capital loss	2,480,347 1,071,378	1,093,183 232,362	108,052 4,854	102,878 45,280	388,457 1,623	8,656,884 40,088	504,525 6,312
Net long-term capital gain reduced by net short-term capital loss	21,674,518	2,475,730	413,985	2,300,998	1,069,356	1,150,125	1,050,327
Net gain, noncapital assets	14,185,889	1,116,109	79,506	1,083,987	678,021	2,759,273	642,555
Dividends received from domestic corporations	4,658,533	130,230	11,938	96,023	50,345	98,930	63,991
Dividends received from foreign corporations	25,689,592	627,710	28,222	70,892	37,857	3,409,265	32,338
Other receipts	151,887,737	10,382,668	658,869	28,315,744	6,499,957	20,445,771	6,226,021
Total deductions	650,406,268		63,277,168	695,698,739	119,757,189		208,582,989
Cost of goods sold Compensation of officers	2,915,492 9,683,899	218,956,315 13,616,526	8,561,937 2,434,750	58,617,727 75,323,562	24,986,973 11,392,458	177,834,214 10,646,423	84,032,067 10,996,553
Salaries and wages	142,849,342	120,830,367	19,173,340	220,836,503	21,533,208	100,420,884	33,256,498
Repairs	8,518,631	4,664,507	813,066	6,710,486	2,125,933	8,681,057	3,679,485
Bad debts	45,269,008	1,227,077	1,179,334	12,225,303	149,186		498,916
Rent paid on business property	14,087,876	11,104,666	4,717,963	33,622,100	6,696,392	37,357,025	13,909,889
Taxes paid	18,601,096	22,546,405	2,069,855	27,194,479	6,761,260	23,176,373	7,548,589
Interest paid	91,342,472	7,537,084	1,115,734	12,516,196	3,443,015	13,664,163	2,792,474
Charitable contributions	2,173,743	391,692	56,560	733,593	144,271	489,540	217,355
Amortization Depreciation	9,631,817 26,214,765	3,885,399 11,469,117	612,854 1,459,964	3,934,742 13,847,615	1,248,792 4,960,038	3,052,718 15,983,950	1,268,752 5,463,561
Depletion	391,898	647,648	1,459,964	*6,601	*4,879	*21,982	*1,639
Advertising	11,791,353	6,080,078	3,638,902	4,727,426	2,422,648		2,869,818
Pension, profit-sharing, etc., plans	7,189,781	1,932,025	285,874	12,577,680	945,195		548,699
Employee benefit programs	15,701,437	11,624,387	1,451,488	20,640,821	1,564,778	7,667,348	3,148,865
Domestic production activities deduction	305,949	42,772	*31,797	18,729	*28,296	138,497	12,269
Net loss, noncapital assets	6,622,426	437,146	127,022	691,869	681,987	1,894,367	380,323
Other deductions	237,142,340	86,094,657	15,546,597	191,473,308	30,667,879		37,957,255
Total receipts less total deductions	161,232,581	21,250,704	2,932,238	37,547,452	5,727,614	24,629,793	8,646,853
Net income (less deficit)	166,484,582	23,475,497	3,190,183	40,295,967	6,067,162	29,999,157	9,809,059

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 198
- Table 2 Returns with Net Income, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by major industry, page 206
- **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 214
- **Table 5** Returns of Active Corporations, Form 1120S: Rental real estate income, by sector and selected major industry, **page 233**
- 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 235
- Table 7 Returns of Active Corporations, Form 1120S:
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 major industry, page 236
- Table 8 Returns with Net Income from a Trade or Business, Form 1120S: Balance sheet and income statement items, by major industry, page 248

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 10 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 7 returns, 3 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 4 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]

		AG	Agriculture, forestry, fishing, and hunting	shing, and hunting	-				Construction	uction	
			: -	,							Ī
Item	All	Total	Agriculture production	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
Number of returns	4.257.909	86.842	60.571	6.492	19.779	23.992	3.911	544.711	164.272	38.219	342,221
Number of shareholders	7,074,711	202,710	143,352	14,312	45,045	66,932	8,312	843,092	251,073	87,364	504,654
Income from trade or business:	6 890 396 496	120 156 326	81 961 496	10 788 663	27 406 167	57 262 639	8 898 965	900 366 878	326 162 348	147 017 082	427 187 448
Business receipts	6,745,095,028	108,020,206	71,321,239	10,644,960	26,054,007	53,704,325	8,855,416	893,391,420	323,975,236	144,356,288	425,059,896
Interest on government obligations: State and local [33]	1,700,541	21,639	15,497	*786	5,356	26,825	16	107,570	47,577	37,136	22,856
Net gain, noncapital assets	15,958,585	659,168	458,091	117,377	83,700	472,315	1,122	1,256,114	366,635	375,276	514,203
Other receipts	127,642,343	11,455,313	10,166,668	25,541	1,263,104	3,059,174	42,412	5,611,774	1,772,899	2,248,382	1,590,493
Total deductions	6,507,752,631	114,590,393	78,625,526	10,403,956	25,560,910	47,527,760	8,542,142	860,871,160	316,309,583	140,533,323	404,028,253
Cost of goods sold	253 983 002	1 729 845	1 050 157	203.064	476 624	1 525 830	189.821	26 855 612	7 005 945	2 875 606	16 974 060
Salaries and wades	730,341,569	10,620,092	6,414,794	673,782	3,531,516	5,472,689	376,667	50,602,813	11,497,289	5,582,266	33,523,258
Repairs	42,979,566	2,588,795	1,869,253	229,229	490,314	897,293	61,452	3,636,160	750,643	762,910	2,122,607
Bad debts	12,036,519	87,467	65,334	*1,922	20,211	74,608	14,942	1,041,297	288,385	105,508	647,405
Rent paid on business property	168,701,179	4,419,193	3,905,665	103,463	410,064	1,245,297	128,252	15,033,146	2,976,102	3,178,319	8,878,726
Taxes paid	139,695,178	2,078,764	1,377,076	168,130	533,558	1,724,583	112,233	15,618,757	3,380,624	2,235,169	10,002,964
Interest paid	10 347 551	176 202	1,006,932	131,300	31.469	221 955	35,605	283 231	1,090,273	61 112	1,454,012
Depreciation	89,155,046	4,566,741	3,154,113	671,388	741,240	2.928.855	183,208	9.028,428	1,539,473	2,981,589	4.507,366
Depletion	774,513	*34,422	*31,023	*3,399	1	353,801	1	29,461	*292	25,116	*4,053
Advertising	54,233,528	254,882	217,792	4,127	32,963	102,519	53,999	2,797,852	721,558	184,106	1,892,188
Pension, profit sharing, stock, annuity	27,579,369	193,775	130,282	4,590	58,902	205,127	14,791	2,655,046	660,196	621,550	1,373,300
Employee benefit programs	66,400,118	683,970	505,733	42,505	135,731	718,568	31,461	10,648,787	1,964,774	1,458,020	7,225,993
Net loss, noncapital assets	676 209 023	30 325 375	9,384	2 021 794	3 437 235	7 866 920	92 677 090	62,548 56 485 260	12 688 087	35,706	35.858.485
Total receipts less total deductions [33]	382,643,865	5,565,933	3,335,969	384,707	1,845,257	9,734,878	356,823	39,495,718	9,852,765	6,483,759	23,159,195
Net income (less deficit) from a trade or business [33]	380,943,325	5,544,294	3,320,472	383,921	1,839,901	9,708,053	356,807	39,388,149	9,805,187	6,446,623	23,136,339
Net income	455,520,185	9,175,134	6,284,370	644,468	2,246,296	11,216,942	495,504	49,684,795	13,349,850	9,248,984	27,085,961
Deficit	74,576,860	3,630,840	2,963,898	260,546	406,396	1,508,889	138,696	10,296,646	3,544,662	2,802,361	3,949,623
Portfolio income (less deficit) distributed to shareholders [34]	53,569,651	1,570,388	1,343,407	24,723	202,258	2,039,628	28,380	2,795,178	588,129	1,275,747	931,302
Dividend income	8,366,583	217,300	178 109	2,302	30.548	181 150	0,000	667,625	303 156	248 869	115 600
Royalty income	2,931,084	747,744	730,790	*5,045	*11,910	657,724	*813	36,240	20,073	12,770	3,398
Net short-term capital gain (less loss)	1,794,718	6,344	4,006	*1,919	418	26,167	343	60,075	15,350	43,784	941
Net long-term capital gain (less loss)	32,869,130	301,242	274,334	6,277	20,632	957,520	16,787	1,743,445	157,743	850,065	735,637
Real estate rental net income (less deficit)	10,705,797	434,341	407,830	-1,060	27,571	44,822	*4,033	297,247	76,686	149,397	71,164
Net income	14,220,363	458,109	424,569	3,568	29,972	54,327	*4,458	563,072	230,281	240,232	92,559
Deficit	3,514,566	23,768	16,739	4,627	*2,401	9,505	425	265,826	153,595		21,395
Net income (less deficit) from other rental activity	966,802	61,780	16,624	*46,377	122,1-	96,310	*5,191	205,448	4,089	145,348	56,011
Net Income	755 584	4.00.4.	*1 383	16,391	*1 600	5,008	5.0	17.632	0,700	13 599	*1 421
Total net income (less deficit)	446.185.575	7,610,803	5.088.333	453,962	2.068.509	11.888.813	394,411	42.686.021	10.474.091	8.017,115	24.194.815
Net income	515,948,187	10,789,283	7,651,528	694,059	2,443,696	13,234,707	518,723	52,596,657	13,910,508	10,543,196	28,142,953
Deficit	69,762,612	3,178,480	2,563,196	240,097	375,187	1,345,893	*124,312	9,910,636	3,436,417	2,526,081	3,948,138

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]

						Manufacturing	cturing					
ltem	Total	Food	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	157,884	10,069	2,402	3,375	4,662	1,023	7,603	2,467	16,084	089	4,013	6,840
Number of shareholders	332,762	30,347	7,408	5,482	7,809	1,772	15,013	6,169	29,858	1,540	10,167	16,404
Income from trade or business:	855.887.388	142.739.310	13.261.541	13.276.095	22.936.658	5.313.189	40.789.501	28.628.985	34.000.213	9.023.893	41.491.140	54.637.424
Business receipts	847.036,755	142,115,115	13.024,707	13,169,980	22.823.507	5,305,917	40.333.938	28,281,611	33,860,547	8,791,633	40.959.479	54.283.420
Interest on government obligations: State and local [33]	76,874	3,784	11,898	629	*1,162	*1,039	2,012	2,392	2,858	*1,243	2,100	6,578
Net gain, noncapital assets	1,544,617	73,791	25,200	16,512	56,635	*451	96,564	35,038	32,935	26,272	105,525	107,255
Other receipts	7,229,142	546,620	199,736	88,963	55,354	5,783	356,987	309,944	103,873	204,745	424,036	240,171
Total deductions	796,790,998	136,746,729	12,098,162	12,528,745	21,677,541	5,075,016	38,319,320	27,010,406	32,000,326	8,706,483	37,906,663	50,581,797
Cost of goods sold	589,541,578	111,922,231	6,905,954	9,143,143	15,388,828	3,485,872	29,361,299	20,973,690	21,202,986	6,971,253	26,482,543	38,531,092
Compensation of officers	20,377,907	1,674,199	232,951	434,442	632,798	124,873	600,016	503,342	1,193,373	96,863	1,226,969	1,113,493
Salaries and wages	60,976,418	6,315,667	1,222,258	1,051,286	1,944,220	567,203	2,762,423	1,695,300	3,432,042	432,191	3,532,267	3,228,938
Repairs	4,163,142	709,007	98,459	69,510	41,228	14,759	346,969	85,235	279,030	48,151	209,580	247,329
Bad debts	1,001,547	63,673	5,172	8,781	47,700	5,138	44,534	17,918	42,361	9,183	39,456	105,865
	13,412,578	1,330,391	218,347	263,478	416,687	70,751	471,938	604,437	1,098,415	107,569	473,360	909,433
l axes paid	15,706,762	1,516,661	1,124,313	170,352	744,362	00,100	727 556	200,100	171,000	90,029	720,620	206,263
Interest paid	1,178,120	198,722	33.529	12,040	19.626	5.428	44.967	40.259	69.649		73.860	63.870
Depreciation	15,936,441	2.635.242	639,403	136,309	130.285	47,107	737,840	620,697	734,192	2	710.645	1.237.889
Depletion	311,182		58,862				122,457	20,158		1,833	21,556	
Advertising	6,146,961	1,530,487	250,241	62,781	391,536	231,793	173,985	56,178	215,893	96,676	387,755	210,190
Pension, profit sharing, stock, annuity	3,922,113	487,180	70,439	32,604	91,803	4,305	109,937	128,828	80,314	14,160	295,336	237,553
Employee benefit programs	11,491,447	1,302,529	175,405	107,672	184,721	69,263	472,206	421,239	409,452	74,628	432,931	726,359
Net loss, noncapital assets	104,183	9,288	*1,230	*547	*8,397	107	*195	242	3,921	*513	11,110	1,010
Other deductions Total receipts less total deductions [33]	59,096.390	5.992.581	1.163.379	747,350	1,481,941	238.174	2,090,144	1.618.580	1.999,887	317.411	3.584.476	2,803,540 4.055.626
Net income (less deficit) from a trade or business [33]	59,019,516	5,988,797	1,151,481	746,711	1,257,955	237,135	2,468,169	1,616,188	1,997,029	316,168	3,582,376	4,049,048
Net income	64,991,653	6,609,366	1,367,576	835,951	1,497,651	249,810	2,828,016	1,849,206	2,238,404	428,025	3,805,869	4,285,956
Deficit	5,972,137	620,569	216,095	89,240	239,697	*12,675	359,847	233,017	241,376	111,857	223,493	236,908
Portfolio income (less deficit) distributed to shareholders [34]	9,456,063	332,321	234,713	117,166	1,683,310	28,388	243,436	117,872	257,395	44,190	1,474,953	583,716
Dividend income	2,109,840	181,132	22,531	59,306	4,606	*18,020	29,916	39,669	13,875	14,561	208,336	128,345
Interest income	745,561	75,233	15,575	8,424	9,244	3,418	40,644	19,647	13,417	15,103	93,995	30,426
Royalty income	272,801	7,619	298	35	27,368	2,842	12,638	1119	1117	4,279	88,755	1,306
Net short-term capital gain (less loss)	10,422	1,449	0,003	-105	-2,120	190-	-903	4,074	6,005	2,734	-16,609	440.064
Net long-term capital gain (less loss)	232 664	19 691	2.876	798	7 286		132,101	4 228	*41 031	410,7	9 145	47 182
Ned estate rental fiet modifie (ress deficit)	271.212	24.555	4.174	*1.757	7.477		13.468	3.137	*11.031	*3.560	10.455	48.579
Deficit	38,548	4,864	*1,297	*859	*191	-	*267	*7,365		11,849	1,310	1,397
Net income (less deficit) from other rental activity	103,851	1,189	*-940	*306	*2		91	*59	*469	1,248	653	141
Net income	121,384	2,716	1,343	*306	*2		*2,272	*105	*469	*1,249	4,766	141
Deficit	17,533	1,527	*2,283	1	-		2,182	45	[1]	[1]	4,113	1
Total net income (less deficit)	68,812,094	6,341,998	1,388,129	865,081	2,948,553	265,538	2,724,896	1,729,892	2,265,924	353,317	5,067,128	4,680,088
Net income	74,279,097	6,942,742	1,603,345	936,726	3,144,763	276,679	3,090,267	1,945,908	2,485,729	460,870	5,267,372	4,891,632
Deficit Endundre of and of table continue Datail movement add to tatal because	5,467,003	600,744	215,215	71,645	196,210	*11,141	365,371	216,016	219,804	107,553	200,245	211,544
Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."	se of rounding. Se	e text for "Expia	nation of terms:	and "Description o	of the Sample an	d Limitations or tri	e Data."					

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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]

				Man	Manufacturing—continued	penu				Whole	Wholesale and retail trade	ade
Item	Nonmetallic	Primary	Fabricated		Computer	Electrical equipment,	Transportation	Furniture		Wholesale	Wholesale trade	e trade
	mineral product manufacturing	metal	metal product manufacturing	Machinery manufacturing	electronic product manufacturing	appliance, and component manufacturing	equipment	and related product manufacturing	Miscellaneous manufacturing	and retail trade, total [16]	Total	Durable goods
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of returns	5,902	3.961	31,192	11.218	6.629	4.179	6.382	9.115		652.750	245.309	158.133
Number of shareholders	13,253	8,247	60,500		15,895	9,766	12,448	15,981		1,080,314	428,702	272,685
Income from trade or business:	25 677 950	50 440 564	123 744 937	8	39 322 161	29 218 865	47 556 677	24 249 032	53 53 <i>4</i> 536	2 804 793 852	1 412 998 718	633 375 592
Business receipts	25,269,694	49,755,712	122,287,256		38,783,247	29,019,802	46,850,859	23,779,237	52,870,215	2,772,130,797	1,402,773,321	627,922,972
Interest on government obligations: State and local [33]	2,351	5,063	9,838		3,038	2,996	3,729	*1,184	5,134	129,574	63,724	40,665
Net gain, noncapital assets	70,176	67,141	305,165	41	8,057	97,544	135,135	35,212	104,586	2,527,529	1,508,872	1,072,930
Other receipts	335,730	612,646	1,142,678	450,579	527,819	98,524	566,955	403,398	554,600	30,005,953	8,652,800	4,339,026
Total deductions	24,027,679	47,935,940	113,279,537	50,502,721	35,853,953	26,527,827	44,325,637	22,822,270	48,864,247	2,727,583,320	1,368,148,485	606,865,057
Cost of goods sold	16,915,995	40,135,562	82,495,921	34,748,283	23,776,452	18,132,643	34,335,372	16,761,903	31,870,556	2,259,078,799	1,155,284,328	484,965,528
Compensation of officers	739,161	857,293	3,759,644		1,583,818	778,169	976,709	518,316	1,710,551	39,898,440	21,351,833	13,093,333
Salaries and wages	1,675,200	2,222,739	610,9,515	5,033,410	4,286,187	2,899,068	3,018,431	1,736,936	5,841,136	163,321,884	787,788	2054 830
Rad dehts	43,901	55.230	197,099		38.201	15,956	31.787	28,450	114.133	2.636.287	1.668.223	1.039,397
Rent paid on business property	504,908	520,964	2,212,117	Ů,	745,456	394,034	699,525	434,996	1,004,661	40,111,415	14,644,612	8,712,723
Taxes paid	595,824	515,018	2,617,586	-	816,869	533,406	882,989	507,266	985,295	31,901,827	14,419,082	6,783,242
Interest paid	204,322	275,431	563,225	248,324	140,930	191,648	314,115	98,782	267,443	9,225,059	4,281,485	2,548,280
Amortization	52,736	30,099	112,394		65,870	73,414	54,948	42,183		2,471,187	1,238,401	444,128
Depreciation	795,467	867,109	2,666,932	903,008	398,060	365,240	985,903	242,042	805,648	16,934,171	8,191,111	5,203,531
Depletion	36,047	50,270	1 11				- 10	- 00		*4,508	*1,530	*1,530
Advertising	117,097	53,493	509,171		255,454	264,579	201,675	213,566	576,477	19,003,798	5,452,997	3,047,823
Pension, profit sharing, stock, annuity	144,405	205,885	7 200 008	ľ	213,637	209,419	181,904	76,750	200,964	4,528,255	3,030,351	1,821,283
Employee benefit programs	456,772	47.2,530	2,309,008	1,008,699	44 3,550	563,098	6 466	303,009	44.440	13,135,349	6,680,768	4,133,732
Net loss, noncapital assets Other deductions	1.578.078	1.495.655	6.353.351	3.7	2.715.289	2.015.847	1.811.181	1.696.100	4.444.630	433,233	53.583.662	29.457.621
Total receipts less total deductions [33]	1,650,271	2,504,621	10,465,400		3,468,208	2,691,039	3,231,040	1,396,762	4,670,289	77,210,532	44,850,234	26,510,535
Net income (less deficit) from a trade or business [33]	1,647,921	2,499,559	10,455,562	5,564,161	3,465,170	2,688,042	3,227,311	1,395,578	4,665,155	77,080,959	44,786,509	26,469,870
Net income	1,897,550	2,684,656	11,384,168	5,927,026	3,951,124	2,879,452	3,609,762	1,514,413	5,147,670	89,104,298	50,182,176	29,505,101
Deficit	249,630	185,097	928,606		485,953	191,409	382,451	118,835		12,023,340	5,395,667	3,035,231
Portfolio income (less deficit) distributed to shareholders [34]	233,429	260,066	1,648,941		322,027	485,427	382,788	48,302		8,236,894	4,224,122	2,236,439
Dividend income	41,246	119,404	233,438	. 4	183,504	189,756	132,676	24,856	189,428	1,574,492	703,519	339,343
Interest income	31,047	78,539	97,223	4,	29,208	21,197	44,996	9,447	49,513	1,564,897	757,749	382,226
Royalty income	9,123	25,282	5,543		8,948	29,086	31,614	1 704	13,081	112,488	106,990	21,425
Net short-term capital gain (less loss)	666	1,039	863		100	1,080	2/4	1,704	1,221	37,970	8,935	3,179
Net long-term capital gain (less loss)	151,1515	35,803	1,311,8/4	322,302	100,261	244,308	173,228	10,008	38,986	4,947,042	2,646,929	1,490,265
Neal estate rental net income (less dencit)	0,100 g	0.00	40 034		25,180	23.407	2,0,0	1,548	7.088	661 124	250.845	104 665
Net income	t 0,0	* 0,045	13,331		*4.102	01°,01	* 777.	1,040	176	111 406	37.346	104,000
Not income (less deficit) from other rental activity	2 479	202*	46.251	4	*521	*240	37 928	*753	*7 468	153 717	111 775	87 757
Net income	*2,585	*240	50,808		*798	*240	37,928	*753	680'6*	280,896	225,866	196,016
Deficit	106	38	*4,557		277	-	Ξ		1,620	127,179	114,092	108,259
Total net income (less deficit)	1,892,234	2,768,542	12,195,061			3,196,859	3,655,900	1,446,179	4,972,164	86,021,197	49,335,905	28,879,993
Net income	2,131,682	2,900,648	13,070,313	6,583,285	4,227,924	3,321,279	4,008,943	1,563,032	5,425,959	96,862,452	54,251,376	31,597,685
20 001 017 001 010 010 010 010 010 010 01	010	100		2000	001	017	100000					

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]

					W	olesale and retai	Wholesale and retail trade—continued	D				
ltem	Wholesale trade—continued	e—continued					Retail trade	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)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of returns	76,373	10,803	407,440	59,286	19,371	14,146	24,348	66,911	32,434	37,060	32,870	17,496
Number of shareholders	143,011	13,007	651,613	95,626	30,423	20,761	43,463	112,742	53,864	61,327	48,735	33,410
Income from trade or business:	776.846.771	2.776.355	1.391.795.134	598.127.675	38.287.719	26.572.086	84.211.333	159.034.443	61.745.169	240.202.611	29.815.410	30.606.960
Business receipts	772,159,174	2,691,175	1,369,357,476	584,470,879	37,772,248	26,378,123	83,585,763	156,681,422	61,359,759	238,245,863	29,485,972	30,103,879
Interest on government obligations: State and local [33]	23,060		65,850	4,944	2,647	*1,506	*38,449	11,905	*116	1,984	*319	*288
Net gain, noncapital assets	434,609	*1,333	1,018,657	433,082	11,502	11,864	101,962	213,643	45,278	112,769	*11,072	18,412
Other receipts	4,229,928	83,846	21,353,152	13,218,771	501,323	180,594	485,160	2,127,474	340,016	1,841,996	318,046	484,380
Total deductions	759,133,228	2,150,199	1,359,434,835	588,054,138	36,593,808	26,068,408	80,338,371	155,628,185	59,065,325	238,142,557	28,473,641	28,798,619
Cost of goods sold	670,278,696	*40,104	1,103,794,471	506,783,423	22,446,393	20,360,351	58,655,403	116,778,691	44,361,009	216,405,671	16,560,735	19,170,073
Compensation of officers	7,711,975	546,524	18,546,607	4,591,140	1,075,922	481,298	1,658,380	1,834,663	1,809,954	1,008,530	1,047,787	606,377
Salaries and wages	30,167,184	701,742	88,934,096	30,789,549	4,617,073	2,449,903	8,252,480	13,705,516	5,097,850	6,006,054	3,513,266	3,256,481
Repairs	1,814,215	9,892	5,170,473	1,210,504	255,874	57,648	181 075	1,235,322	701,102	825,390	181,359	176,042
	5 807 803	124 085	966,064	5 750 968	1 851 423	452 817	1 709 116	40,555	1 273 090	2 312 991	2.364.214	1 284 237
Taxes baid	7,558,492	77,347	17,482,745	5,329,314	767,670	357,048	1,633,631	2,692,385	875,036	2,399,206	807,967	674,690
	1,724,282	8,923	4,943,573	2,330,831	144,393	93,069	420,315	449,498	138,238	596,597	116,223	161,151
Amortization	789,631	*4,642	1,232,786	394,743	29,742	20,378	34,200	290,370	100,616	195,479	22,290	23,259
Depreciation	2,970,170	17,409	8,743,060	2,697,197	296,118	116,218	863,622	1,447,910	268,806	1,663,866	219,700	334,436
Depletion		'	*2,978	00		'	*2,970	'	1			' !
Advertising	2,394,244	10,930	13,550,801	5,998,422	1,337,479	216,770	917,269	1,165,339	479,183	203,893	613,840	597,474
Pension, profit sharing, stock, annuity	1,171,320	37,748	1,497,904	316,800	59,589	31,841	123,853	369,290	158,704	59,011	136 507	27,273
Net loss noncanital assets	14.162	50.5	381.877	290.341	4.956	*12.513	*887	5.166	49.877	2.303	3.269	*2.616
Other deductions	23,606,899	519,142	62,264,015	17,823,037	3,383,915	1,283,423	4,729,262	9,869,822	3,990,013	6,107,882	2,779,636	2,296,097
Total receipts less total deductions [33]	17,713,543	626,156	32,360,299	10,073,537	1,693,911	503,679	3,872,962	3,406,259	2,679,844	2,060,054	1,341,770	1,808,341
Net income (less deficit) from a trade or business [33]	17,690,483	626,156	32,294,449	10,068,594	1,691,264	502,173	3,834,513	3,394,354	2,679,728	2,058,070	1,341,450	1,808,053
Net income	20,028,551	648,524	38,922,122	11,737,726	1,943,050	730,078	4,272,222	4,393,120	3,111,055	2,683,244	1,789,969	1,977,726
Deficit Deficit income (long deficit) distribution to chambaldone 79.41	2,336,068	*619	6,627,673	1,009,133	08/,162	12 195	309 573	385,700	813 548	944 747	33 449	169,673
Dividend income	363,715	*461	870,972	21,730	5.837	*1.740	48,989	31,790	11,705	7,810	4.299	27,522
Interest income	373,193	*2,330	807,148	265,617	16,431	10,159	74,043	75,334	18,951	77,645	25,202	17,605
Royalty income	85,538	*27	5,498	761	154	433	*231	*692	* %	*1,652	*479	*
Net short-term capital gain (less loss)	5,918	*-162	29,042	13,238	8,413	*-567	1,112	-2,056	*1	482	5,214	*207
Net long-term capital gain (less loss)	1,158,700	*-2,036	2,300,113	637,491	33,085	*429	185,198	279,443	782,858	124,128	-1,745	*1,424
Real estate rental net income (less deficit)	128,370	*-798	336,129	44,246	4,017	*3,725	63,115	71,073	5,837	104,953	30,687	*1,351
Net income	146,034	146	410,279	61,792	*4,681	*3,988	65,235	82,861	*5,949	122,212	*32,688	*12,577
Deficit	17,664	*944	74,150	17,547	*663	*263	*2,120	11,788	*112	*17,259	*2,001	*11,226
Net income (less deficit) from other rental activity	24,018		41,942	2,902	1,548	•	1,010	16,269	*186	16,628		10
Net income	29,850	'	55,029	8,870	*4.069	'	*1,140	19,735	081	18,991	•	
Deficit	5,832	- 070 900	13,087	2,908	1,058	- 200 000	130	3,400	- 000 000 6	2,363	4 405 506	4 056 475
Net income (less deficit)	22,003,929	649 762	36,663,233	12 579 642	2,009,730	741313	4,208,211	3,666,900	3,886,293	2,391,369	1,403,368	2 028 382
Deficit	2,173,994	*23.786	5.925.784	1.525.063	248.563	223.221	429.860	964.747	387,025	526.931	440.783	172,209
Publication of the control of the co	T-00,011,2	~ , , ~ ,	TO 1,040,0	Cooringing Date	Locological	1 -22,022	140,000	ř.	240, 100	050,020	, , ,	11 4,400

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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 Gen												
Ger	Ret	Retail trade—continued	Pe		Air.rail.		Transit		Other			Publishing
ols	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	and water transportation	Truck transportation	and ground passenger transportation	Pipeline transportation	transportation and support activities	Warehousing and storage	Total	industries (except Internet)
7)	(48)	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(28)
Number of returns	7,005	50,465	46,048	152,086	8,442	89,853	22,409	*374		2,226	78,467	20,306
Number of shareholders	9,263	78,594	63,405	221,054	11,621	130,000	29,658	*1,052		5,928	126,227	36,345
siness:	11.052.723	51,739,787	60.399.216	235,420,786	21.320.875	138,786,561	14.070.601	*1.547.508	50.223.021	9.472.221	86.746.442	30.291.816
	10,883,083		59,497,063	230,996,975	20,201,603	136,649,817	13,798,554	*1,550,984	49,722,257	9,073,760	85,254,405	29,630,793
ment obligations: State and local [33]	*1,488	*1,269	934	10,096	*2,828	5,465			*1,174		36,108	30,131
	18,597	17,091	23,385	1,890,418	456,634	1,030,470		11			150,231	102,334
	149,554	828,005	877,834	2,523,297	659,810	1,100,809	146,593	*-3,487		339,801	1,305,699	528,557
	10,614,019	50,258,548	57,399,216	226,647,149	20,504,130	134,186,502	13,398,667	*1,473,631	47,826,284	9,257,934	79,461,830	27,610,093
	7,584,096	34,357,326	9 406 400	97,255,067	7,136,545	50,717,863	4,427,813	*878,349	30,155,114	3,939,383	33,492,428	10,286,659
Compensation of officers Salaries and wanes 1.0	1.079.251	4.956.955	5.209.717	28.556.393	2.836.337	16.284.311	2	*152.650		1.782.637	14.589.465	6.590.570
	58,541	249,001	184,116	5,316,737	727,368	3,487,767	311,858	*19,542		168,745	517,451	209,235
S,	4,541	24,623	160,712	198,648	20,486	108,528	10,710	*1,518	42,717	14,689	205,342	101,895
n business property	333,559	1,982,463	778,336	10,135,971	1,225,939		_	*52,669		600,817	2,265,889	596,224
	185,496	971,493	788,810	6,094,561	412,710	m		*31,263	-	312,267	2,136,360	823,471
Interest paid	3 154	44 140	169,232	1,724,366	29,201	79 876	54 423	41.568	32 422	103,699	755 413	263,289
	100,444	288,039	446,704	9,736,204	1,747,506	5,948,851		*41,642	0,	334,562	1,384,291	384,798
	'			*3,772		*3,772						
	184,300	545,461	1,291,372	553,965	50,138	324,336	60,950	*8,040		8,206	1,351,514	381,512
k, annuity	28,445	88,380	160,319	672,251	66,837	292,080	111,485	*6,829		52,339	601,172	302,831
	62,288	225,519	551,776	3,336,807	601,132	1,865,391	245,308	*36,310	7	167,131	1,216,764	610,911
Net loss, noncapital assets Other deductions	806.969	7,930	1,268	12,117	5,112	37 876 474	*1,461 2 783 415	*206 822	*1,22 <i>7</i> 6 482 435	1 586 567	4,747	1,194
total deductions [33]	438,704	1,481,239	3,000,000	8,773,637	816,744	4,600,059	671,933		2,396,736	214,287	7,284,612	2,681,723
business [33]	437,215	1,479,969	2,999,065	8,763,540	813,916	4,594,594	671,925	*73,877	2,395,562	213,666	7,248,504	2,651,592
	479,204	2,180,848	3,623,881	11,967,011	1,711,584	6,206,460	782,316	*79,230	2,	462,498	9,357,898	3,443,756
	*41,989	700,878	624,815	3,203,470	897,668	1,611,866	110,392	5,353		248,832	2,109,394	792,165
less deficit) distributed to shareholders [34]	14,330	262,414	920,857	955,530	-86,751	223,550	19,812	*5,708	705,955	87,256	942,428	256 776
Interest income	4.577	82,386	139 198	160,605	21,714			*5 496		ľ	259.935	53.939
Royalty income	23	2	1,067	13,490	225			5			5,930	*591
Net short-term capital gain (less loss)	*4,922	-1,674	-249	-17,215	3,578	-26,405	*-7,940		*1,442	12,111	39,903	21,114
Net long-term capital gain (less loss)	*2,902	170,495	84,404	960'869	-140,345	157,421	*1,236		631,019		214,860	142,352
Real estate rental net income (less deficit)	*3,002	520	*3,603	138,481	-1,161	37,277		•	71,654		58,562	9,236
Net income	*3,002	11,354	*3,939	159,364	6,731	46,651	*1,636	•	73,398		62,785	10,164
Deficit	1	*3 456	*33/	20,884	1,891	126.26		' 7	*15.790	*1,8/5	4,223	978
Net income (less deficit) from other rental activity	'	3,456	35	310.373	3,828			11	*154.781	*2 207	4,0/8	986*
Deficit	'	o '	*102	11,506	11,478			'	7	17	627	[1]
t income (less deficit)	454,548	1,746,359	3,923,458	10,156,418	731,632	4,991,679	693,373	*79,596	3,327,952	332,186	8,253,569	3,135,583
	496,303	2,412,318	4,223,126	13,391,631	1,771,213			*	κý	570,167	10,156,283	3,921,548
Deficit "41,755 665,959 299,668 3,235,213 1,039,581 1,539,406 1	*41,755	665,959	299,668	3,235,213	1,039,581	1,539,406	108,233	3,902	306,110	237,981	1,902,714	785,964

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]

Depository hosting, and information related services (63) (64) (65) (65) (65) (66) 7,538 11,497 (65) (66) (66) 1,402 14 13,732,464 133,267,218 5,018,597 (10,000 116,145 12,244,142 111,916,394 110,000 116,145 110,289 110,000 116,145 110,289 110,000 116,145 110,289 110,000 116,249 110,289 110,000 116,149 110,289 110,289 110,000 116,249 110,289 110			Info	Information—continued	þ				Finance and insurance	linsurance		
(60) (61) (62) (63) (64) (65) (65) 26,727 4,603 8,796 7,538 11,432 11,432 16,2832 11,432 11,432 11,432 11,432 11,432 11,432 11,433 11,432 11,433 11,4	Item	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 intermediation	Non- depository credit intermediation	Securities, commodity contracts, and other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles
26,727 4,603 8,796 7,538 11,497 162,832 11,422 19,166 1,1422 1,1422 1,1432 1,1432 1,1432 1,1432 1,1432 1,1432 1,1432 1,1432 1,1432 1,1432 1,1432 1,1432 1,1432 1,1442 1,1440 <th></th> <th>(09)</th> <th>(61)</th> <th>(62)</th> <th>(63)</th> <th>(64)</th> <th>(65)</th> <th>(66)</th> <th>(67)</th> <th>(89)</th> <th>(69)</th> <th>(20)</th>		(09)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(89)	(69)	(20)
34,499 4,877,190 19,519,410 5,008,213 13,322,464 133,224,424 133,224,424 133,227,218 5,6 13,498,713 4,807,130 19,519,410 5,008,213 13,178,762 118,493,414 11,402,733 20,800 4,689 2,20,644 13,178,762 118,493,414 11,402,733 1,60,800 4,689 1,620,317 2,72,533 116,146 11,402,733 3,69,140 1,60,800 4,689,494 10,727,772 1,459,160 7,225,622 2,599,141 11,402,733 3,617,772 1,440,733 3,617,773 3,617,773 3,617,772 1,440,733 3,617,773 3,617,772 1,440,773 3,617,773 3,617,772 1,440,773 3,617,773	r of returns	25,727	4,603	8,796	7,538	11,497	162,832	315	27,551	43,533	89,100	2,333
13,687,349 4,877,190 19,619,410 6,5038,213 13,322,464 13,322,464 13,226,218 1,483,718 1,148,776 118,493,718 1,148,776 118,493,414 1,141,113 1,141,113 1,141,113 209,995 1,141,113 1,141,113 209,995 1,141,113 1,141,113 3,141,075	r of shareholders	34,499	968'6	14,929	11,422	19,136	271,311	11,832	47,863	70,033	132,889	8,693
13,498,716 4,803,527 19,220,564 4,922,044 13,178,762 118,493,414 11,114,145 11,114,1	o from trade or business:	13,687,349	4,877,190	19,519,410	5,038,213	13,332,464	133,267,218	5,018,597	32,349,195	48,889,344	45,947,553	1,062,529
'946 '3.628 '1,226 14 '163 208,995 166,888 65,380 '1,226 14 '163,378 208,995 166,888 65,384 22,227 116,145 153,378 13,610,75 2 125,00,499 4,484,994 18,387,300 4,248,903 12,249,142 11,1416,324 3,4 1,460,389 4,448,994 18,387,300 4,248,903 10,224,9142 11,1416,534 3,4 1,460,389 1,502,310 2,728,641 7,226,622 14,400,74 8 1,460,389 1,502,380 1,502,380 1,500,00 4,448,544 3,41,408 1,345,643 3,61,400 4,400,00 4 1,10,139 1,022,38 1,028 2,24,775 4,461,20 3,400,00 4 4,737,341 3,477 4,161,206 3,477 4,161,206 3,477 4,161,206 3,477 4,161,206 3,477 4,161,206 3,477 4,161,206 3,477 4,161,206 3,477 4,161,206 3,474,203 3,644,203 <th< td=""><td>ess receipts</td><td>13,498,715</td><td>4,803,527</td><td>19,220,564</td><td>4,922,044</td><td>13,178,762</td><td>118,493,414</td><td>1,487,193</td><td>25,083,143</td><td>46,294,242</td><td>44,720,354</td><td>908,482</td></th<>	ess receipts	13,498,715	4,803,527	19,220,564	4,922,044	13,178,762	118,493,414	1,487,193	25,083,143	46,294,242	44,720,354	908,482
20 800 4 689 22 227 10 16145 16145 16175 15 16 88 4 684 98 4 284 984 116,145 1450 490 4 249 484 3 141,072,733 3 141,072,733 3 141,072,733 3 141,045 3 141,045 3 141,045 4 144,984 3 144,984 </td <td>st on government obligations: State and local [33]</td> <td>*946</td> <td>*3,628</td> <td>*1,226</td> <td>4-</td> <td>*163</td> <td>209,995</td> <td>110,000</td> <td>6,355</td> <td>70,360</td> <td>6,707</td> <td>*16,573</td>	st on government obligations: State and local [33]	*946	*3,628	*1,226	4-	*163	209,995	110,000	6,355	70,360	6,707	*16,573
166 888 65 337 275 383 416,145 153,376 11,402,733 35 12,500,499 4,4894 18,387,300 4,249,803 12,249,442 11,916,394 3,53 3,266,134 2,266,135 34,741 841,408 12,527,11 445,643 34,745 445,643 3,53,71 4,072,288 2,502,310 2,728,641 736,623 1,560,968 40,400,740 18,677 40,607,40 18,677 40,607,40 18,677 40,607,40 18,677 40,607,40 18,677 40,607,40 18,677 40,607,40 18,677 40,608 40,400,70 86,671 40,628 18,672,41 40,628 40,400,70 86,671 40,628 40,608 40,400,70 86,671 40,628	ain, noncapital assets	20,800	4,698	22,227	10	161	3,161,075	203,494	2,558,779	281,778	71,098	*45,926
12,600,499 4,444,994 18,347,300 4,249,803 12,249,142 11,1916,394 3,444,994 18,347,772 1,429,160 7,226,822 1,533,718 36,441,408 13,445,643 16,4268 20,816 1,490,306 1,490,306 1,490,400,740 8 1,450,386 1,502,310 2,728,641 72,683 1,690,306 14,996 965,741 8 895,052 25,836 110,289 20,866 4,737,341 8 965,741 895,052 25,1616 388,454 109,940 14,596 4,737,341 8 895,052 25,1616 388,454 100,289 33,770 4,161,206 8 137,045 121,057 151,354 10,289 33,770 4,161,206 8 137,045 122,084 20,889 20,873 4,161,206 7,441,206 8 138,047 20,886 20,869 20,469 38,770 4,161,206 1,491,806 138,047 20,886 20,896 20,469 20,889 1,491	receipts	166,888	65,337	275,393	116,145	153,378	11,402,733	3,217,910	4,700,918	2,242,963	1,149,393	91,548
3.295,134 498,081 10,727,772 1,469,160 7,225,622 553,718 1,974,268 1,520,316 563,975 347,415 941,408 13,465,43 8 1,450,389 1,520,310 122,084 736,689 1,698 40,400,740 8 110,139 40,129 122,084 72,083 *6,454 3,197,273 8 886,052 134,717 382,388 121,067 151,384 102,98 40,400,740 8 137,045 117,087 151,384 102,98 24,767 4161,206 8 137,045 117,087 151,384 102,98 38,770 4161,206 8 224,870 117,087 151,384 102,89 33,770 4161,206 1 124,177 388,286 160,407 27,657 1,497,875 1 417,406 135,140 63,800 26,700 27,662 26,466 1,497,875 1 134,177 46,029 38,28 60,467 16,580	eductions	12,500,499	4,484,994	18,367,300	4,249,803	12,249,142	111,916,394	3,413,069	28,297,566	41,620,295	37,692,158	893,305
1,974,268 250,815 563,975 347,416 841,406 1,3445,643 2 1,450,389 1,502,310 2,722,644 7,506,29 1,500,26 40,400,740 8 1,450,386 1,602,31 2,722,684 7,2083 1,502,26 40,400,740 8 46,386 1,6027 30,499 2,086 1,506,73 3,197,23 3 385,896 251,616 38,454 10,940 147,598 4,161,206 5 224,870 172,827 7,961 1,683 88,73 7,86,591 7,86,592 137,045 121,637 7,961 1,09,490 147,598 4,161,206 5 224,870 172,827 7,961 1,09,493 8,773 7,461,506 5 134,005 38,422 26,83 8,873 7,41,61,206 5 5 134,105 98,652 1,60,921 20,846 1,60,373 1,407,875 7 134,105 98,652 1,50,921 1,61,534 1,61,534 <t< td=""><td>of goods sold</td><td>3,295,134</td><td>498,081</td><td>10,727,772</td><td>1,459,160</td><td>7,225,622</td><td>*553,718</td><td>-</td><td>•</td><td>1</td><td>1</td><td>*553,718</td></t<>	of goods sold	3,295,134	498,081	10,727,772	1,459,160	7,225,622	*553,718	-	•	1	1	*553,718
1,460,389 1,502,310 2,728,641 726,629 1,560,926 40,00,740 86,741 1,40,389 1,502,310 2,728,641 726,68 1,580,926 40,498 36,773 1,40,386 18,777 382,388 109,940 147,598 4,737,341 36,5741 335,896 251,616 368,454 109,248 247,674 4,025,855 11 137,045 121,067 151,354 10,289 24,7674 4,025,855 11 224,870 121,067 151,354 10,289 247,674 4,025,855 11 133,974 184,303 388,288 59,503 8,833 7,845,506 14,497,875 1,4	sensation of officers	1,974,268	250,815	563,975	347,415	841,408	13,445,643	265,948	1,463,701	5,207,039	6,471,824	*37,131
11,134	ies and wages	1,450,389	1,502,310	2,728,641	736,629	1,580,926	40,400,740	846,592	9,068,269	16,148,796	14,248,531	88,552
840,050 18,027 30,499 2,063 0,454 3,197,273 3,197,273 335,896 251,616 368,454 109,248 247,674 4,101,206 6,655 137,045 121,057 151,354 100,248 247,674 4,101,206 6,655 336,896 251,616 5,893 8,873 7,86,551 1,497,374 4,161,206 6,650 132,974 16,287 77,864 10,289 27,4623 2,694,646 4,161,206 6,650 124,177 46,029 267,843 208,599 274,623 2,694,646 7,444 134,005 9,682 150,921 61,650 1,620,196 1,621,400 134,177 46,029 38,422 28,063 1,617,537 1,497,402 134,005 9,682 15,0145 1,617,537 1,497,804 1,621,400 134,005 392,196 1,163,882 1,617,837 1,40,829 1,410,829 1,185,800 392,196 1,152,110 788,410 1,083,159	ız	110,139	40,129	122,084	20,866	14,998	955,741	51,177	161,476	420,114	317,390	*5,584
335,896 34,717 36,354 109,248 34,774 4,101,261 386,454 109,248 33,770 4,161,206 224,870 121,067 151,354 109,248 33,770 4,161,206 224,870 172,827 79,661 5,893 8,873 786,551	lebts	46,385	18,027	30,499	72,083	,6,454 447 500	3,197,273	315,925	2,726,412	71,495	1 045 070	6,418
137 O45 121,067 151,354 10,289 33,770 4,161,206 E 224,870 172,827 79,661 5,893 8,873 786,551 786,551 339,974 184,303 388,288 58,570 27,37 1,497,875 1 155,117 63,820 267,843 208,599 274,623 269,446 124,177 46,029 38,422 28,063 61,650 1,620,196 134,005 99,852 156,921 60,487 160,589 2,531,450 1,620,196 1,186,800 392,146 1,162,110 788,410 1,623,72 1,410,829 1,410,829 1,185,904 388,568 1,152,110 788,410 1,083,322 2,140,829 1,410,829 1,187,666 533,744 1,353,37 2,4684 5,484,762 1,440,829 1,440,829 1,30,762 143,41 1,752,88 20,47 2,591 2,447,72 1,443,544 66,994 9,340 86,542 29,40 7,641,564 5,48	paid on business property	335,896	251.616	368.454	109.248	247.674	4,737,341	126.584	996.853	1,323.092	1.566.680	12.647
224 80 172 827 79,661 5,893 8.873 786,561 339,974 184,303 388,288 59,570 27,357 1,497,875 1 155,117 63,820 267,843 208,599 274,623 2,694,646 1 155,117 46,029 38,422 28,063 1,650,196 1,620,196 1 134,005 9,682 150,921 60,487 1,617,637 2,531,450 1,620,196 1,620,196 13,74,772 1,101,372 2,366,859 1,091,559 1,617,637 30,722,308 86,378 1,186,80 382,196 1,165,110 788,410 1,081,629 1,140,229 1,140,229 1,187,60 332,146 1,165,313 1,161,322 2,140,829 1,140,329	tied to	137.045	121.057	151,354	10.289	33.770	4.161.206	543.654	2.020.553	1,131,956	448.792	16.252
339,974 184,303 388,288 59,570 27,357 1,497,875 1 155,117 63,820 267,843 208,599 274,623 2694,646 1 124,177 46,029 38,422 28,063 1,650,196 1,620,196 1 134,005 9,682 150,921 60,487 16,650 1,620,196 1 1,140,005 9,862 1,165,921 60,487 1,617,537 2,531,450 1 1,146,860 392,146 1,165,804 1,165,804 1,165,804 1,165,804 1,146,804 1	tization	224,870	172,827	79,661	5,893	8,873	786,551	73,821	88,670	158,736	464,918	*406
155,117 63,820 267,843 208,599 274,623 2,694,646 124,177 46,029 38,422 228,063 61,650 61,620 6	eciation	339,974	184,303	388,288	59,570	27,357	1,497,875	100,024	388,226	662,834	339,759	7,032
155,117 6.3 820 267,843 208,599 274,623 2.694,646 1424,177 46,029 38,422 28,063 61,650 1,620,196 1424,177 46,029 38,422 28,063 61,650 1,620,196 14,005 99,862 1,091,559 1,617,537 30,722,308 1,186,860 392,196 1,152,110 788,410 1,083,322 21,356,824 1,16,886 1,186,860 388,688 1,156,885 1,091,559 1,081,324 1,156,886 1,875,686 533,744 1,353,376 28,6173 246,864 26,625,91 1,156,886 1,875,686 1,153,148 1,33,343 96,670 30,447 25,014 7,481,564 1,130,762 1,4341 1,7782 29,140 1,3972 1,092,238 1,248 3,887 2,29,140 1,3972 1,092,238 1,248 3,887 2,29,140 1,491,3972 1,092,238 2,9,10 1,54,28 3,887 2,20 2,317 4,434,344 1,11,726 3,008 1,6516 4,477 4,44,34,344 1,130,762 1,130,89 2,59,29 2,50,29 1,11,26 2,29,20 2,29 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 1,11,26 2,29,20 2,29 2,29 2,120,20 2,29 2,29 2,29 2,29 2,130,20 2,29 2,29 2,29 2,130,20 2,29 2,29 2,29 2,130,20 2,29 2,29 2,29 3,100 2,29 2,29 2,29 2,29 4,100,20 2,29 2,29 2,29 4,100,20 2,29 2,29 2,29 4,100,20 2,29 2,29 2,29 5,100,20 2,29 2,29 2,29 5,100,20 2,29 2,29 2,29 5,100,20 2,29 2,29 2,29 5,100,20 2,29 2,29 2,29 5,100,20 2,29 2,29 2,29 5,100,20 2,29 2,29 2,29 5,100,20 2,29 2,29 2,29 5,100,20 2,29 2,29 2,29	stion	-	1	•	•	•	*474	1	•	*241	*232	'
124,177 46,029 38,422 28,063 61,660 1,620,196 134,005 99,852 16,021 60,487 160,689 25,31,450 3,274,772 1,101,372 2,366,859 1,081,559 1,617,537 30,722,308 8 1,186,850 392,196 1,165,885 1,083,322 21,366,824 1,6 1,185,904 388,688 1,150,885 788,396 1,083,322 22,366,824 1,6 689,781 14,55,410 7,88,410 1,083,322 22,136,824 1,4 68,9741 1,455,904 1,33,343 36,570 30,447 7,481,524 1,4 66,984 9,310 86,540 3,347 26,648 7,481,564 7,481,564 7,481,564 1,022,39 130,762 14,341 17,782 29,40 13,972 1,042,739 1,042,739 130,762 14,443 17,782 29,40 3,67 3,67 4,43,384 130,08 16,546 4,477 2,564 75 111,726	rtising	155,117	63,820	267,843	208,599	274,623	2,694,646	50,377	1,282,480	641,378	712,714	*7,698
134,005 99,882 150,821 60,487 160,589 2,531,420 3,274,772 1,101,372 2,366,859 1,061,559 1,617,537 30,722,308 1,186,860 392,196 1,150,885 788,396 1,617,537 30,722,308 1,186,804 388,568 1,150,885 788,396 1,083,152 21,140,829 1,4 1,185,904 388,568 1,150,885 788,396 1,083,159 21,140,829 1,4 1,185,904 388,568 1,150,885 1,22,917 25,014 7,811,564 1,187,686 33,744 1,752 20,247 25,014 7,811,564 1,187,686 3,310 86,542 1,188 7,291 825,179 1,1879 1,2761 1,242 3,887 2,914 3,972 1,042,739 1,2761 1,428 3,887 2,914 4,43,364 2,9,910 1,542 4,477 4,447,64 1,108,190 1,518 3,943 4,34,364 1,108,190 1,518 3,943 3,94 1,108,190 1,518 3,943 3,94 1,108,190 1,518 3,943 3,94 1,108,190 1,518 3,943 3,94 1,108,190 1,518 3,943 3,94 1,108,190 1,290 6,99 88 1,108,190 1,290 1,290 1,108,1	on, profit sharing, stock, annuity	124,177	46,029	38,422	28,063	61,650	1,620,196	42,499	198,018	992,399	386,737	*543
3.274.772 1,101,40 1,186,800 392,196 1,162,110 788,410 1,083,322 2,1,350,824 1,1,61,68,800 392,196 1,152,110 788,410 1,083,322 2,1,350,824 1,1,61,85,800 392,196 1,152,110 788,410 1,083,322 2,1,350,824 1,1,61,85,904 388,568 1,1,50,888 7788,396 1,083,159 2,1,140,829 1,1,41,85,904 388,542 1,350,23 2,6,625,591 1,1,51,130,762 1,1,41,131 1,2,203,10 1,1,2,141 1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	oyee benefit programs	134,005	99,852	150,921	60,487	160,589	2,531,450	116,694	423,563	1,056,281	931,756	*3,156
3.244,72 1,101,372 2,200,639 1,691,539 1,617,230 0 4,148,860 382,196 1,162,816 788,340 1,617,23,232 2,140,829 1,160,829 1,185,904 388,686 1,353,374 1,353,375 821,313 1,330,023 26,625,591 1,160,829 1,875,686 533,744 1,353,375 821,313 1,330,023 26,625,591 1,160,829 689,781 145,176 202,492 *32,917 246,864 5,484,762 1,16 689,781 133,443 86,670 30,447 25,014 7,481,564 1,16 130,762 1,4341 17,82 29,140 13,972 1,042,739 1,042,739 *1,1879 *2,910 *1,248 3,887 *200 *694 1,099,238 *2,910 *1,548 *4,477 *564 *75 *5,014 *4,43,354 *29,70 *1,548 *4,77 *598 *3 *5,209 *60 *2,906 *699 *8 *17,078	ss, noncapital assets	3,277	*404 240	169	33	464	585,378	32,884	392,440	146,162	12,052	1,840
1,185,904 388,548 1,150,818 778,396 1,100,102 2,1,40,829 1,100,102 1,185,604 38,748 1,583,376 778,396 1,033,169 1,44 1,875,608 533,744 1,583,376 82,317 26,625,691 1,14 689,781 145,176 202,492 *32,917 246,864 5,484,762 1,14 183,186 133,343 86,670 30,447 25,014 7,481,554 1,481,554 66,994 133,443 17,782 29,40 13,972 1,042,739 825,179 130,762 1,4341 1,7782 29,40 1,092,239 80,044 12,781 1,248 3,887 *20 *694 1,092,239 29,910 15,428 4,477 *564 75 56,517 29,00 16,516 *5,508 34 75 56,517 30,008 16,516 *1,511 598 *11,708 *11,708 40 *2,991 *2,992 899 85	deductions	3,2/4,//2	1,101,372	2,300,639	1,091,009	1,017,037	30,722,308	4 606 620	7,989,008	7 260 040	9,797,783	140,149
1,875,686 533,744 1,355,376 821,313 1,330,023 26,625,591 1,155,684 5,484,762 1,155,684 5,484,762 1,155,684 5,484,762 1,155,644 1,143,172 1,143,172 1,142,739 1,143,172 1,142,739 1,142,739 1,142,739 1,143,172 1,143,172 1,143,172 1,143,172 1,143,172 1,143,172 1,143,172 1,143,172 1,143,172 1,143,172 1,143,172 1,143,172 1,143,176 1	ecelpts less total deductions [33]	1,185,904	388.568	1,150.885	788.396	1.083.159	21,140,829	1 495 528	4.045.274	7.198.688	8 248 687	152,652
689,781 145,176 202,492 *32,917 246,884 5,484,762 183,186 133,343 96,670 30,447 25,014 7,481,554 66,994 9,310 86,542 *18 *2,991 825,179 130,782 14,341 17,782 29,140 13,972 1,042,739 12,761 1,08 3,887 *20 *694 1,099,238 29,910 15,428 4,477 *564 75 56,517 29,910 16,516 *1,511 598 34 75 56,517 40,0 *1,604 *2,948 *1,511 *4,34,354 56,517 50,00 *1,518 *34 75 56,517 *29,910 *1,516 *5,98 34 75 51,17,78 *97 *1,516 *598 *8 *10,33,76 *601 *2,932 *899 *8 *17,078 *1 *2,932 *999 *85 *17,078 *1 <th< td=""><td>ome (ress deficit) from a trade of business [55]</td><td>1,875,686</td><td>533,744</td><td>1,353,376</td><td>821,313</td><td>1,330,023</td><td>26,625,591</td><td>1,594,886</td><td>5,862,605</td><td>10,174,525</td><td>8,756,896</td><td>236,678</td></th<>	ome (ress deficit) from a trade of business [55]	1,875,686	533,744	1,353,376	821,313	1,330,023	26,625,591	1,594,886	5,862,605	10,174,525	8,756,896	236,678
183,186 133,343 96,670 30,447 25,014 7,481,554 66,994 9,310 86,542 *1,88 *2,991 825,179 130,782 14,341 17,782 29,140 13,972 1,042,739 *1,879 *264 40 *694 1,092,739 80,044 *29,310 106,190 *11,581 *9,18 *4,191 4,434,354 *29,910 16,516 *5,988 34 75 56,517 *30,008 16,516 *1,511 598 75 56,209 *60 *2,996 *6,517 50,004 40,004 40,004 *60 *2,988 *34 75 56,517 50,004 *75 *1,11,726 50,004 50,004 50,004 50,004 *8 *2,508 88 -103,576 70,008 717,078 *8 *2,508 89 85 -103,655 71,005 71,005	ı	689,781	145,176	202,492	*32,917	246,864	5,484,762	99,358	1,817,332	2,975,836	508,209	84,026
66,994 9,310 86,542 *188 *2,991 825,179 130,762 14,341 17,782 29,140 13,972 10,42,739 12,761 12,761 16,428 3,887 *200 *694 10,99,238 29,310 108,190 -11,581 *918 *4,191 4,43,554 29,310 16,516 *5,988 34 75 56,517 30,008 16,516 *5,988 34 75 56,517 activity 601 *2,906 699 85 17,055 601 26, 901 17,056 11 72,906 601 26, 901 17,056 12,006 601 26, 901 17,065	io income (less deficit) distributed to shareholders [34]	183,186	133,343	96,670	30,447	25,014	7,481,554	23,233	623,961	4,681,947	1,783,405	369,009
130,762 14,341 17,782 29,140 15,972 1,042,739 (1,42,739) (1,437) (1,43	and income	66,994	9,310	86,542	*188	*2,991	825,179	4,121	12,046	737,038	24,977	46,998
1,879 254 40 - 3,167 80,044 1,248 3,857 200 3,167 80,044 2,92,10 19,428 4,477 -564 75 86,117 30,006 16,516 5,598 34 75 111,726 97 1,089 1,511 598 - 55,209 11 2,306 601 2,906 699 85 - 170,055 601 2,6 2,9 2,9 2,9 2,9 12 2,9 2,9 2,9 2,9 13 2,9 2,9 2,9 2,9 14 3,2 3,9 3,9 3,9 15 17 3,9 3,9 16 17 2,9 3,9 17 18 2,9 3,9 18 19 10,055 19 10,055	st income	130,762	14,341	17,782	29,140	13,972	1,042,739	5,283	81,941	841,411	74,049	40,056
activity	Ity income	*1,879	*254	40	1	3,167	80,044	5,664	*353	64,027	* 14 41*	986'6
activity	hort-term capital gain (less loss)	12,761	1,248	3,887	.200	4694	1,099,238	3/2	41,236	1,074,398	-2,560	-14,209
activity	ong-term capital gain (less loss)	-29,210	108,190	186,11-	818	191,4	4,434,334	7,192	488,385	1,965,073	1,686,925	286,178
	state rental net income (less deficit)	000.00	15,428	4,47	-564	(3)	56,517	6,612	7,106	49,510	-2,300	4,410
	Icome	30,008	16,516	*5,988	34	75	111,726	8,160	24,617	75,319	3,037	*592
(1) *2,932 699 85 - 120,655 601 659 659 - 120,655	1	/6°	900 C*	11.5,1	860	•	55,209	1,548	17,511	25,809	5,33/	5,003
601 26 - 120,655	ome (less deficit) from other rental activity	200	2,900	660	00	•	-103,376	407	0/0,001-	0,792	-3,524	-0,047
	icome		7,932	669	82	'	870,7T	484	2,636	13,917	31.0	97 50
1 200 201 1 1 200 200 000 000 000 000 00		601	26	- 4 050 750	- 040 040	- 1700077	120,655	4	*103,314	5,124	3,540	8,673
Ome (less deficit) 1,536,399 540,1910 615,594 18,594 18,594	et income (less deficit)	1,398,399	540,245	1,252,730	818,364	1,108,247	28,575,524	1,525,854	6 200 252	11,938,937	10,026,268	508,603
88 789 227 173 *32 914 235 133 3 652 069	lcome +	532.740	88.789	227.173	432.914	235.133	3,652,069	96.412	0,209,253	1 438 079	399.141	84 848
end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."	es at end of table section. Detail may not add to total because	of rounding. Se	e text for "Explana	tion of Terms" and	"Description of the	Sample and Limit	ations 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]

	<u>.</u>	Real estate and re	and rental and leasing								Health care and social	and social
											dssisi	ance
					Drofessional	Managament	Administra manageme	Administrative and support and waste management and remediation services	and waste on services			
ltem			Rental and	Lessors of nonfinancial	scientific, and technical	of companies (holding				Educational services		Offices of health
	Total	Real estate	leasing services	intanglobe assets (except copyrighted works)	services	companies)	Total	Administrative and support services	Waste management and remediation services		Total	practitioners and outpatient care centers
	(71)	(72)	(73)	(74)	(75)	(92)	(22)	(78)	(62)	(80)	(81)	(82)
Number of returns	461,284	432,186	26,621	2,477	702,282	29,902	209,690	199,060	10,630	43,696	354,625	289,430
Number of shareholders	891,077	842,286	44,115		1,027,403	180,790	312,445	290,111	22,334	59,199	474,872	366,723
Income from trade or business:	114.682.319	81.257.651	31.578.337	1.84	511.151.349	34.333.943	250.232.283	225.183.345	25.048.938	27.850.318	317.476.828	234.797.693
Business receipts	107,028,098	75,943,497	29,297,308	1,787,294	502,931,485	9,273,243	247,119,885	222,208,328	24,911,557	27,720,501	308,653,153	227,000,165
Interest on government obligations: State and local [33]	67,164	63,439	3,650	75	19,685	955,600	13,029	9,442	*3,586	*1,689	7,575	1,942
Net gain, noncapital assets	1,785,293	527,611	1,257,006	*676	367,235	648,663	329,262	247,332	81,930	8,587	206,578	172,871
Other receipts	5,801,764	4,723,104	1,020,373	58,287	7,832,944	23,456,437	2,770,107	2,718,243	51,864	119,542	8,609,521	7,622,716
Total deductions	102,362,692	71,834,553	29,241,923	1,286,217	457,383,891	19,850,552	235,758,834	211,744,826	24,014,008	25,936,560	283,160,807	205,144,957
Cost of goods sold	15,688,049	4,073,295	11,515,791	*98,963	157,168,091	*12	102,488,491	91,000,695	11,487,796	4,192,417	28,401,128	20,107,391
Compensation of officers	8,363,501	7,388,936	907,504	67,062	49,551,832	2,023,583	8,752,711	8,086,643	666,068	1,616,553	41,851,727	38,468,100
Saralles and wages Renairs	1.871.851	1.092.481	775.218		2.141.161	371,553	1,835,162	1.333,543	501,619	369.832	2.742.981	1.937.831
Bad debts	388,558	259,829	127,078		599,989	815,456	386,629	354,972	31,657	153,247	875,368	158,452
Rent paid on business property	5,305,452	3,813,222	1,444,017	48,213	16,105,940	328,644	5,544,132	4,812,227	731,905	2,500,884	17,774,131	13,111,172
Taxes paid	3,773,981	2,932,801	806,456	34,724	14,902,493	865,935	10,368,241	9,667,109	701,132	918,269	12,072,031	7,623,115
Interest paid	1,983,905	1,312,102	652,425	19,378	1,901,270	2,816,082	1,252,188	995,915	256,273	108,944	1,965,862	1,268,259
Amortization	269,449	103,997	159,790	5,662	762,455	452,535	339,734	278,957	60,777	45,455	709,870	548,958
Depreciation	6,649,707	1,571,813	5,067,397	10,497	3,634,961	598,855	3,360,191	2,307,726	1,052,465	389,536	3,253,335	2,281,896
Depletion	1,921	1,526,783	187 924	96 115	5 273 038	238 872	2 448 643	235 946	112 697	794 950	- 929 086	2 454 319
Pension profit sharing stock annuity	662.733	582,934	74.852		5.095,977	335,773	832,755	674,150	158.605	137,610	5.120.548	4.943,545
Employee benefit programs	1,416,426	1,080,977	316,634		7,665,024	692,691	4,137,539	3,608,744	528,795	370,073	4,792,378	2,886,855
Net loss, noncapital assets	134,955	116,890	18,065		28,160	388,448	5,722	4,306	*1,416	*1,224	35,258	29,906
Other deductions	23,939,017	19,949,426	3,559,339	430,253	93,815,824	5,061,689	33,995,586	29,817,127	4,178,459	6,963,417	79,460,919	58,065,553
Total receipts less total deductions [33]	12,319,627	9,423,098	2,336,414	560,114	53,767,457	14,483,391	14,473,449	13,438,519	1,034,930	1,913,759	34,316,021	29,652,736
Net income (less deficit) from a trade or business [33]	12,252,463	9,359,659	2,332,764	560,040	53,747,773	13,527,792	14,460,420	13,429,077	1,031,344	1,912,070	34,308,446	29,650,795
Net Income	10,112,043	4,273,300	3,262,363	*17.055	7,067,208	3 261 487	10,632,301	1 563 876	908,040	425.676	36,136,240	25,151,103
Portfolio income (less deficit) distributed to shareholders [34]	4,063,651	3,630,849	369,504	63,297	2,998,498	6,444,858	2,147,702	912,541	1,235,161	138,892	1,153,897	381,547
Dividend income	488,818	473,156	13,551	*2,112	249,593	766,550	76,592	58,830	17,762	9,045	60,046	46,946
Interest income	1,251,905	1,130,710	98,668		403,783	1,097,617	215,607	178,213	37,394	62,761	100,107	45,279
Royalty income	343,793	226,641	*93,158	*	131,810	98,692	4,502	*3,048	*1,454	*3,328	*14	*5
Net short-term capital gain (less loss)	218,850		94,396		-81,232	233,210	125,545	4,556	120,989	3,613	1,606	1,768
Net long-term capital gain (less loss)	7 936 536	7,680,785	69,731	* 564	2,294,544	4,248,789	1,725,456	967,895	1,057,561	60,145	992,124	287,549
Kear estate rental net income (less dencit)	1,920,920	1,663,011	41,479		37 3,320	106.404	42,043	40.325	10,120	3,730	99,240	10,130
Net income	2 737 721	2 7 19 681	17.300		81.635	77 011	18 957	13 606	*5.351	1 259	25 344	*17.092
Net income (less deficit) from other rental activity	45,268	96,054	-50,786		-22,160	45,217	25,076	18,620	*6,456	*-150	17,068	16,686
Net income	383,458	121,262	262,196		78,130	49,136		22,142	*6,456	*[1]	17,389	16,687
Deficit	338, 190	25,208	312,983		100,290	3,919	*3,521	*3,521	•	151	*321	*[1]
Total net income (less deficit)	24,287,908	20,972,174	2,692,961	622,773	57,098,039	20,136,351	16,676,043	14,386,957	2,289,087	2,060,570	35,537,656	30,065,224
Net income	31,741,978	27,234,691	3,877,262	630,025	63,891,189	22,840,649	18,700,402	15,849,572	2,850,830	2,473,465	39,203,538	32,497,121
Deficit	7,454,070	6,262,517	1.184.301	*7,252	6,793,150	2 704 299	2.024.359	1 462 616	561 743	712 808	3 665 882	2 431 897

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]

	Health care and soc assistance—continu	Health care and social assistance—continued	Arts, ent	Arts, entertainment, and recreation	ecreation	Accom	Accommodation and food services	ervices		Other services	ervices	
Item	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambiling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, dvic, professional, and similar organizations
	(83)	(84)	(85)	(86)	(87)	(88)	(88)	(06)	(91)	(95)	(63)	(94)
Number of returns	52,445	12,750	94,287	62,374	31,913	234,534	26,313	208,222	264,136	129,886	131,386	2.864
Number of shareholders	82,224		146,697	89,463	57,234	441,467	86,332	355,135	388,049	188,575	195,601	3,873
Income from trade or business:	44.065.525	38.6	67.365.709	40.052.103	27.313.606	231.982.588	21.309.722	210.672.866	132.520.665	81.558.223	50.287.180	675.262
Business receipts	43,472,803		64.842.087	38.772,295	26,069,792	229,254,911	20,708,680	208,546,231	130,387,951	80,667,440	49,129,009	591,502
Interest on government obligations: State and local [33]	*3,508		6,796	6,026	*770	6,072	1,751	4,321	4,235	*495	*3,740	'
Net gain, noncapital assets	8,856		141,077	99,893	41,184	497,960	36,478	461,482	311,342	171,493	139,849	ľ
Other receipts	580,358	406,447	2,375,749	1,173,889	1,201,860	2,223,645	562,814	1,660,831	1,817,138	718,795	1,014,583	*83,759
Total deductions	40,987,764	37,028,086	62,964,111	36,546,795	26,417,315	221,425,297	19,930,167	201,495,130	124,978,741	77,192,077	47,268,754	517,911
Cost of goods sold	5,302,191	2,991,545	14,019,402	6,127,094	7,892,309	89,311,848	3,278,867	86,032,981	53,576,906	39,921,087	13,524,715	*131,104
Compensation of officers	2,503,456	880,171	9,041,657	8,114,856	926,801	6,431,861	465,574	5,966,287	7,706,440	4,439,357	3,210,120	*56,964
Salaries and wages	15,468,019	4,	10,687,515	5,946,678	4,740,837	42,253,286	3,775,639	38,477,647	20,325,922	10,742,748	9,451,713	*131,461
Repairs	376,513		989,399	250,459	738,940	4,014,374	707,947	3,306,427	1,457,073	670,787	785,715	*570
Bad debts	370,643	346,273	50,912	16,735	34,177	78,069	12,198	65,871	230,880	108,268	118,983	*3,628
Rent paid on business property	2,001,791	2,661,168	3,475,722	1,315,643	2,160,079	16,693,827	969,428	15,724,399	9,483,364	3,995,302	5,472,341	15,721
Taxes paid	2,022,380		2,187,858	764,829	1,423,029	10,342,357	1,427,965	8,914,392	4,802,291	2,664,102	2,121,845	16,344
Interest paid	331,594	366,009	739,980	193,312	546,668	2,649,258	1,350,966	702 202	1,085,352	162 696	454,379	2,179
Amortization	90,460		1 355 671	390 271	965,000	5 244 212	1 544 845	3 699 366	7 472 366	1 224 972	1 245 182	*2 212
Depletion	1			1	-	1 '			*746	*746	1	! ' !
Advertising	298,363	176,403	1,052,979	489,504	563,475	4,969,834	336,290	4,633,545	1,685,168	853,861	827,353	*3,955
Pension, profit sharing, stock, annuity	112,128	64,875	564,085	527,989	36,096	164,740	15,300	149,440	252,422	121,288	120,403	*10,730
Employee benefit programs	699,879	1,205,644	588,823	266,912	321,911	1,464,303	166,541	1,297,762	1,478,258	1,008,956	464,824	*4,478
Net loss, noncapital assets	*1,280		8,232	*1,064	7,167	79,248	1,943	77,305	43,892	*10,050	*33,843	- 000
Other deductions	10,971,720	10,423,645	17,868,654	11,877,285	9981,369	36,839,034	5,781,322	31,057,712	19,947,806	10,639,672	9,170,196	137,938
Not income (less deficit) from a trade or husiness [33]	3.074.253	1,583,398	4.394.803	3 499 282	895.520	10.551.218	1.377.804	9.173.414	7,537,689	4.365.651	3.014.687	157.351
Net income	3,866,060	2,119,076	6,691,493	4,802,331	1,889,161	13,822,878	2,188,763	11,634,116	9,563,507	5,521,702	3,851,373	*190,432
Deficit	791,807	535,679	2,296,690	1,303,049	993,641	3,271,660	810,958	2,460,702	2,025,818	1,156,051	836,686	*33,081
Portfolio income (less deficit) distributed to shareholders [34]	697,801		1,250,950	1,123,179	127,771	835,853	290,505	545,348	1,029,307	819,707	203,720	*5,879
Dividend income	7,658		28,165	11,277	16,888	65,027	48,910	16,117	26,674	5,577	17,695	3,402
Interest income	26,156	28,67	102,307	42,983	59,324	229,292	101,029	128,264	56,100	26,539	28,909	*652
Royalty income	£*		193,973	193,987	*-14	213,589	315	*213,274	*14,108	Ξ	*13,612	496
Net short-term capital gain (less loss)	96*		868-	-919	*20	19,609	15,255	4,353	5,162	*3,209	1,825	127
Net long-term capital gain (less loss)	663,887		927,404	875,851	51,553	308,336	124,996	183,340	927,263	784,381	141,679	1,202
Real estate rental net income (less deficit)	669.		94,981	31,987	62,994	181,409	66,763	114,646	83,325	11,368	72,494	-537
Net income	899-	•	105,446	36,115	08,330	208,792	83,531	125,261	88,233	14,680	72,813	139
Deficit	69.	8,184	10,465	4,129	6,336	27,382	16,768	10,615	4,907	*3,312	918.	1,2//
Net income (less dericit) from other rental activity		301	17,170	1,339	*16 565	12 240	069,1-	3,330	9,944 6,658	3,942	7 0,	- '
Net income		*321	206,11 A77*	200,1	*748	*4 540	206 7.080	*1 870	0,000	0,000	7	-
Total net income (less deficit)	3.772.653	1.699.778	5.757.912	4.655.807	1.102.104	11.576.181	1.733.375	9.842.806	8.656.264	5.202.669	3.290.904	162.692
Net income	4,507,389	2,199,027	7,767,494	5,764,780	2,002,714	14,707,646	2,502,695	12,204,951	10,565,599	6,281,438	4,091,702	*192,459
Deficit	734,736		2,009,583	1,108,973	900,610	3,131,465	769,321	2,362,144	1,909,334	1,078,769	800,799	*29,766
Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data".	ise of rounding	See text for "Exnis	nation of Term	" and "Description	n of the Sample	ond I imitations	of the Date "					

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]

				6					Construction	ction	
Item	All industries	Total	Agriculture	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
Number of returns	2,913,280	50,460	33,964	4,850	11,646	17,521	2,750	374,379	107,905	18,842	247,632
Number of shareholders	4,802,663	120,058	84,706	7,819	27,533	47,293	5,002	575,251	160,601	43,442	371,208
Income from trade or business: Total receipts (33)	5.893,498,560	91.775.447	60.611.834	7.353.219	23.810.394	50.441.712	7.040.798	742.568.638	271,105,235	119.071.119	352,392,284
	5,761,747,939	83,309,314	53,582,174	7,184,517	22,542,624	46,904,300	6,967,597	736,279,816	269,245,978	116,458,251	350,575,587
lations: State and local [33]	1,501,999	18,944	13,687	565	4,693	24,480	•	88,132	34,716	33,531	19,885
apital assets	13,558,019	442,841	272,230	107,979	62,632	415,983	1,054	950,873	253,353	272,960	424,559
	116,690,603	8,004,347	6,743,744	60,158	1,200,446	3,096,949	72,146	5,249,818	1,571,189	2,306,378	1,372,252
	5,442,467,784	82,858,320	54,581,068	6,712,757	21,564,495	39,273,915	6,557,301	693,118,544	257,783,391	110,022,492	325,312,661
	3,570,157,744	43,475,203	25,490,948	3,778,723	14,205,532	20,087,022	5,143,261	539,719,437	224,024,323	88,494,600	227,200,513
icers	218,276,122	7 035 218	746 661	155,192	336,644	1,266,918	76,727	21,488,437	5,428,890	2,187,051	13,872,496
Salaries and wages	33 928 111	1 747 920	1 248 261	158,385	341.273	779 790	55 687	2 801 329	555 903	539.507	1 705 919
95	8,245,278	39,224	21,878	*1,015	16,332	50,601	5,766	630,260	112,764	52,003	465,493
on business property	133,771,933	3,324,250	2,940,202	93,516	290,531	963,897	120,504	11,656,122	2,425,062	2,503,999	6,727,061
	115,127,765	1,512,505	985,402	113,995	413,109	1,427,449	91,049	12,385,666	2,588,455	1,738,426	8,058,785
70	29,692,016	774,149	598,879	82,042	93,229	352,688	36,368	2,257,514	731,858	475,484	1,050,172
	7,820,847	78,619	49,477	*552	28,590	120,022	34,034	224,970	34,609	47,165	143,196
oo	671 115	430,324	1,824,844	760,047	402,149	304,650	154,321	0,500,465	1,048,381	20,483	3,327,600
Advertising	43.956.878	199.403	169.271	3.579	26.553	85.227	16,403	2.143.444	556.534	125,597	1.461,346
ofit sharing, stock, annuity	23,731,900	131,713	106,622	*1,852	23,239	184,069	14,249	2,156,227	469,294	545,903	1,141,030
	55,519,875	517,862	392,855	22,025	102,982	555,529	26,174	8,480,491	1,503,824	1,122,008	5,854,659
tal assets	551,321	4,347	*4,265	•	82	13,304	32	14,852	3,403	8,713	2,736
	537,179,307	19,251,758	15,179,225	1,582,217	2,490,315	6,261,993	473,763	44,038,563	9,354,206	5,891,976	28,792,381
	451,030,776	8,917,127	6,030,766	640,462	2,245,899	11,167,797	483,496	49,450,094	13,321,844	9,048,627	27,079,623
Net income (less deficit) from a trade or business [33]	449,528,777	9 174 483	6,017,079	639,897	2,241,206	11,143,316	483,496	49,361,962	13,287,128	9,015,096	27,059,738
	5,556,935	276,300	266,640	*4,570	2,5,090	73,132	*12,008	300,534	53,693	226,970	19,871
income (less deficit) distributed to shareholders [34]	52,042,654	1,432,234	1,232,201	8,929	191,104	1,958,552	25,802	2,664,244	505,476	1,190,391	968,376
Dividend income	7,083,645	272,606	138,572	*1,404	132,630	191,063	926	249,143	75,539	105,757	67,847
Interest income	6,995,288	172,805	143,108	809	29,089	158,262	5,948	554,888	248,792	204,054	102,042
Royalty income	2,779,605	729,858	712,904	*5,045	*11,909	617,062	*812	31,352	18,582	10,953	1,817
Net short-term capital gain (less loss)	1,815,029	5,580	5,269	-25	*336	24,152	92*	31,598	12,564	15,273	3,761
	33,369,087	251,385	232,347	*1,898	17,140	968,012	18,009	1,797,263	150,000	854,354	792,910
Real estate rental net income (less deficit)	13,000,550	401,796	388,253	756°	12,606	38,124	*4,389	366,809	114,059	191,139	61,611
Net income	13,030,431	101,321	332,300	900	10,004	14,74	1,400	131 107	130,141	26.020	040,10
Not income (less deficit) from other metal activity	1376.206	57 070	4,233	*44 295	1220	94 714	*5.036	203 641	3 845	146.569	53 228
Net income (less deficit) from other rental activity	1.551.619	60.073	15.379	*44.315	*379	99,725	*5.036	215.940	4,515	156.776	54.649
Deficit	175,413	*3,003	*1,383	200	*1,600	5,011)	12,299	*671	10,207	*1,421
t income (less deficit)	515,948,187	10,789,283	7,651,528	694,059	2,443,696	13,234,707	518,723	52,596,657	13,910,508	10,543,196	28,142,953

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—Continued

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

Item						Manufa	Manufacturing					
OT To	Total	Food	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	111,137	7,731	1991	2,418	3,124	543	298'5	1,628	10,167	202	2,592	5,439
olders	241,298	23,509	3,484	3,567	5,735		10,928	3,430	19,049	1,213	7,789	12,792
Income from trade or business:	759.327.323	118.679.369	11.852.997	11,220,917	20.281.925	4.986.513	37.444.259	24.684.691	28.008.999	7.155.483	37.834.871	49.899.785
	751,131,426	118,107,930	11,657,299	11,121,209	20,135,839	4,979,980	37,049,662	24,393,478	27,891,524	6,967,952	37,286,662	49,562,033
ment obligations: State and local [33]	70,106	3,712	11,567	*590	*258		1,464	2,392	2,123	*709	1,900	6,502
	1,425,683	54,814	24,460	*15,025	56,628	*412	93,725	32,853	25,353	25,104	105,135	104,833
	6,700,108	512,913	159,671	84,093	89,200	5,083	299,408	255,969	89,999	161,718	441,174	226,418
S	694,589,397	112,068,031	10,473,854	10,384,494	18,788,691	4,736,864	34,615,880	22,833,094	25,773,944	6,762,938	34,055,582	45,628,185
Cost of goods sold 516,3	516,378,443	91,319,443	6,196,531	7,656,512	13,724,018	3,181,154	26,551,907	17,878,044	17,263,957	5,539,443	24,191,334	34,607,492
icers	17,987,077	1,455,059	198,386	253,724	614,481	123,358	567,189	469,141	881,479	85,032	1,086,996	1,059,393
and wages	53,280,184	5,411,796	1,046,791	877,662	1,526,425	557,165	2,564,232	1,433,772	2,886,341	366,809	2,920,854	3,030,582
ri ri	3,526,034	537,352	90,303	62,622	36,560	Ì	337,214		209,783	14,813	171,345	241,757
	705,753	47,276	3,611	7,071	22,853		23,354		25,814	3,159	27,044	91,656
n business property	11,214,713	1,152,917	156,333	220,763	272,933		420,024	519,751	789,590	64,345	396,725	791,635
	13,690,485	1,253,755	1,008,959	123,907	650,026	85,411	642,843	363,284	606,858	61,462	544,175	818,691
	079,700,0	454, 149	116,730	55,910	100,924				133,323	21,535	197,720	47.069
Amortization	12 715 812	1 899 071	416 457	5,907	102 290	,		33, 184 430 578	40,397	6,303	623 593	1 030 308
	268,245	1	58,862	i '			107,703	1		1,832	14,847	
0	5,406,216	1,381,142	207,387	47,051	286,836	230,890	156,344	50,932	201,354	94,215	361,874	196,299
ofit sharing, stock, annuity	3,630,067	419,514	65,451	29,393	87,420	4,078		104,181	64,786	10,593	278,539	230,466
	10,137,463	1,146,556	154,343	90,992	144,673	89	420,424	339	323,424	58,635	399,810	671,850
al assets	65,835	7,751	*1,230	*131	1,065		*166		*2,683	*417	11,110	1,004
	41,097,242	5,412,264	725,735	850,095	1,197,905		1,812,854	1,007,115	1,804,065	282,080	2,756,802	2,574,291
	64,737,926	6,611,338	1,379,143	836,423	1,493,234		2,828,378	1,851,597	2,235,055	392,544	3,779,289	4,271,599
less deficit) from a trade or business [33]	64,667,820	6,607,626	1,367,576	835,833	1,492,976	248,611	2,826,914	1,849,206	2,232,933	391,835	3,777,389	4,265,098
Deficit	287,954	1,740	100.	80	*4,675		1,102		*5,472	349	*28,480	*20,859
income (less deficit) distributed to shareholders [34]	9,287,697	316,119	234,180	100,376	1,645,922	28,053	252,880	101,690	241,416	67,585	1,482,564	579,392
	2,038,209	174,608	22,231	46,182	3,739	¥			13,644	8,782	205,578	127,935
Interest income	675,623	66,311	15,389	6,336	6,616		37,434	14,029	9,624	6,304	89,911	27,890
	233,924	7,619	*298		*15,284	2,842	*8,240	*81	*111	235	88,221	1,306
	25,259	3,713	*6,046	-71	*-161				*7,998	*526	-11,967	4,281
9	6,314,682	63,868	190,216	*47,928	1,620,443	*4,6	_	53,310	210,040	*51,737	1,110,821	417,979
ental net income (less deficit)	228,379	18,039	3,872	*352	5,864		10,381		*11,031	*484	8,993	47,001
ome	252,652	22,894	4,159	*1,212	*6,054	15	10,637		*11,031	869*	10,170	48,055
Deficit	24,273	4,855	*287	.829	*191		*255	L*	'	214	1,177	*1,055
less deficit) from other rental activity	95,202	958	*-2,283	*165	2 1		91	*'	*348	996*	-1,574	141
come	112,629	2,485	[1]	*165	7,		*2,272		*348	996*	2,539	141
	74.279.097	1,527	7,283	936.726	3.144.763	276.679	3.090.267	45 1.945.908	2.485.729	- 460.870	5.267.372	4.891.632
Total the informer (less deficit) Fortings and Description Detail may not add to total because of more than 100 m	Sec. Sec.	Levt for "Explan	ation of Terms" a	Description	f the Sample at	t juitations of the	na 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—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

				Man	Manufacturing—continued	penu				Whol	Wholesale and retail trade	ade
ltem	Nonmetallic	Primary	Fabricated		Computer	Electrical equipment,	Transportation	Furniture		Wholesale	Wholesale trade	le trade
	mineral product manufacturing	metal manufacturing	metal product manufacturing	Machinery manufacturing	electronic product manufacturing	appliance, and component manufacturing	equipment manufacturing	and related product manufacturing	Miscellaneous manufacturing	and retail trade, total [16]	Total	Durable goods
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of returns	3,233	2,513	22,522	8,090	4,937	3,494	4,056	7,602	14,184	431,348	165,308	104,071
Number of shareholders	8,538				-		8,804	12,822	25,195	715,266	281,092	179,911
Income from trade or business: Total receipts [33]	21,370,586	46,397,759	113,182,474	52,222,882	35,229,159	27,325,497	41,396,962	21,748,601	48,403,594	2,445,499,821	1,244,224,208	573,160,343
Business receipts	20,958,101				34,759,554	27,149,978	40,774,383	21,329,641	47,800,391	2,416,589,467	1,235,196,149	568,294,506
Interest on government obligations: State and local [33]	2,238	5,063	9,487	6,259	3,038	2,996	2,550	*1,184	5,037	120,251	57,926	38,664
Net gain, noncapital assets	66,245	66,408			6,251	82,795	116,256	26,940	97,813	2,072,883	1,261,714	879,042
Other receipts	344,002	562,303			460,317	89,729	503,772	390,835	500,352	26,717,219	7,708,419	3,948,131
Total deductions	19,473,305	43,757,548		46,299,056	31,300,384	24,494,873	37,797,072	20,233,004	43,278,897	2,357,253,651	1,194,395,234	543,900,107
Cost of goods sold	14,034,699	900 008	7 4,559,053	32,206,627	1 374 418	10,660,903	110,553,51	14,605,669	1 558 566	1,962,921,560	1,013,122,969	11 406 302
Salaries and wages	1,378,841	2,059,409			3,495,645	2,684,181	2,441,603	1,554,763	5,303,000	140,718,073	64,787,641	37,958,485
Repairs	111,373				134,087	79,043	160,649	95,264	223,506	7,622,659	3,338,840	1,797,608
Bad debts	36,666	51,760	108,288	77,077	32,774	12,177	28,152	21,666	65,517	1,942,712	1,172,215	774,748
Rent paid on business property	381,982	474,786		828,898	575,470	352,137	555,106	382,949	871,413	32,853,729	12,245,088	7,296,168
Taxes paid	484,696	468,618	2		682,587	493,371	755,334	456,449	887,581	27,615,649	12,792,661	5,856,341
Interest paid	161,865	249,945		Ω.	113,749	176,175	207,857	80,556	181,752	7,189,936	3,376,323	1,963,249
Amortization	46,487	1			52,533	60,721	42,967	41,382	79,324	1,958,768	1,007,631	338,370
Depreciation	557,059	,	2,295,505	194,719	196,046	CBC, I CC	678,518	196,000	166,676	13,250,390	0,346,042	3,904,727
Depletion	53.726	50,270	462 457	315 675	212.350	- 222 391	186.853	195.373	492 350	4,493	1,530	1,530
Pension profit sharing stock annuity	116,778	2		329,816	192,185	201,644	162,490	65,565	196,221	3,872,848	2,546,756	1,550,992
Employee benefit programs	370,012	437,747	2,	882,652	571,418	510,025	527,947	328,369	585,224	11,219,957	5,673,213	3,493,873
Net loss, noncapital assets	*1,293				4,596		6,380	*274	1,927	120,149	43,589	31,399
Other deductions	1,174,342	1,383,591		3,316,775	2,157,974	1,778,843	1,451,905	1,536,243	3,939,208	95,766,836	44,690,606	24,674,471
Total receipts less total deductions [33]	1,897,281	2,640,211			3,928,775	2,830,624	3,599,890	1,515,597	5,124,697	88,246,170	49,828,974	29,260,236
Net income (less deficit) from a trade or business [33]	1,895,043	2,635,149	11,339,285	5,917,568	3,925,737	2,827,629	3,597,340	1,514,413	5,119,660	88,125,919	50 140 353	29,221,571
Deficit	*2,508					*51,823	*12,422		*28,010	933,398	369,305	243,354
Portfolio income (less deficit) distributed to shareholders [34]	2	2	1,6	9		470,419	367,725	46,323	292,700	8,040,539	4,151,628	2,187,064
Dividend income		_	2	.,	182,751	188,204	124,453	24,730	175,780	1,521,022	656,994	311,552
Interest income	25,849		0,		26,943		42,779	9,206		1,402,024	680,453	340,355
Royalty income	8,306	25	5,304		8,948		29,072	*1,276	*	85,905	80,472	21,113
Net short-term capital gain (less loss)	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	120	1 244 474	920 404	104	1,065	171 260	1,388	612,1	06,350	050,02	4 4 96 072
Net long-term capital gain (less loss)	6.812				24.042		7.756	1.542	6.131	4,973,239	196 949	79.494
Net income	7,321				24,456		8,498	1,645	6,308	590,879	219,635	91,685
Deficit	*509		*4,493	*89	*414	*258	*741	102	176	57,024	22,686	12,192
Net income (less deficit) from other rental activity	*2,497						36,122	*753	*7,468		131,751	109,555
Net income	*2,497			4		*240	36,122	*753	680'6*	CV.	181,269	153,241
Deficit	' 6				277	- 1000	[1]	- 00	1,620	60,126	49,518	43,686
Total net income (less deficit) 2,131,682 2,90	2,131,682	2,900,648 13,0/0,313 6,583,285 4,227,924 3,321,2/9 4,0	13,0/0,313	6,583,285	4.227.924	3,321,279	4.008.943	1.563.032	7 475 454	242	4	4×4

2,028,382

1,846,368

2,918,300

3,886,293

4,831,647

4,638,071

741,313

2,009,314

and "Description of

See text for "Explanation of

12,579,642

42,611,076

649,762

22,003,929

Total net income (less deficit) 22,003,92.
Endnotes at end of table section. Detail may not add to total because of rounding.

Sporting goods, hobby, book, and music

stores

10,845 23,225

20,121

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—Continued

25,044,112 24,754,504 *11,072 23,263,207 129,973 12,106 1,830,956 660,625 88,687 514,269 **1,780,605** 1,789,969 103,557 745,340 2,785,266 2,143,628 Clothing and clothing accessories stores 25,220 42,140 1,824,541 2,095,357 421,222 143,651 1,237,184 181,003 57,266 210,409 **2,647,188** 2,682,855 35,666 105,104 799,928 68,148 169,248 193,256,780 190,608,748 689,581 4,864,115 2,648,031 191,441,230 1,709,603 173,110,292 4,903,761 Gasoline stations **56,636,816** 56,273,099 244,248 3,072,126 3,111,055 23,874 319,980 156,843 27,492 1,039,448 772,870 108,770 83,214 413,336 154,642 *38,929 808,636 43,620 Health and personal 53,564,574 40,733,170 3,368,086 3,072,242 care stores **136,963,080** 134,919,370 3,501,127 2,240,430 364,785 215,101 1,051,217 **4,352,680** 4,393,120 43,354 10,506 176,266 937,969 913,447 330,314 1,199,748 4,363,186 *40,439 386,864 1,856,938 132,599,894 101,054,531 7,931,676 Food, beverage and liquor stores Retail trade Wholesale and retail trade—continued **73,306,740** 72,793,198 *38,449 **4,249,788** 4,272,222 16,727 54,434 420,659 326,575 208,662 60,698 497,470 134,635 497,361 *22,434 1,405,815 110,561 Building material and garden equipment and supplies 3,939,604 dealers 8,505 13,442 444,748 2,022,176 18,189 95,739 **726,892** 730,078 3,187 **22,751,007** 22,580,441 165,599 322,819 309,972 59,461 184,609 96,434 933,182 17,454,240 appliance stores and **33,274,637** 32,865,686 61,085 13,597 397,628 897,958 208,010 628,887 58,166 *1,639 31,329,496 19,599,152 1,543,543 1,048,167 226,571 2,806,846 3,873,041 1,945,141 Furniture and home furnishings stores **520,183,108** 508,166,279 **508,499,444** 440,830,833 38,566 65,882 **11,678,895** 11,737,711 58,816 855,925 607,058 5,968 1,032,046 298,454 362,694 11,649,365 3,847,173 26,424,054 259,147 4,898,314 2,066,685 14,543,889 11,683,665 4,488,611 1,843,387 2,140,621 Motor vehicle dealers and parts dealers **1,201,275,613** 1,181,393,318 266,040 434,174 2,265,580 951,138 336,906 10,608 811,169 1,162,858,416 770,497 5,546,745 **38,354,871** 38,918,964 564,093 864,028 721,571 75,930,432 4,283,820 20,608,640 14,822,988 6,901,748 51,076,230 949,798,591 3,813,614 11,223,061 1,326,091 38,417,197 3,888,911 Total **2,460,992** 2,376,177 *2,702 95,320 6,889 398,286 637,918 16,945 *10,697 **648,449** 648,449 *1,411 *1,885 7,583 *40,104 8,677 30,621 450,259 648,449 -556 markets and agents and Wholesale trade—continued [All figures are estimates based on samples—money amounts are in thousands of dollars] **668,602,873** 664,525,467 **648,682,585** 572,885,693 5,832 53,654 92,566 381,339 3,676,806 4,853,601 6,869,061 1,406,184 965,143 12,190 **19,901,027** 20,026,978 345,385 338,213 59,332 ,221,244 127,803 19,261 125,951 1,963,153 26,191,238 2,048,568 2,137,115 19,565,877 19,920,289 Nondurable spood Portfolio income (less deficit) distributed to shareholders [34] Net income (less deficit) from a trade or business [33] Interest on government obligations: State and local [33] Net income (less deficit) from other rental activity Net income Real estate rental net income (less deficit) Net income Total receipts less total deductions [33] Net short-term capital gain (less loss) Net long-term capital gain (less loss) Pension, profit sharing, stock, annuity Item Income from trade or business: Bad debts Rent paid on business property Employee benefit programs Net loss, noncapital assets Net gain, noncapital assets Compensation of officers Number of shareholders Salaries and wages Cost of goods sold Number of returns Other deductions Total receipts [33] Dividend income Total deductions Interest income Royalty income Other receipts Interest paid Depreciation Amortization Advertising Net income Taxes paid Repairs

12,353

25,864,071 17,531,922 488,492 2,925,997 161,556 14,417 1,004,806 589,250 141,609 20,670 296,797

509,456

156,049

3,242

1,994,034 1,973,866 1,973,577 1,974,973

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

	Wholesale	Wholesale and retail trade—continued	-continued			Transp	Transportation and warehousing	housing			Information	ation
	1											
llem	ጀ	Ketali trade—continued	pen		Air, rail,		Transit	: i	Other	-		Publishing
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	and water transportation	Irrack transportation	and ground passenger transportation	Pipeline transportation	transportation and support activities	Warenousing and storage	Total	industries (except Internet)
	(48)	(49)	(20)	(51)	(52)	(53)	(54)	(22)	(99)	(2)	(58)	(23)
Number of returns	5,009	32,163	28,059	105,709	3,890	60,916	17,290	7	22,288	ס	51,546	10,012
Number of shareholders	6,862	48,757	41,214	155,195	5,259	86,678	23,895	Б	34,673	D	85,580	19,812
Income from trade or business: Total receipts [33]	10,602,099	44.662.824	56.756.475	188.794.791	18,013,261	107.759.302	11,424,534	7	43.671.339	0	74.792.263	25,420,913
Business receipts	10,436,693		55,861,448	185,501,329	17,263,302	106,185,565	11,189,209	0		0	73,478,218	24,919,641
Interest on government obligations: State and local [33]	*1,488		934	8,535	*1,980	5,428	6*	Р		Б	33,727	28,034
Net gain, noncapital assets	18,597	2,725	11,614	1,601,603	448,566	807,209	106,897	Р	187,039	О	136,090	96,341
Other receipts	145,321		882,479	1,683,325	299,412	761,099	128,420	О		ס	1,144,229	376,897
Total deductions	10,121,640	42,515,133	53,451,097	176,887,986	16,305,954	101,588,475	10,642,580	₽ '		0	65,496,044	21,957,583
Cost of goods sold	7,315,255	7 73	37,985,112	76,349,936	5,607,895	37,087,101	3,672,922	י ס	7	0	29,705,157	9,114,749
Compensation of officers	150,427	1,479,588	2,306,279	8,034,140	225,637	5,894,839	3 060 006	ס ל	1,382,422	ס ס	5,257,465	1,602,069
Salaries and wages	54 606	f	170 135	3 738 710	564 521	2 373 790	282,030,033	3 6		3 6	403 698	154 144
Rad debts	4,541				8,776	65,623	9,930	סיס	34,880	סס	122,124	77,850
Rent paid on business property	301,284	1,6		7,	993,432	4,784,225	557,182	Б	1,0	D	1,758,269	418,868
Taxes paid	171,886				334,904	2,645,876	490,215	О		Б	1,779,358	617,959
Interest paid	27,072	`	_	1,175,073	225,514	516,651	168,049	р	-	ס	411,412	121,876
Amortization	3,154				28,400	59,063	14,140	р			466,499	189,111
Depreciation	95,673	206,215	382,604	6,3	989,334	3,886,605	541,054	σ .	623,639		988,275	267,130
Depletion Advantains	184 108	455 319	1 072 986	*3,772	34 418	2,112	- 56 643	סיס	- 76 792	ס כ	1 042 313	262 159
Advertising Pension profit sharing stock annuity	28.445			577.523	61.780	248.693	110.899	סיס		0	526.076	243.703
Employee benefit programs	62,288			2,667,817	558,429	1,375,141	233,660	ס		0	964,957	449,106
Net loss, noncapital assets	750	*6,539		4,127	*1,327	*672	*229	О	*1,227	ס	1,699	*114
Other deductions	772,973	3,587,279	4,190,919	42,771,856	4,092,214	30,060,934	2,047,624	р	5,078,203	D	10,748,698	3,642,725
Total receipts less total deductions [33]	480,459	2	3,305,378	11,906,805	1,707,307	6,170,827	781,954			σ	9,296,220	3,463,329
Net income (less deficit) from a trade or business [33]	478,971	2,146,660	3,304,443	11,898,270	1,705,327	6,165,399	781,946	5 7	2,714,067	0	9,262,493	3,435,296
Net income	47.9,20 4	7	*319.437	11,966,661	*6.717,1	*40.911	1 02,310	5 6		3 0	95,405	3,443,736
Portfolio income (less deficit) distributed to shareholders [34]	14.330			1.0	50,327	209.217	18.024			7	831,670	476,914
Dividend income	*1,907				27,795	15,413	1,127				357,871	253,735
Interest income	4,577	79,551	133,659	130,647	12,120	59,103	ľ	О	22,916		110,316	36,679
Royalty income	23		*1,067	13,477	215	*4,477	*7,950	Р	801	P	3,551	*123
Net short-term capital gain (less loss)	*4,922				3,722	-26,433	*-7,940			σ	27,054	20,683
Net long-term capital gain (less loss)	*2,902	16			6,474	156,657			Θ	ਰ	332,878	165,695
Real estate rental net income (less deficit)	*3,002				-163	36,360			70,867	0	58,145	8,352
Net income	*3,002	4,	*3,939		6,666	40,946	*1,636	י ס	71,206	י ס	61,221	9,207
Deficit		*552	•	11,756	*6,829	*4,586	1	σ -	*339	σ.	3,076	*855
Net income (less deficit) from other rental activity		*3,456	*	292,818	15,721	120,109		0	*154,781	σ,	3,975	986*
Net income		3,450	35	294,212	17,106	120,119		ס ס	154,781	0 7	4,602	-986
Delicit Total not income (less deficit)	496.303	2 412 318	4 223 126	13.391.631	1 771 213	6.531.085	801.606	7	3 634 062	3 7	10.156.283	3 921 548
Total net income (less dericit) 435,1705 431,621,029 6,531,029 6	430,000	010,214,2	4,623,140	100,150,01	017/1//1	0,001,000	000,100	3	2,004,000	2	10,100,200	0,126,0

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

			Infe	Information—continued	70				Finance an	Finance and insurance	
llem	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 intermediation	Non- depository credit intermediation	Securities, commodity contracts, and other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles
	(09)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(89)	(69)	(70)
Number of returns	18,828	2,800	6,544	5,875	7,487	118,022	259	14,811	30,502	71.328	1,123
Number of shareholders	25,683	7,086	11,620	8,910	12,468	192,946	10,032	30,256	47,813	102,009	2,835
Income from trade or business:	40 759 447	3 050 730	48 004 448	4 840 068	44 700 040	424 042 757	4 650 470	27 347 42E	46 245 202	47 653 974	1 067 027
lotal receipts [33]	10.585.090	3,887,288	17,730,859	4,040,038	11,634,574	107,922,265	1,407,916	20.507.711	43.478.710	41,638,532	889.396
Interest on government obligations: State and local [33]	*914	*3,627	*975	41	*163	180,507	94,969	5,211	57,245	602'9	*16,573
Net gain, noncapital assets	20,659	4,421	14,498	10	191	2,933,111	186,988	2,381,417	275,753	43,451	*45,502
Other receipts	152,454	64,402	278,087	119,269	153,120	10,906,875	2,869,306	4,423,085	2,533,594	965,333	115,556
Total deductions	8,889,014	3,473,925	16,691,204	4,018,731	10,465,586	96,840,184	2,869,746	21,613,713	37,550,166	33,987,556	819,003
Cost of goods sold	2,559,277	380,205	10,036,823	1,365,470	6,248,632	*553,718	1 0	1		- 0	*553,718
Compensation of officers	1,851,458	228,576	477,001	327,554	770,807	12,251,982	238,524	1,168,712	4,751,165	6,057,789	*35,792
Salaries and wages	73 841	31,750	111 611	20,521	12 538	852,573,128	43 908	130 901	400,820	271 512	* 5 537
Rad debts	3.724	15,738	22,774	*1,219	*820	2.358,901	230,612	2.031.554	60,565	35,375	795
Rent baid on business property	680,496	101,046	340,416	106,541	110,902	4,143,727	35,997	883,192	1,517,706	1,698,882	*7,949
Taxes paid	272,727	235,790	326,765	104,421	221,696	3,543,667	111,746	772,559	1,218,090	1,429,697	11,573
Interest paid	76,271	89,263	100,059	8,167	15,776	3,451,495	476,409	1,543,276	1,036,343	385,528	*9,939
Amortization	86,079	118,713	63,524	5,890	3,181	666,078	70,220	63,453	131,658	400,691	*56
Depreciation	230,698	109,521	306,183	58,681	16,063	1,270,553	89,655	286,865	625,266	263,270	*5,496
Depletion	- 000 10	- 0000	- 040	- 200	- 000	37	14,000	- 654 477	36	- 64	*1000
Advertising	110 502	49,900	22 021	27 062	201,902	7,265,200	44,960		020,643	969,179	1,001
Fension, profit sharing, stock, annuity	83.883	84.724	147.782	56.328	143.134	2.303.332	104.400		984.441	306,017	*3.156
Net loss, noncapital assets	*1,405	*14	66*	n	*64	57,225	9,884	19,228	14,221	12,052	*1,840
Other deductions	1,808,463	754,082	2,103,042	1,006,032	1,434,354	25,943,183	623,793	6,146,372	10,244,684	8,836,647	91,687
Total receipts less total deductions [33]	1,870,103	485,814	1,333,214	821,327	1,322,432	25,102,573	1,689,433	5,703,711	8,795,136	8,666,269	248,024
Net income (less deficit) from a trade or business [33]	1,869,189	482,186	1,332,240	821,313	1,322,269	24,922,066	1,594,464	5,698,500	8,737,891	8,659,759	231,451
Net income	1,875,080	533,744	1,353,376	821,313	1,330,023	1612 216	1,594,759	908 08	10,168,186	8,756,896	*3 589
Portfolio income (less deficit) distributed to shareholders [34]	32.679	128,014	142,508	30.443	21,112	7.248.747	20.799	516,618	4.573,874	1.771,123	366,333
Dividend income	5,696	9,083	86,209	*188	*2,960	806,207	3,411	10,935	725,389	23,551	42,922
Interest income	5,444	11,014	16,146	29,137	11,896	956,388	5,349	69,772	774,212	72,046	35,009
Royalty income	149	*112	[1]		3,167	75,914	5,664	L *	62,820	*14	7,409
Net short-term capital gain (less loss)	566	1,248	3,645	*200	*712	1,023,789	463	41,198	606'966	-1,470	-13,311
Net long-term capital gain (less loss)	20,824	106,556	36,507	*918	*2,378	4,386,448	5,913	394,706	2,014,544	1,676,982	294,304
Real estate rental net income (less deficit)	29,872	16,005	4,481	-564	Ξ	70,818	6,521	12,607	57,997	-1,950	-4,357
Net income	*29,969	16,023	*5,988	34	[1]	100,015	8,055	19,826	68,709	2,833	*592
Deficit	26*	18	*1,507	298	•	29,197	1,534	7,219	10,712	*4,783	*4,950
Net income (less deficit) from other rental activity	-601	*2,830	675	85	•	-14,237	481	-18,473	7,254	-3,524	24
Net income	[1]	*2,855	675	82	'	15,514	484	2,635	12,353	16	56
Deficit	601	26	- 4470 000	- 054 070	- 000 000	29,751	4 000 000	21,108	5,098	3,540	- 200
Total net income (less deficit). Series and to total because of rounding. Sea lest for "Evolucian of "Instantion of the Data o	e of rounding S	Evolution Explana	1,479,903	"Description of the	Sample and I mit	32,727,394		6,203,233	0,0,1,0,0	10,423,400	093,401
Endnotes at end of table section. Detail may not add to total because	of rounding S	ae text for "Explana	tion of Terms" and	"Description of the	 Sample and Limit 	ations of the Dat	 				

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—Continued
| All figures are estimates based on samples—money amounts are in thousands of dollars]

		Real estate and r	and rental and leasing								Health care and social assistance	and social ance
.			:	Lessors of nonfinancial	Professional, scientific,	Management of companies	Administra manageme	Administrative and support and waste management and remediation services	and waste on services	Educational		Offices of
	Total	Real estate	Kenta and leasing services	intangible assets (except copyrighted works)	and technical services	(holding companies)	Total	Administrative and support services	Waste management and remediation services	services	Total	nealth practitioners and outpatient care centers
	(71)	(72)	(73)	(74)	(22)	(92)	(77)	(78)	(62)	(80)	(81)	(82)
Number of returns	299,476	282,552	15,066	1,857	499,564	20,126	154,813	149,387	5,426	26,921	273,916	234,018
Number of shareholders	584,000	554,231				_	231,543	219,950	11,593	35,669	361,428	293,459
Income from trade or business: Total receipts [33]	95,581,647	68,144,105	25,665,452	1,772,090	437,667,162	33,430,557	203,561,773	185,109,119	18,452,654	23,778,162	266,602,282	203,936,412
Business receipts	88,242,416	62,969,698	23,558,660		429,720,314	8,641,143	200,523,267	182,278,575	18,244,692	23,666,162	258,035,327	196,358,441
Interest on government obligations: State and local [33]	57,597	54,305	3,292	'	17,012	850,383	11,862	9,224	*2,638	*1,689	2,641	*721
Net gain, noncapital assets	1,471,351	457,532	1,013,177	642		596,361	256,876	195,976	006'09	6,725	189,821	158,013
Other receipts	5,810,282	4,662,571	1,090,322			23,342,670	2,769,768	2,625,345	144,423	103,586	8,374,492	7,419,236
Total deductions	78,328,731	54,699,436	22,427,632	-		16,111,800	187,032,299	170,187,589	7 742 024	21,446,992	228,566,379	171,822,336
Cost of goods sold	6 894 049	5,329,376	9,162,794	50,375	130,047,721	1 775 201	7 205 129	6 680 914	1,743,921	3,005,270	36.417.179	13,780,861
Salaries and wages	24,820,649	21,509,545	2,885,911	,		4.304,345	47,375,066	44,737,904	2.637,162	6,282,108	63,723,563	42,036,936
Repairs	1,444,716	845,465	595,599			327,791	1,503,571	1,162,258	341,314	325,357	2,185,828	1,601,817
Bad debts	104,238	48,483	55,716	*40	418,329	573,567	232,235	205,395	26,840	135,641	558,631	54,035
Rent paid on business property	3,845,537	2,738,659	1,066,061	*40,818	13,362,466	284,290	4,392,041	3,897,384	494,657	2,066,572	14,232,770	11,006,831
Taxes paid	2,815,129	2,127,371	655,814		-	769,834	8,477,571	7,957,278	520,293	781,639	9,810,510	6,516,516
Interest paid	1,299,717	799,528	488,656		Ť.	2,227,882	891,212	760,156	131,056	89,935	1,469,912	1,015,856
Amortization	202,082	62,072	134,935			442,897	248,381	206,055	42,326	31,991	554,671	445,165
Depreciation	4,332,409	944,423	3,380,660	1,320	2,596,050	937, 756	2,587,416	1,872,350	7.15,060	315,750	2,405,105	1,693,204
Depletion	1,516,237	1.280.460	141.457	94.320	3.586.911	218.798	1.957.594	1.865.590	92.005	615.206	2.417.486	2.076.718
Deneion profit charing ctock annuity	513.027	440.245	67.835		4.306.269	276 772	620,706	486 953	133 252	123 294	4 308 725	4 146 278
Fension, profit sharing, stock, annuity Employee henefit programs	1,022,253	746,728	257,342	*		607,465	3,309,537	2.870,848	438,689	310,392	4,037,997	2,463,397
Net loss, noncapital assets	41,525	26,412	15,113			133,136	3,524	2,173	*1,351	*170	8,955	4,172
Other deductions	16,869,110	13,680,200	2,777,976	410,935	76,105,482	3,632,470	28,195,779	25,193,754	3,002,026	5,382,103	64,164,725	49,069,023
Total receipts less total deductions [33]	17,252,916	13,444,669	3,237,820		60,508,238	17,318,757	16,529,474	14,921,530	1,607,944	2,331,170	38,035,903	32,114,076
Net income (less deficit) from a trade or business [33]	17,195,319	13,390,364	3,234,528		60,491,226	16,468,374	16,517,612	14,912,306	1,605,306	2,329,481	38,033,262	32,113,355
Net income	703 930	14,154,356	3,257,799	5/7,094	60,704,761	16,784,703	16,632,301	14,992,953	1,639,348	2,337,746	38,136,240	32,151,103
Portfolio income (less deficit) distributed to shareholders [341	3.921,274	3,501,651	359,290		6	6.204,764	2.115,858	892,738	1.223,119	134,377	1.110,432	360.558
Dividend income	449,933	435,230	12,944			630,457	74,512	56,904		7,038	52,447	42,445
Interest income	1,018,806	908,363	88,626	21,817	351,064	850,623	163,727	142,926	20,801	61,784	77,226	34,973
Royalty income	340,480	223,408	*93,078	*	-		4,488			3,327	*14	*5
Net short-term capital gain (less loss)	244,132	144,823					123,358	2,378		3,408	1,243	1,577
Net long-term capital gain (less loss)	1,867,923	1,789,826		*	,2	4,394,433	1,749,774	687,496	1,0	58,819	979,502	281,559
Real estate rental net income (less deficit)	10,278,468	10,236,399	42,804	*-735		122,918	39,329			9,758	46,427	10,187
Net income	10,473,671	10,417,015	56,656	- *735	413,203	173,250	56,078	35,260	20,817	*11,016	63,706	*12 22411
Net income (less deficit) from other rental activity	346.917	106.277	240,640			44,593	27.603			151-	13,417	13.021
Net income	363,614	115,508	248,107		38,103		27,603				13,724	13,022
Deficit	16,698	9,231			19,523					151	*307	*[1]
Total not income (loss deficit)	31,741,978	27,234,691	3,877,262	630,025	63,891,189	22,840,649	18,700,402	15,849,572	2,850,830	2,473,465	39.203.538	32 497 121

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—Continued
| Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | Industry—Continued | I

	assistance-	assistance—continued	Arts, ent	Arts, entertainment, and recreation	ecreation	Accom	Accommodation and food services	services		Other services	ervices	
ltem	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
	(83)	(84)	(85)	(86)	(87)	(88)	(68)	(06)	(91)	(95)	(93)	(94)
Number of returns	32,044	7,854	55,565	39,273	16,292	147,652	15,222	132,431	172,375	89,052	82,120	*1,203
Number of shareholders	51,466	16,502	77,944	51,701	26,243	278,137	52,428	225,709	254,673	127,661	125,238	*1,774
Income from trade or business: Total receipts [33]	34,152,033	28,513,837	52,726,588	35,925,624	16,800,964	191,325,067	16,153,812	175,171,255	106,641,773	63,910,636	42,091,263	*639,874
Business receipts	33,569,507	28,107,379	50,768,529	34,808,044	15,960,485	188,903,786	15,601,746	173,302,040	105, 163, 265	63,389,201	41,217,949	*556,115
Interest on government obligations: State and local [33]	*84	1,836	6,750	5,984	*766	5,489	1,562	3,927	3,895	*156	*3,740	'
Net gain, noncapital assets	7,008	24,800	77,312	50,765	26,547	406,739	30,085	376,653	260,407	132,673	127,734	'
Other receipts	575,434	379,823	1,873,997	1,060,832	813,166	2,009,054	520,420	1,488,634	1,214,205	388,606	741,840	*83,759
Total deductions	30,327,920	26,416,123	46,236,516	31,281,995	14,954,522	177,563,088	13,976,970	163,586,118	97,147,712	58,431,297	38,263,658	*452,757
Cost of goods sold	3,787,237	2,702,223	9,840,142	5,673,633	4,166,509	74,265,524	2,785,131	71,480,393	43,127,636	30,985,001	12,012,057	*130,578
Compensation of officers	1,813,766	691,886	8,629,580	8,006,626	622,953	5,436,281	393,785	5,042,497	6,234,305	3,601,258	2,587,726	*45,321
Salaries and wages	11,864,942	9,821,685	7,664,906	4,941,433	2,723,473	33,214,004	2,649,885	30,564,119	15,668,529	8,059,403	7,477,665	*131,461
Repairs	272,980	311,031	5/5,818	160,763	415,056	3,216,497	472,995	2,743,502	1,054,453	450,020	69,563	0/4.
Bent naid on husiness property	1 424 162	1 801 777	1 887 690	1 015 278	872.412	12 571 763	33	12 235 651	7.167.351	2 852 910	4 298 766	*15.676
Taxes paid	1,594,077	1,699,917	1,491,763	631,205	860,558	8,195,256	980,052	7,215,204	3,696,446	1,965,087	1,716,561	*14,799
Interest paid	188,432	265,624	403,980	128,606	275,374	2,003,936	1,010,096	993,841	681,851	394,023	286,392	*1,436
Amortization	67,852	41,654	218,401	196,288	22,113	681,557	61,929	619,628	269,714	109,792	159,896	27
Depreciation	324,535	387,366	712,733	234,326	478,408	3,762,867	1,047,572	2,715,295	1,593,920	695,344	897,160	*1,416
Depletion		1	'	1 1	-			-	*746		-	1
Advertising	205,375	135,393	618,447	283,655	334,793	4,198,590	225,428	3,973,162	1,276,031	621,767	650,365	*3,899
Pension, profit sharing, stock, annuity	103,297	59,150	545,057	518,749	26,308	137,476	11,455	126,021	225,085	100,544	113,810	*10,730
Employee benefit programs	546,599	1,028,001	460,931	246,884	214,046	1,238,042	126,200	1,111,841	1,191,919	794,277	393,164	*4,478
Net loss, noncapital assets	7 817 776	3,509	13 158 458	200 756 0	3 021 061	20,222	1,943	18,279	43,787	7 706 463	533,737	*88 737
Other deductions Total receipts loss total deductions [33]	3 824 113	2 097 714	6.490.072	4 643 629	1 846 442	13 761 979	2 176 842	11 585 136	9 494 061		3 827 605	*187 117
Net income (less deficit) from a trade or business [33]	3,824,113	2,095,778	6.483.321	4,643,623	1 845 676	13.756.490	2 175 281	11,583,130	9,434,061		3,827,603	*187 117
Net income	3,866,060	2,119,076	6,691,493	4,802,331	1,889,161	13,822,649	2,188,533	11,634,116	9,563,507	5,521,702	3,851,373	*190,432
Deficit	*42,031	*23,198	208,171	*164,686	*43,485	66,159	13,253	52,906	73,341	*42,519	*27,508	3,315
Portfolio income (less deficit) distributed to shareholders [34]	1 682,761	67,113	1,184,603	1,101,877	82,727	801,089	270,735	530,354	992,184	790,964	195,341	*5,879
Dividend income	7,422	2,581	23,659	10,637	13,021	63,880		16,085	22,806		15,411	3,402
Interest income	16,200	26,054	50,767	25,923	24,844	207,190	87	119,481	47,199	23,289	23,259	*652
Royalty income	*3	9	191,048	191,045	*4	213,584	310	*213,274	*14,108	[1]	*13,612	496
Net short-term capital gain (less loss)	*86	*-420	433	413	*20	16,073	11,910	4,163	5,029	*3,133	*1,769	127
Net long-term capital gain (less loss)	659,051	38,893	918,696	873,858	44,837	300,363	123,011	177,352	903,042	760,548	141,291	1,202
Real estate rental net income (less deficit)	*599	35,641	81,651	23,875	57,776	149,040	58,378	90,662	77,306	5,349	72,494	-537
Net income	899*	40,628	85,299	*27,417	57,881	166,652	65,673	100,979	80,403	.6,850	72,813	739
Deficit	69.	*4,987	3,648	*3,542	*106	17,612	7,295	10,317	*3,096	1,501	*319	1,277
Net income (less deficit) from other rental activity		*395	17,919	*1,383	*16,536	1,027	`	*2,725	*5,943	*5,942	2	7
Net income		307	766, 11	1,387	10,505	3,567	.2 660	*1 879	0,658	0,000	7.	'
Total and income deficity	4 507 389	700 007 0	7 767 494	C 764 780	2000 2	14 707 848	2	12 204 954	10 565 500	C 284 438	4 004 702	*102 450

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

Total returns of active	Under (2) (2) (2) (1,001,465 1,790,355 22,804,097 4,808,375 99,784 643,808 17,252,130 26,87,613 1,167,886 4,344,852 2,479,857 613,787 464,856 613,787	\$25,000 under \$100,000 (3) (3) (669,578 897,288 897,288 897,288 744 2.269,403 37,410,326 6,027,708 5,939,875 2,404,518 645,446 117,626	\$250,000 under \$250,000 (4) (4) (791,160 17.0781 17.078 17.078 418.658 3.537.894 115,378,820 27.660,178 13.028.233 1.983,697 4.318,744 4.318,744 4.318,744 5.289,337 2.894,317 4.318,305 2.894,318 4.318,305 2.284,318 4.318,305 2.284,318 4.318,305 2.284,318 4.318,305 2.284,318 4.318,305 2.284,318 4.318,305 2	\$250,000 under \$500,000 (5) (5) (5) \$79,373 852,039 82,039 82,039 82,039 82,039 83,5746,975 80,246 2,947,606 25,004,566 2	\$500,000 under \$1,000,000 (6) (77,720 342,210,648 336,413,227 22,507 22,507 850,693 4,924,227 314,454,644 110,957,460 32,689,299 53,636,499 3,667,143 457,370	\$2,500,000 under \$2,500,000 (7) \$395,797 \$88,391 \$69,714,332 \$69,734,332 \$69,736 \$1,281,384 \$1,1283,045 \$574,999,04 \$43,898,398 \$100,221,499 \$6,422,626 \$879,531 \$100,221,499	\$2,500,000 under \$5,000,000 (8) (8) 158,490 32,511 550,867,122 542,927,224 131,652	\$5,000,000 under \$10,000,000 (9) 90,083 236,069	\$10,000,000 under \$50,000,000 (10) 80,376	\$50,000,000 or more (11) 16,305 96,568
All Industries (1) All Industries (1) corporations \$25,5 holders de or business: 6,890,396,496 ment obligations: State and local [33] 1,700,541 all assets 1,700,541 all assets 1,700,541 4,193,194,145 by the state and local [33] 1,700,541 1,000	(2) (2) (1,001,465 1,790,365 22,804,097 4,808,375 99,784 643,808 17,252,130 26,837,613 1,167,886 4,344,852 2,479,867 613,787 613,787 613,787	(3) (3) (3) (4),883,283 897,288 897,288 39,319,470 5,665 2,86,744 2,269,403 37,410,326 6,055,708 5,939,875 2,404,518 645,446 645,446	132,965,208 17,107,781 17,107,781 17,078 17,078 17,078 115,376,894 115,376,894 115,376,894 115,376,892 27,696,178 18,027,691 13,028,233 1,982,692 230,936 1,243,055 289,397 2,289,217	(5) (5) (5) 211,746,975 208,268,688 30,537 500,268,688 30,537 500,246 2,947,506 189,885,738 58,748,020 25,004,566 25,004,	(6) (6) (77,720 342,210,648 336,413,227 22,501 850,693 4,924,227 314,454,644 110,957,460 32,609,229 53,636,499 3,667,143 457,370	82,500,000 (7) 395,797 688,391 622,438,477 609,714,332 69,736 1,381,364 11,293,045 574,949,014 245,643,074 43,898,398 100,221,499 6,422,626 879,531	85,000,000 (8) 158,490 332,511 550,867,122 542,927,224 131,652	90,083	under \$50,000,000 (10) (10) 80,376	(11) 16,305 96,568
All Industries 4,257,909 holders 7,074,711 late or business: 6,880,386,496 2 6,745,095,028 and local [33] 1,700,541 15,098,508 127,642,343 115,088,508 127,642,343 115,098,508 127,642,343 115,098,508 115,098,509	(2) 1,001,465 1,790,355 22,804,097 4,808,375 99,784 643,808 17,252,130 26,837,613 1,167,886 4,344,852 2,479,857 613,787 464,852 2,479,857 613,787	(3) 669,578 897,288 41,883,283 39,319,470 5,665 2,269,403 37,410,336 6,025,708 5,939,875 2,404,518 6,45,446 6,45,446 6,45,446	(4) 791,160 1,107,781 122,965,208 128,981,578 418,608 3,537,894 116,378,820 27,690,178 13,028,233 1,983,692 230,936 7,789,617 4,318,744 4,318,744 1,243,056 289,397	(5) 579,373 852,039 852,039 208,268 688 30,537 500,246 2,947,506 189,865,738 58,748,020 25,004,566 25,004,566 25,004,566 25,004,566 25,004,566 1998,047 7,141,763 7,141,763	(6) 475,284 777,720 342,210,648 386,413,227 22,633 4,924,227 314,454,644 110,957,460 32,069,229 53,636,499 3,667,143 47,210,457,370	395,797 698,391 622,438,477 609,714,332 69,736 1,361,263,045 574,949,014 245,643,074 43,898,398 100,221,499 6,422,626 879,531 18,766,632	(8) 168,490 332,511 550,867,122 542,927,224 131,652	(9) 90,083 236,069	(10) 80,376	(11) 16,305 96,568
All Industries 4,257,909	1,001,465 1,790,355 22,804,097 4,808,375 99,784 69,784 64,308 17,252,130 26,837,613 1,167,886 4,344,852 2,479,857 613,787 464,366 1,122,064	669,578 897,288 41,883,283 39,319,470 5,940 37,410,336 6,025,708 5,939,875 2,404,518 6,446 6,446 117,658	791,160 1,107,781 122,955,208 128,981,578 418,658 3,537,894 115,378,820 27,660,178 13,028,233 1,983,692 230,596 7,769,617 4,318,744 4,318,744 1,243,055 289,397 289,317	579,373 852,039 852,039 211,746,975 208,286,688 30,537 500,246 2,947,506 189,865,738 58,748,020 25,004,566 28,912,928 25,004,566 28,912,928 25,004,566 21,1994,047 7,141,763	475, 284 777, 720 342, 210, 648 336, 413, 227 84, 924, 227 34, 454, 644 110, 957, 460 32, 096, 229 53, 636, 499 3, 667, 143 457, 370	395,797 698,391 622,438,477 609,714,332 69,736 11,261,364 11,293,045 574,949,014 245,643,074 43,898,398 100,221,499 6,422,626 879,531 187,566,632	158,490 332,511 550,867,122 542,927,224 131,652	90,083	80,376	16,305 96,568
holders 7,074,711 te or business: 6,890,396,496 2 ment obligations: State and local [33] 17,00,541 al assets 1770,541 f,988,585 177,642,343 1 f,988,585 177,642,343 1 f,193,647,782,631 f,193,164,145 253,993,002 730,341,569 12,036,519 hess property 139,695,178 40,195,470 10,347,551 10,347,551 10,347,551	1,790,365 1,790,365 22,804,097 4,808,375 99,784 643,808 17,252,130 26,837,613 1,167,886 4,344,862 2,479,867 613,787 613,787	897,288 897,288 41,883,283 39,319,470 5,665 288,744 2,269,403 37,410,326 6,05,708 5,939,875 2,404,518 645,446 645,446	791,160 1,107,781 128,981,578 17,078 418,668 3,537,894 115,378,820 27,660,178 13,028,233 1,983,692 230,936 7,768,617 4,718,744 1,243,055 289,217 2,894,217	852,039 211,746,975 208,208,688 30,537 500,246 2,947,506 189,865,738 58,748,020 25,004,566 25,004,566 25,004,566 25,004,566 25,104,566 7,141,763 7,141,763 1811,609	475, 284 777, 720 342, 210, 648 336, 413, 227 22, 501 850, 693 4, 924, 227 314, 454, 644 110, 957, 460 32, 609, 229 53, 636, 499 3, 667, 143 457, 370 11, 780, 147	395,797 698,391 622,438,477 609,714,332 69,736 1,361,364 11,293,045 574,394,014 245,663,074 43,389,398 100,221,499 6,422,626 872,626 872,626 10,784,241 18,766,632	158,490 332,511 550,867,122 542,927,224 131,652	90,083	80,376	16,305 96,568
te or business: 4,890,396,496 6,890,396,496 7,700,541 1,700,541 1,700,541 1,700,541 1,700,541 1,700,541 1,700,541 1,986,885 1,704,745,641 1,98,164,145 1,98,164,145 1,98,164,145 1,98,164,145 1,98,164,145 1,98,164,145 1,98,164,145 1,98,145,145 1,98,145,145 1,98,145,145 1,98,145,145 1,98,145,145 1,98,145,145 1,98,145,145 1,98,145,145	22,804,097 4,808,375 99,784 643,808 17,282,130 26,837,613 1,167,886 4,344,862 2,479,867 613,787 613,787	897,288 41,883,283 39,319,470 5,665 288,744 2,289,403 37,410,326 6,035,708 5,939,875 2,404,518 645,446 117,628	132,956,208 128,981,578 17,078 418,668 3,537,894 115,378,820 27,660,178 113,028,233 1,983,692 230,396 7,769,617 4,318,744 1,243,055 289,397 289,397	201,746,975 208,268,688 208,268,688 20,246 2,947,506 189,855,738 58,748,020 25,004,566 22,504,848 395,345 11,994,047 7,141,763	342,210,648 336,413,227 22,501 860,693 4,924,227 314,454,644 110,957,460 32,0697,490 32,686,499 53,636,449 3,667,143 457,370	622,438,477 609,714,332 69,736 1,361,364 11,283,045 574,949,014 245,643,074 43,898,398 100,221,499 6,422,626 872,626 872,626 11,876,632	332,511 550,867,122 542,927,224 131,652	236,069	285 988	96,568
6,880,386,496 2. 6,745,095,028 (7,750,541 15,986,561 15,986,561 17,7762,541 2. all assets 127,642,343 11 15,986,561 17,782,641 2. by the control of the c	22,804,097 4,808,375 99,784 643,808 17,222,130 26,837,613 1,167,886 4,344,852 2,479,857 613,787 613,787 1,122,064	41,883,283 39,319,470 5,665 288,744 2,269,403 37,410,336 6,025,708 5,939,875 2,404,518 645,446 117,628	128,995,208 17,078 418,668 3,537,894 116,378,820 27,660,178 13,028,233 1,983,692 230,596 7,769,617 4,318,744 1,243,056 283,397 289,317	201,746,975 208,268,688 30,637 500,246 2,947,506 189,855,738 58,748,020 25,004,566 28,918,020 25,014,928 2,534,848 395,345 11,994,047 7,141,763	342,210,648 336,413,227 22,501 850,693 4,924,227 31,454,644 110,957,460 32,069,229 53,036,499 3,667,143 457,370 11,780,147	622,438,477 609,714,332 60,736 1,361,364 11,293,045 574,949,014 245,643,074 2488,398 100,221,499 6,422,628 879,531 1879,531	550,867,122 542,927,224 131,652		200,000	
ment obligations: State and local [33] 6,45,095,028 7,1700 54,128 1,1700 54,128 1,1700 54,128 1,1700 54,128 1,1700 54,128 1,1700 54,128 1,1700 54,128 1,1700 54,128 1,1700 54,128 1,1700 54,128 1,120 54,128 1,120 54,128 1,139 695,178 1,139 695,178 1,139 695,178 1,139 695,178 1,134,155 1,103 47,551 1,103 47,51 1,1	4,808.375 99,784 643,808 17,282,130 26,837,613 1,167,886 4,344,862 2,479,867 613,787 1,122,064	1,000,100 39,319,470 5,665 288,744 2,289,403 37,410,326 6,052,708 5,939,875 2,404,518 645,446 645,446	128 981,570 17,078 3,557,894 116,378,820 17,606,178 18,027,591 13,028,233 1,983,692 230,936 7,769,617 4,718,744 1,243,055 289,397 289,397 289,397	208.268.688 208.268.688 20.537 500.246 2.947,506 189,855,738 58,748,020 25,004,566 28,904,566 28,524,848 2,524,848 395,345 11,994,047 7,141,763 1,811,609	34,454,054 314,454,627 314,454,644 110,957,460 32,069,229 53,636,499 3,667,143 457,370 11,780,147	609,714,332 609,714,332 609,714,332 61,364 11,293,045 574,999,014 245,643,074 245,643,074 100,221,499 6,422,626 879,531 27,784,241 18,756,632	542,927,224	020 0440 055	4 643 056 034	909 955 600 0
ment obligations: State and local [33] 1,700,541 15,088,085 127,042,343 11 15,088,082 127,042,343 11 15,088,002 127,042,343 11 12,042,343 11 12,042,042 12,041,042 12,041,042 12,042,042 12	4,5005,379 99,784 643,808 17,252,130 26,837,613 1,167,886 4,344,852 2,479,857 611,787 645,566 1,122,064	2,269,403 37,410,336 6,025,708 5,939,875 2,404,518 645,446 117,628	418,668 418,668 418,668 418,668 418,678 418,028,233 1,983,692 230,596 7,769,617 4,318,744 1,243,055 289,397 289,317 289,317 289,317 289,317	2.06,206,006,006,006,206,006,206 189,865,738 58,748,020 58,748,020 25,004,566 28,912,928 2,524,848 395,345 11,994,047 7,141,763 1811,609	34,454,644 110,957,460 32,696,480 32,696,480 32,696,480 33,696,143 457,370 17,213,503	0.09,7,14,532 0.09,74,532 1,301,304 11,203,045 574,949,014 245,643,074 43,898,398 100,221,499 6,422,626 879,531 18,766,632	131,652	640 254 522	1,043,936,024	2,691,355,606
Italia assets 15.058.865 15.058.865 17.05.071 15.058.865 17.05.071 15.058.865 17.05.071 15.058.865 17.05.071	643,808 17,252,130 26,837,613 1,167,886 4,344,852 2,479,857 613,787 464,566 1,122,064	285,444 2,269,403 37,410,326 6,025,708 5,939,875 2,404,518 645,446 117,626	418,688 3,537,894 115,378,820 27,680,178 13,022,591 13,022,591 13,022,591 13,022,591 13,022,591 13,022,591 13,022,591 13,022,591 13,022,591 13,022,591 13,022,591 12,033,997 289,317 289,217	500,246 500,246 189,865,738 58,748,020 25,004,566 28,912,928 2,5912,928 2,5912,928 2,5912,928 2,5912,928 2,5912,928 2,5912,928 2,5912,928 395,345 11,394,047 7,141,763 1,811,609	850,000 4,924,027 314,454,644 110,957,460 32,069,229 5,366,499 3,667,143 457,370 17,219,573	1,361,364 11,293,045 574,949,014 245,643,074 43,888,398 100,221,499 6,422,626 879,531 187,564,241 18,756,632	200,101	222,1527	1,015,155,497	2,040,133,116
127.642.333 1 1 1 1 27.642.333 1 1 1 1 27.642.333 1 1 1 1 27.642.333 1 1 1 1 27.642.631 2 2 1 2 3 1 1 1 1 2 1 1 1 1 1 1 1 1 1	17,252,130 26,835,130 1,167,886 4,344,852 2,479,857 613,787 464,566	2,269,403 37,410,326 6,025,708 5,939,875 2,404,518 645,446 117,626	3,537,894 115,378,820 27,660,178 13,022,233 1,983,682 230,936 7,769,617 4,318,744 1,243,065 289,217	2,947,506 189,865,738 58,748,020 25,004,566 28,912,928 2,821,928 2,834,848 395,345 11,994,047 7,141,763 1,811,609	4,924,227 314,454,644 110,957,460 32,069,229 53,636,499 3,667,143 457,370 17,218,5370	11,293,045 574,949,014 245,643,074 43,888,398 100,221,499 6,422,626 879,531 27,784,241 18,756,632	856 715	1 237 594	3 061 305	6 739 459
d 6.507,752,631 22 d 7.193,164,145 es 730,341,569 302 friess property 139,695,178 40,195,478 10,347,551 10,347,551	26,837,613 1,167,886 4,344,852 2,479,857 613,787 464,566 1,122,064	37,410,326 6,025,708 5,939,875 2,404,518 645,446 117,626	115,378,826 27,660,178 19,027,591 13,028,233 1,983,692 230,936 7,766,617 4,318,744 1,243,065 2894,217	189,685,738 58,748,020 25,004,566 28,912,928 2,524,848 395,345 11,994,047 7,141,763 1,811,609	314,454,644 110,957,460 32,069,229 53,636,499 3,667,143 457,370 17,213,503	674,949,014 245,643,074 43,888,398 100,221,499 6,422,626 879,531 27,784,241 18,756,632	6 951 531	9.366.705	25 116 942	43 982 959
officers 4,193,164,145 es 730,341,569 es 42,979,566 12,036,519 iness property 139,695,178 40,195,478 10,347,551 10,347,551 89,155,046	1,167,886 4,344,852 2,479,857 613,787 464,566 1,122,064	6,025,708 5,939,875 2,404,518 645,446 117,626	27,660,178 18,027,591 13,028,233 1,983,692 230,936 7,769,617 4,318,744 1,243,055 283,397 2,894,217	58,748,020 25,004,566 28,912,928 2,524,848 395,345 11,994,047 7,141,763 1,811,609	110,957,460 32,069,229 53,636,499 3,667,143 457,370 17,213,503	245,643,074 43,898,398 100,221,499 6,422,626 879,531 27,784,241 18,756,632	515.395.602	593.226.882	1.558.950.707	2.581.293.284
253.983.002 730,341,569 42,979,566 12,036,519 188,701,179 139,695,178 40,195,470 10,347,551 89,155,046	4,344,852 2,479,857 613,787 464,566 1,122,064	5,939,875 2,404,518 645,446 117,626	18,027,591 13,028,233 1,983,692 230,936 7,769,617 4,318,744 1,243,055 283,397 2,894,217	25,004,566 28,912,928 2,524,848 395,345 11,994,047 7,141,763 1,811,609	32,069,229 53,636,499 3,667,143 457,370 17,213,503	43,898,398 100,221,499 6,422,626 879,531 27,784,241 18,756,632	272.987.833	366 244 041	1.090.081.019	2.013.648.928
730,341,569 42,979,566 12,036,519 168,701,179 139,695,178 40,185,470 10,347,551 89,155,046	2,479,857 613,787 464,566 1,122,064	2,404,518 645,446 117,626	13,028,233 1,983,692 230,936 7,769,617 4,318,744 1,243,055 283,397 2,894,217	28,912,928 2,524,848 395,345 11,994,047 7,141,763 1,811,609	53,636,499 3,667,143 457,370 17,213,503	100,221,499 6,422,626 879,531 27,784,241 18,756,632	31.283.929	25.189,363	43.929,325	24,295,875
42,979,566 12,036,519 business property 168,701,179 139,695,178 40,195,470 10,347,561 89,155,046	613,787 464,566 1,122,064	117,626	1,983,692 230,336 7,769,617 4,318,744 1,243,055 283,397 2,894,217	2,524,848 395,345 11,994,047 7,141,763 1,811,609	3,667,143 457,370 17,213,503	6,422,626 879,531 27,784,241 18,756,632	82.672,027	74.516,553	161.253,328	211,216,128
12,036,519 168,701,179 139,695,178 40,195,470 10,347,551 89,155,046	464,566	117,626	230,936 7,769,617 4,318,744 1,243,055 283,397 2,894,217	395,345 11,994,047 7,141,763 1,811,609	457,370	879,531 27,784,241 18,756,632	4,571,478	4,083,965	8,416,546	10,050,034
business property 168,701,179 139,695,178 40,195,470 10,347,551 89,155,046	1,122,064	0001000	7,769,617 4,318,744 1,243,055 283,397 2,894,217	7,141,763	17,213,503	27,784,241	817,057	1,310,455	3,321,938	4,041,696
139,695,178 40,195,470 10,347,551 89,155,046		2,901,093	4,318,744 1,243,055 283,397 2,894,217	7,141,763	11 780 147	18,756,632	16,394,965	17,152,869	31,763,075	34,604,905
40,195,470 10,347,551 89,155,046	1,268,859	1,260,334	1,243,055 283,397 2,894,217	1,811,609	-1.00.1		14,600,488	13,921,234	30,123,607	36,523,369
10,347,551 89,155,046	1,199,213	581,621	283,397	669 609	2,885,005	4,413,218	3,721,344	3,515,883	8,439,039	12,385,482
89,155,046	184,541	214,426	2,894,217	000,000	783,915	1,144,621	771,411	708,169	1,562,371	4,126,102
	1,467,172	1,757,470	01011	3,535,881	5,438,665	8,614,268	6,375,603	6,441,505	18,743,389	33,886,876
Depletion 774,513	*901	*3,016	*4,619	*8,659	*5,635	*36,409	*24,384	30,108	177,307	483,475
54,233,528	302,507	549,557	1,459,311	2,611,507	4,547,589	6,373,928	4,227,439	4,800,376	11,204,872	18,156,442
k, annuity 27,579,369	644,334	202,772	884,845	1,503,704	2,101,850	3,211,183	2,761,611	2,162,171	5,683,168	8,423,730
66,400,118	352,864	243,301	1,189,779	1,626,758	3,002,959	6,065,173	5,915,754	6,069,562	17,110,617	24,823,351
1,956,856	94,380	85,787	*48,434	93,728	80,540	94,553	435,173	103,546	377,216	543,499
676,209,023	11,129,831	14,476,977	34,352,172	43,373,777	65,827,136	101,389,664	67,835,106	66,977,082	126,763,889	144,083,390
382,643,865	-4,033,516	4,472,956	17,576,388	21,891,238	27,756,004	47,489,464	35,471,520	36,951,374	85,006,117	110,062,322
(less deficit) from a trade or business [33] 380,943,325	-4,133,300	4,467,291	17,559,310	21,860,701	27,733,503	47,419,728	35,339,868	36,728,938	84,383,036	109,584,250
.ome 455,520,185	11,996,226	9,008,152	23,316,235	27,434,276	34,464,828	55,394,155	41,470,063	41,511,898	93,409,935	117,514,417
74,576,860	16,129,526	4,540,861	5,756,925	5,573,575	6,731,325	7,974,427	6,130,195	4,782,959	9,026,899	7,930,168
(less deficit) distributed to shareholders [34] 53,569,651	10,790,619	463,089	1,734,630	1,091,365	2,136,080	5,378,196	5,020,567	3,529,517	10,094,187	13,331,400
7,608,136	1,372,238	74,401	195,207	101,096	145,767	210,134	202,381	230,879	1,004,802	4,071,230
8,366,583	2,291,382	113,974	364,937	198,877	397,789	396,148	342,530	456,790	1,300,872	2,503,285
2,931,084	731,816	4,665	346,273	75,120	443,781	63,334	72,362	117,299	289,032	777,402
1,794,718	1,005,432	-1,695	18,514	111,679	27,862	223,761	154,887	-15,408	21,469	248,216
32,869,130	5,389,751	271,744	669,608	604,592	1,120,880	4,484,818	4,248,408	2,739,958	7,468,011	5,731,268
rental net income (less deficit)	7,297,685	287,081	544,663	171,345	259,501	418,371	343,407	295,152	344,509	744,085
ome 14,220,363	9,808,538	322,564	600,750	288,307	380,575	661,920	409,462	396,797		871,451
3,514,566	2,510,853	35,483	56,088	116,962	121,073	243,550	99,055	101,646	135,490	127,366
(less deficit) from other rental activity 966,802	306,812	10,123	29,327	43,079	-48,961	54,639	32,846	101,411	606'96	341,618
Net income 1,722,386 6	653,377	10,296	32,847	45,081	25,701	147,324	58,262	103,241	154,505	491,752
755,584	346,565	*174	3,520	2,002	74,663	92,685	25,416	1,830	58,596	150,134
Total net income (less deficit) 446,185,575 14,2	14,261,816	5,227,584	19,867,929	23,166,491	30,080,123	53,270,933	40,736,688	40,655,018	94,917,640	124,001,353
ome 515,948,187	30,363,820	9,665,597	25,209,997	28,613,314	36,537,652	60,806,302	46,514,616	45,009,783	102,953,296	130,273,808
Deficit 69,762,612 16,102,005 4,438,014 5,342,068 5,446,824 6,457,52	16,102,005	4,438,014	5,342,068	5,446,824	6,457,529	7,535,369	5,777,928	4,354,765	8,035,656	6,272,455

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

Sector and item			000								
	Total returns	- Pool	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	650,000,000
	of active corporations	\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
Agriculture, Forestry, Fishing, and Hunting											
Number of returns	86,842	32,343	10,131	13,470	8,592	8,384	8,004	2,811	1,714	1,102	289
Number of shareholders	202,710	80,749	20,048	23,726	17,486	21,097	16,618	9,893	5,368	5,685	2,041
Income from a trade or business:											
Total receipts [33]	120,156,326	4,457,625	646,583	3,059,546	3,354,334	6,116,967	15,824,474	9,342,573	12,575,819	22,400,403	42,378,002
Business receipts	108,020,206	128,285	521,349	2,249,781	2,883,744	5,627,758	12,423,470	8,920,187	11,786,347	21,746,916	41,732,369
Interest on government obligations: State and local [33]	21,639	*5,356	'	*492	*1,791	*649	9E _*	*2,019	*303	5,572	5,420
Net gain, noncapital assets	659,168	84,928	*18,171	*26,466	102,461	174,502	95,061	56,833	39,730	27,341	33,674
Other receipts	11,455,313	4,239,055	107,062	782,808	366,338	314,058	3,305,906	363,534	749,439	620,574	606,538
Total deductions	114,590,393	4,143,406	895,776	2,958,821	3,157,396	5,228,888	14,640,106	8,320,838	12,153,660	21,538,225	41,553,275
Cost of goods sold	55,551,391	*4,313	71,592	288,034	641,806	975,413	2,987,712	2,127,463	6,846,160	10,992,534	30,616,364
Compensation of officers	1,729,845	123,742	*8,657	157,212	155,352	201,925	344,657	222,304	132,065	204,861	179,071
Salaries and wages	10,620,092	532,639	88,505	283,469	273,312	695,933	1,232,032	1,050,150	618,493	3,847,780	1,997,777
Repairs	2,588,795	163,066	66,721	151,048	162,057	304,423	531,200	321,965	265,107	365,467	257,741
Bad debts	87,467	*7,550		*18,423	*13,989		*6,185	*2,295	*4,149	17,020	17,857
Rent paid on business property	4,419,193	217,328	40,328	291,737	272,557	372,811	1,211,182	517,980	695,501	389,966	409,803
Taxes paid	2,078,764	124,398	54,939	106,723	103,794	161,146	275,646	192,647	205,078	475,203	379,191
Interest paid	1,269,888	49,497	51,137	67,993	110,744	88,372	233,562	79,022	137,335	198,861	253,366
Amortization	176,202	2,797	*16,436	*2,772	*37,804	*328	25,786	*5,209	9,812	15,274	59,983
Depreciation	4,566,741	264,612	161,245	250,011	186,332	495,586	824,498	337,933	586,834	699,340	760,350
Depletion	*34,422	•	•	•	-	-	*351	_	1	*4,455	29,616
Advertising	254,882	2,652	2,984	15,465	13,074	20,474		9,664	14,039	86,957	73,466
	193,775	*1,116	166	*394	*1,068	*32,483	*9,939	16,613	3,631	29,618	98,747
Employee benefit programs	683,970	65,420	*6,414	*6,332	19,266	46,080	61,868	49,723	74,405	118,470	235,992
Net loss, noncapital assets	9,592	*1,621	*144	1	•	*494	*479	*884	*1,053	* 297	4,320
Other deductions	30,325,375	2,582,656	326,506	1,319,210	1,166,243	1,833,420	6,878,902	3,386,987	2,559,998	4,091,822	6,179,631
Total receipts less total deductions [33]	5,565,933	314,218	-249,194	100,725	196,938	888,079	1,184,368	1,021,736	422,159	862,178	824,727
Net income (less deficit) from a trade or business [33]	5,544,294	308,862	-249,194	100,233	195,147	887,430	1,184,331	1,019,717	421,856	856,606	819,307
Net income	9,175,134	1,253,152	88,233	516,779	540,871	1,117,074	1,541,101	1,143,905	639,980	1,117,817	1,216,221
Deficit	3,630,840	944,290	337,427	416,546	345,725	229,644	356,770	124,189	218,124	261,211	396,914
Portfolio income (less deficit) distributed to shareholders [34]	1,570,388	158,738	8,806	348,004	76,077	353,819	34,763	54,048	180,603	157,739	197,792
Dividend income	297,300	21,662	*1,606	*485	*14,893	*3,827	14,046	3,612	13,517	85,065	138,587
Interest income	217,758	60,977	959	10,746	4,770	9,632	4,163	41,893	16,733	36,062	31,823
Royalty income (less loss)	747,744	13,020	*21	*301,573	*42,453	*336,917	*24	_	*42,556	*8,093	3,087
Net short-term capital gain (less loss)	6,344	-94	6*	*385	*-816	*4,365	*-275	*-451	*859	2,892	-530
Net long-term capital gain (less loss)	301,242	63,174	*6,211	*34,816	*14,777	*-923	16,804	*8,994	106,936	25,627	24,825
Real estate rental net income (less deficit)	434,341	253,778	*32,492	9,543	*8,510	*14,322	21,191	*7,422	46,304	26,634	14,144
Net income	458,109	262,188	*34,965	*9,982	*9,683	*14,909	*21,763	*7,422	53,560	28,627	15,011
Deficit	23,768	*8,410	*2,473	*438	*1,173	*587	*572	_	*7,256	*1,992	867
Net income (less deficit) from other rental activity	61,780	*638	*2,113	*469	*10	*[1]	*8,473	*2,256	*44,333	3,588	-100
Net income	64,784	*2,119	*2,113	*469	*10	[1]*	*8,473	*2,256	*44,333	4,061	950
Deficit	*3,004	*1,481	1	•	1			-	1	*472	1,050
Total net income (less deficit)	7,610,803	722,017	-205,783	458,249	279,745	1,255,570	1,248,758	1,083,442	693,095	1,044,567	1,031,142
Net income	10,789,283	1,532,222	119,637	802,674	593,206	1,478,420	1,573,636	1,194,117	849,096	1,272,256	1,374,019
Deficit	3,178,480	810,205	325,420	344,425	313,461	222,850	324,879	110,675	156,000	227,689	342,877

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

Sector and item	Total returns		000 363	\$100,000	0000000	000 000	000 000	\$2 500 000	\$5.000.000	\$10,000,000	4
		Under	ezo,ooo	\$ 100,000	\$250,000	\$500,000	\$1,000,000	92,300,000	0000000	op (op)	\$50,000,000
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
Mining				900	100	,			Č	Î	,
Number of shareholders	23,992	31,624	7.051	6.944	3.102	1,412	5,159	3.775	2.470	3.214	140
Income from a trade or business:											
Total receipts [33]	57,262,639	4	342,997	723,635	641,863	1,406,278	5,240,583	6,837,243	6,185,208	15,612,381	19,866,389
Business receipts	53,704,325		296,828	662,030	608,823	1,039,009	5,045,940	6,687,211	5,926,980	14,705,103	18,704,329
Interest on government obligations: State and local [33]	26,825		'	*5	*15	*1,590	2,756	*1,036	3,177	5,072	6,663
Net gain, noncapital assets	472,315	*1,089	*3,622	*2,696	*10,391	*2,783	79,174	45,134	996'990	146,072	114,988
Other receipts	3,059,174	370,388	*42,548	*58,904	22,635	362,895	112,713	103,862	188,686	756,134	1,040,409
Total deductions	47,527,760	196,223	344,769	510,325	425,923	1,278,810	4,277,147	5,830,524	5,058,221	12,924,193	16,681,627
Cost of goods sold	23,498,179	*5,277	*66,352	*40,193	*67,446	*76,621	1,330,412	2,196,433	2,498,754	6,557,226	10,659,466
Compensation of officers	1,525,830	*8,179	*25,502	*72,439	*64,446	*161,962	281,344	279,481	224,312	257,189	150,976
Salaries and wages	5,472,689	29,048	*52,236	*60,778	*32,434	*119,555	958,170	1,050,941	591,129	1,362,780	1,215,619
Repairs	897,293	*14,334	*3,611	*18,122	*10,071	*26,538	93,984	172,148	140,358	264,321	153,806
Bad debts	74,608	*257	'	'	78	*51	*2,556	*2,165	15,759	27,909	25,833
Rent paid on business property	1,245,297	3,416	*12,841	18,080	12,022	*27,420	216,088	166,558	159,944	380,138	248,791
Taxes paid	1,724,583	13,367	11,902	25,747	24,626	72,804	191,586	226,791	205,849	450,871	501,038
Interest paid	673,671	962'9	*4,621	*3,517	19,495	*194,666	40,696	34,931	61,539	129,320	178,290
Amortization	221,955	*454	*26	'	517	*9,922	7,395	*19,946	6,293	82,688	91,714
Depreciation	2,928,855	10,178	*12,753	*15,390	17,147	84,282	126,588	226,313	232,431	1,000,213	1,203,559
Depletion	353,801	*2	•	*4,619	*1,709	*5,443	*10,394	*24,371	*25,732	159,495	122,036
Advertising	102,519	*6,464	*879	*5,006	*1,042	*211	14,832	23,901	7,078	29,635	13,470
Pension, profit sharing, stock, annuity	205,127	*463	1	80	*227	*19,613	16,110	25,954	29,222	44,776	68,755
Employee benefit programs	718,568	*1,572	*4,229	*35,139	19,059	*6,042	98,803	83,973	63,737	135,798	270,217
Net loss, noncapital assets	17,866	90	'	,	'	'	,	*5,455	-	591	11,770
Other deductions	7,866,920	96,566	149,815	211,288	155,604	473,680	888,191	1,291,161	796,084	2,038,245	1,766,287
Total receipts less total deductions [33]	9,734,878	209,840	-1,772	213,310	215,941	127,468	963,436	1,006,719	1,126,988	2,688,188	3,184,762
Net income (less deficit) from a trade or business [33]	9,708,053	203,328	-1,772	213,305	215,926	125,877	960,681	1,005,682	1,123,811	2,683,116	3,178,099
Net income	11,216,942	492,969	*73,145	229,244	287,158	303,144	1,103,461	1,103,812	1,227,944	2,909,610	3,486,454
Deficit	1,508,889	289,642	*74,916	*15,939	*71,232	*177,267	142,780	*98,130	*104,133	226,493	308,356
Portfolio income (less deficit) distributed to shareholders [34]	2,039,628	388,671	*744	*85,790	58,402	177,291	49,685	167,858	637,641	236,274	237,270
Dividend income	217,067	120,610	1	*4,618	*695	*17,264	8,655	5,082	7,490	20,966	31,687
Interest income	181,150		*177	*4,709	*2,166	47,624	8,861	5,145	13,525	21,094	42,862
Royalty income (less loss)	657,724	193,717	•	*24,675	*8,530	*101,607	25,717	51,338	39,595	113,875	98,672
Net short-term capital gain (less loss)	26,167	1,676	'	*-723	9-*	*5,508	169	*7,264	-1,148	4,192	9,235
Net long-term capital gain (less loss)	957,520	37,682	*567	*52,511	*47,017	*5,288	6,283	080'66	578,179	76,148	54,816
Real estate rental net income (less deficit)	44,822	2,665	•	*803	*-1,627	*2,235	10,895	*1,500	3,482	800'6	15,861
Net income	54,327	2,701	'	*803	869	*3,311	*13,213	*2,089	3,521	11,344	16,477
Deficit	9,505		'	•	*2,496	*1,076	*2,318	*589	*38	2,336	616
Net income (less deficit) from other rental activity	96,310		•	•	4	-174	*965	*311	-1,268	15,358	79,991
Net income	101,338	*1,123	1	1	4	Ξ	*965	*311	*319	17,085	81,531
Deficit	5,028	Ξ	1	1	'	174	£[1]	•	*1,587	1,727	1,540
Total net income (less deficit)	11,888,813	595,787	-1,027	299,898	272,705	305,229	1,022,226	1,175,352	1,763,666	2,943,757	3,511,221
Net income	13,234,707	859,934	*73,192	313,435	356,150	459,616	1,155,747	1,244,099	1,857,556	3,148,903	3,766,073
1,345,893	1,345,893	264,147	*74,219	*13,537	*83,445	*154,387	133,521	*68,748	*93,889	205,147	254,852

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

Sector and item	Total returns	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
	of active corporations	\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
Utilities											
Number of returns	3,911		*389	*1,436	*182			*46	*45	27	22
Number of shareholders	8,312	*1,017	*780	*3,340	*547	*1,448		*263	*346	91	164
Income from a trade or business:			000	*	707 024					110 011	
Total receipts [33]	8,898,965		797'07	200,002	10,401		*415,677	*145,198	*417,790	049,211	6,397,565
Business receipts	8,855,416	*9,524	*28,235	*259,981	*73,602	*562,485	*411,092	*145,197	*417,627	534,717	6,412,955
Interest on government obligations: State and local [33]	16		•	•	•		_	'	•	1	16
Net gain, noncapital assets	1,122		•	•	•		•	•	1	19	*1,016
Other receipts	42,412	*32,419	27	96*	*2,859	*4,185	*4,586	*	*163	*14,499	-16,422
Total deductions	8,542,142	*44,401	*22,130	*284,795	*52,757	*451,854	*408,494	*121,715	*323,317	450,822	6,381,857
Cost of goods sold	6,604,754	'	*1,489	*50,208	•	*145,804	*200,512	*48,769	*156,854	*302,773	5,698,345
Compensation of officers	189,821	403		*53,278	*20,321	*43,192		*7.739	*19.320	*8,842	17,549
Salaries and wades	376.667	2,884			*246				*18.731	*34,597	258.914
Repairs	61.452		*179	*193	*4,133				*20.834	*1,630	16.761
Bad debts	14.942	2,497		*1,545	,		*2.145		99*	106	*8.574
Rent paid on business property	128.252	11,189	*1,497	*1,938	*5,116	*38,485	866.6*	*2	*17.059	*4,409	36.106
Taxes naid	112 233	*1,174	2	*13,262	*2,593	*7,658	*18 800		*21 284	13,694	28 893
Interest paid	57.834			*3,087			*14.231		*2.655	*2,338	30.823
Amortization	35,505		*2.926		-		*1 378		*47	*25.795	*3 996
Denreciation	183 208	*1.998	*11.282	*8.909	*284	*13.392	*46.775	*7 459	*38 381	14,425	9,333
Depletion	200		'	'			5		50,00	'	00,0
Adverticing	- 23 000	23		*1,191		*11.507	909*	*	- CV6*	370	C88 06*
gilloup your	14,399	ď	1			*6 151	020	*	2400*	*3 276	39,002
Pension, promit snaming, stock, annuity	14,791			1		5	. 04.0	200	100	*5 932	3,038
Employee benefit programs	31,401		'				-8,460	1,298	7,315	400,0	1,238
Net loss, noncapital assets	32			- 07	- 00				'	' "	32
Other deductions	060,779		4,755	151,184	-20,064		*49,482		*19,474	32,035	191,383
Total receipts less total deductions [33]	356,823		*6,132	*-24,717	*23,703		*7,183		*94,473	98,455	15,707
Net income (less deficit) from a trade or business [33]	356,807		*6,132	*-24,717	*23,703		*7,183		*94,473	98,455	15,692
Net income	495,504		*6,190	*19,475	*23,703	*114,816	*7,449	*23,483	*94,473	98,455	94,850
Deficit	138,696		28	*44,192	-	•	*266		•	'	*79,159
Portfolio income (less deficit) distributed to shareholders [34]	28,380	*16,2	4	*	099*	26 *	28	*319	*1,575	2,851	6,568
Dividend income	3,603		2	•	•	*93		*[1]	•	446	*3,062
Interest income	6,833	*52	Ξ	*	099*	*	28	*319	*1,575	629	3,515
Royalty income (less loss)	*813	1	•	•	•	•	•	•	•	74	*739
Net short-term capital gain (less loss)	343		Ξ	•	•	•		•	•	10	*333
Net long-term capital gain (less loss)	16,787	*16,233	9	•				'	•	*1,641	*-1,081
Real estate rental net income (less deficit)	*4,033	408	2,648	•	•	*1,568	•	_	•	167	28
Net income	*4,458	•	2,648	•	1	*1,568	_	•	•	167	75
Deficit	425		1	'	-		•	•	1	1	17
Net income (less deficit) from other rental activity	*5,191	105	•	•	1		•	*4,683	•	Ξ	*403
Net income	*5,191	105	•	•	•	-		*4,683	•	[1]	*403
Deficit		1	1	'	-		•	_	1	'	•
Total net income (less deficit)	394,411		*8,777	*-24,716	*24,363		*7,211		*96,048	101,473	22,721
Net income	518,723	*16,906	*8,777	*19,476	*24,363	*116,481	*7,476	*28,485	*96,048	101,473	99,238
Deficit	*124.312	*3.337		*44,192			*266	•	•	•	*76.517

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

Sector and item	Total retums		\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
		Under			1	200,000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				or more
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	5
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
Construction			Î						,	,	
Number of returns	544,711	87,567	78,213	107,400	94,752	69,921	55,138	24,146	13,741	11,972	1,861
Number of snareholders	843,092	134,618	104,889	155,661	134,803	110,365	88,88	43,000	29,249	79,485	11,848
Total receipts [33]	900,366,878	1,024,553	4,824,666	17,844,368	34,603,887	50,644,707	86,208,582	84,416,805	95,116,866	244,062,307	281,620,136
Business receipts	893,391,420	477,541	4,766,630	17,571,239	34,335,632	50,385,683	85,702,777	83,922,785	94,463,777	242,707,918	279,057,438
Interest on government obligations: State and local [33]	107,570	5,541			*3,249	*70	*4,890	11,063	4,297	18,150	60,310
Net gain, noncapital assets	1,256,114	37,398	*61,019	50,579	110,223	56,499	138,588	109,762	114,039	283,544	294,462
Other receipts	5,611,774	504,074	-2,983	222,550	154,782	202,454	362,328	373,195	534,752	1,052,695	2,207,926
Total deductions	860,871,160	1,812,454	4,285,525	15,848,617	32,077,715	48,168,770	80,836,351	80,944,240	91,305,286	234,277,648	271,314,552
Cost of goods sold	662,741,886	247,884	1,445,249	7,330,644	16,242,144	26,696,118	49,208,017	58,015,044	69,731,579	194,346,261	239,478,945
Compensation of officers	26,855,612	112,842	537,519	1,882,866	2,682,686	3,562,147	4,571,599	3,050,936	2,509,597	4,542,387	3,403,033
Salaries and wages	50,602,813	125,927	168,814	1,043,271	3,515,394	5,219,708	8,598,271	6,220,293	6,601,335	10,273,406	8,836,394
Repairs	3,636,160	36,683	42,095	159,127	291,582	403,627	628,394	529,609	442,770	631,513	470,758
Bad debts	1,041,297	118,080	*6,969	11,008	55,445	44,264	96,925	44,938	196,218	350,381	117,069
Rent paid on business property	15,033,146	62,868	143,716	396,889	746,731	1,074,273	2,071,051	1,405,402	1,762,359	3,914,616	3,455,242
Taxes paid	15,618,757	108,630	132,480	432,853	984,000	1,552,037	2,243,451	1,911,203	1,972,184	3,586,681	2,695,239
Interest paid	3,350,874	142,087	35,682	138,801	215,069	377,428	439,614	485,778	307,873	775,125	433,417
Amortization	283,231	4,279	*108	15,137	4,574	25,337	29,974	22,069	37,849	37,113	106,791
Depreciation	9,028,428	90,004	142,325	291,543	516,550	737,887	1,076,463	931,439	677,577	1,956,898	2,607,742
Depletion	29,461	•	*21	'	-	-	*	-	-	2,841	26,595
Advertising	2,797,852	10,295	38,504	128,107	263,474	466,060	437,193	277,224	366,940	539,431	270,626
	2,655,046	*25,560	*4,742	*14,752	87,914	53,343	261,568	218,064	212,666	735,301	1,041,137
Employee benefit programs	10,648,787	35,521	12,521	166,138	311,065	524,804	910,850	1,418,023	1,061,411	3,160,451	3,048,003
Net loss, noncapital assets	62,548	*24,499		•	•	*595	*2,990	*391	*1,669	19,446	12,958
Other deductions	56,485,260	667,294	1,574,779	3,837,482	6,161,087	7,431,141	10,259,988	6,413,828	5,423,260	9,405,797	5,310,604
Total receipts less total deductions [33]	39,495,718	-787,901	539,141	1,995,751	2,526,172	2,475,937	5,372,231	3,472,565	3,811,580	9,784,659	10,305,584
Net income (less deficit) from a trade or business [33]	39,388,149	-793,441	539,141	1,995,751	2,522,923	2,475,867	5,367,341	3,461,502	3,807,283	9,766,509	10,245,274
Net income	49,684,795	533,756	805,904	2,515,796	3,329,362	3,744,915	6,261,803	4,712,641	4,993,346	11,514,746	11,272,526
Deficit	10,296,646	1,327,197	266,763	520,046	806,440	1,269,048	894,462	1,251,139	1,186,064	1,748,237	1,027,251
Portfolio income (less deficit) distributed to shareholders [34]	2,795,178	728,452	30,947	46,694	16,601	-23,553	86,220	364,356	284,861	484,459	776,141
Dividend income	287,793	50,537	*	*1,999	*1,377	8,295	8,426	20,123	23,774	47,332	125,929
Interest income	667,625	52,574	20,006	23,767	24,503	30,111	41,238	29,259	46,174	126,754	273,238
Royalty income (less loss)	36,240	*2,594	<u>'</u>	15	'	*286	*1,571	*1,486	*994	7,236	22,059
Net short-term capital gain (less loss)	60,075	2,601	*[1]	*331	*751	2,659	*18,558	*-2,099	7,307	14,393	12,573
Net long-term capital gain (less loss)	1,743,445	617,145	*10,940	*20,583	*-10,031	-64,904	16,427	315,588	206,613	288,743	342,341
Real estate rental net income (less deficit)	297,247	59,052	*2,112	51,475	-4,996	108	102,943	8,830	34,027	25,108	18,587
Net income	563,072	126,303	*6,558	53,676	*9,708	52,630	137,891	26,915	57,695	56,213	35,484
Deficit	265,826	67,251	*4,446	*2,201	*14,703	*52,522	34,948	18,084	23,668	31,106	16,897
Net income (less deficit) from other rental activity	205,448	*91,770	•	***************************************	•	-36	*42,773	*1,189	*4,442	3,230	61,173
Net income	223,079	*94,308	•	* 000		•	*45,820	*1,209	*4,513	9,835	66,488
Deficit	17,632	*2,538	•	-		36	*3,047	*20	1.71	*6,605	5,315
Total net income (less deficit)	42,686,021	85,833	572,200	2,094,827	2,534,528	2,452,386	5,599,277	3,835,877	4,130,613	10,279,305	11,101,175
Net income	52,596,657	1,342,115	831,207	2,586,849	3,337,361	3,784,852	6,438,670	5,071,926	5,295,255	11,893,351	12,015,069
Deficit 9,910,636 1,256,282 259,007 492,023 802,833 1,332,46	9,910,636	1,256,282	259,007	492,023	802,833	1,332,467	839,393	1,236,049	1,164,642	1,614,046	913,893

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

Total returns of active corporations	Under (2) (2) (2) (43,759 (43,759 (777,015 (18,436 (18,436 (17,236 (17,236 (17,236 (17,217 (18,436 (17,217 (18,436 (17,217 (18,436 (17,217 (18,436 (17,217 (18,436 (18	\$25,000 under \$100,000 (3) (3) (1,120,043 1,066,291 907,354 907,350 104,997 48,097 11,010 91,207	\$100,000 under \$250,000 (4) 17,599 25,128 2,820,052 2,822,432 - *507 *17,112 2,708,789 1,211,492 303,320 24,829 24,829 24,829 24,829 24,829 24,829 36,476 172,373 79,872 79,872	\$250,000 under \$500,000 (5) (5) (5) (7,151,075 7,109,481 30,480 30,480 30,590 3	\$500,000 under \$1,000,000 (6) (6) (7) 4249 (7) 221 (7)	\$1,000,000 under \$2,500,000 (7) (7) (7) 43,447 31,160,952 30,812,193 1,1035 1,1	\$2.500,000 under \$5.000,000 (8) (3,725 34,826 48,720,293	\$5,000,000 under \$10,000,000 (9)	\$10,000,000 under \$50,000,000 (10)	\$50,000,000 or more (11)
Manufacturing folders le of business: le of business: le of business: Reserved R	(2) 24,979 43,759 43,759 43,759 118,436 118,436 571,236 571,236 60,713 60,713 60,713 75,165 17,217 4815 17,217 4,615 17,217 4,615 24,752 24,752 24,752 24,752	\$100,000 (3) 17,671 23,890 1,066,291 1,066,291 -210 *53,542 907,054 307,350 110,100 110,1010	\$26,000 (4) 17,599 25,128 2,840,052 2,822,432 - 507 17,112 2,708,739 1,211,492 303,320 24,829 24,829 26,476 172,373 172,373 172,373	(5) (5) (6) (7,141,075 (7,109,481 (4,382 (6,786,865 (36,903 (866,130 (866,1	(6) (6) (7) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	\$2,500,000 (7) (7) (7) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	\$5,000,000 (8) 13,725 34,826 48,720,293	(9)	\$50,000,000 (10) 12,346	or more (11)
Manufacturing rolders te or business: a or business: a sets ment obligations: State and local [33] al assets fiftcers s fincers s for the part of the p		(3) 17,671 23,890 1,120,043 1,066,291 -210 -23,542 907,364 307,360 104,997 11,010	(4) 17,599 25,128 2,840,052 2,822,432	(5) 20,399 30,440 7,181,075 7,109,481 7,109,481 86,903 66,786,865 3,059,806 667,900 866,130 86,009 7,777 7,777 7,777	(6) 18,649 36,980 13,378,213 13,077,221	20,200 43,447 31,160,962 30,812,193 1,103 1,103 191,262 28,51,631 17,301,687 1,584,917 1,884,917 3,010,953	(8) 13,725 34,826 48,720,293	١_ ١	(10)	(11)
Manufacturing loiders le or business: Re66 847 ment obligations: State and local [33] al assets 7 7 796 869 8796 8796 8797 889 8796 8796	24,979 43,759 43,759 118,436 118,436 19,1236 487,380 60,713 17,217 17,217 4,815 10,677 24,752 20,468 23,999	1,120,043 1,120,043 1,066,291 -210 -23,542 907,054 307,350 104,997 48,097 11,010	25,128 2,840,052 2,840,052 2,822,432	20,399 30,440 7,151,075 7,109,481 7,109,481 86,903 6,766,865 3,059,806 667,900 866,130 866,130 866,130 866,130 866,130	18,549 36,980 13,378,213 13,077,221 	20,200 43,447 31,160,952 30,812,193 1,103 191,262 28,51,634 17,301,687 1,584,917 1,884,917 3,010,953	13,725 34,826 48,720,293	9,809	12,346	2,608
## 101 101 102 103	43,759 43,759 777,015 118,436 18,436 571,236 487,380 60,713 17,217 4,815 17,217 24,752 24,752 22,468 23,999	17,671 23,890 1,120,043 1,066,291 -210 -53,542 907,054 307,350 1104,997 48,097 11,010	2,840,052 2,822,432 2,822,432 2,708,789 1,211,492 303,320 244,582 24,829 24,829 24,829 24,829 172,373 18115	20,399 30,440 7,151,075 7,109,481 4,382 36,903 6,786,865 3,059,940 667,940 866,030 86,009 7,7,77 403,089	18,549 36,980 13,378,213 13,077,221 -2,032 12,521,065 6,333,806 1,077,517 1,225,367 1,077,517 1,225,367 1,077,517	20,200 43,447 31,160,952 30,812,193 11,035 11,62 28,551,634 17,301 1,884,917 1,884,917 3,010,953	13,725 34,826 34,826 48,720,293	9,809	12,346	2,608
### ### ### ### ### ### ### ### ### ##	43,759 777,015 118,436 18,436 17,236 48,7380 60,715 17,217 4,815 17,217 24,752 20,468 23,999	23,890 1,120,043 1,066,291 210 907,054 907,350 104,997 48,097 11,010	2,440,062 2,822,432 2,822,432 17,112 2,708,789 1,211,492 303,320 244,582 24,829 24,829 36,476 172,373 18,115	30,440 7,151,075 7,109,481 30,903 6,786,865 3,059,806 667,940 866,130 86,009 7,7,77 40,009	36,980 13,378,213 13,077,221 *8,032 292,960 12,521,063 6,333,806 1,077,517 1,325,367 11,05,516 31,91,516	43,447 31,160,952 30,812,193 1,035 146,461 191,262 28,51,634 17,301,635 3,010,953	34,826	707 701		
de or business: ### ment obligations: State and local [33] al assets full assets	777,015 118,436 *532 *86,812 \$71,236 60,713 *5,165 17,217 4,815 *10,677 24,752 20,468 23,999	1,066,291 1,066,291 210 907,054 307,054 307,054 104,997 11,010	2,840,052 2,822,432	7,161,075 7,109,481 308 4,382 36,903 6,768,865 3,059,806 667,940 866,130 86,009 7,7,77 7,777	13,378,213 13,077,221 *8,032 292,960 12,621,063 6,333,806 1,077,517 1,225,367 1,325,367 1,19516	31,150,952 30,812,193 *1,035 146,461 191,262 28,551,634 17,301,687 1,854,917 3,010,953	48,720,293	25,497	46,424	22,372
ment obligations. State and local [33] al assets figures sees property	777,015 118436 1532 186,812 17,236 60,713 17,217 4,815 17,217 4,815 17,217 24,752 20,468 20,468 23,999	1,120,043 1,066,291 - 210 907,054 307,054 104,997 11,010	2,840,052 2,822,432 - *507 2,708,708 1,211,492 303,320 244,582 24,829 36,476 172,373 19372 19373	7,141,075 7,109,481 7,109,481 86,903 86,009 86,009 7,7,77 7,221,672	13,378,213 13,077,221 292,960 12,521,063 6,333,806 1,077,517 1,325,367 1,325,367 1,9516 30,908	31,160,962 30,812,193 1,035 1,935 191,262 28,561,634 17,301,687 1,1854,917 3,010,953	48,720,293			
innent obligations: State and local [33] Ital assets officers es iness property	118.436 *532 *88.12 571.236 487.380 60.713 *5.165 17.217 4.815 *10.677 24.752 20.468 23.999	1,066,291 -210 -53,542 -907,054 -307,350 104,997 -48,097 -11,010	2,822,432 , 607 , 17,112 2,708,789 1,211,492 303,320 24,828 24,829 36,476 172,373 172,373	7,109,481 308 36,903 6,786,865 3,059,806 667,940 866,130 86,009 7,7,77 403,089	13,077,221 8,032 292,962 12,821,063 6,333,806 1,077,517 1,225,367 1,225,367 1,9516 30,908	30,812,193 *1,035 146,461 191,262 28,551,634 17,301,687 1,864,917 3,010,953	10 262 200	69,457,802	250,635,441	430,656,502
ment obligations: State and local [33] tal assets d officers es es iness property	*532 *86,1236 487,380 60,713 *5,165 17,217 4,815 *10,677 24,752 24,752 20,468 23,999	*53,542 907,054 907,056 307,350 104,997 48,097 11,010	2,708,739 2,708,739 1,211,492 303,320 244,582 24,829 26,476 172,373 79872	308 *4,382 36,903 6,786,865 3,059,806 667,940 866,130 86,009 7,717 403,089 7,717	*8,032 292,960 12,821,063 6,333,806 1,077,517 1,325,367 1,325,367 30,905	71,035 146,461 191,262 28,551,634 17,301,687 1,864,917 3,010,953	40,202,333	68,780,332	248,249,690	426,738,279
rial assets d officers es es iness property	*86.812 571.236 487,380 60,713 17.217 4.815 *10,677 24,752 24,752 20,468 23,999	*53,542 907,054 307,350 104,997 48,097 11,010	*507 *17,112 2,708,789 1,211,492 303,320 244,582 24,829 *36,476 172,373 19872	*4,382 36,903 6,786,865 3,059,806 667,940 866,130 86,009 7,7,717 403,089	*8,032 292,960 12,521,063 6,333,806 1,077,517 1,325,367 119,516	146,461 191,262 28,551,634 17,301,687 1,854,917 3,010,953	*1,663	2,964	20,461	49,912
d officers es es iness property	487,386 487,380 60,713 15,165 17,217 4,815 10,677 24,752 20,468 23,999	*63,542 907,054 307,350 104,997 48,097 11,010 *6	2,708,708 1,211,492 303,320 244,582 24,829 36,476 172,373 18,175 18,115	6,786,865 3,059,806 667,940 866,130 866,130 86,009 7,7,717 403,089	292,960 12,521,063 6,333,806 1,077,517 1,325,367 1,1925,367	28,551,634 17,301,687 1,854,917 3,010,953	101,086	175,908	461,382	559,835
officers es iness property	487,380 60,713 *5,165 17,217 4,815 *10,677 24,752 20,468 23,999	907,054 307,350 104,997 48,097 11,010	2,708,789 1,211,492 303,320 244,582 24,829 36,476 172,373 18,115	6,786,865 3,059,806 667,940 866,130 86,009 7,717 403,089	12,521,063 6,333,806 1,077,517 1,325,367 119,516	28,551,634 17,301,687 1,854,917 3,010,953	355,145	498,598	1,903,908	3,308,475
officers es inness property	60,713 *5,165 17,217 4,815 *10,677 24,752 20,468 23,999	307,350 104,997 48,097 11,010 *6	1,211,492 303,320 24,582 24,829 "36,476 172,373 79,872	3,059,806 667,940 866,130 86,009 77,717 403,089	6,333,806 1,077,517 1,325,367 119,516	17,301,687 1,854,917 3,010,953	45,457,060	63,752,252	231,607,177	404,011,723
pperty	*5,165 17,217 4,815 *10,677 24,752 20,468 23,999	104,997 48,097 11,010 *6	303,320 244,582 24,829 *36,476 172,373 79,872	667,940 866,130 86,009 *7,717 403,089	1,077,517 1,325,367 119,516	1,854,917	29,842,950	44,044,514	171,455,734	315,923,525
pperty	17,217 4,815 *10,677 24,752 20,468 23,999	48,097 11,010 *6	244,582 24,829 36,476 172,373 79,872	866,130 86,009 *7,717 403,089	1,325,367	3,010,953	2.253.340	3.049.855	6.636.601	4.424.254
business property	4,815 *10,677 24,752 20,468 23,999	11,010	24,829 *36,476 172,373 79,872	86,009 *7,717 403,089	119,516		4.759,577	5.826.600	18,406,920	26.470.976
business property	*10,677 24,752 20,468 23,999	*6	*36,476 172,373 79,872 18,115	*7,717 403,089 221,672	30.903	261.472	465,730	439.177	1.216.334	1.534.249
business property	24,752 20,468 23,999	91.207	172,373 79,872 18,115	403,089		36,265	74,644	178,575	276,304	349,979
	20,468		79,872	221.672	523,759	1,071,009	1,173,793	1,579,056	4,044,475	4,329,064
	23,999	24,859	18 115		366,005	887,950	1,330,085	1,652,433	4,878,959	6,306,478
		9,449	2	55,559	71,257	153,892	389,242	309,993	1,218,289	2,281,846
15,	17,475	*244	14,323	*6,735	16,394	41,472	67,130	36,159	212,671	765,517
	80,387	12,205	49,005	209,519	252,263	373,850	777,274	774,797	4,135,837	9,271,305
	'	'		-	'	•	'	*164	*10,245	300,774
Advertising 6,146,961	10,967	2,536	26,199	57,393	120,211	216,256	285,674	330,040	1,149,713	3,947,972
Pension, profit sharing, stock, annuity 3,922,113	*147	*59	*4,258	*9,792	34,409	87,712	210,200	375,462	1,079,609	2,120,465
	*295	*4,182	*9,384	50,053	192,431	439,936	685,064	936,731	3,922,152	5,251,220
	*3,441	'		-	'	'	*2,186	*4,114	25,860	68,582
Other deductions 47,926,959	206,862	290,851	514,561	1,085,450	2,057,226	2,814,261	3,140,170	4,214,584	12,937,475	20,665,517
Total receipts less total deductions [33]	289,635	212,989	131,263	364,210	857,150	2,599,318	3,263,233	5,705,550	19,028,264	26,644,778
Net income (less deficit) from a trade or business [33]	289,103	212,989	131,263	363,902	857,150	2,598,283	3,261,571	5,702,586	19,007,803	26,594,866
Net income 64,991,653	718,210	266,581	279,716	594,769	1,187,324	3,148,441	3,869,948	6,427,780	20,292,932	28,205,953
Deficit 5,972,137	429,107	53,592	148,453	230,867	330,174	550,158	608,378	725,194	1,285,129	1,611,087
Portfolio income (less deficit) distributed to shareholders [34] 9,456,063	605,603	*1,542	*8,572	-322	4,359	332,046	1,689,727	313,956	2,391,794	4,108,786
Dividend income 2,109,840	6,330	*120	*1,924	*1,799	*1,066	4,191	11,721	42,219	412,808	1,627,663
Interest income 745,561	30,250	*1,423	*1,876	923	8,621	6,798	18,364	32,433	162,232	482,641
	*1,480	1	*2,019	L *	•	*12,085	*	*1,670	15,630	239,905
Net short-term capital gain (less loss)	*-519	•	*140	1,571	4	*2,631	*-704	969-	-2,935	16,938
Net long-term capital gain (less loss) 6,311,438	568,063	-	*2,613	-4,622	*-5,323	*306,340	1,660,340	238,331	1,804,058	1,741,639
Real estate rental net income (less deficit) 232,664	21,408	*103	*-12	*168	*3,068	*23,729	53,456	17,177	48,941	64,625
Net income 271,212	21,780	*219	•	862	*6,022	*23,729	53,797	17,221	52,140	95,442
Deficit 38,548	*371	*116	*12	*694	*2,954	'	*341	*44	3,198	30,817
Net income (less deficit) from other rental activity 103,851	*951	•	•	Ξ	•	'	*10,499	*9,970	10,271	72,159
Net income 121,384	*1,061	•	•	[1]	•	'	*10,499	*9,970	12,966	86,887
Deficit 17,533	110	1	1	'	'	'		'	*2,696	14,728
ome (less deficit)	917,066	214,635	139,823	363,748	864,577	2,954,058	5,015,253	6,043,689	21,458,809	30,840,436
Net income 74,279,097	1,320,733	268,007	286,901	596,116	1,191,071	3,469,210	5,588,612	6,706,221	22,619,247	32,232,978
Deficit 5,467,003	403,667	53,373	147,078	232,368	326,494	515,152	573,359	662,533	1,160,438	1,392,542

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

\$100,000 \$500,000 \$500,000 under \$250,000 \$500,000 \$1,000,000 \$250,000 \$1,000,000 \$250,000 \$1,000,000 \$250,000 \$1,000,000 \$250,000 \$1,000,000 \$	\$25,000 under \$100,000 (3) (3) (4,146,628 4,146,628 4,332,996 4,332,996 4,332,996 1,653,027 1,653,027	\$250,0 unde \$500,0 (5)		\$1,000,000 under \$2,500,000	\$2,500,000 under	\$5,000,000 under \$10,000,000	\$10,000,000 under	\$50,000,000 or more
Compactions	(3) (3) (70,741 103,225 4,537,858 4,146,628	\$500,0 (5)			under	under \$10,000,000	under	or more
(b) (c) (d) (d) (d) (e) (d) (e) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	(3) 4,5,7,1 1,0,0,1	(5)	(9)		000,000,60		000,000,000	/44/
662,760 105,028 70,741 93,962 91,469 1,080,314 157,815 103,225 116,516 145,467 11 2,772,130,787 533,631 4,146,628 1567,409 33,121,77 61,1 2,772,130,787 533,631 4,146,628 15,64,097 33,121,77 61,1 2,627,529 2,177,430,787 61,17 61,17 69,34 16,149 82,099 3,000,06,320 2,689,661 4,32,596 16,086,430 32,504,568 60,1 2,727,583,320 2,680,786 43,32,596 16,086,430 32,504,568 60,1 2,690,786 30,006,884 16,086,430 32,504,568 60,1 32,504,568 60,1 2,690,786 496,168 16,086,430 32,504,568 60,1 32,504,568 60,1 2,690,786 40,11,146 126,108 10,083 10,083 10,083 10,083 10,083 10,083 10,083 10,083 10,083 10,083 10,083 10,083 10,083 10,083	2,4 1,4 8,4 1,0 1,0			(2)	(8)	(6)	(10)	(11)
2,804,793,852 105,028 70,741 93,952 91,469 1,000,314 157,815 103,225 136,516 145,497 11,46,497 11,177 620,034 104,793 82,020 62,0 2,772,130,797 2,804,793,862 2,842,862 4,446,28 1567,4097 33,732,420 62,0 2,604,793,862 2,817,829 61,176 69,334 1104,793 82,099 82,099 2,727,833,320 2,896,661 4,362,986 1,043,993 82,099 82,099 82,099 2,727,833,20 2,896,661 4,362,982 1,047,93 32,504,688 60,14 2,727,833,20 2,896,661 4,362,982 1,514,266 2,210,41 37,731 2,728,078,799 4,616,887 1,636,994 1,949,132 32,604,688 60,14 37,731 2,896,881 1,11,720 3,22,802 1,146,994 1,956,094 1,956,094 1,956,094 1,956,094 1,956,094 1,956,094 1,956,094 1,956,094 1,956,094 1,956,094 1,956,094 1	. 4, 4, 6, 6, 1, 6, 1, 6, 1, 6, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,							
2,804,793,852 2,842,862 4,537,856 16,731,13 33,732,420 62,0 2,772,130,797 593,831 4,146,628 15,674,997 33,732,420 62,0 2,772,883,320 6,1776 6,934 10,609 4,94,305 528,493 82,099 2,727,883,320 2,689,681 4,385,395 16,177 61,17 61,17 2,727,883,320 2,689,681 4,385,395 16,193 82,09 2,727,883,320 2,689,681 4,385,395 16,193 82,09 2,259,078,799 396,108 1653,027 7,181,607 18,193 37,17 1,63,321,884 309,385 16,193 1,05,694 1,035,094 1,04,393 37,17 16,11 1,63,321,884 309,385 16,193 1,05,699 1,05,994 1,05,699 2,71,649 37,22,40 5,094 1,63,321,884 309,385 16,193 1,05,699 1,05,699 1,09,699 1,09,699 2,19,132 37,699 37,699 37,699 37,699 37,699 37,700	. 4 , 4, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6,		,	382 89,877	44,837	30,955	32,315	8,594
2,884,783,882 2,884,783,882 4,546,628 16,673,213 33,722,420 620 2,772,100,737 693,631 4,146,628 15,64,097 33,177,77 61,11 61,11 61,11 <td< th=""><th>α, 4, ε α, τ ο ο, /th><th></th><th></th><th></th><th></th><th>o o o</th><th></th><th>200</th></td<>	α, 4, ε α, τ ο ο,					o o o		200
2,772,130,787 563,631 4,146,626 15,674,097 33,121,777 61,11 1,282,523 61,176 -6,936 -1,446,628 15,674,097 33,121,777 61,11 2,272,523,523 61,176 -6,936 49,326 528,433 82,098 30,005,933 2,177,483 38,128 49,305 528,433 37,646 2,289,078,799 496,188 1,653,027 7,181,607 18,491,332 37,646 2,289,078,799 496,188 1,653,027 7,181,607 18,491,332 37,646 2,289,078,799 496,188 1,653,027 7,181,607 18,491,332 37,646 2,289,078,799 496,188 1,653,027 7,181,607 18,491,332 37,676 39,226,099 496,188 1,653,027 7,186,994 1,66,994 5,770 1,770 40,111,475 126,122 39,218 1,66,994 1,66,994 5,770 1,770 16,934,171 120,183 1,770 1,170 1,170 1,182,20 4,456,996 1,190,00	1,4 8 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			171 144,423,830	154,138,293	218,348,012	686,379,919	1,482,058,275
1,25,54 1,0,609 -1,12,574 -1,12,574 -1,12,574 -1,12,574 -1,12,574 -1,12,574 -1,12,574 -1,12,527 -1,12,527 -1,12,528 -1,51,12,563 -2,52,60,468 -60,13 -2,52,60,468 -2,12,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644 -3,568 -2,10,644	8 4,3			520 142,866,422	152,906,735	216,480,747	678,879,080	1,466,306,219
2,527,529 61,174 6,934 "104,739 82,099 3,0006,953 2,689,661 4,322,996 4,94306 82,099 2,727,583,320 2,689,661 4,322,996 1,665,027 7,181,607 18,491,332 36,104,96 2,229,078,793 496,168 1,655,027 7,181,607 1,841,334 37,044,94 56 163,321,884 309,385 166,837 7,181,607 1,841,391 36,608 37,104,31 163,321,884 309,385 166,837 7,181,609 2,270,641 37,100 2,696,400 162,270 322,582 1,166,994 1,096 2,770 40,111,415 126,132 40,153 1,166,994 1,30,089 2,770 31,901,827 116,207 103,569 403,975 40,391 1,170 1,170 9,225,059 87,106 1,160,001 1,17,000 1,17,000 1,146,001 1,146,001 1,146,001 1,146,001 1,146,001 1,146,001 1,146,001 1,146,001 1,146,001 1,146,001 1,	3 4,3	*18		111 *5,986	*2,260	5,093	20,147	85,239
2,725,005,933 2,177,445 394,296 494,305 528,493 8 2,725,072,833,320 2,689,661 1,652,027 1,652,027 1,652,027 1,642,66 22,10,641 37,69 1,63,21,624 1,652,027 322,682 1,541,266 2,210,641 37,69 1,63,21,634 309,385 1,686,837 1,1025,504 2,975,974 56 9,049,410 22,191 38,218 1,166,994 1,935,069 37,325 1,60,049,410 22,191 38,218 1,166,994 1,935,096 1,773 9,225,059 87,340 43,018 110,001 257,568 2,777 16,944,171 120,889 108,051 221,424 310,934 56 4,508 40,056 88,506 14,009 77,770 1 11,003,32 11,004 *22,021 11,06,74 *7,076 1,385,04 13,135,340 14,006 88,569 14,264 33,687 1,387,04 1,387,04 11,5,44,352 14,266 88,567				116,999	148,419	149,310	621,255	1,151,623
2,727,583,320 2,689,661 4,352,595 15,086,430 32,504,568 60,1 2,289,078,799 496,168 1,653,027 7,141,607 18,491,332 37,6 1,289,078,799 496,168 1,653,027 7,141,607 18,491,332 37,8 1,63,321,894 30,9385 16,63,027 7,141,266 2,210,641 37,8 3,049,410 22,191 38,218 1,25,694 1,30,698 2,73,2 40,111,415 116,207 103,559 1,166,994 1,336,099 2,73,2 9,255,098 16,034 43,018 116,000 257,668 2,75,68 16,934,171 120,889 1,08,051 221,424 310,934 5 4,508,256 117,720 *29,051 16,944 336,872 1 4,508,256 1,03,051 221,424 310,934 5 1 115,847,677 86,218 1,385,503 1,186,788 1,186,788 1,186,789 1,196,74 2 115,847,677 86,218 1,385,503				1,434,424	1,080,879	1,712,861	6,859,438	14,515,194
2,289,078,799 496,168 1,653,027 7,181,607 18,491,332 37,6 39,889,440 152,70 322,582 1,514,266 227,0541 37,6 9,984,40 22,191 38,218 1,025,694 2,975,974 5,6 9,049,410 22,191 38,218 1,025,69 2,732,59 2,732,59 2,636,287 161,938 6,634,71 126,152 340,153 1,166,994 1,935,69 2,732,69 31,901,827 116,207 103,559 40,391 30,089 2,777 1,166,994 1,935,69 2,777 16,934,171 120,889 108,051 21,424 310,934 5 2,736 2,73				138,372,587	148,931,738	211,525,795	665,286,854	1,448,728,034
39,898,440 152,270 322,582 1,514,266 2,210,641 3,7 9,949,410 1,935 1,651,269 2,713,23 3 6,949,410 5,781 1,025,504 2,617,537 5,6 9,049,410 1,26,162 340,163 1,166,994 1,935,069 2,7 30,089 40,111,415 116,207 103,559 40,397 947,506 1,4 9,225,059 87,340 1,106,994 1,935,069 2,7 1,4 16,944,171 120,889 1,106,891 1,106,994 1,935,069 2,7 1,4 <t< th=""><th></th><th></th><th></th><th>365 100,037,458</th><th>115,018,530</th><th>168,009,088</th><th>549,532,774</th><th>1,260,970,152</th></t<>				365 100,037,458	115,018,530	168,009,088	549,532,774	1,260,970,152
163,321,884 309,385				5,072,145	4,081,813	4,440,046	10,152,330	8,224,123
9,049,410 22,191 38,218 126,698 27,323 3 2,636,287 16,198 46,381 30,089 27,308 2 40,111,415 116,207 103,558 40,3975 947,506 14 31,901,827 116,207 43,018 119,000 257,568 2 9,225,059 87,340 43,018 119,000 257,568 14 16,934,171 120,889 108,051 221,424 310,934 5 4,508 40,056 88,505 168,944 310,934 5 4,508 40,056 88,506 168,944 336,872 8 4,508 47,056 34,296 225,966 119,674 2 4,508 47,056 34,296 225,966 119,674 2 4,528,256 110,941 *872 *7 *7 *7 4,528,266 14,261 1,383,503 *1,465,686 6,11 *7 13,13,33,40 1,400,134 769,499 2				329 10,771,072	10,821,062	14,896,712	43,163,245	73,515,263
2,636,287 161,338 *6,781 44,391 30,089 2,636,287 161,138 *6,781 1,416,994 1,335,059 2,7 1,166,994 1,335,059 2,7 1,166,994 1,335,059 2,7 1,166,994 1,335,059 2,7 1,166,994 1,335,059 2,7 1,166,994 1,335,059 2,7 1,166,994 1,335,099 2,7 1,160,000 2,7,770 1 1,166,994 1,10,994 7,7 1 1,166,994 1,10,994 2,166 1,168,994 1,10,994 2,166 1,168,994 1,10,994 2,166 1,168,994 1,10,994 2,166 1,168,994 1,10,994 2,166 1,168,794 2,166 1,168,794 2,166 1,10,994 2,166,003 1,168,794 2,166,003 1,168,794 2,166,003 1,168,794 2,166,003 1,168,794 1,188,794 1,188,794 1,188,794 1,188,794 1,188,794 1,188,794 1,188,794 1,188,794 1,188,794 1,188,794 1,188,794 1,198,794 1,198,794 1,198,794 1,198,794 1,198,7				775 704,683	590,637	770,621	2,274,531	3,908,733
40,111,415 126,152 340,153 40,116,994 1,935,059 2,77 9,225,056 987,340 43,018 40,756 14,600 77,770 11 16,934,771 120,889 108,051 221,424 310,834 5 19,003,786 40,056 88,505 168,944 316,872 8 4,528,255 117,720 410,094 77,770 1 26,282 13,155,349 47,056 34,296 225,966 119,674 2 13,155,349 17,0341 *872 7 *574 *754 13,155,349 140,0134 *872 7 *574 *754 115,847,677 856,218 1,383,503 2,795,580 4,456,896 6,1 115,847,677 145,01 185,263 1,186,786 1,13 1,374 *7 115,847,677 146,0134 *82,63 1,146,786 1,132,786 1,13 *7 115,847,677 146,0134 *82,63 1,146,96 1,146,96 1				338 220,643	158,844	272,368	772,597	928,298
31,901,827 116,207 103,558 403,975 947,506 1,4 9,225,059 87,340 43,018 119,010 257,568 2 16,944,171 12,6121 13,170 41,009 77,770 1 16,944,171 120,889 108,612 12,424 310,934 5 19,003,798 40,056 89,505 168,944 336,872 8 4,528,255 17,720 34,290 225,966 119,674 2 13,135,425 10,941 89,505 168,944 336,872 8 13,135,426 17,056 34,202 225,966 119674 2 14,547,677 856,218 1,383,503 2,795,550 4,456,896 6,11 115,847,677 856,218 1,485,63 2,156,033 1,186,786 1,19 12,023,40 1,257,53 1,185,786 1,13 1,227,44 1,1 12,04,492 1,440,996 5,981 430,926 1,64,904 1,3 1,544,492 <				390 4,216,942	3,207,814	3,832,771	9,202,357	13,289,784
9,225,059 87,340 43,018 119,010 257,568 2 16,934,171 25,121 13,170 41,009 77,770 1 16,934,171 120,889 10,056 89,505 168,944 310,934 5 19,003,798 40,056 89,505 168,944 336,872 8 4,528,255 117,720 *29,021 51,085 83,357 1 115,84,542 47,055 34,296 225,966 119,674 2 115,84,577 86,218 1,385,633 1,186,783 1,227,857 1,91 77,080,959 142,601 185,263 1,186,783 1,186,904 1,32 12,023,340 1,400,134 769,499 2,156,023 2,392,644 3,2 12,033,40 1,57,552 5,881 14,064 5,094 1,38 115,488 1,400,134 769,499 2,156,023 2,392,644 3,2 115,488 1,466,99 8,437 1,146,99 1,164,99 1,164,99				212 2,828,304	2,487,135	2,741,386	7,455,146	13,361,397
1,477,187 25,121 13,170 41,009 77,770 1 16,904,171 120,889 106,051 221,424 310,934 5 19,037,898 40,056 899,502 168,944 336,872 8 4,528,255 117,720 *29,021 51,068 83,387 1 4,528,255 117,720 *29,021 51,068 119,674 2 13,135,349 47,056 34,296 225,966 119,674 2 115,847,677 865,218 1,383,503 2,785,560 4,455,896 61,1 77,210,532 142,611 1,883,503 1,186,768 1,186,768 61,1 77,210,532 142,611 186,263 1,186,768 1,14 1,2 89,104,298 1,400,134 769,499 2,166,023 2,392,644 3,2 11,574,92 18,4509 1,386 1,146,904 1,38 1,574,82 3,943 -1,69 -1,64 5,009 1,12,488 3,943 -1,65				311 672,861	706,952	892,596	2,308,475	3,856,927
16,934,171 120,889 108,051 221,424 310,934 5 4,508 4,508 4,056 89,505 168,944 336,872 8 4,528,255 117,720 *29,021 51,085 83,357 1 115,847,677 866,218 1,383,503 2,785,596 119,674 2 77,210,532 145,210 1,383,503 1,186,783 1,227,741 19 89,104,296 1,400,134 769,499 1,140,104 769,499 1,167,492 1,227,741 19 10,23,40 1,267,532 594,236 969,257 1,164,904 1,3 11,574,922 48,720 1,383 1,404,904 5,009 1,3 11,574,922 48,720 1,383 1,174 1,0 1,3 11,574,922 144,606 8,4509 8,4509 1,3 1,40 1,3 11,54,86 1,57,402 1,3,43 1,40 1,40 1,3 1,40 1,40 1,40 1,40 1,40 1,40				360 153,633	178,569	271,127	427,283	1,163,144
19,003,796	·			337 858,694	775,674	1,046,795	2,890,925	10,070,149
19,003,798		•	-	-	1	1	*212	*4,296
4,528,255 117,720 *29,021 51,085 83,357 1 13,135,349 47,055 34,296 125,966 119,674 2 115,847,525 47,055 4,456,896 119,674 2 77,206,322 163,210 185,263 1,186,783 1,27,885 1,9 77,206,324 142,601 185,263 1,186,786 1,227,741 1,9 112,023,340 1,264,599 2,156,023 2,392,644 3,2 115,044,298 1,400,134 769,499 2,156,023 2,392,644 3,2 115,043,994 1,527,741 1,9 1,18				119 1,386,713	1,021,172	1,269,384	4,763,952	9,081,081
13,135,349				335 190,080	364,007	413,539	999,171	2,106,940
435,255 *10,941 *872 *7 115,847,77 886,218 1,383,503 2,785,550 4,455,886 6,1 77,210,532 145,240 168,263 1,186,768 1,227,741 19 77,000,959 142,601 168,263 1,186,766 1,227,741 19 89,104,296 1,400,134 769,499 2,166,023 2,392,644 3,2 12,023,340 1,257,532 594,236 969,257 1,164,904 1,3 1,574,992 48,720 *3,863 *1,714 *6,470 1,3 1,574,992 3,943 *-169 *2,1375 *480 1,3 1,12,488 3,943 *-169 *2,210,11 *20,9 *1,406 *2,3375 1,248 3,943 *-169 *-169 *2,110 *2,3375 *480 4,947,042 43,672 *-1,453 *14,076 *-480 *-480 4,947,042 43,632 *-1,332 *-1,146 *-36,764 *-480 4,947,042				231 570,066	669,948	933,575	3,275,092	7,001,445
115,847,677 856,218 1,383,503 2,795,550 4,45,6896 6,1 77,210,332 153,210 185,663 1,186,788 1,195,782 1,195,782 77,080,959 1,400,134 769,499 2,166,023 1,164,904 1,27,741 1,9 89,104,298 1,400,134 769,499 2,166,023 1,164,904 1,13 1,574,492 4,8720 5,981 430,926 1,164,904 1,13 1,574,492 1,4696 8,34 1,774 6,470 1,154,88 1,174 6,470 1,154,88 1,174 6,670 1,174 6,700 1		L*		189 *6,378	*1,768	*4,376	30,631	330,519
77,210,532 153,210 158,263 1,166,773 1,127,562 1,19 77,080,959 142,601 142,601 158,263 1,146,736 1,127,741 1,102,741				1	8,847,813	11,731,414	28,038,133	40,915,782
77,080,959 142,601 185,263 1,186,766 1,227,741 1,9 89,104,298 1,400,134 759,499 2,166,023 2,392,644 3,2 12,023,340 1,524,392 48,736 5,981 430,256 1,164,904 1,1 1,504,897 114,696 8,34 430,226 108,641 1,1 1,564,897 114,696 83.4 144,064 5,099 1,12,488 3,943 -169 23,375 1480 37,976 -19,573 -169 4,076 -480 4,947,042 43,672 1,1453 28,102 -480 661,124 84,283 3,332 114,416 36,764 661,124 84,283 3,332 117,416 2,865 111,496 18,344 1509 177 2,865 122,0896 6,320 -620 6,633 127,717 1,645 -5,865 -620 6,633 111,496 1,8,344 150,99 6,63 -6,63 <th></th> <th></th> <th></th> <th>103 6,051,244</th> <th>5,206,555</th> <th>6,822,216</th> <th>21,093,065</th> <th>33,330,241</th>				103 6,051,244	5,206,555	6,822,216	21,093,065	33,330,241
89,104,238				991 6,045,258	5,204,295	6,817,123	21,072,919	33,245,001
12,023,340 1,257,332 598,236 969,257 1,164,904 1,3 8,236,894 884,509 5,981 430,926 1,164,904 1,3 1,574,922 148,720 3,863 141,74 6,470 1 1,574,897 144,696 834 144,064 5,009 1 1,2488 3,943 *-169 *4,076 *-480 4,947,042 43,672 *-169 *-4,076 *-480 664,928 *3,332 *-14,146 *-36,764 *-36,764 664,114,96 *8,283 *-3,332 *-11,416 *-36,764 664,928 *-3,432 *-14,53 *-36,764 *-36,764 111,496 *-18,34 *-50 *-6,836 *-6,836 153,717 *-1,645 *-620 *-6,836 127,174 *-620 *-6,836 127,173 *-620 *-6,836 *-620 *-6,836 *-620 *-6,836 *-620 *-6,836 *-6,8				553 7,265,322	6,373,284	7,653,860	22,694,921	35,122,060
8,236,894 584,609 5,981 430,926 108,641 1 1,574,492 48,720 3,863 1,774 6,470 1 1,564,897 14,696 834 144,064 5,009 1 112,488 3,943 169 2,23,375 1 4,947,042 436,724 14,453 281,021 74,268 2 661,124 48,283 3,343 11,468 36,574 36,588 36,588 111,496 18,344 50,99 11,77 2,286,58 6,838 122,777 1,645 -5 62,83 6,838 6,838 122,777 1,645 -5 62,83 6,838 6,838 122,777 1,645 -5 6,838 6,838 6,838 122,777 1,645 -6 6,838 6,838 6,838 122,747 1,645 -6 6,838 6,838 6,838				1,220,064	1,168,988	836,737	1,622,002	1,877,058
1,574,492 48,720 7,3,863 1,1,744 6,470 1,564,897 114,696 834 144,064 5,009 1 1,564,897 114,696 834 144,064 5,009 1 1,24,88 3,942 1,947,042 436,724 1,14,65 2,281,021 7,4,68 6,399 111,532 1,14,66 1,132 1,14,69 1,14,6			_	~	521,343	673,673	2,768,958	2,725,339
1,564,897 114,896 834 144,064 5,009 1 1 2,848 3,943 - 1,1248 3,943 - 1,164					21,650	21,906	164,946	1,268,802
112,486 3,943 -1,575 -2,3,375 -2,3,375 -1,576 -1,577 -1,69 -4,076 -4,4076 -4,077 -4,0776 -				ਲ	57,175	75,091	221,512	805,984
37.976 -19,673 *4,076 *4,076 *480 4,947,042 436,724 *1,453 *28,1021 *4,268 59,9628 *3,332 *11,416 *36,764 661,124 84,283 *3,332 *11,416 *36,764 111,496 18,344 *509 *117 *2,895 153,717 1,645 -5 *620 *6,838 127,779 *4,675 5 *620 *6,838 127,140 *4,675 5 *6,838					*	*875	18,662	65,442
4.947.042 436.724 1.453 7.281.021 74.268 1.8 4.84 1.85 4.85 4.85 4.85 4.85 4.85 4.85 4.85 4					-5,459	377	21,977	27,065
549,628 65,939 *3,332 *11,416 *36,764 661,124 84,283 *3,840 *11,532 *39,658 111,496 18,344 *509 *117 *2,895 1645 -5 *620 *6,338 280,896 6,320 *6,33 127,17 *4,675 5 96,034,407 *4,675 5			¥*	N	447,972	575,424	2,341,861	558,045
661,124 84,283 °3,840 °11,532 °39,658 111,496 18,344 °509 °117 °2,895 153,717 1,645 -5 1620 °6,328 127,127 °4,675 °4,675 °4,6				177 59,656	55,824	57,820	62,959	196,097
111,496 18,344 *509 *117 *2,895 118,341 1509 117 *2,895 118,341 1509 1				505 63,362	62,619	64,921	79,273	244,130
153,717 1,645 -5 "620 "6,838 280,898 6,320 "6,838 187 127,179 "4,675 5 5 "6,838 187 187 187 187 187 187 187 187 187 18				33,706	*6,795	*7,102	16,314	48,033
280,896 6,320 - 620 6,838 127,179 - 4,675 5 - 620 - 6,838 28,034,437 704,604 404,73 4,500,83					*3,815	*17,281	49,719	41,191
22,179 *4,675 5				*30,765	*3,979	*17,281	62,019	150,283
86 021 107 704 694 104 671 1 620 727 1 370 083		•	,	- *943	*164	•	12,300	109,092
000,000,1					5,785,277	7,565,896	23,954,555	36,207,628
ome 96,862,452 2,011,997 775,155 2,472,695 2,519,630					6,901,776	8,326,176	25,321,668	37,596,869
Deficit 10.841.255 1.217.303 5.80.584 842.988 1.139.647 1.291.568	580,584		9,647	1,176,054	1,116,499	760,280	1,367,113	1,389,241

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

Sector and item Transportation and Warehousing	Committee lotoT			000000							
Transportation and Warehousing Number of returns	oralleruns	Inder	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	650,000,000
Transportation and Warehousing Number of returns	of active corporations	\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	or more
Transportation and Warehousing Number of returns	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
Number of returns											
	152,086	19,080	30,572	46,561	16,427	12,845	13,239	5,388	3,966	3,486	522
Number of shareholders	221,054	24,665	38,951	58,115	23,059	20,162	25,716	9,341	8,123	9,947	2,974
Income from a trade or business:	007 100		000		0.00	171.707.0			000	1000	000
l otal receipts [33]	235,420,786	521,982	1,823,948	7,444,821	5,740,679	9,404,715		19,538,455	27,666,966	65,798,79	76,166,183
Business receipts	230,996,975	120,878	1,793,772	7,317,893	5,699,898	9,282,683	20,447,102	19,211,439	27,392,323	65,103,379	74,627,608
Interest on government obligations: State and local [33]	10,096	606*	•	1	1			*272	*2,838	2,548	3,529
Net gain, noncapital assets	1,890,418	114,963	*28,391	*42,985	*31,691	*74,713	186,878	106,077	131,472	390,575	782,673
Other receipts	2,523,297	285,232	*1,785	83,943	*9,090	47,320	611,671	220,668	140,332	370,883	752,374
Total deductions	226,647,149	752,418	1,801,713	6,591,278	5,346,749	8,945,919	20,825,336	18,593,993	26,762,357	63,654,362	73,373,024
Cost of goods sold	97,255,067	*20,168	170,126	750,175	784,739	2,293,539	5,780,158	9,094,382	16,389,384	30,270,731	31,701,666
Compensation of officers	8,856,749	*99,594	129,665	554,822	480,452	352,526	729,983	455,553	661,050	4,827,260	565,844
Salaries and wages	28,556,393	*63,667	73,294	544,034	695,831	1,336,295	3,665,033	2,039,636	2,466,486	6,641,950	11,030,166
Repairs	5,316,737	54,227	109,289	586,058	298,724	329,768	661,827	360,610	459,147	1,033,591	1,423,496
Bad debts	198,648	*1,715	*80	*	*3,096	*1,966	14,710	*41,636	26,080	33,969	75,392
Rent paid on business property	10,135,971	23,916	78,999	222,982	121,561	301,838	924,705	396,178	1,275,382	2,751,993	4,038,417
Taxes paid	6,094,561	23,994	49,218	231,438	152,740	293,684	737,341	489,126	694,104	1,483,536	1,939,380
Interest paid	1,724,566	*19,468	112,098	65,188	63,195	34,825	187,484	142,206	145,498	392,274	562,331
Amortization	207,667	*42	42,137	*9,508	*3,475	*5,017	6,889	7,214	14,777	41,458	77,151
Depreciation	9,736,204	187,757	210,796	406,339	309,353	295,304	1,079,081	652,312	618,167	2,307,259	3,669,835
Depletion	*3,772		-	'			<u>'</u>	-	*3,598	*51	124
Advertising	553,965	*9,470	6,493	14,106	21,715	31,072	84,061	49,219	51,906	147,178	138,743
Pension, profit sharing, stock, annuity	672,251	*12,039	*11	*27,005	*15,313	*9,869	21,087	64,840	68,327	163,193	290,567
Employee benefit programs	3,336,807	*4,191	*5,097	25,317	*32,144	62,141	174,571	172,090	275,915	829,841	1,755,501
Net loss, noncapital assets	12,117			*169			*644	65	*[1]	8,207	3,031
Other deductions	53,985,675	232,171	814,409	3,154,134	2,364,410	3,598,076	6,757,761	4,628,927	3,612,535	12,721,871	16,101,381
Total receipts less total deductions [33]	8,773,637	-230,436	22,235	853,543	393,930	458,795	420,316	944,462	904,609	2,213,023	2,793,159
Net income (less deficit) from a trade or business [33]	8,763,540	-231,345	22,235	853,543	393,930	458,795	420,316	944,190	901,771	2,210,475	2,789,630
Net income	11,967,011	268,916	327,860	1,041,964	552,206	714,603	937,854	1,028,960	1,112,113	2,716,431	3,266,103
Deficit	3,203,470	500,261	305,625	188,422	158,276	255,808	517,538	84,770	210,343	505,956	476,473
Portfolio income (less deficit) distributed to shareholders [34]	955,530	-98,592	13,644	47,786	*3,839	*29,185	14,069	66,722	444,981	85,747	348,148
Dividend income	100,554	*297	*1,171	*	Ξ	*278	*5,469	*8,232	*7,575	8,506	68,724
Interest income	160,605	6,701	12,536	*2,430	*3,839	*10,702	6,033	12,340	19,417	35,060	51,547
Royalty income (less loss)	13,490	*8,164	*[1]	•	1		,	Ξ		12	5,313
Net short-term capital gain (less loss)	-17,215	*560	*-11	*-26,253	1	*-673	*2,316	*230		3,824	2,792
Net long-term capital gain (less loss)	960'869	*-114,614	*-53	*71,607	ı	*18,878	*251	*45,920	*417,989	38,346	219,772
Real estate rental net income (less deficit)	138,481	*3,292	*2,528	*18	09-	*3,074		*40,367	*12,649	9,071	54,533
Net income	159,364	*6,760	*2,531	*18	1	*3,074	*15,917	*43,288	*13,176	10,862	63,740
Deficit	20,884	*3,468	ზ	•	09	,	*2,907	*2,921	*527	*1,791	9,207
Net income (less deficit) from other rental activity	298,867	*235,409	*[1]	•	•	•	•	*15,767	•	*5,823	41,868
Net income	310,373	*246,254	*[1]	-	•	-		*15,767	-	*5,824	42,527
Deficit	11,506	10,845	'	1	'	•	•	•	'	-	099
Total net income (less deficit)	10,156,418	-91,236	38,408	901,346	397,708	491,054	447,396	1,067,047	1,359,401	2,311,116	3,234,179
Net income	13,391,631	564,309	342,050	1,078,885	553,170	735,250	957,599	1,137,893	1,550,299	2,804,598	3,667,578
3,235,213	3,235,213	655,545	303,642	177,539	155,461	244,196	510,203	70,847	190,898	493,483	433,399

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

					Size	Size of business receipts	pts				
Sector and item	Total returns	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
Information											
Number of returns	78,467	25,788	13,652	15,550	7,828	7,898	3,138	2,270	865	1,335	4
Number of shareholders	126,227	35,735	17,534	22,529	12,115	12,807	10,539	4,024	4,108	5,639	1,196
Income from a trade or business:	00 746 440	244.007	707 700	00000	0000	1000	000	0 440	0 0 0 0 0 1 1	100 100	22 400 062
lotal receipts [55]	00,740,442	760,410	104,401	770,750,7	2,949,022	0,002,017	9,200,209	0,140,093	110,000,0	760,750,15	23,100,063
Business receipts	85,254,405	187,6	818,149	2,515,080	2,896,787	5,640,344	5,127,774	8,083,852	5,928,011	31,645,838	22,410,961
Interest on government congainons, orate and local [55]	30,100		' !	1	6	167	000	1 0	000	2,11,2	32,202
Net gain, noncapital assets	150,231	*123	*1,847	*5,141	*52 252	*1,197	*49,982	*110	*11,814	24,943	54,488
Other receipts	889,CD5,T	120,320	4,400	112,401	52,353	00901	29,877	156,00	114,892	104,744	003,132
Total deductions	79,461,830	590,503	754,644	2,173,481	2,426,980	5,046,388	4,351,724	7,088,086	5,372,139	29,977,069	21,680,816
Cost of goods sold	33,492,428	52,548	*90,868	413,018	603,725	*625,472	1,019,489	2,644,576	1,507,976	18,679,191	7,855,565
Compensation of officers	5,763,290	*23,121	113,631	557,050	488,753	866,995	486,463	913,798	591,056	1,245,857	476,565
Salaries and wages	14,589,465	150,757	*53,352	317,652	375,575	991,507	1,104,196	1,098,906	1,486,440	4,192,877	4,818,204
Repairs	517,451	*1,972	8,666	7,475	10,633	32,060	35,861	35,224	33,530	175,146	176,884
Bad debts	205,342	*5,946	*	*3,176	*1,101	*31,278	*5,226	17,585	3,994	51,324	85,710
Rent paid on business property	2,265,889	35,333	45,920	60,714	171,685	285,305	153,804	200,431	104,494	468,056	740,147
Taxes paid	2,136,360	11,397	19,107	74,200	77,684	165,454	188,499	145,399	190,563	697,770	566,288
Interest paid	697,891	19,578	*5,119	3,246	21,338	31,243	19,347	93,540	61,202	138,204	305,074
Amortization	755,413	35,136	*5,946	*861	*3,154	*19,854	47,359	*39,653	55,721	194,700	353,029
Depreciation	1,384,291	9,263	6,172	17,532	31,377	100,884	69,431	112,429	108,424	356,198	572,581
Depletion			•	٠	,	,	•		•		
Advertising	1,351,514	690'6	16,510	45,224	19,486	130,838	70,466	124,082	73,214	374,470	488,154
Pension, profit sharing, stock, annuity	601,172	*332	*2,367	*27,402	*9,347	*34,528	63,671	75,866	23,061	151,013	213,584
Employee benefit programs	1,216,764	*12,606	*2,661	*43,134	*30,229	71,331	88,764	80,717	39,122	403,478	444,722
Net loss, noncapital assets	4,747		•	•	6	,	•	'	*25	299	4,052
Other deductions	14,479,814	223,444	384,322	602,796	582,892	1,659,639	999,147	1,505,880	1,093,316	2,848,119	4,580,258
Total receipts less total deductions [33]	7,284,612	-276,405	69,758	459,146	522,841	602,989	886,565	1,052,806	683,237	1,860,628	1,420,047
Net income (less deficit) from a trade or business [33]	7,248,504	-276,405	69,758	459,142	522,744	605,752	885,909	1,052,806	682,578	1,858,456	1,387,765
Net income	9,357,898	176,215	189,412	539,875	598,027	795,262	1,015,845	1,160,700	728,612	2,165,892	1,988,058
Deficit	2,109,394	452,620	119,655	*80,734	*75,283	*189,510	*129,936	*107,893	*46,034	307,437	600,293
Portfolio income (less deficit) distributed to shareholders [34]	942,428	47,762	*10	5,327	*10,444	6,759	30,550	6,011	156,537	48,801	630,226
Dividend income	421,799	79,335	*	1	*2,979	*1,376	7,339	*2,408	10,248	13,188	304,921
Interest income	259,935	34,570	L *	4,420	*6,157	2,542	4,243	2,739	23,865	18,294	163,099
Royalty income (less loss)	5,930		•	•	*269	-	£*	•	[1]	*361	5,296
Net short-term capital gain (less loss)	39,903	96-*	•	* 00	099*	-245	*3,908	*-27	4,643	1,873	28,279
Net long-term capital gain (less loss)	214,860		•	•	*378	*3,085	*15,056	*892	117,780	15,086	128,631
Real estate rental net income (less deficit)	58,562	*-1,120	•	-	*-33	*1,199	*1,098	*168	*1,418	1,623	54,209
Net income	62,785	*102	•		1	*1,199	*1,486	*168	*1,471	2,901	55,458
Deficit	4,223	*1,222	•		*33	'	*388		*53	*1,279	1,249
Net income (less deficit) from other rental activity	4,076	79	•	-	•	•	e	*2,769	*501	715	9
Net income	4,703	104	•	•	1	1	က	*2,769	*501	715	611
Deficit	627	26	•		'	'				'	601
Total net income (less deficit)	8,253,569	-229,685	69,768	464,469	533,154	613,710	917,560	1,061,754	841,033	1,909,595	2,072,211
Net income	10,156,283	275,613	189,422	543,162	601,661	801,341	1,035,950	1,166,928	875,638	2,212,439	2,454,129
Deficit	1,902,714	505,298	119,655	*78,693	*68,507	*187,631	*118,390	*105,174	*34,605	302,844	381,918
			C	0 - 44 3 17 17 17	itationi I base slaven	" oto C of the Cons					

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

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
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
Finance and Insurance	46.5 83.3	38 745	31 65/	31 050	29 440	14 707	4,000	3 060	200	7	75
Number of shareholders	271.311	72.058	41.619	46.561	36.539	22.433	22.409	10.175	6.135	10.086	3.297
Income from a trade or business:											
Total receipts [33]	133,267,218	Ϋ́	1,851,094	5,124,904	10,790,726	9,743,045	17,164,243	11,137,403	7,139,414	22,707,352	48,920,730
Business receipts	118,493,414	4	1,763,096	4,908,401	10,638,011	9,171,062	16,275,560	10,620,141	6,178,438	19,644,615	39,094,666
Interest on government obligations: State and local [33]	209,995	6,615	*1,081	*273	3,623	696'9	8,817	22,118	27,413	78,179	54,907
Net gain, noncapital assets	3,161,075	*878	*344	*655	*1,923	2,718	6,097	6,329	20,901	156,383	2,964,848
Other receipts	11,402,733	-1,518,610	86,573	215,575	147,169	562,295	873,770	488,815	912,662	2,828,174	6,806,310
Total deductions	111,916,394	859,268	1,478,892	4,024,991	8,504,983	7,929,347	14,288,309	9,648,401	5,593,369	18,979,265	40,609,569
Cost of goods sold	*553,718	'	'	'	'		'	'	*2,619	'	*551,099
Compensation of officers	13,445,643	91,033	211,078	741,877	1,834,975	1,641,676	2,415,971	1,526,806	771,592	1,925,419	2,285,216
Salaries and wages	40,400,740	74,174	156,331	795,327	2,128,128	1,720,095	5,488,175	3,821,058	2,377,610	7,930,139	15,909,703
Repairs	955,741		23,671	36,469	96,142	53,393	94,313	57,615	25,164	131,285	432,083
Bad debts	3,197,273	*43,951	*17,040	*44,106	48,286	103,734	242,917	88,349	238,868	719,407	1,650,614
Rent paid on business property	4,737,341	23,278	115,636	307,093	655,150	520,751	672,409	386,257	182,333	841,143	1,033,291
Taxes paid	4,025,855		42,595	156,874	354,411	306,445	554,787	375,838	210,718	692,487	1,302,563
Interest paid	4,161,206		24,394	72,669	157,559	197,263	232,559	307,128	253,557	734,234	2,138,785
Amortization	786,551	11,936	*28,210	20,203	125,397	57,842	158,915	53,860	31,473	93,891	204,825
Depreciation	1,497,875	34,263	37,180	56,194	97,388	52,881	101,100	47,190	42,530	224,007	805,143
Depletion	*474	*232	*205	•		•		•		-	36
Advertising	2,694,646	20,034	36,077	75,748	324,590	218,761	316,738	75,549	65,282	285,131	1,276,736
Pension, profit sharing, stock, annuity	1,620,196	*3,411	*670	*38,504	99,046	184,802	168,328	206,719	45,913	161,977	710,825
Employee benefit programs	2,531,450	10,181	*8,300	43,750	132,520	141,138	308,962	239,976	124,339	491,192	1,031,092
Net loss, noncapital assets	585,378	*17,158		66*	*75,795	*56	23,137	401,231	5,961	42,107	19,834
Other deductions	30,722,308	451,815	777,506	1,636,079	2,375,598	2,730,509	3,509,997	2,060,825	1,215,410	4,706,845	11,257,724
Total receipts less total deductions [33]	21,350,824	-2,170,961	372,201	1,099,913	2,285,744	1,813,698	2,875,934	1,489,002	1,546,046	3,728,086	8,311,161
Net income (less deficit) from a trade or business [33]	21,140,829	-2,177,577	371,121	1,099,639	2,282,121	1,806,729	2,867,117	1,466,884	1,518,632	3,649,907	8,256,255
Net income	26,625,591	55,051	540,215	1,380,154	2,539,199	2,045,987	3,301,787	2,120,149	1,631,281	4,352,512	8,659,256
Deficit	5,484,762		169,094	280,514	257,078	239,259	434,669	653,264	112,649	702,605	403,001
Portfolio income (less deficit) distributed to shareholders [34]	7,481,554	2,802,152	28,560	27,832	170,336	323,576	771,397	901,248	407,750	1,176,038	872,665
Dividend income	825,179	316,320	24,157	3,982	16,556	42,474	18,060	36,566	47,851	89,315	226,897
Interest income	1,042,739	413,045	12,178	7,723	10,588	16,431	42,151	30,073	27,239	323,220	160,093
Royalty income (less loss)	80,044		*464	4*	*30	*588	7,357	3,008	*2,071	62,011	2,127
Net short-term capital gain (less loss)	1,099,238		*-5,359	*11,405	52,147	12,873	34,268	16,644	4,602	31,959	105,589
Net long-term capital gain (less loss)	4,434,354	1,235,292	*-2,880	*4,718	91,016	248,210	669,561	814,958	325,987	669,533	377,959
Real estate rental net income (less deficit)	56,517	-1,405	*-353	*317	4,622	19,530	14,823	5,605	-6,374	3,880	15,872
Net income	111,726	21,619	*14	*403	4,738	20,644	19,578	10,134	1,933	13,380	19,283
Deficit	55,209	.,	*367	*85	*116	*1,115	4,755	4,530	8,306	9,499	3,410
Net income (less deficit) from other rental activity	-103,576	4,590	*1,013	*	8	*-72,151	-16,392	*-20,748	1,861	2,935	-4,698
Net income	17,078	*6,259	*1,014	\$*	11	*14	*4,613	•	*1,877	3,053	232
Deficit	120,655	1,670	*[1]	•	3	*72,165	*21,005	*20,748	*15	118	4,930
Total net income (less deficit)	28,575,324	627,760	400,341	1,127,794	2,457,087	2,077,683	3,636,945	2,352,990	1,921,870	4,832,761	9,140,094
Net income	32,227,394	1,545,556	579,756	1,396,389	2,702,131	2,252,217	4,002,155	2,990,104	2,014,524	5,384,240	9,360,323
Deficit	3 652 069	917 706	179 415	268 596	245 044	174 534	365 200	637 114	02 654	0277	000 000

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

Sector and item	Total returns	:	\$25,000	\$100.000	\$250,000	000 0010	\$1,000,000	\$2 500 000	\$5,000,000	\$10,000,000	
		Under	000,00		000,000	\$500,000	200,000,10	94,000,000	2000,000,00	000,000,016	\$50,000,000
	of active corporations	\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
Real Estate and Rental and Leasing											
Number of returns	461,284	280,255	62,889	53,313	29,254	17,535	7,899	4,902	1,234	892	111
Number of shareholders	891,077	996'809	89,215	79,428	45,624	32,573	14,593	11,922	4,817	3,211	729
Income from a trade or business:	444 682 249	2 407 440	3 083 734	8 846 664	10 506 968	12 500 434	12 172 783	12 188 071	8 771 934	19 694 252	4E 644 073
Duringer receipts	407 000 000	2,101,110	2 024 675	0,010,00	10,000,000	10,020,131	10,11,100	17,100,071	10,11,10	10,004,00	14 012 700
Interest on covernment obligations: State and local [33]	67 164	37,030	3,621,073	8 941	* 7.75	*572	12,304,100	* * * *	0,045,023	1346	14,013,700
Not gain nonconital accete	1 785 203	170,340	18.554	68 150	*20,00	147 065	183 065	121 008	360 425	735 384	2/3 2/5
Other receipts	1,700,230	1 636 818	173 571	270 540	133 003	1 086 566	600,364	765 734	364.606	100,004	547,638
Office receipts	9,00 1,704	1,030,010	143,571	2769 402	133,903	1,000,000	44 462 634	465,734	304,000	242,714	14 600 488
Cost of applies pold	15 68 B 040	*5 520	77 436	0,103,432	240.000	1,012,41	1 300 001	1 01/101	0,000,432	7 156 013	6 786 328
Cost of goods sold	13,000,049	2,332	603 923	1 503 072	319,202	1 251 052	1,389,891	1,014,163	1,333,020	766.913	2,700,320
Colline and winders	0,000,00	240,940	000,920	1,000,012	000,000,000	200,102,1	000,139	1,009,040	490,000	700,097	200,120
Saralles and wages	1 871 851	184 568	65 180	122 090	203 843	3,363,239	178 830	200,000	83.026	0,201,420	3,513,203
יייייייייייייייייייייייייייייייייייייי	00000	04,000	*6.750	4 5 1 5	70,007	*40.475	10,000	10,440	26,775	80.268	23,600
Bad debts Rent naid on hisiness property	300,330	101 255	05,730	314 829	527 248	49,473	1 002 750	16,440	285.014	664 989	23,690
Taxes naid	3 773 081	327 066	124 801	302 355	317 310	552 469	302,130	542,212	108.268	709,580	307 739
Interest paid	1.983.905	235.505	132.856	207.738	185.005	176.371	202.369	186.235	123.926	294.095	239.804
Amortization	269,449	12,414	17,508	22,581	12,365	11,571	9,521	27.857	3,474	22,607	129,551
Depreciation	6,649,707	183,791	336,076	275,977	235,524	569,252	609,671	833,734	591,051	1,827,033	1,187,599
Depletion	*7,521	*388	-	-	*6,928	*192		13	1		•
Advertising	1,880,822	28,278	100,284	185,519	306,207	233,787	213,318	364,816	108,657	211,778	128,178
Pension, profit sharing, stock, annuity	662,733	53,129	15,480	30,661	173,883	76,676	92,059	66,922	44,872	62,777	46,273
Employee benefit programs	1,416,426	27,461	40,266	166,873	89,254	176,255	205,432	160,567	132,362	221,354	196,602
Net loss, noncapital assets	134,955	23,338	*21,522	*43,532	*513	*26,306	*278	Σ	*6,592	10,375	2,497
Other deductions	23,939,017	1,409,933	1,383,944	2,522,053	2,520,204	3,682,577	2,643,629	2,670,813	2,530,455	2,782,009	1,793,401
Total receipts less total deductions [33]	12,319,627	-835,038	586,987	2,047,172	1,919,512	2,017,019	2,011,148	1,400,956	682,802	1,477,184	1,011,885
Net income (less deficit) from a trade or business [33]	12,252,463	-871,026	585,055	2,038,232	1,913,756	2,016,447	2,005,863	1,400,403	682,222	1,475,838	1,005,674
Net income	18,112,845	1,265,905	1,175,096	2,620,246	2,272,235	2,406,335	2,486,383	1,790,198	926,488	2,035,727	1,134,234
Deficit	5,860,382	2,136,931	590,041	582,014	358,479	389,888	480,520	389,795	244,266	559,889	128,560
Portfolio income (less deficit) distributed to shareholders [34]	4,063,651	2,138,466	34,064	390,333	143,456	296,839	117,139	193,862	149,451	387,744	212,297
Dividend income	488,818	201,294	2,009	129,138	20,686	10,662	30,047	21,429	6,380	30,345	33,828
Interest income	1,251,905	664,909	24,525	92,543	54,845	63,640	75,449	45,584	105,791	62,223	62,397
Royalty income (less loss)	343,793	315,134	*1,040	*10,679	*252	109	*240	*312	8,608	2,474	4,453
Net short-term capital gain (less loss)	218,850	41,410	-1,065	21,465	47,350	1,309	2,957	95,382	-270	1,077	9,234
Net long-term capital gain (less loss)	1,760,285	915,719	4,554	136,510	20,322	220,627	8,446	31,154	28,942	291,625	102,385
Real estate rental net income (less deficit)	7,926,526	6,606,914	239,785	415,131	38,177	24,620	125,441	122,317	46,393	97,043	210,706
Net income	10,664,247	8,904,771	260,770	458,630	122,486	67,954	275,583	140,944	76,375	139,835	216,898
Deficit	2,737,721	2,297,857	20,986	43,499	84,308	43,335	150,142	18,627	29,983	42,793	6,192
Net income (less deficit) from other rental activity	45,268	-53,387	*-91	*7,282	35,201	*7,664	13,555	*-4,361	*18,341	9,926	11,139
Net income	383,458	261,841	*59	*9,456	*37,008	*7,664	*13,565	*117	*18,341	*16,009	*19,399
Deficit	338,190	315,228	*150	*2,174	*1,807	[1] _*	*10	*4,478	<u>*</u>	*6,083	8,260
Total net income (less deficit)	24,287,908	7,820,967	858,812	2,850,977	2,130,591	2,345,570	2,261,998	1,712,220	896,407	1,970,550	1,439,816
Net income	31,741,978	11,979,305	1,408,881	3,368,396	2,444,571	2,664,889	2,800,431	2,070,555	1,076,586	2,392,345	1,536,018
Deficit 7,454,070 4,158,338 550,069 517,419 313,980 319,31	7,454,070	4,158,338	550,069	517,419	313,980	319,319	538,433	358,335	180,179	421,796	96,202

6,434,298 6,632,246 197,948

9,117,200 9,699,778

5,820,995 6,024,184

5,861,423 6,423,002 561,579

8,646,612 9,666,696 1,020,084

6,197,602

6,712,977 515,375

5,992,694 6,534,902

5,247,712 6,079,874

1,586,561 2,393,883

2,192,941 3,723,648 1,530,707

57,098,039 63,891,189

793,150

12,162

-22,160 78,130 100,290

Net income (less deficit) from other rental activity

Net income

Total net income (less deficit)

Real estate rental net income (less deficit)

Net income

Net short-term capital gain (less loss) Net long-term capital gain (less loss)

Royalty income (less loss)

Dividend income Interest income 542,208

162

832,

***2,654** *4,904

582,577

189

\$50,000,000

or more

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued are in thousands of dollars [All figures are estimates based on sample

5,427 5,186 120,785 832,466 94,638,972 296,054 98,474 2,263,020 2,843,038 209,164 72,718 102,972,063 42,742,289 4,643,774 21,847,619 625,742 742,310 102,013,626 \$10,000,000 \$50,000,000 under **63,002,637** 62,829,145 756 26,609 146,126 **57,269,239** 9,051 247,658 61,021 1,590,197 2,057,302 512,415 147,279 36,264 251,396 621,274 19,025,279 4,884,589 14,617,307 \$10,000,000 \$5,000,000 under 12,618,605 311,087 1,825,810 1,828,341 16,488 36,483 63,475 345,159 616,646 927,171 57,351,479 214,553 75,826 289,865 100,894 431,234 57,072,774 15,375,174 6,749,509 \$2,500,000 \$5,000,000 under 52,726 99,371 *16,516 82,087,744 506,859 18,177,006 59,908 3,813,190 162,102 436,229 855,862 716,541 74,133,404 18,564,209 9,818,496 426,092 2,560,540 418,333 \$1,000,000 \$2,500,000 under 101,019 2,043,656 60,443 93,241 6,754,722 483,319 445,300 502,666 *45,379 138,515 37,188,244 5,353,156 8,757,119 230,982 1,482,634 235,834 75,399 291,523 42,956,548 under \$1,000,000 \$500,000 **28,514,801** 28,320,112 *1,814 80,167 110,762 *21,178 171,698 3,439,349 143,007 75,936 1,159,982 119,990 32,782 295,844 406,157 499,884 22,810,267 3,205,380 5,971,853 under \$500,000 \$250,000 1,113,565 158,409 **25,844,631** 25,627,894 2,066,130 27,492 838,711 156,364 19,213 456,250 5,608,250 20,631,387 2,610,901 under \$250,000 \$100,000 62,461 22,529 139,681 7,201,355 484,538 409,404 475,239 268,885 45,327 8,567,470 1,783,226 under \$100,000 \$25,000 304,133 34,893 *19,365 166,492 216,734 61,408 41,150 137,493 179,296 249,652 4,474,127 93,726 169,301 81,499 1,110,356 *27,444 4,918,274 85,751 1,408,116 \$25,000 [21] Under **511,151,349** 502,931,485 457,383,891 599,989 1,901,270 762,455 5,273,038 1,027,403 19,685 367,235 16,105,940 14,902,493 Total retums of active corporations 157,168,097 49,551,832 98,737,678 2,141,16 3,634,967 5,095,977 Professional, Scientific, and Technical Services [33] Interest on government obligations: State and local Sector and item Pension, profit sharing, stock, annuity Income from a trade or business: Rent paid on business property Net gain, noncapital assets Number of shareholders Compensation of officers Salaries and wages Cost of goods sold Number of returns Fotal receipts [33] Total deductions Depreciation Interest paid Amortization Taxes paid Advertising Bad debts Depletion Repairs

517,463 **87,174,838**

50,266,185

1,929,297 15,956,234

25,598

93,269,431 92,721,741

296

245,956

58,418 1,654,790 217,705

200,735

663,585

600,964

879,400 1,659,018

1,762,840

*1,185

*4,520 10,362,217

1,096,138 *6,319

258,768

3,373,626 5,704,534 6,252,212

3,086,449

1,654,047

7,665,024 28,160 93,815,824

1,586,678 1,581,948

53,767,457

53,747,773 60,815,070

Net income (less deficit) from a trade or business [33]

Net income

Total receipts less total deductions [33]

3,152,313 1,570,365

1,010,562 12,205,513

10,861,301 6,094,594 6,089,964 6,309,931

> 8,327,905 8,874,719 546,815 806,360

5,733,397 5,732,641 5,973,235 240,594

5,489,420 5,488,7456,117,508
628,763

8,477,715

8,478,080 9,566,622 1,088,907

5,768,304

5,767,061 551,390

5,702,721 549,491 217,751 *7,974 44,316

6,053,408

219,762 10,006

515,351 27,143 69,460 106,432 3,486 308,831 88,878 104,048 15,170

2,998,498 249,593 403,783 131,810 -81,232 2,294,544 373,928 455,563

Portfolio income (less deficit) distributed to shareholders [34]

7,067,298

830,842 2,196,673

5,213,244 840,165

6,318,45

17,022,441

*621 10,430,296 219,967 326,785

127,661

44,616 88,243 4,816 -73,913 2,916

68,500

15,930

22,895 *7,963

22,186

33,746

11,615

363,397

189,350 4,447 *11,074 137,127 *29,570

259,982 *3,898 15,152 *-8,275 249,207 167,906 *2,345

-35,287 57,000 *38,620

30,494

299,080

*9,623

*170,251

168,077 *72,222 *75,845 *3,624

16,726

5,428 119,143

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.

Employee benefit programs

Net loss, noncapital assets

Other deductions

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

					Siz	Size of business receipts	ipts				
Sector and Item	Total returns	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
	or active corporations	\$25,000 [21]	under \$100,000	under \$250,000	s500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
Management of Companies (Holding Companies)	29 90	262 06	200	283	1 143	969	873	835	699	508	5
Number of shareholders	180,790	85,372	2,290	7,197	5,133	6,472	7,105	13,798	22,301	27,323	3,799
Income from a trade or business:	34 333 943	-1 525 186	677.68	445 435	429 316	46	1 351 716	2 339 742	4 781 590	11 901 146	14 062 369
Business receipts	9.273.243	*2.409	'	*4.165	*20,895		181.542	593.042	1.466.613	4,169,496	2.828.794
Interest on government obligations: State and local [33]	955,600	14,441	2,360	7,260	12,286	9,755	36,043	87,841	172,154	452,218	161,242
Net gain, noncapital assets	648,663	*385	*10	*656	*385	8,969	3,716	34,406	54,513	140,285	405,338
Other receipts	23,456,437	-1,542,422	80,403	433,354	395,750	440,032	1,130,416	1,624,452	3,088,311	7,139,147	10,666,995
Total deductions	19,850,552	1,020,466	94,736	260,282	107,994	145,026	500,903	1,408,507	2,897,384	7,723,413	5,691,840
Cost of goods sold	*12		'	*12	•		'	'	'	'	
Compensation of officers	2,023,583	*10,165	*6,275	*78,515	*42,669	92,507	80,950	186,043	385,527	775,976	364,956
Salaries and wages	4,860,072	18,417	*1,349	76,860	*1,289	6,129	76,359	262,491	630,452	2,200,106	1,586,621
Repairs	371,553	*506	*183	*4,269	*686	870	9,555	25,935	64,269	164,595	100,685
Bad debts	815,456	*11,313	*25,980	*176	*16,285	*1,929	17,154	42,878	136,625	370,561	192,555
Rent paid on business property	328,644	4,866	*7,316	*4,615	*8,340	*553	3,853	8,350	22,826	81,891	186,033
Taxes paid	865,935	21,168	1,338	9,535	4,625	10,125	32,931	57,724	131,510	331,813	265,167
Interest paid	2,816,082	305,993	*9,232	*3,483	968*	8,073	70,614	186,886	425,185	1,061,397	744,322
Amortization	452,535	524	*25	*65	*213	*2	1,721	8,350	15,779	46,410	379,445
Depreciation	598,855	10,706	*1,134	*1,204	*1,451	926	11,583	33,175	84,624	257,205	196,847
Depletion	350	278	1	1	•	_	'	1	20	2	•
Advertising	238,872	*192	*187	66*	*12	351	4,505	14,065	36,268	114,297	968,896
Pension, profit sharing, stock, annuity	335,773	*18,977	*2,896	*37,269	*640	*166	5,499	18,947	41,293	116,238	93,848
Employee benefit programs	692,691	21,654	*518	*452	*2,177	*1,080	24,664	58,399	124,038	308,188	151,520
Net loss, noncapital assets	388,448	72	'	Ī	*2,004		6,062	17,364	72,820	217,914	72,212
Other deductions	5,061,689	595,635	38,304	43,727	26,707	22,315	155,452	487,899	726,098	1,676,820	1,288,733
Total receipts less total deductions [33]	14,483,391	-2,545,652	-11,964	185,153	321,322	320,016	850,813	931,235	1,884,206	4,177,733	8,370,529
Net income (less deficit) from a trade or business [33]	13,527,792	-2,560,093	-14,324	177,893	309,035	310,261	814,770	843,394	1,712,053	3,725,515	8,209,287
Net income	16,789,279	11,745	51,748	263,430	331,849	342,912	861,232	948,403	1,795,994	3,931,690	8,250,277
Deficit	3,261,487	2,571,838	66,071	85,537	22,813	32,651	46,462	105,009	83,941	206,175	40,990
Portfolio income (less deficit) distributed to shareholders [34]	6,444,858	2,084,672	84,228	198,741	270,764	499,255	1,232,435	563,472	133,756	463,890	913,645
Dividend income	766,550	421,052	23,968	42,457	21,859	43,538	58,270	45,422	24,642	51,124	34,217
Interest income	1,097,617	u)	19,722	30,910	26,794	48,480	66,057	29,162	28,600	90,167	184,563
Royalty income (less loss)	98,692		3,140	3,308	202	3,404	4,213	2,567	11,094	26,329	4,779
Net short-term capital gain (less loss)	233,210	126,142	8,780	4,563	11,218		22,108	9,776	3,575	13,709	21,736
Net long-term capital gain (less loss)	4,248,789	0,	28,619	117,504	210,690	392,230	1,081,786	476,545	65,844	282,561	668,350
Real estate rental net income (less deficit)	118,484		1,608	3,667	308	2,507	27,832	6,723	7,840	10,225	4,383
Net income	195,495	102,230	*4,441	6,622	*5,042	*4,936	32,321	060'6	8,763	15,251	6,800
Deficit	77,011	48,838	*2,833	2,954	*4,734	2,429	4,489	2,367	923	5,026	2,417
Net income (less deficit) from other rental activity	45,217	15,363	* 48	-144	-187	-19	13	342	1,940	6,351	21,575
Net income	49,136	15,749	*	*1,186	*5	*18	39	348	1,940	8,275	21,575
Deficit	3,919	386	18	*1,330	*192	437	26	9	Ξ	1,924	Ξ
Total net income (less deficit)	20,136,351		71,495	380,158	579,921	812,003	2,075,050	1,413,930	1,855,588	4,205,982	9,148,890
Net income	22,840,649		136,940	460,309	584,719	852,682	2,120,273	1,498,913	1,935,080	4,384,555	9,188,869
Deficit 2,704.299 2,084.975 6,446 80,151 4,788 40,67	2,704,299	2,084,975	*65,446	80,151	*4,798	*40,679	45,224	84,982	79,492	178,573	39,979
Endnotes at end of table section. Detail may not add to total pecause	of rounding. See t	text for "Explanation	ים and Terms and י	escription of the 5.	ample and Limitat.	ions of the Data.					

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

Total neturns	\$25.0 unde \$100.0 (3) (3) 88 60 11 11 77 77 77 77 77 77 77 7	\$100,000 under \$250,000 (4) (4) (7.838,173 7.772,608 59,166 6,608,270 1,651,917 721,213 891,299 1291,299 1291,299 1291,391 151,291 151	29,115 42,871 10,496,861 10,364,140 -37,063 95,658 95,658 95,658 1,76,617 1	\$500,000 under \$1,000,000 (6) 15,844,818 15,666,611 614 15,666,611 121,530 14,49,143 1,147,396 3,763,942 1,147,396 1,147,396 1,147,396 1,120,63 1,762,63 1,7	\$1,000,000 under \$2,500,000 (7) 16,575 26,320,018 26,047,251 26,171,418 24,751,448 7,963,540 1,040,726 6,101,019	\$2,500,000 under \$5,000,000 (8) (9) 474 474 474 472,925,294 41,375 41,375 41,475 41,325,294 12,325,294	\$5,000,000 under \$10,000,000 (9) \$,087 8,266 20,948,612 7,304 22,619 56,424 19,639,639	\$10,000,000 under \$50,000,000 (10) 8,205 8,205 56,848,468 2,963 1123,185 402,770 55,013,619 31,856,528 1,163,213 1,1	\$50,000,000 or more (11) \$526 2,511 77,534,591 76,929,438 3,456 37,354 564,343 74,222,748 28,30,308 734,349 26,496,674 314,452 90,700
tive and Support and Waste Management and Remediation Services and Remediation and Trade or business [33] and and areade or business [33] and and areade or business [33] and areade and areade or business [33] and area services and Remediation and Remediation and Arman area or business [33] and area services and Remediation and Arman area or business [33] and area services and Remediation and Arman area or business [33] and area services and Remediation and Arman area or business [33] and area services and Arman area or business [33] and area services and Arman area or business [33] and area services and Arman area or business [33] and area services and Arman area or business [33] and area services and area se	\$100,0 \$100,0 \$36 \$36 \$36 \$100,0 \$100	(4) (4) (4) (525,000 (4) (7,72,838,173 (7,772,608 (6,608,270 (1,651,917 (7,12,13) (89,129 (1,24,784 (1,589) (2,39,736 (2,39,736 (2,39,736 (3,173) (1,61,123) (1,61,123) (1,61,123)	(5) (5) (6) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	(6) (6) (7) (8) (8) (9) (15,844,818 (14,841,818 (14,861,141 (14,1530 (14,181,1330 (14,181,1330 (14,131,1330 (26,320,000 26,320,018 26,320,018 26,047,251 28,411 24,751,448 7,963,540 6,101,019	85,000,000 (8) 9,074 13,643 30,534,098 29,500,304 7,7002 1,025,949 28,741,474 12,325,294	\$10,000,000 (9) 3,087 8,266 21,028,959 20,948,612 71,304 22,619 56,424 19,639,639	\$50,000,000 (10) (10) (10) (10) (10) (10) (10) ((11) 526 2,511 77,534,591 76,929,438 3,456 37,354 74,222,748 74,222,748 74,222,748 73,354 74,222,748 73,354 74,329 73,354 74,329 73,434 73,434 74,452 90,700 70,1350
tive and Support and Waste Management and Remediation Services sholders 312,445 45,036 32,298 45,036 and Centre of business: 256,232,283 470,037 2,7 24,011 assets	(3) 2,7 2,2 3 3 3 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	46,775 67,635 67,635 7,772,608 7,772,608 6,608,270 1,651,917 721,239 891,299 124,784 5,891 237,736 51,007	29,115 42,871 10,496,861 10,364,140 737,063 95,658 9,563,114 2,552,662 1,176,617 1,632,874 159,573 112,467 283,292 383,916 49370	(6) 22,285 38,820 15,844,818 15,666,611 12,666,611 121,530 121,530 14,149,143 1,147,396 3,763,942 17,526 17,526 17,526 17,526 17,526 17,526 17,526	26,320,018 26,320,018 26,047,251 26,047,251 26,047,251 26,047,251 26,047,251 26,047,251	9,074 13,643 30,534,098 29,500,304 7,802 1,025,949 28,741,47,4 12,325,294	3,087 8,266 21,028,959 20,948,612 1,304 22,619 56,419 19,639,639	57,377,375 56,848,468 56,848,468 2,953 123,185 402,770 55,013,619 31,856,528 1,163,213 1,163,213 1,163,213 1,163,213	525 2,511 77,534,591 76,929,438 3,456 37,354 564,343 74,222,748 28,343,349 28,496,674 314,452
and Remediation Services and Remediation Services sholders stee or business: 256,232,283 312,445 45,036 32,298 312,445 312,445 470,037 326,232,283 470,037 326,232,283 470,037 326,222,283 470,037 326,222 470,107 42,211 326,222 43,165 236,762 43,165 236,762 43,165 236,762 43,165 236,762 43,165 236,762 43,165 236,762 43,165 236,762 43,165 236,762 43,165 236,762 336,762 336,762 336,763 33,365 10,368,241 24,8643 24,8643 24,8643 24,8643 24,8643 24,8643 24,8643 24,8643 33,965,566 339,965,566 34,477,78 44,473,449 41,77,78 46,67,20 41,77,78 46,67,20 41,77,78 46,67,20 41,77,78 46,67,20 41,77,78	7,2 7,2 8,8 8,0 8,0	46,775 67,835,173 7,772,608 7,772,608 6,608,270 1,651,917 721,239 891,299 124,784 *5,891 237,736 51,007	29,115 42,871 10,496,861 10,364,140	22,285 38,820 15,844,818 15,666,011 75,606,011 121,530 121,530 14,49,143 1,147,396 3,762,942 177,526 177,526 177,526	16,575 25,678 26,320,018 26,047,251 56,294 26,411 24,751,448 7,963,540 1,404,726 6,101,019	9,074 13,643 30,534,098 29,500,304 7,802 1,025,949 28,741,47,4 12,325,294	3,087 8,266 21,028,959 20,948,612 1,304 22,619 56,2419 56,39,639	3,335 8,205 8,7377,375 56,848,468 1,23,718 402,770 55,013,619 31,856,528 1,163,213 1,163,213 1,163,213 1,0027,003	2,511 77,534,591 76,929,438 3,456 37,354 74,222,748 28,830,308 734,349 28,496,674 314,452
standiders and or business: and and or business: and and and or business: and	7,2 7,2 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	46,775 67,838,173 7,772,608 7,772,608 59,166 6,608,270 1,651,917 72,133 891,299 124,784 5,891 2,992,235 237,736 61,037	29,115 42,871 10,496,861 10,364,140 37,063 95,658 9,253,114 2,552,662 1,17632,874 16,32,874 1159,573 12,467 283,292 383,916 49,970	22,285 38,820 15,844,818 15,666,611 16,666,611 17,530 14,49,143 1,147,396 3,763,942 1,147,396 3,763,942 1,147,396 1,147,396 3,763,942 1,147,396 3,763,942 1,147,396	26,320,018 26,320,018 26,047,251 758 36,298 236,411 24,751,448 7,963,540 1,404,726 6.101,019	9,074 13,643 30,530,304 29,500,304 7,22 1,025,949 28,741,474 12,325,294	3,087 8,266 21,028,959 20,948,612 *1,304 22,619 56,424 19,639,639	8,205 8,205 67,377,375 56,848,468 2,963 12,185 402,770 55,013,619 31,856,528 1,163,213 10,027,083	2,511 77,534,591 76,929,438 3,456 37,354 564,343 74,222,748 28,830,308 734,349 26,496,674 314,452
ade or business: 250,232,283 470,037 247,119,885 247,119,885 247,119,885 247,119,885 247,119,885 247,119,885 247,119,885 247,119,885 247,119,885 247,110,107 329,262 1,050 2,770,107 10,488,491 26,982 1,835,162 1,835,162 1,835,162 1,835,162 1,835,162 1,835,162 1,835,162 1,835,162 1,835,162 1,835,162 1,835,162 1,835,162 1,835,162 1,835,162 1,348 3,360,191 ading, stock, annuity ational deductions [33] 4,137,539 ational deductions [33] 14,446,402 14,473,449 14,673,234 14,663,234 14,663,234 14,663,234 14,663,234 14,663,234 14,663,234 14,663,234 14,663,234 14,663,234 14,663,234 14,473,434 14,663,234 14,663,344 14,663,344 14,663,344 14,663,344 14,663,344 14,663,344 14,663,344 14,663,344 14,663,344 14,663,344 14,663,344 14,663,344 14,663,344 14,663,344 14,663,344 14,663,444 14,663,444 14,663,444 14,663,444 14,663,444 14,663,444 14,663,444 14,664,444 14,664,444 14,664,44 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,44 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,444 14,664,44 14,664,44 14,664,44 14,664,44 14,664,44 14,664,44 14,664,44 14,664,44 14,664,44 14,664,44 14,664,44 14,664,44 14,	7.7.2. 4.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.	7,838,173 7,772,608 6,608,270 1,651,917 721,213 891,299 124,784 5,891 237,736 51,007 16,123	10,496,861 10,364,140 	38,820 15,844,818 15,666,611 614 76,063 121,530 14,49,143 1,147,396 3,792 177,526 177,526 177,526 177,526	26,320,018 26,320,018 26,047,251 56,298 36,298 236,411 24,751,448 7,963,540 1,404,726 6,101,019	13,643 30,534,098 29,500,304 *42 *7,802 1,025,949 28,741,474 12,325,294	8,266 21,028,959 20,948,612 *1,304 22,6429 56,429 19,639,639	8,205 57,377,375 56,848,468 2,953 123,185 402,770 55,013,619 31,856,528 1,163,213 1,163,213 1,002,7003	2,511 77,534,591 76,929,438 3,456 37,354 564,343 74,222,748 28,3036 734,349 26,496,674 314,452 90,700
sed or business: 13	7.7.2 2.9.0.0 2.2.2	7,838,173 7,772,608 -6,808,270 1,651,917 721,213 891,299 124,784 *5,891 239,235 237,736 51,007	10,496,861 10,364,140 - 37,063 9,263,114 2,552,662 1,176,617 1,632,874 159,573 112,467 283,292 383,916 49970 18,787	15,844,818 15,666,611 756,063 121,530 14,48,143 1,147,396 3,763,942 177,526 177,526 177,526 177,526	26,320,018 26,047,251 58 36,298 236,411 24,751,448 7,963,540 1,404,728 6,101,0128	30,534,098 29,500,304 *42 *7,802 1,025,949 28,741,474 12,325,294	20,948,612 20,948,612 *1,304 22,619 56,424 19,639,639	57,377,375 56,849,468 2,953 123,185 402,770 55,013,619 31,856,528 1,163,213 10,027,003	77,634,591 76,929,438 37,354 564,343 74,222,748 78,339,308 734,349 26,496,674 314,452 90,700
Ital assets 247,119,885 269,575 2,7 Ital assets 13,13 329,282 4,4601 2,1650 2,76,107 194,211 2,1650 2,770,107 194,211 2,1650 2,770,107 194,211 2,1650 2,170,107 2,165,162 2,170,107 2,102 2,162 2,170,107 2,102 2,170,107 2,102 2,170,107 2,170,107 2,170,107 2,170,107 2,170,107 2,170,107 2,170,107 2,170	2,2	*6.399 *6.399 59,166 6,608,270 1,651,917 721,213 891,299 124,784 *5.891 2.99,235 2.39,736 51,007	10,364,140 *37,063 95,658 9,253,114 2,552,662 1,176,617 1,632,874 159,573 *12,467 283,292 383,916 49,970	15,666,611 126,063 121,530 14,857,978 4,449,143 1,147,396 3,763,942 1,147,396 3,763,942 1,147,396 1,16,53 4,96,254	26,047,251 *58 36,298 236,411 24,751,448 7,963,540 1,404,726 6,101,019	29,500,304 *42 *7,802 1,025,949 28,741,474 12,325,294	20,948,612 *1,304 22,619 56,424 19,639,639 12,493,706	56,848,468 2,953 123,185 402,770 55,013,619 31,856,528 1,163,213 10,027,603	76,929,438 3,456 3,7354 564,343 74,222,48 28,830,308 734,349 26,496,674 314,452
Ital assets sets and local [33] 13,029 14,601 Ital assets 2,770,07 194,211 2,697 2,100 Ital assets 2,770,07 194,211 2,697 2,100 Ital assets 2,770,07 194,211 2,697 2,100 Ital assets 2,770,07 194,604 2,100 Ital assets 2,770,07 19,02,88 2,41 3,50 Ital assets 2,770,07 2,100 Ital assets 2,770 Ital ass	22 0 0 0	6,399 59,166 6,608,270 1,651,317 721,213 891,299 124,784 *5,891 239,235 537,736 51,007	95,658 9,253,114 2,552,662 1,176,617 1,632,874 159,573 12,467 283,292 383,916 49,970	*56,063 121,530 14,587,978 4,449,143 1,147,396 3,763,942 177,526 177,526 496,254 562,608	36,298 36,298 236,411 24,751,448 7,963,540 1,404,726 6,101,019	*42 *7,802 1,025,949 28,741,474 12,325,294	*1,304 22,619 56,424 19,639,639 12,493,706	2,963 123,185 402,770 55,013,619 31,856,528 1,163,213 10,027,883	3,456 37,354 564,343 74,222,748 28,830,308 734,349 26,496,674 314,452 90,700
tial assets 329,262 11,650 2,770,107 194,211 235,758,834 643,165 2,2 officers 8,758,834 643,165 2,2 es 10,248,431 54,270 3 8,752,711 54,270 3 1,835,162 9,317 7 1,836,162 9,317 7 1,836,162 9,317 7 1,836,162 9,317 7 1,836,191 26,184 11,252,124 11,252,124 1	2, 0, 0, 0	6,399 59,166 6,608,270 1,651,917 721,213 891,299 124,784 *5,891 239,235 537,736 51,007	95,658 9,253,114 2,552,662 1,176,617 1,632,874 159,573 12,467 283,292 383,916 49,707 18,787 18,787	121,530 14,587,978 14,499,143 1,147,396 3,763,942 177,526 177,526 496,254 582,608	36,298 236,411 24,751,448 7,963,540 1,404,726 6.101,019	*7,802 1,025,949 28,741,474 12,325,294	22,619 56,424 19,639,639 12,493,706	123,185 402,770 55,013,619 31,856,528 1,163,213 10,027,744	37,354 564,343 74,222,748 28,830,308 734,349 26,496,674 314,452 90,700
dofficers by the control of the cont	2, 0, 0, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	59,166 6,608,270 1,651,917 721,213 891,299 124,784 5,891 237,736 51,007 16,123	95,658 9,253,114 2,552,662 1,176,617 1,632,874 159,573 1,12,467 283,292 383,916 49,707 18,787	121,530 14,587,978 4,449,143 1,147,396 3,763,942 177,526 17,526 496,254 562,608	236,411 24,751,448 7,963,540 1,404,726 6,101,019	1,025,949 28,741,474 12,325,294	56,424 19,639,639 12,493,706	402,770 55,013,619 31,856,528 1,163,213 10,027,083	564,343 74,222,748 28,830,308 734,349 26,496,674 314,452 90,700
iness property (102,488,491 243,165 2,2 2,2 48,791 248,491 249,791 34,791 34,99	2 0 0 0 *	6,608,270 1,651,917 721,239 891,299 124,784 '5,891 239,235 237,736 51,007	9,263,114 2,552,662 1,176,617 1,632,874 159,573 *12,467 283,292 383,916 49,970	14,587,978 4,449,143 1,147,396 3,763,942 177,526 177,526 499,254 562,608	24,751,448 7,963,540 1,404,726 6.101,019	28,741,474 12,325,294	19,639,639 12,493,706	55,013,619 31,856,528 1,163,213 10,027,083	74,222,748 28,830,308 734,349 26,496,674 314,452 90,700
102,488,491 26,971 3 8,782,711 54,270 3 5,982,885 5 9,317 386,629 3,317 386,629 3,3102 5,544,132 30,517 10,388,241 31,355 39,734 2,684 3,360,191 89,437 22,101 88,27,53 68,43 22,101 88,27,53 68,43 12,208 15,722 33,995,586 282,751 14,460,420 113,128 4 14,460,420 113,128 4 114,460,420 113,128 4 114,460,420 113,128 4 114,460,420 113,128 4 114,460,420 113,128 4 114,460,420 113,128 4 114,460,420 113,128 4 114,460,420 113,128 4 114,460,420 113,128 4 114,460,420 113,128 4 114,460,420 113,128 4 114,460,420 113,128 4 114,460,420 113,128 114,460,420 113,128 114,460,420 113,128 114,460,420 113,128 114,460,420 113,128 114,460,420 114	6 6 Q *	1,651,917 721,213 891,299 124,784 128,784 299,235 237,736 51,007	2,552,662 1,176,617 1,632,874 159,573 *12,467 283,292 383,916 49,970	4,449,143 1,147,396 3,763,942 177,526 *12,053 496,254 562,608	7,963,540 1,404,726 6.101.019	12,325,294	12,493,706	31,856,528 1,163,213 10,027,083	28,830,308 734,349 26,496,674 314,452 90,700
8,752,711 54,270 3 59,982,835 79,074 2 1,835,162 *3,102 *3,102 *3,102 *3,102 *3,102 *3,102 *3,102 *3,102 *3,102 *3,102 *3,102 *3,103		721,213 891,299 124,784 *5,891 299,235 237,736 51,007	1,176,617 1,632,874 159,573 *12,467 283,292 383,916 49,970	1,147,396 3,763,942 177,526 *12,053 496,254 562,608	1,404,726			1,163,213	734,349 26,496,674 314,452 90,700
59,982,835 79,074 2 1,835,162 9,317 386,29 3,3102 3,5102	(4)	891,299 124,784 *5,891 299,235 237,736 51,007	1,632,874 159,573 *12,467 283,292 383,916 49,970	3,763,942 177,526 *12,053 496,254 562,608	6,101,019	1,409,172	594,269	10,027,083	26,496,674 314,452 90,700
1,835,162 386,629 3,317 386,629 3,5102 5,544,132 30,517 10,366,241 1,222,188 3,360,191 69,437 2,48,643 2,2,101 832,755 4,137,539 5,722 33,995,586 14,460,420 11,80,320		124,784 *5,891 299,235 237,736 51,007 16,123	159,573 *12,467 283,292 383,916 49,970	177,526 *12,053 496,254 562,608		7,890,634	2,806,883	297 754	314,452 90,700
386,629 *3,102 5,544,132 30,517 10,388,241 26,164 1,05,2188 31,355 3,96,191 69,437 *28,274 22,101 8,32,755 *216 4,137,539 *5,208 5,722 282,751 14,40,40,40 11,44,60,420 11,80,78 6		*5,891 299,235 237,736 51,007 16,123	*12,467 283,292 383,916 49,970	*12,053 496,254 562,608	418,794	201,324	89,870	101,101	90,700
5,544,132 30,517 10,368,241 26,164 1,262,188 31,355 3,300,191 69,437 2,8274 22,101 8,32755 *2.101 8,32755 *5.008 4,137,539 *5.008 5,722 33,995,586 282,751 14,460,420 -173,128 4		299,235 237,736 51,007 16,123	283,292 383,916 49,970	496,254	30,106	11,355	861,77	128,547	1 201 350
10,368,241 26,164 1,262,188 31,355 339,734 °2,684 3,360,191 69,437 "28,274 22,101 83,755 "5,208 4,137,539 "5,208 5,722 33,995,586 282,751 14,40,43,449 -173,128 4		237,736 51,007 16,123	383,916 49,970	562,608	982,162	792,973	446,805	837,818	000,104,1
1,252,188 31,355 339,734 "2,884 3,360,191 69,437 "28,274 22,101 82,755 "2,101 82,755 "5,208 5,722 "2,15 14,47,439,49 -173,128 4 16,63,201 31,83,98		51,007	49,970	007	989,686	1,117,849	584,825	2,401,300	3,977,575
339,734 "2,884 3,360,191 69,437 "28,274 22,101 822,755 "215 4,137,539 "5,208 5,722 33,995,586 -173,128 4 14,460,420 -173,728 6		16,123	18.787	121,138	207,654	97,041	153,076	201,478	328,780
3,360,191 69,437 "28,274 2,448,643 22,101 832,755 4,137,539 5,722 33,995,586 14,473,449 173,128 4 18,09,420 118,09,420 118,09,430				38,886	32,417	8,583	29,388	41,861	147,269
2,448,643 22,101 832,755 7.21 832,755 7.22 33,995,586 282,751 4,460,420 177,728 4 16,459,301 348,078 4 16,459,301		201,752	186,016	233,185	562,461	209,773	287,981	545,961	979,544
2,448,643 22,101 892,755 "215 4,137,539 "5,208 5,722 33,995,586 282,751 6 14,40,420,420 -177,728 6	*2,044	-	21	1	*25,659	'	*544	9*	1
832,755 *215 4,137,539 *5,208 5,722	01 32,512	92,301	96,270	407,605	308,234	261,585	250,170	227,847	750,017
5,208 5,722 53,995,586 14,43,449 14,466,420 14,66,420 14,65,320 14,65,320 14,65,320		*53,596	*35,225	38,887	58,493	109,645	46,974	220,617	268,410
5.722	08) 12,680	59,070	117,432	187,344	300,100	416,120	218,565	721,252	2,096,770
33,995,586 222,751 14,473,449 -173,128 14,460,420 -177,728 16,623,301 318,978		*1,495	•	211	,	*31	*32	2,733	266
14,460,420 -173,128 14,460,420 3,18,078		2,200,849	2,547,993	2,951,802	5,357,396	3,890,095	1,558,755	6,339,621	7,915,554
14,460,420 -177,728		1,229,903	1,243,747	1,256,840	1,568,570	1,792,623	1,389,320	2,363,756	3,311,843
16 632 301		1,229,903	1,243,747	1,256,225	1,568,512	1,792,581	1,388,016	2,360,803	3,308,387
000000		1,396,630	1,311,760	1,353,814	1,793,399	2,001,353	1,502,965	2,759,062	3,551,593
2,171,881 496,707	152	166,727	68,013	*97,589	224,887	208,772	*114,949	398,259	243,207
(less deficit) distributed to shareholders [34] 2,147,702 2		4,617	14,414	24,054	1,167,635	58,413	14,827	197,535	431,147
76,592		1	*1,219	*2,000	*8,343	3,517	*427	16,564	40,085
	*324	4,617	3,302	16,635	6,077	25,934	7,414	34,077	72,723
4,502		1	1	349	*927	9	*-23	*23	*3,219
	*2	•	*1,757	*-123	*123,863	*-1,191	*-1,788	1,718	1,307
Net long-term capital gain (less loss) 1,725,456 185,793		•	*8,137	*5,193	*1,028,424	*30,147	*8,797	145,152	313,813
Real estate rental net income (less deficit) 42,845 17,619		•	*4,283	*-315	*118	*-3,175	*10,604	14,544	-1,114
Net income 61,802 19,456	56 *282	•	*4,283	2,709	*1,978	*1,847	*10,631	17,856	2,761
Deficit *1,837		1		*3,024	*1,860	*5,023	28	*3,311	3,875
*-3,465		*17,877	•	•	£1 ,	Ξ	*156	99.7.9	*2,215
99	*1,526	*17,877	'	-	<u>[1]</u>	Ξ	*156	6,766	*2,215
*3,521 *3,521 *3,521		•	-	,		,	,	•	'
ome (less deficit) 16,676,043 70,620		1,252,396	1,262,444	1,279,964	2,736,265	1,847,819	1,413,603	2,579,648	3,740,635
ome 18,700,402 520,910		1,416,072	1,328,296	1,375,038	2,961,067	2,027,649	1,520,343	2,935,380	3,971,013
Deficit 2,024,359 450,290 1	151,985	163,675	65,852	*95,074	224,802	179,830	*106,740	355,732	230,378

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

					Size	Size of business receipts	ots				
Sector and item	Total returns	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
	corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	or more
	(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)
Educational Services	\$					i	,	,	ţ		8
Number of returns	43,696		12,130	9,630	4,397	2,594	1,133	776	200	400	90
Number of snareholders	881,88		t /t't	6/9,71	91.5,0	9,739	76,137	7¢9,1	690'L	607'L	978
Income from a frade or business: Total receipts [33]	27,850,318	94,225	650,448	1,490,632	1,606,260	1,910,634	*3,008,022	*3,245,637	3,315,344	8,782,931	3,746,185
Business receipts	27,720,501	97,800	649,223	1.412.342	1,605,454	1,907,808	*3,004,826	*3.215,324	3,309,923	8.795,495	3.722,305
Interest on government obligations: State and local [33]	*1,689			•		'	1	1	•	*1,286	27
Net gain, noncapital assets	8,587	'	*1,222	*1.637	'	*750	,	'	*640	*4,315	22
Other receipts	119,542	*-3,952	4*	*76,652	*806	*2,075	*3,196	*30,314	*4,781	-18,166	23,831
Total deductions	25,936,560	171,270	999'069	1,268,340	1,499,590	1,856,457	*2,862,196	*2,956,323	3,082,859	8,233,430	3,415,528
Cost of goods sold	4,192,417	*1,772	43,260	138,415	*205,852	*190,504	*765,215	*810,693	*308,631	982,447	745,628
Compensation of officers	1,616,553	*1,172	140,778	158,105	*115,187	*176,500	*107,442	*175,849	*246,769	441,092	53,659
Salaries and wages	7,374,150	*1,270	*30,662	180,019	*182,020	*533,011	*788,284	*922,338	923,489	2,591,202	1,221,855
Repairs	369,832	*431	4,100	44,947	10,977	18,932	*82,219	*63,558	45,328	48,781	50,559
Bad debts	153,247	*120	•	*611	*2,185	*29	*6,621	*18,947	*10,601	78,253	35,881
Rent paid on business property	2,500,884	39,290	71,174	164,018	170,373	370,924	*189,118	*302,607	237,925	738,609	216,846
Taxes paid	918,269	4,077	20,044	37,275	57,250	70,182	*126,307	*98,512	121,829	260,065	122,728
Interest paid	108,944	*1,276	*1,944	8,382	*1,095	*16,329	*13,270	*20,823	*7,602	22,216	16,006
Amortization	45,455	*1,925	*773	*1,877	*4,638	*2,596	*11,180	*4,324	*4,847	5,277	8,020
Depreciation	389,536	13,456	19,423	30,526	21,612	21,123	*18,264	*25,393	41,601	116,325	81,814
Depletion	'	'	,	-	-	,	'	,	-	'	•
Advertising	794,950	6,684	14,108	29,442	61,361	42,026	*56,396	*63,770	32,956	303,487	184,719
Pension, profit sharing, stock, annuity	137,610	*1,017	•	*11,952	*9,695	*8,490	*1,956	*8,515	*15,608	57,851	22,525
Employee benefit programs	370,073	1	*6,587	*260	*953	*9,678	*55,215	*38,513	*45,152	96,109	117,604
Net loss, noncapital assets	*1,224	1	1	-	•	*1,048	,	-	1	9*	*169
Other deductions	6,963,417	98,781	237,714	462,510	656,391	395,085	*640,709	*402,481	1,040,520	2,491,711	537,515
Total receipts less total deductions [33]	1,913,759	-77,045	59,883	222,292	106,670	54,177	*145,826	*289,314	232,485	549,501	330,657
Net income (less deficit) from a trade or business [33]	1,912,070	-77,421	59,883	222,292	106,670	54,177	*145,826	*289,314	232,485	548,214	330,630
Net income	2,337,746	*10,735	99,263	236,698	157,825	*131,324	*193,417	*335,715	*262,548	578,486	331,735
Deficit	425,676	88,156	39,380	*14,406	*51,155	*77,147	*47,592	*46,400	*30,063	*30,272	1,105
Portfolio income (less deficit) distributed to shareholders [34]	138,892	*47,992	*214	*670	*3,164	*4,386	*263	*1,739	*3,171	66,280	11,014
Dividend income	9,045	1	•	-	-	-	•	489	*1,284	*5,432	*1,839
Interest income	62,761	*42,580	*214	*670	*108	*4,386	*263	*1,060	*1,071	7,716	4,693
Royalty income (less loss)	*3,328	*	•	-	-	-	•	1	-	-	3,327
Net short-term capital gain (less loss)	3,613	*5,350	•	-	-	-	•	139	*230	*-2,439	*334
Net long-term capital gain (less loss)	60,145	61	•	•	*3,055	•	•	52	*586	*55,570	820
Real estate rental net income (less deficit)	9,758	'	•	•	•	*7,752	•	•	*235	1,145	*626
Net income	*11,016	'	•		•	*7,752		,	*235	1,145	*1,884
Deficit	1,259	'	•			'	'	•			1,259
Net income (less deficit) from other rental activity	*-150	'	•	•	•	•	•	•	*[1]	•	-151
Net income	[1]*	'	•	•	•	•	•	•	*[1]	•	
Deficit	151	'	•	•	•	,	'	•	'	'	151
Total net income (less deficit)	2,060,570	-29,430	960'09	222,962	109,834	66,315	*146,089	*291,054	235,892	615,639	342,119
Net income	2,473,465	52,192	99,465	237,368	157,893	*143,461	*193,545	*336,786	*264,341	645,200	343,215
Deficit	412,896	81,622	39,368	*14,406	*48,058	*77,146	*47,456	*45,732	*28,449	*29,561	1,096

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

Sector and item	Total returns	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
	or active corporations	\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	under \$2,500,000	\$5,000,000	under \$10,000,000	\$50,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
Health Care and Social Assistance		COS LY	72001	00700	666.63	770	1	,			
Number of shamboldom	354,625		50,671	50,183	73 826	53,011	51,552	11,294	5,555	2,504	2,000
Income from a trade or business:	1,0,1,1		700'+0	174.17	20,01	100,01	710,0	40,02	0.00	22,030	600,5
Total receipts [33]	317,476,828	4,816,197	3,966,523	10,494,911	23,533,208	45,070,924	77,755,252	38,544,067	35,889,649	45,322,065	32,084,033
Business receipts	308,653,153	312,497	3,008,669	10,358,079	23,214,718	44,871,902	77,092,907	38,257,036	35,510,576	44,360,287	31,666,483
Interest on government obligations: State and local [33]	7,575	*805	<u>ه</u>	*40	*1,153	*688	*1,022	•	*28	*2,663	1,166
Net gain, noncapital assets	206,578	*703	*1,640	*5,005	*11,536	*3,887	81,132	*42,991	*675	29,570	29,439
Other receipts	8,609,521	4,502,193	956,204	131,788	305,801	194,447	580,190	244,040	378,370	929,544	386,945
Total deductions	283,160,807	3,491,154	3,272,683	9,013,027	20,323,776	39,250,793	68,465,577	34,048,568	32,438,053	42,301,448	30,555,727
Cost of goods sold	28,401,128	*6,158	218,608	455,670	1,239,173	2,681,461	5,831,528	2,067,660	4,055,147	5,498,987	6,346,735
Compensation of officers	41,851,727	1,966,364	970,400	2,168,135	4,691,231	7,067,748	11,717,264	5,125,862	3,270,102	4,204,055	670,565
Salaries and wages	81,176,187	90,411	232,216	1,517,817	4,247,989	10,085,288	18,847,280	12,357,240	10,902,082	12,535,739	10,360,126
Repairs	2,742,981	13,739	31,681	90,823	194,983	445,080	780,934	366,472	240,940	375,201	203,129
Bad debts	875,368	*1,192	*793	23,755	*2,370	27,038	11,773	155,683	37,446	270,574	344,745
Rent paid on business property	17,774,131	87,784	361,663	842,987	1,889,144	3,034,511	5,033,319	1,796,807	1,663,638	1,988,753	1,075,523
Taxes paid	12,072,031	136,173	116,015	413,138	1,005,540	1,682,487	2,740,708	1,649,318	1,222,101	1,697,062	1,409,490
Interest paid	1,965,862	47,064	28,488	86,837	207,674	373,204	446,218	193,242	117,658	252,954	212,522
Amortization	709,870	20,811	*21,325	18,559	59,405	193,166	176,769	79,283	21,875	43,313	75,363
Depreciation	3,253,335	76,185	42,304	193,588	322,768	532,900	727,938	248,724	181,235	480,607	447,087
Depletion		•	•					•			
Advertising	2,929,086	14,596	35,346	174,022	218,012	540,693	942,704	254,685	365,267	185,890	197,871
Pension, profit sharing, stock, annuity	5,120,548	236,153	70,786	101,802	436,039	804,820	1,349,470	639,590	257,527	1,032,500	191,861
Employee benefit programs	4,792,378	34,853	13,501	48,893	226,121	535,966	967,472	489,598	507,414	1,032,181	936,379
Net loss, noncapital assets	35,258		25,384	*1,770	•	*932	*1,176	*625	•	771	4,600
Other deductions	79,460,919	759,672	1,104,174	2,875,230	5,583,327	11,245,501	18,891,024	8,623,779	9,595,620	12,702,861	8,079,730
Total receipts less total deductions [33]	34,316,021	1,325,043	693,840	1,481,884	3,209,431	5,820,130	9,289,675	4,495,499	3,451,596	3,020,616	1,528,306
Net income (less deficit) from a trade or business [33]	34,308,446	1,324,238	693,831	1,481,844	3,208,279	5,819,442	9,288,653	4,495,499	3,451,568	3,017,953	1,527,140
Net income	38,136,240	1,817,822	969,269	1,972,238	3,566,518	6,407,581	10,114,838	4,709,397	3,564,035	3,286,078	1,728,465
Deficit	3,827,794	493,584	275,439	490,393	358,239	588,139	826,185	213,898	112,467	268,125	201,325
Portfolio income (less deficit) distributed to shareholders [34]	1,153,897	196,971	266	35,500	-20,331	6,155	123,813	5,052	7,263	109,636	689,572
Dividend income	60,046	*33,020	*33	*3,772	*165	*3,862	*1,249	*2	*259	1,332	16,353
Interest income	100,107	20,986	237	5,328	984	6,275	13,573	4,357	5,923	18,466	23,976
Royalty income (less loss)	*14		'	'	•	•	•	£*	•	\$	-
Net short-term capital gain (less loss)	1,606	*-34	*-5	*791	•	*364	*-536	*	*72	\$88	865
Net long-term capital gain (less loss)	992,124	*142,993	<u>*</u>	*25,609	*-21,480	*-4,346	*109,527	*691	*1,008	89,744	648,376
Real estate rental net income (less deficit)	58,246	23,653	*1,576	*5,532	*8,354	*-2,337	*-4,609	*6,171	*2,191	3,738	13,975
Net income	83,591	*31,225	*1,576	*5,532	*8,354	*438	*4,918	*6,602	*2,696	7,442	14,807
Deficit	25,344	*7,571	-	•	-	*2,775	*9,527	*431	*505	*3,704	*832
Net income (less deficit) from other rental activity	17,068	**	*5,583	•	*1,205	*3,665	*3,442	Ξ*	*98	*2,772	*299
Net income	17,389	£*	*5,583	•	*1,205	*3,665	*3,442	*[1]	*98	*3,093	*299
Deficit	*321			•	-	•	-	•		*321	
Total net income (less deficit)	35,537,656	1,544,865	701,255	1,522,876	3,197,506	5,826,925	9,411,299	4,506,723	3,461,120	3,134,100	2,230,986
Net income	39,203,538	2,026,482	975,053	1,987,649	3,589,953	6,413,251	10,213,008	4,713,381	3,571,246	3,339,891	2,373,623
Deficit	3,665,882	481,617	273,797	464,773	392,446	586,326	801,709	206,659	110,126	205,792	142,636

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Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

Arts, Entertainment, and Recreation of active corporations	27,394 42,391 (2) 27,394 42,391 164,535 1,1622 1,1622 7,101 17,802 7,53,660 19,346 11,429 19,346 11,429 19,346 11,429 19,346 11,429 11,	\$25,000 under \$100,000 (3) (3) (3) (400,373 1,686 1,212,322 1,212,322 1,214,464 1,311,085 105,57 206,531 54,907 54,263	\$100,000 under \$250,000 (4) 15,968 2,660,338 2,611,229 *26,115 *20,151 *28,911 2,411,167 48,794 48,794 48,794 *1,338 *1,338	\$250,000 under \$500,000 (5) (5) 12,011 17,081 4,339,711 4,294,361 - - *5,367 3,907,628	\$500,000 under \$1,000,000 (6)	\$1,000,000 under \$2,500,000 (7)	\$2,500,000 under \$5,000,000 (8)	\$5,000,000 under \$10,000,000 (9)	\$10,000,000 under \$50,000,000 (10)	\$50,000,000 or more (11)
or and and not and Recreation rolders te or business: fe of 2,64,8 ment obligations: State and local [33] all assets should be a compared by the compare	(2) 3 3 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(3) (3) (1) (20,635 (1,400,373 (1,212,322 (1,212,322 (1,214,464 (1,311,085 (105,757 (205,531 (24,263) (24,263)	2,660,338 2,611,229 2,611,229 2,611,229 2,611,229 2,611,24 2,411,167 4,89,175 2,78,428 2,01,724 4,734 1,338	\$500,000 (5) (12,011 17,081 4,339,711 4,294,361 - - 1-5,367 3,907,626	under \$1,000,000 (6)	\$2,500,000 (7)	under \$5,000,000 (8)	\$10,000,000 (9)	\$50,000,000 (10)	or more (11)
rentertainment, and Recreation rolders te or business: fe or business: fe of pusiness: f	(2) 3 3 4 7 7 7 7 7	(3) 20,635 31,685 1,400,373 1,212,322 - '3,587 184,464 1,311,085 105,757 20,573 54,907 54,907 54,907	(4) 15,968 21,445 2,660,338 2,611,229 4,640,151 2,411,167 409,175 278,428 201,724 48,734 48,734 88,592	(5) 12,011 17,081 4,339,711 4,294,361 - - 5,367 3,907,626	(9)	(2)	(8)	(6)	(10)	(11)
nolders te or business: fe or business:	2 1 1 2 1 1	20,635 31,685 1,400,373 1,212,322 - '3,587 184,464 1,311,085 105,757 26,507 54,907 54,907	2,660,338 2,660,338 2,611,229 2,611,229 2,611,67 409,175 2,411,167 409,175 2,734 48,734 48,734 89,734	12,011 17,081 4,339,711 4,294,361 - 5,367 3,907,626						
te or business: te or business: the or busines	8	20,635 31,685 1,212,322 1,212,322 184,464 1,311,085 105,757 206,531 54,907 54,203	2,660,338 2,611,229 2,611,229 2,01151 2,411,167 4,091,176 2,78,428 2,01,724 4,734 1,338 1,738 1,738 89,799	4,339,711 4,294,361 4,294,361 5,367 39,983	-					í
### do or business: ### do or	0,7 7 7 1	31,688 1,400,373 1,212,322 *3,587 *184,464 1,311,085 106,757 206,531 54,907 54,903	2,660,338 2,611,229 2,611,229 2,2411,167 4,09,175 2,78,428 2,01,724 48,794 71,338 71,338	4,339,711 4,294,361 - *5,367 39,983 3,907,626	207,1	00000	465,5	2,188	367	9 (
Heave property 67,3 The series and local [33] The series 62,5 The series 62,5 The series 62,5 The series 62,5 The series property 3,2 The series 62,5 T	& L L L * *	1,400,373 1,212,322 -3,587 -184,464 1,311,085 105,757 206,531 54,907 54,263	2,660,338 2,611,229 46 20,151 728,911 2,411,167 40,175 278,428 201,724 48,794 48,794 89,793	4,339,711 4,294,361 - *5,367 39,983 3,907,626	12,199	10,912	4,733	4,180	1,595	476
ment obligations. State and local [33] al assets al assets 2.2 625.1 officers 9.0 is ress property 3.2	1	1,212,322 *3,587 *184,464 1,311,085 105,757 206,531 54,907 24,263	2,611,229 *46 *20,151 *28,911 2,411,167 409,175 278,428 201,724 48,794 *1,338 175,312	4,294,361 *5,367 39,983 3,907,626	5,388,176	8,368,631	11,895,145	14,912,908	7,867,715	10,184,654
rial assets (2.2) tal assets (2.2) tal assets (3.3) cofficers (4.4) for the set (4.4)	7 2 4	13.587 184,464 1,311,085 105,757 206,531 54,907 24,263	20,151 2,411,167 2,411,167 278,428 201,724 48,794 11,338 17,348	*5,367 39,983 3,907,626	5.373.372	7.881,969	11.840.865	14,771,471	7.611,156	9,080,808
rial assets 2.5 d 653,6 officers 9,0 es 70,6 iness property 3,0	L K , ,	*3,587 *184,464 1,311,085 105,757 206,531 54,907 24,263	20,151 2,411,167 409,175 278,428 201,724 48,794 1,338 1,7312 89,592	*5,367 39,983 3,907,626	-	•	*631	о _*	*4,419	89
c 2.2 (e.2.) (e.	L K * *	*184,464 1,311,085 105,757 206,531 54,907 24,263	28,911 2,411,167 409,175 278,428 201,724 48,794 11,338 175,312 89,592	39,983	*10.830	*37,460	*3.901	*27.861	20,949	6.871
officers 14,0 officers 10,0 es 10,0 iness property 3,0	L * *	1,311,085 105,757 206,531 54,907 24,263	409,175 409,175 278,428 201,724 48,794 1,338 175,312	3,907,626	*3,974	449,202	49,748	113,566	231,192	1,096,907
14.7 9.0 10.0 10.0 10.0 10.0 10.0 10.0 10.0		105,757 206,531 54,907 24,263	409,175 278,428 201,724 48,794 *1,338 175,312		5,040,696	7,820,471	11,093,270	14,293,250	6,890,057	9,442,829
0.00 C. V.		206,531 54,907 24,263	278,428 201,724 48,794 *1,338 175,312	459,248	725,118	1,813,838	3,233,298	3,952,203	962,318	2,339,102
2001		54,907 24,263	201,724 48,794 *1,338 175,312 89,592	624,985	808,707	804,075	2,163,629	2,330,988	1,504,138	308,747
		24,263	48,794 *1,338 175,312 89,592	606,236	648,388	1,708,568	1,398,056	1,981,374	1,155,215	2,878,321
, δ, α,			*1,338	108,770	170,859	162,867	112,879	201,222	71,228	78,809
e 2		*93	175,312	68*	*1,100	*13,785	*1,367	7,475	12,813	9,835
2	24,198	180,730	89 592	433,753	494,601	516,771	484,094	614,227	211,701	340,335
	23,462	40,637	100,00	175,742	188,673	371,245	281,086	421,341	228,034	368,046
	70,676	*11,530	21,010	29,259	48,736	95,958	82,089	81,613	52,003	247,106
	1,824	*1,876	*2,407	*3,549	13,047	2,276	8,693	6,883	10,316	282,353
Depreciation 1,355,671	73,932	56,311	45,233	104,963	144,137	122,378	135,497	236,415	163,792	273,015
- Depletion	•	,	'	1	•	'	,	'	'	
Advertising 1,052,979	9,842	19,798	46,228	57,633	45,533	218,336	115,232	228,279	74,477	237,621
k, annuity	*187	*17,613	*12,100	*24,057	*150,841	*73,143	61,914	48,322	22,006	153,903
Employee benefit programs 588,823	*2,535	*15,995	*8,838	38,825	*24,030	76,943	42,326	104,134	82,673	192,524
Net loss, noncapital assets 8,232	•	-	•	*4,339		*310	*652	*1,957	*72	902
Other deductions 17,868,654	448,779	575,045	1,070,988	1,236,179	1,576,926	1,839,979	2,972,458	4,076,817	2,339,274	1,732,209
Total receipts less total deductions [33] 4,401,599	-405,601	89,287	249,171	432,085	347,480	548,160	801,875	619,658	977,659	741,824
Net income (less deficit) from a trade or business [33] 4,394,803	407,222	89,287	249,124	432,085	347,480	548,160	801,244	619,648	973,240	741,756
Net income 6,691,493	171,528	233,352	479,985	603,708	515,382	712,776	904,390	955,536	1,162,485	952,351
Deficit 2,296,690	578,751	144,065	230,860	171,623	167,901	164,616	103,146	335,888	189,245	210,595
(less deficit) distributed to shareholders [34]	79,925	*7,880	47,843	*1,400	*3,378	305,691	13,239	669'9	603,768	181,128
Dividend income 28,165		*7,800	*458	*41	•	*49	*3,029	*817	692	8,835
	23,916	08*	2,111	*749	*3,378	34,989	455	3,130	7,228	26,271
Royalty income (less loss) 193,973	*45,277	1	*3,951	1			*	*1,871	*284	142,588
Net short-term capital gain (less loss)	-1,265	1	*901	417	1	*[1]	*-643	96-*	99-*	254
Net long-term capital gain (less loss) 927,404	5,629	1	*40,423	*594	,	*270,653	*10,395	*976	595,553	3,180
ental net income (less deficit)	-100	•	*1,698	*-546	*7,436	*337	*1,940	*23,668	6,978	53,570
Net income 105,446	*9,533	1	*1,867	•	*7,436	*344	*1,940	*23,690	*7,039	53,597
10,465	*9,632	1	*169	*546	,	7	1	*21	*62	28
Net income (less deficit) from other rental activity	*-645	•	*-16	•	•	•	*16,323	21	*238	1,257
Net income 17,952	*42	1	-	'		'	*16,323	21	*308	1,257
Deficit *774	489 *	,	*16	1	,	1	,	'	02	Ξ
Total net income (less deficit) 5,757,912	-328,042	97,167	298,649	432,940	358,294	854,188	832,746	650,037	1,584,223	977,710
ome		241,153	506,946	603,755	517,100	955,276	925,989	970,964	1,769,981	1,041,380
Deficit 2,009,583		562,993 143,986 208,297 170,815 158,80	208,297	170,815	158,806	101,089	93,243	320,927	185,757	*63,670

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

					2126	Olze of pasificas receipts	213				
Sector and item	Total returns	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
	of active corporations	\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
Accommodation and Food Services											
Number of returns	234,534	22,981	20,388	43,980	45,034	52,851	34,308	9,551	3,528	1,772	139
Number of shareholders	441,467	53,004	37,318	65,675	78,638	103,811	68,650	20,402	7,817	5,245	406
Income from a trade or business:		040	4 304 070								
Total receipts [33]	231,982,588	001,000	0 /6,400,	7,875,271	16,303,502	37,782,087	51,819,964	33,008,824	24,632,449	35,740,836	23,161,527
Business receipts	229, 254, 911	141,202	1,247,326	7,576,124	16,091,878	37,373,249	51,354,234	32,840,682	24,398,533	35,301,000	22,930,682
Interest on government obligations: State and local [33]	6,072	S .		•	'	•	*2,492	*1,472	*858	631	299
Net gain, noncapital assets	497,960	*40,331	*54,772	*36,358	*36,779	*163,102	*90,776	*1,596	*1,308	53,736	19,203
Other receipts	2,223,645	171,598	*2,880	262,789	174,845	245,736	372,462	165,073	231,748	385,469	211,044
Total deductions	221,425,297	460,321	1,526,593	7,755,798	16,140,317	36,127,027	49,308,109	31,207,874	23,321,541	33,710,185	21,867,534
Cost of goods sold	89,311,848	54,386	457,344	2,776,687	6,123,765	14,817,170	19,304,456	12,412,619	10,336,709	13,735,414	9,293,299
Compensation of officers	6,431,861	*5,005	44,466	540,372	653,515	1,767,728	1,630,634	896,910	344,007	401,675	147,547
Salaries and wages	42,253,286	24,889	126,560	926,082	2,617,992	6,170,516	10,285,209	6,633,461	4,334,365	7,060,806	4,073,407
Repairs	4,014,374	15,198	31,603	159,790	306,188	528,000	942,369	561,744	446,383	692,055	331,044
Bad debts	78,069	*2,539	*14,343	*2,330	*859	*358	31,516	11,548	2,453	6,702	5,419
Rent paid on business property	16,693,827	83,158	173,356	914,076	1,668,973	2,876,868	3,806,234	2,130,133	1,640,203	2,256,657	1,144,171
Taxes paid	10,342,357	24,804	81,995	457,128	795,230	2,102,667	2,410,431	1,438,953	875,574	1,358,669	796,906
Interest paid	2,649,258	14,460	27,748	104,417	186,176	405,015	662,804	332,351	226,428	383,504	306,356
Amortization	889,045	1,925	23,502	52,444	111,369	110,481	163,517	93,141	97,041	179,230	56,395
Depreciation	5,244,212	44,101	92,008	249,155	380,695	723,888	1,050,107	567,540	518,601	799,108	819,008
Depletion	,	,	•	1	1	-	•	1	•	-	1
Advertising	4,969,834	6,768	9,499	69,195	238,506	569,062	792,281	702,063	820,975	1,177,432	584,052
Pension, profit sharing, stock, annuity	164,740	4	•	962*	*4,624	*14,195	17,877	26,298	10,052	31,666	59,230
Employee benefit programs	1,464,303	*10	*3,173	7,782	44,834	130,142	313,493	190,492	172,494	375,825	226,057
Net loss, noncapital assets	79,248	*13,140	*28,102	•	*10,501	•	*6,547		*3,762	*13,852	3,345
Other deductions	36,839,034	169,933	412,894	1,495,544	2,997,089	5,910,937	7,890,634	5,210,620	3,492,493	5,237,591	4,021,298
Total receipts less total deductions [33]	10,557,290	-107,171	-221,615	119,473	163,185	1,655,061	2,511,856	1,800,950	1,310,908	2,030,651	1,293,993
Net income (less deficit) from a trade or business [33]	10,551,218	-107,190	-221,615	119,473	163,185	1,655,061	2,509,364	1,799,478	1,310,049	2,030,020	1,293,394
Net income	13,822,878	143,883	61,452	483,801	838,239	2,180,332	3,084,240	2,079,002	1,422,132	2,132,993	1,396,803
Deficit	3,271,660	251,073	283,068	364,328	675,054	525,272	574,877	279,524	112,083	102,972	*103,409
Portfolio income (less deficit) distributed to shareholders [34]	835,853	237,726	*23,008	*9,883	3,218	12,874	164,991	28,435	36,229	82,958	231,533
Dividend income	65,027	*33,400	1	*2,246	*49	*384	6,286	6,513	*1,734	10,752	3,664
Interest income	229,292	89,016	*10,404	*3,751	3,169	7,712	10,752	14,712	22,960	36,834	29,983
Royalty income (less loss)	213,589	က *	•	-	•	•	*15	*[1]	*24	*39,147	*174,400
Net short-term capital gain (less loss)	19,609	*7,338	'	155	•	*-1,086	*249	*2,532	*2,209	2,838	5,374
Net long-term capital gain (less loss)	308,336	*107,970	*12,604	*3,731	•	*5,864	*147,690	*4,677	*9,303	-1,613	18,111
Real estate rental net income (less deficit)	181,409	44,157	•	*31,533	*6,747	*8,235	13,055	25,811	18,742	12,548	20,581
Net income	208,792	50,989		*34,059	*6,747	*8,235	*18,977	31,817	*20,040	16,406	21,522
Deficit	27,382	*6,832		*2,526	•	•	*5,922	*6,006	*1,298	3,858	*941
Net income (less deficit) from other rental activity	7,700	4	•	*2,321	•	*6,645	*[1]	[1] _*	609*	*-1,803	*-76
Net income	12,240	* 4	•	*2,321	•	*6,645	*[1]	*[1]	609*	*857	1,804
Deficit	*4,540	1	•	'	•	•	•	•	•	*2,660	*1,879
Total net income (less deficit)	11,576,181	174,698	-198,608	163,209	173,150	1,682,815	2,687,409	1,853,724	1,365,629	2,128,723	1,545,432
Net income	14,707,646	403,435	66,846	509,513	841,511	2,186,525	3,243,885	2,126,549	1,467,539	2,221,516	1,640,325
3,131,465 228,737 265,454 346,304 668,362 503,71	3,131,465	228,737	705,454	346,304	668,362	503,711	556,476	272,825	101,909	92 794	*04 000

Table 4. S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts and Sector—Continued

Figure 1 (1997)						SIZE	Size of business receipts	TS.				
The composition	Sector and item	Total returns	Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000
1,000,000,000,000,000,000,000,000,000,0		of active corporations	\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	or more
13,000,000 13,000		(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
130,007,004 137,002 14,005 14,0	Other Services											
1412,2016,61 170,201 171,201,201,201,201,201,201,201,201,201,20	Number of returns	264,136	39,978	54,669	67,953	45,143	28,871	21,259	3,928	1,625	627	84
13,387,586 706,200 3,1387,79 11,179,179 70 62,005 30,147,328 13,442,96 10,746,279 14,129,179 14,129,	Number of shareholders	388,049	53,227	70,856	97,517	68,199	45,295	38,461	7,739	4,347	1,852	555
142,220,6666 142,220	Income from a trade or business:		1									
1,12,50 1,12	Total receipts [33]	132,520,665	705,208	3,139,784	11,285,910	16,975,081	20,290,842	31,117,326	13,342,904	10,880,233	14,246,279	10,537,099
14,2497, 74 1,000, 40 1,	Business receipts	130,387,951	291,544	3,029,717	11,178,178	16,652,313	20,205,591	30,567,361	13,246,565	10,716,443	14,123,906	10,376,333
1871 138 140 00 36 07 46 50 66 50 1150 00 29 50 10 00 20 00	Interest on government obligations: State and local [33]	4,235	*1,128		'	*334	•	*294	5	*[1]	477*	*2,396
1487138 41006	Net gain, noncapital assets	311,342	*2,531	*73,994	*41,828	*13,996	*9,283	92,261	*7,697	*33,402	21,539	14,810
1,000,000 1,00	Other receipts	1,817,138	410,004	36,073	65,904	308,438	75,968	457,409	88,636	130,388	100,758	143,559
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	Total deductions	124,978,741	1,005,597	2,876,089	10,473,529	15,941,661	19,069,900	29,392,585	12,353,819	10,350,089	13,526,899	9,988,574
7.706.44 310.33 383.156 1194.370 1,808.80 1,808.80 <t< td=""><td>Cost of goods sold</td><td>53,576,906</td><td>80,898</td><td>494,289</td><td>2,732,258</td><td>4.751.739</td><td>7.297,157</td><td>12.134.853</td><td>5.960,785</td><td>5.529.811</td><td>8,008,899</td><td>6,586,216</td></t<>	Cost of goods sold	53,576,906	80,898	494,289	2,732,258	4.751.739	7.297,157	12.134.853	5.960,785	5.529.811	8,008,899	6,586,216
1,000,000 1,00	Compensation of officers	7,706,440	31,033	383,156	1,134,370	1,626,580	1,366,705	1,871,816	716,135	243,683	227,960	105,001
1,457,072 36,146 360,746 156,274 156	Salaries and wades	20.325.922	*257,874	177,822	1,405.764	3,225,797	3.223.123	5,871,708	1.977.509	1.329.268	1.780,444	1.076.612
230 80 66 28 67 28 68 60 28 77 28 68 60 28 77 28 68 60 28 77 28 68 60 28 77 28 68 60 28 77 28 77 28 77 28 77 28 77 28 77 28 77 28 77 28 77 28 77 28 77 28 77 28 77 28 77 28 77 28 77 28 77 28<	Repairs	1,457,073	36,146	80,745	135,204	166,147	233,358	403,823	95,648	68,561	159,886	77,553
1,000,230 6,000,230 6,000,374 6,000,320 7,000,470 7,00	Bad debts	230,880	*6,128	*1,650	*5,697	28,105	11,833	62,874	50,548	14,185	38,732	11,127
1,085,287 4,082 4,042 50,374 4,083 705,416 745,889 1,197,285 4,223 4,148 86 569,70 66,107 66,107 66,087 66,107 66,087 66	Rent paid on business property	9,483,364	56,271	458,451	1,302,179	1,529,972	1,467,996	1,889,655	603,807	1,043,138	722,486	409,408
1,005,502 39,236 112,191 112,191 113,1016 224,000 301,750 90,877 60,667 65,107 6	Taxes paid	4,802,291	40,442	90,374	408,330	705,415	745,859	1,197,255	423,381	414,886	559,700	216,647
1,429,686 4,043 15,281 46,317 66,068 83,375 112,316 56,72 116,136 300,422	Interest paid	1,085,352	39,236	28,291	112,191	131,018	224,000	301,750	90,871	60,867	65,107	32,020
1,120, 1,120 33,214 1,1230 33,744 1,123,22 1,123,23 1,123,23 1,123,23 1,123,24	Amortization	429,855	4,043	15,281	46,317	66,063	83,715	112,315	45,145	29,390	6,767	20,821
1,000,000 1,000	Depreciation	2,472,366	58,722	116,136	300,432	308,123	358,616	519,160	108,584	122,665	342,514	237,413
1,086,168 11,200 33,551 123,366 189,702 37,9961 439,296 153,443 168,305 122,528 17,012 33,651 13,365 13,365 13,365 14,023 14,023 14,102	Depletion	*746	'	*746	'		'		•			·
1,000, 1,000,	Advertising	1,685,168	11,290	33,251	123,395	189,702	379,961	439,298	153,443	158,305	122,528	73,995
1,478,258 '2,566 '14,322 31,644 134,386 133,600 362,437 191,756 238,291 167,789 199,47806 376,804 391,237 27,1381 1,033,421 1,230,942 4,107,746 398,085 530,144 719,380 7,537,889 31,236 31,234,391 1,033,421 1,230,942 1,724,46 989,085 530,144 719,380 7,537,889 31,236 31,234,391 1,033,421 1,230,942 1,724,46 989,085 530,144 719,380 7,537,889 31,238	Pension, profit sharing, stock, annuity	252,422	*4,020	*337	*17,012	13,595	*13,942	77,649	30,092	12,302	29,269	54,203
1,000, 1	Employee benefit programs	1,478,258	*2,586	*14,323	31,644	134,386	133,600	362,437	191,756	238,291	167,789	201,445
19947806 376804 9911237 2717375 3.065.019 3.528.947 4.107.757 1.906.114 1.008.4735 1.294.730 7.5641824 -300.3894 9811238 1.033.086 1.033.086 1.724.446 998.086 530.144 719.303 7.5641824 -301.518 263.666 812.381 1.033.086 1.209.42 1.724.446 998.086 530.144 719.303 7.5641824 -301.518 224.817 1.130.774 1.241.990 1.509.019 1.908.187 1.047.216 599.576 776.381 7.5641824 -301.518 247.817 1.130.774 1.241.990 1.509.019 1.908.187 1.047.216 599.576 776.381 7.5641824 -2.4542 -2.4542 1.4362 2.08.904 2.88.077 2.73.741 2.66.136 6.077 7.48.25 7.5641824 -2.4542 -2.4522 -2.4334 2.956 4.1650 -2.4325 3.101 1.774 2.954 1.1011 8.5452 -2.4444	Net loss, noncapital assets	43,892	*101	•	*1,361	'	*1,086	*40,234	•	'	*78	*1,031
(1.54) 924 -300,389 263,686 812,381 1,033,421 1,220,942 1,724,746 989,086 530,144 719,380 7,554,689 132,686 812,381 1,033,086 1,220,942 1,724,446 989,080 530,144 719,380 1,557,689 192,305 11,513 1,130,744 1,220,941 1,724,46 989,080 530,144 719,381 2,025,816 493,825 247,817 318,395 208,004 1,500,19 1,047,216 599,576 75,381 2,025,816 493,822 247,817 318,395 208,004 1,047,10 21,326 60,777 2,056,74 1,059,307 21,748 1,280,32 27,222 471,00 21,326 80,44 18,356 2,6674 1,196 5,229 1,280 4,566 3,101 1,774 2,954 1,296 2,6674 1,44,08 2,229 1,456 2,386 4,566 3,101 1,174 1,974 1,986 2,102 3,102 1,14,306	Other deductions	19,947,806	376,804	981,237	2,717,375	3,065,019	3,528,947	4,107,757	1,906,114	1,084,735	1,294,739	885,080
7,557,689 301,578 265,695 812,381 1,033,086 1,220,942 1,724,446 989,080 550,144 719,303 2,563,507 19,2305 247,817 1,103,774 1,241,990 1,500,190 1,998,187 1,047,215 599,576 785,381 2,6674 1,029,307 21,740 22,572 14,882 12,882 27,222 471,000 21,325 8,044 18,355 2,6174 1,029,307 22,740 1,985 1,285 1,289 4,556 3,101 1,774 1,296 1,296 2,6174 1,029,307 2,229 1,289 1,299 4,556 3,101 1,774 1,299 1,101 2,6176 1,999 2,5229 1,299 1,299 1,299 1,101 3,101 1,029,307 1,299 1,101 1,774 1,249,20 1,299 3,102 1,299 1,299 1,299 1,101 1,774 1,249 1,101 3,102 1,299 1,299 1,299 1,299 1,101 1,101 4,102 1,299 1,299 1,299 1,299 1,101 1,101 4,102 1,299 1,299 1,299 1,299 1,101 1,246,398 1,101 1,246,398 1,101 1,246,398 1,101 1,246,398 1,101 1,246,398 1,109,334 1,991,45 245,272 266,968 2,170 2,1	Total receipts less total deductions [33]	7,541,924	-300,389	263,695	812,381	1,033,421	1,220,942	1,724,740	989,085	530,144	719,380	548,525
9,663,507 192,305 511,513 1,130,774 1,241,990 1,566,019 1,986,187 1,047,216 599,576 785,381 1,130,741 1,241,990 1,569,019 1,986,187 1,047,216 5,996 2,22,22 1,126 2,036 1,136	Net income (less deficit) from a trade or business [33]	7,537,689	-301,518	263,695	812,381	1,033,086	1,220,942	1,724,446	080'686	530,144	719,303	546,129
Comparison	Net income	9,563,507	192,305	511,513	1,130,774	1,241,990	1,509,019	1,998,187	1,047,216	599,576	785,381	547,547
distributed to shareholders [34] 1,029,307 21,740 7,2572 14,882 12,865 27,222 471,000 21,325 8,044 18,355 1,266	Deficit	2,025,818	493,822	247,817	318,393	208,904	288,077	273,741	*58,136	*69,432	66,077	1,419
1,956 1,95	Portfolio income (less deficit) distributed to shareholders [34]	1,029,307	21,740	*2,572	14,852	12,852	27,222	471,000	21,325	8,044	18,355	431,346
solss) 56,100 14,988 "342 546 5,996 4,556 3,101 1,774 2,954 11,011 **Id-108 "14,108 "5 "44,108 "5,996 4,556 3,101 1,774 2,954 11,011 **Id-108 "14,108 "5 "444	Dividend income	26,674	*1,955	*2,229	*	*4,334	*958	*1,630	026*	*4,825	1,296	8,476
s loss)	Interest income	56,100	14,998	*342	546	5,996	4,556	3,101	1,774	2,954	11,011	10,821
So So So So So So So So	Royalty income (less loss)	*14,108	*	'	'	[2]	'	1	13,607	•	•	496
Since S	Net short-term capital gain (less loss)	5,162	*338	'	'	127	Ξ	* 41*	*3,001	*	*271	1,409
less deficit)	Net long-term capital gain (less loss)	927,263		'	*14,305	*2,395	*21,707	*466,255	*1,974	*263	5,776	*410,144
88,233 *60,552 - *10,340 *32 - *1,291 *1,167 *2,249 other rental activity *5,944 *5,865 - *10,340 *1,229 *1,229 *1,291 *1,291 *2,249 other rental activity *5,844 *5,865 - <t< td=""><td>Real estate rental net income (less deficit)</td><td>83,325</td><td></td><td>•</td><td>*10,340</td><td>*-1,547</td><td>*-1,229</td><td>*1,291</td><td>*1,167</td><td>*2,249</td><td>7,980</td><td>*3,104</td></t<>	Real estate rental net income (less deficit)	83,325		•	*10,340	*-1,547	*-1,229	*1,291	*1,167	*2,249	7,980	*3,104
other rental activity *5,944 *5,865 - - *1,578 *1,229 -	Net income	88,233)9*		*10,340	*32	•	*1,291	*1,167	*2,249	*9,497	*3,106
other rental activity *5,944 *5,865 - - -1 - -1 -	Deficit	*4,907	*582		•	*1,578	*1,229	•	•	-	*1,516	*2
*6,658 *5,865 *5,865 *6,585 *6,585 *6,585 *6,585 *6,585 *6,585 *6,585 *6,585 *6,572 *1,143,404 *1,243,903 *2,13,673 *1,011,572 \$404,437 *6,283,903 *2,13,767 *1,007,852 \$608,687 806 1,909,334 489,145 245,272 305,832 199,537 217,030 *56,280 *68,251 600	Net income (less deficit) from other rental activity	*5,944	*5,865	•		۲	•	•	•	•	.[1]	*80
714 -	Net income	*6,658	*5,865		'	•	'	•	•	•	[1]*	*794
8,666,264 -213,943 266,267 837,572 1,044,391 1,246,935 2,196,737 1,011,572 540,437 10,565,599 275,202 511,539 1,143,404 1,243,928 1,513,903 2,413,767 1,067,852 608,687 1,909,334 489,145 245,272 305,832 199,537 266,968 217,030 56,280 168,251	Deficit	714	-	•	'	-	'	1	'	'		714
ome 10,565,599 275,202 511,539 1,143,404 1,243,928 1,513,903 2,413,767 1,067,852 608,887 8 1,909,334 489,145 245,272 305,832 199,537 286,988 217,030 196,280 182,51	Total net income (less deficit)	8,656,264	-213,943	266,267	837,572	1,044,391	1,246,935	2,196,737	1,011,572	540,437	745,638	980,659
1,909,334 489,145 245,272 305,832 199,537 266,968 217,030 162,280 168,251	Net income	10,565,599	275,202	511,539	1,143,404	1,243,928	1,513,903	2,413,767	1,067,852	608,687	806,474	980,842
	Deficit	1,909,334	489,145	245,272	305,832	199,537	266,968	217,030	*56,280	*68,251	60,836	183

Table 5. S Corporations: Rental Real Estate Income, by Sector and Selected Major Industry Mifgures are estimates based on samples—money amounts are in thousands of dollars]

		oir oir o					Whol	Wholesale and retail trade	ade		
Item	All industries	forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
Number of returns	296,551	8,562	1,201	*12	20,012	4,260	15,742	5,139	10,603	2,166	779
Gross income	43,152,490	687,278	92,599	*8,954	1,557,216	502,867	1,415,370	469,736	945,634	364,682	160,558
Rental real estate expenses, total	34,108,122	258,622	53,800	*7,258	1,264,462	287,779	892,131	277,600	614,531	227,640	107,882
Advertising	123,150	215	6*	4	4,661	710	575	274	301	*193	214
Auto and travel	150,776	1,863	4	9	2,420	113	1,807	480	1,328	525	97
Cleaning and maintenance	1,300,198	3,609	2,769	46	45,885	6,444	19,113	4,683	14,431	3,045	1,974
Commissions	224,894	*1,892	*953	7	9,548	1,556	2,764	1,736	1,028	*1,646	602
Insurance	1,204,075	13,139	2,130	120	42,208	7,814	24,060	11,009	13,050	5,200	5,278
Legal and other professional fees	2,010,752	11,205	1,978	611	46,486	7,122	17,253	5,440	11,812	13,938	2,824
Interest expense	6,591,472	38,170	3,471	*3,828	300,982	25,777	146,786	44,371	102,415	45,644	16,752
Repairs	2,018,536	14,720	3,037	396	95,184	13,500	46,319	18,609	27,709	8,470	5,200
Тахеѕ	5,583,524	40,207	7,294	557	187,467	900'09	110,353	41,387	996'89	37,098	14,607
Utilities	2,119,078	12,726	3,941	424	68,527	13,222	30,944	13,888	17,055	14,775	6,396
Wages and salaries	1,821,280	1,712	*5,007	-	38,459	3,667	48,963	28,947	20,016	4,622	5,096
Depreciation from Form 4562	6,562,899	52,945	15,589	*930	306,129	70,731	268,090	73,876	194,214	46,438	19,864
Other expenses	4,397,488	66,220	7,617	*329	116,505	87,118	175,104	32,897	142,207	46,043	28,979
Net gain (less loss) sales of business property	72,445	*159	•	•	*54,092	-152	3,471	-92	3,563	•	401
Gain	100,731	*159	•	-	*54,094	1	3,570	7	3,563	1	•
Loss	28,286	•	1	•	-	152	66	66	-	•	401
Net income (less deficit) from partnerships and fiduciaries	1,588,985	5,525	6,023	2,337	-49,600	17,728	22,917	21,454	1,463	1,439	6,287
Income	2,465,104	17,092	12,630	2,354	72,878	32,290	68,236	44,957	23,279	11,429	7,079
Deficit	876,119	11,566	6,607	17	122,478	14,563	45,319	23,502	21,816	066'6	792
Real estate rental net income (less deficit)	10,705,797	434,341	44,822	*4,033	297,247	232,664	549,628	213,499	336,129	138,481	58,562
Income	14,220,363	458,109	54,327	*4,458	563,072	271,212	661,124	250,845	410,279	159,364	62,785
Deficit	3,514,566	23,768	9,505	425	265,826	38,548	111,496	37,346	74,150	20,884	4,223
			0		A December 19 and 19 an						

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

		Real estate and le	Real estate and rental and leasing	Professional	Management	Administrative and support					
Item	Finance and insurance	Total	Real estate	scientific, and technical services	of companies (holding companies)	and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Number of returns	4,810	202,742	202,163	11,381	8,420	2,971	108	2,736	1,636	7,455	1,558
Gross income	161,529	35,933,888	35,744,070	782,388	135,426	124,656	22,322	290,325	213,827	544,657	153,946
Rental real estate expenses, total	136,605	29,283,412	29,133,310	556,810	99,173	101,869	*12,564	250,308	125,411	370,460	71,937
Advertising	*49	113,276	113,047	*84	158	*1,638	က	*236	*372	710	43
Auto and travel	338	137,667	136,941	1,384	*108	*455	176	*184	*24	3,597	7
Cleaning and maintenance	3,470	1,184,101	1,183,882	7,135	3,025	4,326	167	1,399	*4,285	7,996	*1,407
Commissions	1,212	201,917	200,718	*1,359	233	*471	'	[1]		669*	8
Insurance	3,949	1,047,718	1,043,882	15,092	5,163	4,861	50	4,554	5,513	16,117	*1,111
Legal and other professional fees	8,389	1,848,925	1,843,440	4,238	8,322	1,418	88	6,679	2,642	27,307	*1,325
Interest expense	20,174	5,733,804	5,722,556	67,941	15,889	26,008	343	46,176	8,398	74,496	16,833
Repairs	14,171	1,732,970	1,723,279	33,955	5,545	5,945	*521	10,480	10,554	15,577	*1,991
Taxes	23,464	4,911,670	4,899,254	49,596	18,295	13,804	*2,756	22,755	15,905	63,062	14,629
Utilities	6,617	1,870,857	1,866,349	14,356	4,545	7,889	*1,084	12,951	16,788	29,769	*3,268
Wages and salaries	2,866	1,636,576	1,630,624	3,186	*457	*4,066	*1,379	*28,293	18,567	11,836	*6,526
Depreciation from Form 4562	32,139	5,446,679	5,403,084	93,291	19,151	17,171	*3,151	53,351	17,311	76,546	23,393
Other expenses	19,766	3,417,251	3,366,255	265,194	18,283	13,816	*2,845	63,249	25,051	42,748	1,370
Net gain (less loss) sales of business property	*10	14,635	14,635	*1,066	-439	,	•	'	'	m	•
Gain	12	41,828	41,828	*1,066	1	,	'		•	က	'
Loss	*2	27,193	27,193	-	439	•	'		-	1	'
Net income (less deficit) from partnerships and fiduciaries	31,583	1,261,415	1,260,216	147,284	82,670	20,058	Ξ	18,229	6,565	7,210	1,316
Income	66,289	1,800,744	1,799,373	155,301	141,988	24,833	-	21,252	9,995	17,631	*3,084
Deficit	34,706	539,329	539,156	8,017	59,319	4,775	[1]	*3,023	3,430	10,421	*1,768
Real estate rental net income (less deficit)	56,517	7,926,526	7,885,611	373,928	118,484	42,845	9,758	58,246	94,981	181,409	83,325
Income	111,726	10,664,247	10,605,292	455,563	195,495	61,802	*11,016	83,591	105,446	208,792	88,233
Deficit	55,209	2,737,721	2,719,681	81,635	77,011	18,957	1,259	25,344	10,465	27,382	*4,907

23,640,525 24,394,134 753,609

27,315,085 28,865,531 1,550,446

565,427

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]

					Z	Number of shareholders			
	Item	Total [36]	-	2	e	4-10	11–20	21–30	31 or greater
		(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)
	Number of returns	4,257,909	2,701,050	1,153,133	198,876	181,703	14,359	4,287	4,501
	Number of shareholders	7,074,711	2,701,050	2,306,266	596,629	929,958	200,515	108,428	231,865
	Total assets	3,741,797,771	1,064,456,629	644,602,715	315,816,608	792,767,226	259,956,924	137,519,185	526,678,485
	Income from a trade or business								
	l otal receipts [33]	6,890,396,496	2,395,072,718	1,657,643,297	/32,0/5,24/	1,379,935,042	323,643,959	153,025,335	249,000,897
	Business receipts	6,745,095,028	2,346,875,848	1,631,846,628	720,697,205	1,354,842,102	311,510,375	147,935,625	231,387,244
	Interest on government obligations: State and local [33]	1,700,541	252,924	116,445	64,427	350,376	528,069	141,471	546,830
	Net gain, noncapital assets	15,958,585	4,590,541	3,054,707	1,271,829	2,601,961	1,060,845	225,380	3,153,321
	Other receipts	127,642,343	43,353,405	22,625,517	10,041,786	22,140,604	10,844,670	4,722,859	13,913,501
	Total deductions	6,507,752,631	2,245,064,370	1,570,870,732	699,268,677	1,315,359,195	301,497,126	145,543,534	230,148,998
	Cost of goods sold	4,193,164,145	1,322,726,637	1,018,852,408	481,633,862	911,745,339	200,266,140	112,704,281	145,235,477
	Compensation of officers	253,983,002	110,979,713	68,488,968	24,689,892	37,205,360	5,663,527	2,168,657	4,786,885
	Salaries and wages	730,341,569	273,324,420	165,217,621	71,439,909	139,109,251	38,524,023	10,944,438	31,781,906
	Repairs	42,979,566	16,365,219	10,896,876	4,115,355	7,684,486	1,834,202	673,219	1,410,208
	Bad debts	12,036,519	4,389,429	2,260,895	1,175,911	2,627,901	608,964	193,244	780,174
	Rent paid on business property	168,701,179	71,403,581	43,288,032	16,484,375	27,009,146	6,033,748	1,677,355	2,804,942
	Taxes paid	139,695,178	54,076,609	34,662,330	13,907,896	24,609,231	5,826,160	1,988,403	4,624,549
	Interest paid	40,195,470	14,263,229	8,474,669	3,702,138	7,705,848	2,235,640	804,554	3,009,392
	Amortization	10,347,551	3,674,958	2,061,548	703,620	2,006,378	992,709	305,568	602,772
	Depreciation	89,155,046	29,145,564	18,958,973	8,288,911	19,811,059	6,339,411	2,423,619	4,187,509
	Depletion	774,513	96,371	602'02	59,497	285,671	102,936	117,917	41,412
	Advertising	54,233,528	19,959,265	13,266,138	4,957,679	10,034,850	2,565,217	1,032,571	2,417,808
	Pension, profit sharing, stock, annuity	27,579,369	11,140,904	4,835,069	2,052,338	4,888,927	1,581,343	536,387	2,544,400
2	Employee benefit programs	66,400,118	20,836,842	13,937,769	6,852,386	15,326,054	3,947,066	1,756,700	3,743,302
35	Net loss, noncapital assets	1,956,856	585,090	259,542	92,446	600,224	190,775	44,427	184,353
	Other deductions	676,209,023	292,096,538	165,339,185	59,112,461	104,709,469	24,785,267	8,172,195	21,993,909
	Total receipts less total deductions [33]	382,643,865	150,008,349	86,772,565	32,806,570	64,575,848	22,146,833	7,481,801	18,851,899
	Net income (less deficit) from a trade or business [33]	380,943,325	149,755,425	86,656,121	32,742,143	64,225,472	21,918,764	7,340,331	18,305,069
	Net income	455,520,185	183,949,081	104,575,519	39,250,668	75,264,944	23,810,547	8,104,471	20,564,955
	Deficit	74,576,860	34,193,656	17,919,399	6,508,525	11,039,472	1,891,783	764,140	2,259,886
	Portfolio income (less deficit) distributed to shareholders [34]	53,569,651	16,059,845	9,033,784	5,492,771	11,690,821	4,632,729	1,820,442	4,839,258
	Dividend income	7,608,136	1,470,794	986,069	693,377	2,128,664	820,572	382,802	1,421,542
	Interest income	8,366,583	3,053,627	1,223,404	762,338	1,981,386	584,595	268,103	493,130
	Royalty income (less loss)	2,931,084	452,490	321,170	207,987	1,041,990	278,627	294,536	334,285
	Net short-term capital gain (less loss)	1,794,718	371,375	390,178	35,872	179,259	606'66	13,075	705,050
	Net long-term capital gain (less loss)	32,869,130	10,711,559	6,408,646	3,793,198	6,359,523	2,849,026	861,926	1,885,251
	Real estate rental net income (less deficit)	10,705,797	2,490,939	2,350,430	1,231,140	3,391,716	687,383	115,086	439,104
	Net income	14,220,363	3,845,650	3,226,965	1,706,091	3,995,204	793,177	156,136	497,139
	Deficit	3,514,566	1,354,711	876,535	474,952	603,489	105,794	41,049	58,036
	Net income (less deficit) from other rental activity	966,802	171,202	278,502	47,830	202,991	76,209	132,974	57,094
	Net income	1,722,386	702,526	312,276	81,267	338,640	88,736	138,875	290,09
	Deficit	755,584	531,323	33,774	33,437	135,649	12,526	5,901	2,972
	Total net income (less deficit)	446,185,575	168,477,412	98,318,837	39,513,884	79,510,999	27,315,085	9,408,833	23,640,525
	Net income	515,948,187	201,587,808	115,530,278	46,066,528	89,529,647	28,865,531	9,974,260	24,394,134
	Deficit	60 762 612	20 110 206	17 011 111	370 033 0	40.040.647	4 550 446	707 333	753 600

Deficit 33,110,396 17,211,441 6,552,645 Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Tems" and "Description of the Sample and Limitations of the Data.

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

		P	griculture, forestry	, fishing, and hunti	ing			Const	ruction
ltem	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	4,257,909	86,842	60,571	6,492	19,779	23,992	3,911	544,711	164,272
Number of shareholders	7,074,711	202,710	143,352	14,312	45,045	66,932	8,312	843,092	251,073
Total assets	3,741,797,771	84,426,155	64,466,848	5,788,369	14,170,938	66,502,685	5,837,024	367,764,636	135,626,175
Cash	518,976,315	9,098,513	6,152,587	535,103	2,410,823	10,421,899	1,013,368	61,997,005	22,630,980
Notes and accounts receivable Less: Allowance for bad debts	860,344,870 14,445,251	7,966,113 31,075	5,824,955 20,979	558,068 *2,424	1,583,090 7,672	9,154,438 81,564	1,341,089 36,942	110,795,825 539,983	38,766,371 107,282
Inventories	465,204,868	11,536,808	9,197,037	344,081	1,995,690	1,769,178	187,543	33,426,447	17,685,031
Investments in Government obligations	68,030,331	*184,044	*182,306	1,474	*264	*116,261	-	288,609	*115,179
Tax-exempt securities	39,778,219	*114,338	*114,338	-	-	457,076	-	773,745	157,007
Other current assets	207,218,088	4,144,839	3,133,666	195,319	815,854	3,387,430	298,572	42,199,763	21,943,289
Loans to shareholders	67,651,004	3,053,879	2,542,470	107,899	403,510	1,884,305	76,886	6,634,931	2,336,214
Mortgage and real estate loans Other investments	74,588,500 490,204,227	308,860 9,128,803	296,800 7,121,889	*6,239 419.605	*5,821 1,587,309	*64,594 15,418,364	944,531	1,393,033 36,069,189	776,236 10,869,676
Depreciable assets	1,739,603,435	76,537,938	58,283,287	5,908,797	12,345,853	38,832,655	3,607,216	182,204,462	35,096,429
Less: Accumulated depreciation	1,096,145,753	55,175,215	42,057,237	4,230,575	8,887,403	28,253,383	2,055,644	131,331,777	22,810,902
Depletable assets	20,169,612	1,332,812	91,983	1,213,317	*27,512	13,505,240	50,537	629,508	*51,571
Less: Accumulated depletion	7,597,048	168,091	*22,324	*138,721	*7,046	6,402,318	21,660	167,431	*35,159
Land	129,591,892	12,678,268	11,061,139	762,576	854,553	1,789,931	167,715	14,272,009	4,965,243
Intangible assets (amortizable)	161,473,494	1,141,707	598,757	39,301	503,649	3,817,920	687,083	4,078,167	673,053
Less: Accumulated amortization	60,737,903	373,217	234,049	14,242	124,926	2,086,956	543,833	1,585,755	245,144
Other assets Total liabilities	77,888,872 3,741,797,771	2,946,830 84,426,155	2,200,221 64,466,848	82,551 5,788,369	664,058 14,170,938	2,707,613 66,502,685	120,564 5,837,024	6,626,891 367,764,636	2,758,385 135,626,175
Accounts payable	429,374,826	4,738,151	3,104,000	92,273	1,541,878	5,206,921	779,845	71,589,054	34,148,845
Mortgages, notes, and bonds under one year	304,988,277	10,196,542	8,796,741	508,147	891,654	2,162,845	474,495	25,067,222	10,551,242
Other current liabilities	753,875,434	4,076,959	2,402,081	137,866	1,537,012	3,866,281	332,218	60,051,649	21,672,648
Loans from shareholders	272,132,282	14,513,919	12,932,033	506,494	1,075,392	3,705,522	*83,592	31,203,157	11,434,141
Mortgages, notes, bonds, one year or more	643,309,865	20,511,254	16,922,449	1,674,105	1,914,700	11,007,484	1,117,071	52,993,580	16,519,326
Other liabilities	153,245,816	2,317,534	1,722,586	74,843	520,104	3,556,762	232,691	8,548,488	3,508,112
Capital stock Additional paid-in capital	95,664,451 469,825,487	5,605,964 23,722,482	4,399,527 19,352,773	412,892 132,227	793,544 4,237,482	544,119 53,361,020	49,362 1,225,215	7,111,810 35,744,996	2,138,047 11,722,815
Retained earnings [26]	692,477,132	361,028	-3,780,438	2,303,956	1,837,510	-15,873,015	1,616,275	81,561,330	26,107,594
Less: Cost of treasury stock	73,095,799	1,617,676	1,384,905	*54,434	178,337	1,035,254	*73,740	6,106,649	2,176,594
Income from trade or business:									
Total receipts	6,890,396,496	120,156,326	81,961,496	10,788,663	27,406,167	57,262,639	8,898,965	900,366,878	326,162,348
Business receipts	6,745,095,028	108,020,206	71,321,239	10,644,960	26,054,007	53,704,325	8,855,416	893,391,420	323,975,236
Interest on Government obligations, total	1,700,541	21,639	15,497	*786	5,356	26,825	16	107,570	47,577
Net gain, noncapital assets Other receipts	15,958,585 127,642,343	659,168 11,455,313	458,091 10,166,668	117,377 25,541	83,700 1,263,104	472,315 3,059,174	1,122 42,412	1,256,114 5,611,774	366,635 1,772,899
Total deductions	6,507,752,631	114,590,393	78,625,526	10,403,956	25,560,910	47,527,760	8,542,142	860,871,160	316,309,583
Cost of goods sold	4,193,164,145	55,551,391	33,886,825	6,135,241	15,529,325	23,498,179	6,604,754	662,741,886	271,691,133
Compensation of officers	253,983,002	1,729,845	1,050,157	203,064	476,624	1,525,830	189,821	26,855,612	7,005,945
Salaries and wages	730,341,569	10,620,092	6,414,794	673,782	3,531,516	5,472,689	376,667	50,602,813	11,497,289
Repairs	42,979,566	2,588,795	1,869,253	229,229 *1,922	490,314 20,211	897,293 74,608	61,452 14,942	3,636,160 1,041,297	750,643 288,385
Bad debts Rent paid on business property	12,036,519 168,701,179	87,467 4,419,193	65,334 3,905,665	103,463	410,064	1,245,297	128,252	15,033,146	2,976,102
Taxes paid	139,695,178	2,078,764	1,377,076	168,130	533,558	1,724,583	112,233	15,618,757	3,380,624
Interest paid	40,195,470	1,269,888	1,006,952	131,386	131,550	673,671	57,834	3,350,874	1,090,273
Amortization	10,347,551	176,202	134,796	9,937	31,469	221,955	35,605	283,231	46,937
Depreciation	89,155,046	4,566,741	3,154,113	671,388	741,240	2,928,855	183,208	9,028,428	1,539,473
Depletion	774,513	*34,422	*31,023	*3,399		353,801	- 50.000	29,461	*292
Advertising Pension, profit sharing, stock, annuity	54,233,528 27,579,369	254,882 193,775	217,792 130,282	4,127 4,590	32,963 58,902	102,519 205,127	53,999 14,791	2,797,852 2,655,046	721,558 660,196
Employee benefit programs	66,400,118	683,970	505,733	42,505	135,731	718,568	31,461	10,648,787	1,964,774
Net loss, noncapital assets	1,956,856	9,592	9,384		*209	17,866	32	62,548	7,873
Other deductions	676,209,023	30,325,375	24,866,346	2,021,794	3,437,235	7,866,920	677,090	56,485,260	12,688,087
Total receipts less total deductions	382,643,865	5,565,933	3,335,969	384,707	1,845,257	9,734,878	356,823	39,495,718	9,852,765
Net income (less deficit) from a trade or business	380,943,325	5,544,294	3,320,472	383,921	1,839,901	9,708,053	356,807	39,388,149	9,805,187
Net income Deficit	455,520,185 74,576,860	9,175,134 3,630,840	6,284,370 2,963,898	644,468 260,546	2,246,296 406,396	11,216,942 1,508,889	495,504 138,696	49,684,795 10,296,646	13,349,850 3,544,662
Delicit	14,310,000	3,030,040	2,963,898	260,546		1,508,889 2,123	130,090	10,290,046	3,344,002

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

	Construction	-continued			Manufa	cturing		
ltem	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	38,219	342,221	157,884	10,069	2,402	3,375	4,662	
Number of shareholders	87,364	504,654	332,762	30,347	7,408	5,482	7,809	
Total assets	105,570,621	126,567,839	447,220,909	59,570,673	13,279,956	6,306,662	9,949,672	
Cash	13,103,706	26,262,320	57,131,247	5,392,604	1,693,345	619,306	895,905	
Notes and accounts receivable Less: Allowance for bad debts	21,387,293 98,663	50,642,161 334,038	94,076,492 1,563,183	11,256,321 160,183	1,291,330 10,886	1,424,669 29,848	2,214,627 45,322	
Inventories	10,880,500	4,860,916	98,137,194	12,938,732	3,278,024	1,724,009	3,753,120	
Investments in Government obligations	*134,192	*39,238	530,809	-	*1,485	-	757	
Tax-exempt securities	556,391	60,347	1,108,194	*2,298	250,423	13,413	50	
Other current assets	9,402,776	10,853,699	18,574,938	2,777,606	509,937	374,948	863,962	
Loans to shareholders Mortgage and real estate loans	891,979 572,480	3,406,737	4,489,526	579,174 *6.370	164,763	154,972 *518	74,649	
Mortgage and real estate loans Other investments	572,480 20,514,766	44,318 4,684,747	406,510 39,277,540	*6,370 3,635,469	19,587 566,428	751,634	565,382	
Depreciable assets	53,229,209	93,878,824	317,817,749	46,473,889	8,367,143	4,152,034	2,693,400	
Less: Accumulated depreciation	35,978,068	72,542,807	217,968,135	27,874,286	4,395,921	3,085,654	1,814,312	
Depletable assets	426,782	*151,155	3,365,367	15,708	-	-	*2,447	
Less: Accumulated depletion	76,030	*56,243	348,772	6,044	-	-	*232	
Land	7,580,945	1,725,822	7,036,368	931,420	527,976	60,372	82,549	
Intangible assets (amortizable) Less: Accumulated amortization	776,462 299,486	2,628,652 1,041,125	20,147,969 6,768,772	2,920,203 741,441	558,659 137,455	93,107 31,207	273,234 109,842	
Other assets	2,565,388	1,303,118	11,769,867	1,422,833	595,118	84,387	499,297	
Total liabilities	105,570,621	126,567,839	447,220,909	59,570,673	13,279,956	6,306,662	9,949,672	
Accounts payable	13,148,168	24,292,041	52,756,998	9,482,606	1,092,964	932,784	1,585,534	
Mortgages, notes, and bonds under one year	5,583,113	8,932,867	28,810,031	3,908,205	1,078,344	479,774	992,243	
Other current liabilities Loans from shareholders	18,655,337 11,212,489	19,723,663 8,556,527	38,297,837 20,761,534	4,676,815 1,753,494	944,908 418,691	406,301 343,875	898,134 810,788	
Mortgages, notes, bonds, one year or more	20,825,703	15,648,550	66,046,360	10,613,822	2,746,596	409,796	1,283,331	
Other liabilities	2,652,583	2,387,794	15,245,958	1,569,005	534,534	194,599	256,766	
Capital stock	1,958,268	3,015,495	8,428,615	442,429	263,295	108,291	264,787	
Additional paid-in capital	14,210,989	9,811,191	27,090,172	2,666,451	1,499,814	437,600	434,304	
Retained earnings [26]	18,958,477	36,495,259	204,948,477	25,439,564	4,881,711	3,281,951	3,554,348	
Less: Cost of treasury stock Income from trade or business:	1,634,506	2,295,549	15,165,073	981,717	180,901	288,309	130,563	
Total receipts	147,017,082	427,187,448	855,887,388	142,739,310	13,261,541	13,276,095	22,936,658	
Business receipts	144,356,288	425,059,896	847,036,755	142,115,115	13,024,707	13,169,980	22,823,507	
Interest on Government obligations, total	37,136	22,856	76,874	3,784	11,898	639	*1,162	
Net gain, noncapital assets	375,276	514,203	1,544,617	73,791	25,200	16,512	56,635	
Other receipts Total deductions	2,248,382 140,533,323	1,590,493	7,229,142	546,620	199,736	88,963	55,354	
Total deductions Cost of goods sold	140,533,323 111,681,868	404,028,253 279,368,885	796,790,998 589,541,578	136,746,729 111,922,231	12,098,162 6,905,954	12,528,745 9,143,143	21,677,541 15,388,828	
Compensation of officers	2,875,606	16,974,060	20,377,907	1,674,199	232,951	434,442	632,798	
Salaries and wages	5,582,266	33,523,258	60,976,418	6,315,667	1,222,258	1,051,286	1,944,220	
Repairs	762,910	2,122,607	4,163,142	709,007	98,459	69,510	41,228	
Bad debts	105,508 3,178,319	647,405	1,001,547	63,673	5,172	8,781	47,700	
Rent paid on business property Taxes paid	3,178,319 2,235,169	8,878,726 10,002,964	13,412,578 15,768,782	1,330,391 1,516,861	218,347 1,124,313	263,478 170,352	416,687 744,582	
Interest paid	805,789	1,454,812	4,531,641	624,736	145,980	42,046	153,189	
Amortization	61,112	175,182	1,178,120	198,722	33,529	5,988	19,626	
Depreciation	2,981,589	4,507,366	15,936,441	2,635,242	639,403	136,309	130,285	
Depletion Advantision	25,116	*4,053	311,182		58,862	-		
Advertising Pension, profit sharing, stock, annuity	184,106 621,550	1,892,188 1,373,300	6,146,961 3,922,113	1,530,487 487,180	250,241 70,439	62,781 32,604	391,536 91,803	
Employee benefit programs	1,458,020	7,225,993	11,491,447	1,302,529	175,405	32,604 107,672	184,721	
Net loss, noncapital assets	35,706	18,970	104,183	9,288	*1,230	*547	*8,397	
Other deductions	7,938,689	35,858,485	47,926,959	6,426,518	915,620	999,806	1,481,941	
Total receipts less total deductions	6,483,759	23,159,195	59,096,390	5,992,581	1,163,379	747,350	1,259,117	
Net income (less deficit) from a trade or business	6,446,623	23,136,339	59,019,516	5,988,797	1,151,481	746,711	1,257,955	
Net income	9,248,984	27,085,961	64,991,653	6,609,366	1,367,576	835,951	1,497,651	
Deficit Total income tax [12]	2,802,361 4,436	3,949,623 2,308	5,972,137 29,737	620,569 * 6,186	216,095	89,240 1,808	239,697	

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

	ounts are in thousand			Manufasturia				
		•	•	Manufacturin	g—continued		•	•
ltem	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	7,603	2,467	16,084	d	4,013	6,840	5,902	3,961
Number of shareholders	15,013	6,169	29,858	d		16,404	13,253	8,247
Total assets	20,954,502	13,165,985	13,799,407	d		27,376,436	16,582,336	22,792,712
Cash	1,860,412	957,169	2,519,892	d	3,235,151	2,934,056	1,715,897	2,292,240
Notes and accounts receivable	3,236,007	3,052,901	3,688,039	d	,, .	6,165,077	3,364,601	5,376,148
Less: Allowance for bad debts	56,994	52,945	66,874	d	·	91,220	62,706	76,180
Inventories	4,495,423	2,696,650	1,401,374	d	,,.	6,164,101	2,556,903	5,076,781
Investments in Government obligations		-	*2,738	d	*484	-	137,140	1,300
Tax-exempt securities	7,444	63,123	-	d	*21,811	*292,696	*26,285	*20,819
Other current assets	786,691	297,538	510,616	d	. ,	1,094,180	548,400	788,206
Loans to shareholders	116,598 *18,805	75,537 *77,493	322,797	d d	170,984	240,089 *24,325	99,600 *30,223	104,679 *1,482
Mortgage and real estate loans Other investments	1,782,444	821,694	563,950	d	.,	2,113,531	1,402,351	1,629,343
Depreciable assets	17,973,811	13,615,708	16,759,223	d		23,942,436	18,296,882	15,480,529
Less: Accumulated depreciation	13,350,427	9,491,785	12,888,600	d	8,402,058	16,895,648	13,587,129	9,680,541
Depletable assets	2,478,005	437,789	323	d	106,376	10,030,040	164,326	61,681
Less: Accumulated depletion	*107,289	26,997	223	d		_	59,190	28,061
Land	831,563	147,867	66,390	d		289,053	818,248	278,764
Intangible assets (amortizable)	624,435	546,046	1,080,878	d		977,581	1,079,113	1,086,365
Less: Accumulated amortization	257,921	280,186	546,833	d	407,501	327,638	293,829	314,679
Other assets	515,495	228,384	385,719	d		453,817	345,221	693,837
Total liabilities	20,954,502	13,165,985	13,799,407	d	25,270,536	27,376,436	16,582,336	22,792,712
Accounts payable	1,686,521	1,700,650	2,019,428	d	2,479,718	3,356,724	1,677,005	3,039,692
Mortgages, notes, and bonds under one year	1,704,679	1,350,164	839,370	d	1,512,332	1,846,607	855,519	1,492,761
Other current liabilities	1,512,400	874,446	1,334,191	d	1,705,596	1,846,883	925,679	1,613,557
Loans from shareholders	989,665	483,371	536,085	d	,	947,084	1,438,932	475,244
Mortgages, notes, bonds, one year or more	3,724,040	2,495,987	2,233,636	d	3,976,132	4,904,149	3,484,024	2,901,743
Other liabilities	765,874	646,137	228,538	d	867,453	814,015	508,291	1,776,844
Capital stock	600,607	246,596	311,741	d	,	583,180	275,743	549,375
Additional paid-in capital	1,365,987	849,136	860,840	d		1,365,959	2,303,641	946,119
Retained earnings [26]	9,401,796	4,738,000	6,200,850	d		12,202,658	5,357,072	12,803,869
Less: Cost of treasury stock	797,066	218,501	765,273	d	447,940	490,823	243,570	2,806,492
Income from trade or business: Total receipts	40,789,501	28,628,985	34,000,213	d	41,491,140	54.637.424	25,677,950	50,440,561
Business receipts	40,333,938	28,281,611	33,860,547	d	40,959,479	54,283,420	25,269,694	49,755,712
Interest on Government obligations, total	2,012	2,392	2,858	d		6,578	23,209,094	5,063
Net gain, noncapital assets	96,564	35,038	32,935	d	105,525	107,255	70,176	67,141
Other receipts	356,987	309,944	103,873	d		240,171	335,730	612,646
Total deductions	38,319,320	27,010,406	32,000,326	d		50,581,797	24,027,679	47,935,940
Cost of goods sold	29,361,299	20,973,690	21,202,986	d		38,531,092	16,915,995	40,135,562
Compensation of officers	600,016	503,342	1,193,373	d		1,113,493	739,161	857,293
Salaries and wages	2,762,423	1,695,300	3,432,042	d	3,532,267	3,228,938	1,675,200	2,222,739
Repairs	346,969	85,235	279,030	d	209,580	247,329	166,471	174,187
Bad debts	44,534	17,918	42,361	d		105,865	43,901	55,230
Rent paid on business property	471,938	604,437	1,098,415	d	473,360	909,433	504,908	520,964
Taxes paid	742,845	429,788	773,805	d		869,583	595,824	515,018
Interest paid	237,566	280,545	171,200	d	220,624	295,654	204,322	275,431
Amortization	44,967	40,259	69,649	d		63,870	52,736	30,099
Depreciation Depletion	737,840	620,697	734,192	d		1,237,889	795,467	867,109
	122,457	20,158 56,178	045 000	d		240 400	36,047	50,270
Advertising Pension profit sharing stock appuits	173,985 109,937	128,828	215,893 80,314	d d	387,755 295,336	210,190 237,553	117,097 144,405	53,493 205,885
Pension, profit sharing, stock, annuity Employee benefit programs	109,937 472,206	128,828 421,239	80,314 409,452	d d		726,359	144,405 456,772	472,530
Net loss, noncapital assets	472,206 *195	421,239	409,452 3,921	d		1,010	*1,293	4,475
Other deductions	2,090,144	1,132,548	2,293,694	d		2,803,540	1,578,078	1,495,655
Total receipts less total deductions	2,470,181	1,618,580	1,999,887	d		4,055,626	1,650,271	2,504,621
Net income (less deficit) from a trade or business	2,468,169	1,616,188	1,997,029	d		4,049,048	1,647,921	2,499,559
Net income	2,828,016	1,849,206	2,238,404	d	3,805,869	4,285,956	1,897,550	2,684,656
	359,847	233,017	241,376	d		236,908	249,630	185,097
Deficit	333,047	200,017						

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

			Ma	nufacturing—contine	ued			
Item	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	31,192	11,218	6,629	4,179	6,382	9,115	20,092	652,750
Number of shareholders	60,500	26,405	15,895	9,766	12,448	15,981	38,298	1,080,314
Total assets	67,916,670	33,351,381	22,902,117	21,315,746	25,533,016	9,499,616	28,869,843	812,427,876
Cash	10,935,456	6,264,946	4,167,605	2,683,928	2,853,337	1,292,230	3,782,009	90,044,182
Notes and accounts receivable	15,507,794	7,029,765	5,624,897	3,796,611	5,413,492	2,228,205	6,580,928	157,383,941
Less: Allowance for bad debts	191,122	117,742	122,900	58,812	83,267	53,646	147,870	2,247,125
Inventories Investments in Government obligations	13,859,802 *108,836	8,227,285	4,835,440 1,983	4,370,229 *1,700	7,152,021	2,154,451 246,133	7,177,623 *28,252	298,572,421 137,244
Tax-exempt securities	172,030	*64,078	7,379	*4,356	-	*5	155,103	1,195,701
Other current assets	2,725,036	1,557,844	834,373	629,463	1,077,736	492,859	1,222,127	33,472,067
Loans to shareholders	624,978	356,463	331,310	196,294	342,015	81,531	337,706	8,821,706
Mortgage and real estate loans	53,425	-	*4,141	*121,850	*1,740	-	*36,218	1,212,330
Other investments	5,196,426	2,529,063	2,947,266	3,731,760	2,227,983	427,122	2,593,504	56,656,555
Depreciable assets	57,986,266	19,168,607	9,776,063	8,771,340	14,435,800	7,492,911	14,942,358	280,992,021
Less: Accumulated depreciation	42,121,695	13,425,720	7,135,094	5,652,502	9,275,838	5,482,527	10,512,317	173,394,172
Depletable assets Less: Accumulated depletion	1,742	-	-	35,523 2,147	-	-	-	357,741 147,585
Land	729,952	334,357	248,651	280,353	279,572	207,590	314,614	18,521,465
Intangible assets (amortizable)	1,720,640	1,053,314	1,532,198	1,051,885	833,259	561,008	2,472,191	40,756,927
Less: Accumulated amortization	660,200	372,633	532,486	328,618	453,780	286,771	629,435	12,819,845
Other assets	1,267,310	681,751	381,291	1,682,533	728,945	138,515	516,833	12,912,303
Total liabilities	67,916,670	33,351,381	22,902,117	21,315,746	25,533,016	9,499,616	28,869,843	812,427,876
Accounts payable	7,221,437	3,112,521	2,606,072	2,095,788	3,389,707	1,238,844	3,179,896	136,187,667
Mortgages, notes, and bonds under one year	3,690,074	1,752,132	824,498	991,702	1,947,856	583,840	2,321,785	139,459,330
Other current liabilities	5,278,097 3,951,563	4,305,722 1,284,847	2,541,278 2,112,873	1,610,253 756,857	2,803,099 1,914,868	1,055,076 241,552	2,970,543 1,460,163	63,381,108 55,402,998
Loans from shareholders Mortgages, notes, bonds, one year or more	8,751,427	3,710,640	1,676,345	3,303,649	4,048,863	1,346,267	3,345,098	111,499,037
Other liabilities	1,431,296	1,101,895	635,871	1,881,312	904,000	255,038	679,748	20,230,107
Capital stock	1,141,962	482,022	262,838	447,822	493,476	364,534	1,363,641	20,310,446
Additional paid-in capital	2,944,264	2,492,631	1,859,556	613,244	1,745,055	682,891	1,502,479	58,897,179
Retained earnings [26]	36,617,809	15,680,908	11,386,360	10,560,924	8,693,601	4,004,184	13,445,893	221,634,352
Less: Cost of treasury stock	3,111,259	571,936	1,003,574	945,806	407,508	272,612	1,399,403	14,574,349
Income from trade or business:								
Total receipts	123,744,937	56,074,719	39,322,161	29,218,865	47,556,677	24,219,032	53,534,536	2,804,793,852
Business receipts Interest on Government obligations, total	122,287,256 9,838	55,470,879 7,837	38,783,247 3,038	29,019,802 2,996	46,850,859 3,729	23,779,237 *1,184	52,870,215 5,134	2,772,130,797 129,574
Net gain, noncapital assets	305,165	145,424	8,057	97,544	135,135	35,212	104,586	2,527,529
Other receipts	1,142,678	450,579	527,819	98,524	566,955	403,398	554,600	30,005,953
Total deductions	113,279,537	50,502,721	35,853,953	26,527,827	44,325,637	22,822,270	48,864,247	2,727,583,320
Cost of goods sold	82,495,921	34,748,283	23,776,452	18,132,643	34,335,372	16,761,903	31,870,556	2,259,078,799
Compensation of officers	3,759,644	1,620,928	1,583,818	778,169	976,709	518,316	1,710,551	39,898,440
Salaries and wages	8,079,515	5,033,410	4,286,187	2,899,068	3,018,431	1,736,936	5,841,136	163,321,884
Repairs Bad debts	610,807 197,099	275,154 87,008	159,294 38,201	88,129 15,956	176,789 31,787	100,930 28,450	262,125 114,133	9,049,410 2,636,287
Rent paid on business property	2,212,117	931,110	745,456	394,034	699,525	434,996	1,004,661	40,111,415
Taxes paid	2,617,586	1,111,128	816,869	533,406	882,989	507,266	985,295	31,901,827
Interest paid	563,225	248,324	140,930	191,648	314,115	98,782	267,443	9,225,059
Amortization	112,394	65,736	65,870	73,414	54,948	42,183	116,310	2,471,187
Depreciation	2,666,932	903,008	398,060	365,240	985,903	242,042	805,648	16,934,171
Depletion	-	-	-	-	-	-		*4,508
Advertising	509,171	347,933	255,454	264,579	201,675	213,566	576,477 200,964	19,003,798
Pension, profit sharing, stock, annuity Employee benefit programs	780,696 2,309,008	355,997 1,008,699	213,637 643,550	209,419 563,098	181,904 647,842	76,750 363,669	200,964 649,877	4,528,255 13,135,349
Net loss, noncapital assets	12,070	10,432	14,885	3,178	6,466	*381	14,440	435,255
Other deductions	6,353,351	3,755,573	2,715,289	2,015,847	1,811,181	1,696,100	4,444,630	115,847,677
Total receipts less total deductions	10,465,400	5,571,998	3,468,208	2,691,039	3,231,040	1,396,762	4,670,289	77,210,532
Net income (less deficit) from a trade or business	10,455,562	5,564,161	3,465,170	2,688,042	3,227,311	1,395,578	4,665,155	77,080,959
Net income	11,384,168	5,927,026	3,951,124	2,879,452	3,609,762	1,514,413	5,147,670	89,104,298
Deficit	928,606	362,865	485,953	191,409	382,451	118,835	482,516	12,023,340
Total income tax [12]	3,401	1,752	*1,049	3,591	269	*10	*2,688	30,538

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

				Wholesal	e and retail trade-	—continued			
		Wholes	ale trade	***************************************		0011111100	Retail trade		
		vinoles	ale trade			ı	Retail trade	1	1
Item	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	245,309	158,133	76,373	10,803	407,440	59,286	19,371	14,146	24,348
Number of shareholders	428,702	272,685	143,011	13,007	651,613		30,423	20,761	43,463
Total assets	414,232,822	234,450,543	178,837,589	944,690	398,195,054	177,410,851	14,056,983	7,680,318	36,407,602
Cash	44,069,386	25,646,264	18,153,507	269,615	45,974,796	18,374,346	1,757,348	839,432	3,869,323
Notes and accounts receivable	110,228,154	61,355,793	48,789,256	*83,105	47,155,787	21,691,000	2,243,373	2,692,421	4,929,928
Less: Allowance for bad debts	1,662,394	1,010,497	651,897	-	584,731	177,952	40,907	7,084	89,701
Inventories	133,004,633	86,569,366	46,434,468	*799	165,567,788	100,834,464	5,014,941	1,873,244	13,033,710
Investments in Government obligations Tax-exempt securities	70,088 1,126,252	*41,376 852,529	*28,712 273,723	-	*67,155 69,449	66,169 7,077	*21	-	3,997
Other current assets	20,342,380	9,709,379	10,612,368	20,633	13,129,687	4,000,956	532,986	330,187	741,956
Loans to shareholders	3,991,355	2,089,252	1,861,543	*40,559	4,830,352	1,828,558	308,982	306,235	182,787
Mortgage and real estate loans	700,162	417,994	282,168	-	512,168	*43,839	*7,486	12,085	*89,944
Other investments	27,424,905	13,840,144	13,330,037	254,724	29,231,650	4,844,827	807,773	375,822	4,247,642
Depreciable assets	123,063,633	67,612,990	55,053,176	397,468	157,928,388	36,489,058	6,717,570	2,564,387	19,300,036
Less: Accumulated depreciation	77,591,616	42,762,134	34,619,754	209,727	95,802,556	20,624,523	4,109,019	1,745,259	12,945,765
Depletable assets	348,746	113,969	*234,778	-	*8,995	563	-	-	*5,669
Less: Accumulated depletion	145,327 5,329,986	*69,459	*75,868	*40.005	*2,259	487	440.000	400.550	*1,593
Land Intangible assets (amortizable)	20,876,639	2,660,765 6,944,704	2,657,185 13,869,534	*12,035 *62,401	13,191,479 19,880,288	2,829,952 6,267,239	410,383 459,107	169,558 237,770	2,244,530 457,179
Less: Accumulated amortization	5,169,081	2,340,704	2,809,165	*19,212	7,650,764	1,575,370	202,667	58,831	225,113
Other assets	8,224,921	2,778,811	5,413,820	*32,290	4,687,382	2,511,134	149,608	90,351	563,072
Total liabilities	414,232,822	234,450,543	178,837,589	944,690	398,195,054	177,410,851	14,056,983	7,680,318	36,407,602
Accounts payable	92,329,587	49,960,739	42,217,621	151,227	43,858,080	10,836,267	1,991,053	2,624,283	4,704,849
Mortgages, notes, and bonds under one year	44,267,784	27,212,450	17,011,263	*44,070	95,191,546	83,617,183	919,537	560,565	2,545,372
Other current liabilities	32,675,066	19,434,668	13,173,130	67,268	30,706,042	12,290,255	2,419,205	765,562	2,846,871
Loans from shareholders	23,210,722	14,076,265	9,029,895	104,562	32,192,276	12,057,169	1,426,971	582,831	2,534,595
Mortgages, notes, bonds, one year or more	55,184,498	28,168,275	26,912,314	*103,909	56,314,540	17,848,745	2,085,035	729,908	5,929,496
Other liabilities	8,058,678	3,222,109	4,824,218	*12,351	12,171,429	2,830,701	450,937	255,056	193,401
Capital stock Additional paid-in capital	7,124,946 22,616,268	4,500,827 13,610,754	2,590,511 8,968,563	33,608 *36,951	13,185,500 36,280,911	6,014,298 12,388,353	330,289 1,614,509	94,004 339,952	1,071,086 2,295,540
Retained earnings [26]	136,904,560	79,125,566	57,320,079	458,915	84,729,792	21,021,973	2,981,702	1,755,644	15,054,060
Less: Cost of treasury stock	8,139,286	4,861,109	3,210,004	*68,173	6,435,062	1,494,093	162,255	*27,485	767,669
Income from trade or business:		,,	., .,	,	-,,-	, . ,	,	,	
Total receipts	1,412,998,718	633,375,592	776,846,771	2,776,355	1,391,795,134	598,127,675	38,287,719	26,572,086	84,211,333
Business receipts	1,402,773,321	627,922,972	772,159,174	2,691,175	1,369,357,476	584,470,879	37,772,248	26,378,123	83,585,763
Interest on Government obligations, total	63,724	40,665	23,060	-	65,850	4,944	2,647	*1,506	*38,449
Net gain, noncapital assets	1,508,872	1,072,930	434,609	*1,333	1,018,657	433,082	11,502	11,864	101,962
Other receipts Total deductions	8,652,800 1,368,148,485	4,339,026 606,865,057	4,229,928 759,133,228	83,846 2,150,199	21,353,152 1,359,434,835	13,218,771 588,054,138	501,323 36,593,808	180,594 26,068,408	485,160
Cost of goods sold	1,368,148,485	484,965,528	670,278,696	2,150,199 *40,104	1,359,434,835	506,783,423	22,446,393	20,360,351	80,338,371 58,655,403
Compensation of officers	21,351,833	13,093,333	7,711,975	546,524	18,546,607	4,591,140	1,075,922	481,298	1,658,380
Salaries and wages	74,387,788	43,518,862	30,167,184	701,742	88,934,096	30,789,549	4,617,073	2,449,903	8,252,480
Repairs	3,878,937	2,054,830	1,814,215	9,892	5,170,473	1,210,504	255,874	57,648	565,574
Bad debts	1,668,223	1,039,397	626,124	*2,702	968,064	306,170	56,859	27,417	181,075
Rent paid on business property	14,644,612	8,712,723	5,807,803	124,085	25,466,804	6,750,968	1,851,423	452,817	1,709,116
Taxes paid	14,419,082	6,783,242	7,558,492	77,347	17,482,745	5,329,314	767,670	357,048	1,633,631
Interest paid Amortization	4,281,485	2,548,280	1,724,282	8,923 *4,642	4,943,573	2,330,831	144,393	93,069	420,315
Depreciation	1,238,401 8,191,111	444,128 5,203,531	789,631 2,970,170	*4,642 17,409	1,232,786 8,743,060	394,743 2,697,197	29,742 296,118	20,378 116,218	34,200 863,622
Depletion	*1,530	*1,530	2,310,110	17,409	*2,978		230,110	- 110,210	*2,970
Advertising	5,452,997	3,047,823	2,394,244	10,930	13,550,801	5,998,422	1,337,479	216,770	917,269
Pension, profit sharing, stock, annuity	3,030,351	1,821,283	1,171,320	37,748	1,497,904	316,800	59,589	31,841	123,853
Employee benefit programs	6,680,768	4,133,732	2,498,029	49,007	6,454,581	2,441,691	266,402	107,715	590,335
Net loss, noncapital assets	53,378	39,216	14,162	-	381,877	290,341	4,956	*12,513	*887
Other deductions	53,583,662	29,457,621	23,606,899	519,142	62,264,015	17,823,037	3,383,915	1,283,423	4,729,262
Total receipts less total deductions	44,850,234	26,510,535	17,713,543	626,156	32,360,299	10,073,537	1,693,911	503,679	3,872,962
Net income (less deficit) from a trade or business	44,786,509	26,469,870	17,690,483	626,156	32,294,449	10,068,594	1,691,264	502,173	3,834,513
Net income Deficit	50,182,176 5,395,667	29,505,101 3,035,231	20,028,551 2,338,068	648,524 *22,368	38,922,122 6,627,673	11,737,726 1,669,133	1,943,050 251,786	730,078 227,905	4,272,222 437,709
Total income tax [12]	20,331	16,653	2,336,066 3,678	22,300	10,207	7,028	231,700	221,305	*388
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Table 7. S Corporation Returns: Balance Sheet and Income Statement Items, by Major Industry—Continued

[All figures are estimates based on samples—money a	1			\A/b = = = =	la and antal tanda				
					le and retail trade-	-continued			
				Retail trade	e—continued	1	1		
ltem	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	66,911	32,434	37,060	32,870	17,496	7,005	50,465	46,048	-
Number of shareholders	112,742	53,864	61,327	48,735	33,410	9,263	78,594	63,405	-
Total assets	39,773,156	14,396,220	36,119,958	12,969,363	13,523,489	3,628,708	17,066,328	25,162,078	-
Cash	5,042,557	3,176,549	3,528,852	1,886,228	1,559,265	370,284	2,127,449	3,443,163	-
Notes and accounts receivable Less: Allowance for bad debts	2,186,616 7,576	2,424,202 59,759	2,865,027 25,842	442,453 *5,950	729,268 9,373	362,708 *3,910	2,483,544 80,047	4,105,249 76,630	-
Inventories	10,140,936	4,528,311	4,209,965	7,067,371	6,118,264	1,484,954	6,718,478	4,543,151	-
Investments in Government obligations	-	- 1,020,011	*987		-	- 1,101,001	-	-	-
Tax-exempt securities	*27,534	*11,513	-	16,716	-	-	-	*2,592	-
Other current assets	1,074,808	572,867	1,243,688	830,097	412,999	141,840	799,298	2,448,004	-
Loans to shareholders	386,715	331,466	438,121	138,741	*129,869	*237	341,107	437,531	-
Mortgage and real estate loans Other investments	*6,997	- 510.464	121,032	671.441	*4,025	270 277	*217,357	*9,403	-
Depreciable assets	4,461,321 28,575,672	510,464 4,263,428	2,279,291 30,649,511	671,441 4,756,220	1,030,233 6,245,872	378,377 2,071,887	1,060,173 7,788,466	8,564,285 8,506,282	-
Less: Accumulated depreciation	17,731,074	2,743,421	16,708,850	3,215,524	3,514,271	1,324,009	5,440,952	5,699,889	-
Depletable assets	- 17,701,074	*2,695	-	- 0,210,024	*68	1,024,000	- 0,440,502	- 0,000,000	-
Less: Accumulated depletion	-	*112		-	*68	-	-	-	-
Land	1,372,627	88,549	5,227,098	61,802	266,141	53,070	307,534	160,235	-
Intangible assets (amortizable)	4,673,952	1,570,071	3,018,928	309,132	534,135	33,939	1,114,426	1,204,411	-
Less: Accumulated amortization	2,116,131	646,735	1,398,209	138,552	171,750	12,599	602,910	501,897	-
Other assets	1,678,202	366,133	670,358	149,188	188,813	71,931	232,405	-1,983,813	-
Total liabilities Accounts payable	39,773,156 5,531,366	14,396,220 3,122,172	36,119,958 4,341,433	12,969,363 2,572,734	13,523,489 2,039,018	3,628,708 575,334	17,066,328 2,412,887	25,162,078 3,106,684	-
Mortgages, notes, and bonds under one year	1,427,956	761,527	1,052,329	771,608	635,379	282,842	1,183,733	1,433,515	-
Other current liabilities	2,893,655	856,693	1,758,927	1,142,572	1,248,295	313,528	1,846,028	2,324,451	-
Loans from shareholders	4,357,518	1,325,370	2,813,076	1,745,936	1,258,613	286,201	2,700,327	1,103,668	-
Mortgages, notes, bonds, one year or more	6,833,219	1,864,391	11,969,679	1,004,759	2,896,640	342,460	2,869,048	1,941,158	-
Other liabilities	5,361,063	350,634	801,475	296,079	401,949	120,689	449,022	660,426	-
Capital stock	2,178,455 3,450,321	514,637 1,246,224	1,202,226 6,667,733	478,795 1,032,508	236,900 871,418	72,409 175,414	708,152 4,002,405	284,251 2,196,536	-
Additional paid-in capital Retained earnings [26]	9,634,259	4,727,523	5,794,884	4,048,042	4,004,178	1,588,868	1,198,800	12,919,860	-
Less: Cost of treasury stock	1,894,657	372,948	281,803	123,671	*68,900	*129,036	304,073	808,471	-
Income from trade or business:									
Total receipts	159,034,443	61,745,169	240,202,611	29,815,410	30,606,960	11,052,723	51,739,787	60,399,216	-
Business receipts	156,681,422	61,359,759	238,245,863	29,485,972	30,103,879	10,883,083	50,893,422	59,497,063	-
Interest on Government obligations, total	11,905	*116	1,984	*319	*288	*1,488	*1,269	934	-
Net gain, noncapital assets Other receipts	213,643 2,127,474	45,278 340,016	112,769 1,841,996	*11,072 318,046	18,412 484,380	18,597 149,554	17,091 828,005	23,385 877,834	-
Total deductions	155,628,185	59,065,325	238,142,557	28,473,641	28,798,619	10,614,019	50,258,548	57,399,216	-
Cost of goods sold	116,778,691	44,361,009	216,405,671	16,560,735	19,170,073	7,584,096	34,357,326	40,331,300	-
Compensation of officers	1,834,663	1,809,954	1,008,530	1,047,787	606,377	150,427	1,785,639	2,496,490	-
Salaries and wages	13,705,516	5,097,850	6,006,054	3,513,266		1,079,251	4,956,955	5,209,717	-
Repairs	1,235,322	171,102	825,390	181,359		58,541	249,001	184,116	-
Bad debts	40,353	29,288	88,089	32,449		4,541	24,623	160,712	-
Rent paid on business property Taxes paid	4,373,589 2,692,385	1,273,090 875,036	2,312,991 2,399,206	2,364,214 807,967	1,284,237 674,690	333,559 185,496	1,982,463 971,493	778,336 788,810	-
Interest paid	2,692,365 449,498	138,238	596,597	116,223	161,151	31,757	292,270	169,232	-
Amortization	290,370	100,616	195,479	22,290	23,259	3,154	44,140	74,416	-
Depreciation	1,447,910	268,806	1,663,866	219,700		100,444	288,039	446,704	-
Depletion	-	-	-	-	-	-	-	-	-
Advertising	1,165,339	479,183	203,893	613,840	597,474	184,300	545,461	1,291,372	-
Pension, profit sharing, stock, annuity Employee benefit programs	369,290	158,704	59,011 267,504	74,399	27,273	28,445	88,380	160,319	-
Employee benefit programs Net loss, noncapital assets	1,370,269 5,166	262,560 49,877	267,594 2,303	136,507 3,269	171,926 *2,616	62,288 750	225,519 7,930	551,776 1,268	-
Other deductions	9,869,822	3,990,013	6,107,882	2,779,636	2,296,097	806,969	4,439,310	4,754,648	-
Total receipts less total deductions	3,406,259	2,679,844	2,060,054	1,341,770	1,808,341	438,704	1,481,239	3,000,000	-
Net income (less deficit) from a trade or business	3,394,354	2,679,728	2,058,070	1,341,450	1,808,053	437,215	1,479,969	2,999,065	-
Net income	4,393,120	3,111,055	2,683,244	1,789,969	1,977,726	479,204	2,180,848	3,623,881	-
Deficit	998,766	431,327	625,174	448,518	169,673	*41,989	700,878	624,815	-
Total income tax [12]	559	3	-	-	1 -		577	1,652	

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

			Tran	sportation and warehor	using		
ltem	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	152,086	8,442	89,853	22,409	d	28,782	
Number of shareholders	221,054	11,621	130,000	29,658	d	42,794	
Total assets Cash	98,301,743 10,111,312	23,732,169 1,940,842	41,610,858 4,517,016	9,512,475 634,034	d	14,981,304 2,085,438	
Notes and accounts receivable	18,341,533	2,572,829	9,041,036	1,298,251	d	4,003,168	
Less: Allowance for bad debts	231,748	28,397	144,622	*5,111	d	45,655	
Inventories	1,977,786	447,371	592,173	24,238	d	459,487	
Investments in Government obligations	*16,936	-	6,661	-	d	*10,276	
Tax-exempt securities	*55,736	15,268	*27,962	-	d	*12,506	
Other current assets	5,292,234	982,139	2,460,601	634,430	d	947,111	
Loans to shareholders	3,626,203	139,059	965,207	1,451,389	d .	707,211	
Mortgage and real estate loans Other investments	*60,615 10,021,400	*5,024 3,223,558	*48,086 3,267,708	461 929,109	d	*1,342 1 173 726	
Other investments Depreciable assets	10,021,400	3,223,558 24,934,351	53,267,708 53,231,695	929,109 6,427,238	q	1,173,726 13,837,702	
Less: Accumulated depreciation	63,552,976	11,944,742	34,602,828	3,375,222	d	9,488,938	
Depletable assets	*9,473	-	*7,538	-	d	1,935	
Less: Accumulated depletion	*2,094	-	*2,094	-	d	-	
Land	1,859,922	326,607	850,959	*77,562	d	253,580	
Intangible assets (amortizable)	3,188,809	195,629	1,148,099	1,174,455	d	571,147	
Less: Accumulated amortization	1,237,956	89,867	413,294	497,190	d	177,822	
Other assets	3,243,193	1,012,499	608,955	738,833	d	629,090	
Total liabilities Accounts payable	98,301,743 9,006,460	23,732,169 1,317,314	41,610,858 3,491,777	9,512,475 298,120	d	14,981,304 2,607,874	
Mortgages, notes, and bonds under one year	8,054,381	1,116,367	4,521,020	750,574	d d	1,208,183	
Other current liabilities	6,269,387	1,223,926	2,932,280	496,551	d	1,086,203	
Loans from shareholders	6,742,628	1,068,946	2,805,438	403,546	d	1,638,885	
Mortgages, notes, bonds, one year or more	30,511,339	6,370,359	13,601,662	5,167,914	d	3,241,289	
Other liabilities	2,304,144	850,511	804,851	61,615	d	384,375	
Capital stock	1,566,281	339,054	778,270	156,955	d	173,452	
Additional paid-in capital	19,004,811	13,761,679	1,962,081	337,351	d	1,832,951	
Retained earnings [26]	16,525,497 1,683,184	-2,037,847 278,141	11,371,850 658,370	2,140,913 *301,065	0	3,147,649 339,558	
Less: Cost of treasury stock Income from trade or business:	1,000,104	270,141	030,370	301,005	u	339,336	
Total receipts	235,420,786	21,320,875	138,786,561	14,070,601	d	50,223,021	
Business receipts	230,996,975	20,201,603	136,649,817	13,798,554	d	49,722,257	
Interest on Government obligations, total	10,096	*2,828	5,465	*9	d	*1,174	
Net gain, noncapital assets	1,890,418	456,634	1,030,470	125,445	d	219,818	
Other receipts	2,523,297	659,810	1,100,809	146,593	d	279,772	
Total deductions	226,647,149	20,504,130	134,186,502	13,398,667	d	47,826,284	
Cost of goods sold Compensation of officers	97,255,067 8,856,749	7,136,545	50,717,863	4,427,813 430,401	d	30,155,114	
Compensation of officers Salaries and wages	28,556,393	313,226 2,836,337	6,373,349 16,284,311	2,769,550	q	1,548,870 4,730,907	
Repairs	5,316,737	727,368	3,487,767	311,858	d	601,457	
Bad debts	198,648	20,486	108,528	10,710	d	42,717	
Rent paid on business property	10,135,971	1,225,939	6,248,273	686,845	d	1,321,428	
Taxes paid	6,094,561	412,710	3,744,899	589,785	d	1,003,637	
Interest paid	1,724,566	279,561	829,098	223,878	d	266,699	
Amortization Depreciation	207,667	29,272 1,747,506	79,876	54,423	d	32,422	
Depreciation Depletion	9,736,204 *3,772	1,747,506	5,948,851 *3,772	690,785	a	972,859	
Advertising	553,965	50,138	324,336	60,950	d	102,295	
Pension, profit sharing, stock, annuity	672,251	66,837	292,080	111,485	d	142,681	
Employee benefit programs	3,336,807	601,132	1,865,391	245,308	d	421,536	
Net loss, noncapital assets	12,117	*7,112	*1,635	*1,461	d	*1,227	
Other deductions	53,985,675	5,049,962	37,876,474	2,783,415	d	6,482,435	
Total receipts less total deductions	8,773,637	816,744	4,600,059	671,933	d	2,396,736	
Net income (less deficit) from a trade or business Net income	8,763,540	813,916	4,594,594	671,925	d	2,395,562	
Net income Deficit	11,967,011 3,203,470	1,711,584 897,668	6,206,460 1,611,866	782,316 110,392	d	2,724,922 329,360	
Total income tax [12]	1,522	*1,059	270	110,392	d d	329,360	

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

				Information			
ltem	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	78,467	20,306	25,727	4,603	8,796	7,538	11,497
Number of shareholders	126,227	36,345	34,499	9,896	14,929	11,422	19,136
Total assets	56,997,529	25,030,629	10,102,677	7,709,803	8,162,172	2,389,092	3,603,156
Cash	9,429,631	3,358,236	2,162,154	892,708	1,184,749	619,008	1,212,775
Notes and accounts receivable	7,972,319	3,919,764	552,218 *67,407	783,857 20,350	1,169,500 41,076	522,009 1,879	1,024,971 *28,487
Less: Allowance for bad debts Inventories	252,896 1,347,036	93,697 642,868	252,344	*12,931	420,427	7,036	*11,430
Investments in Government obligations	*158,944	*157,418	202,344	12,931	*1,526	7,030	11,430
Tax-exempt securities	*1,030,098	676,430	*278,511	65,398	*8,163	-	1,597
Other current assets	3,425,047	1,017,537	503,215	428,527	973,208	158,336	344,223
Loans to shareholders	1,331,932	491,840	279,995	165,192	220,777	*17,047	*157,081
Mortgage and real estate loans	*95,258	*35,259	-	1,246	666	-	*58,087
Other investments	15,917,193	9,689,462	1,938,726	2,086,971	992,418	738,723	470,892
Depreciable assets	29,417,949	9,275,765	7,500,997	3,618,354	6,992,764	788,950	1,241,120
Less: Accumulated depreciation Depletable assets	20,255,867 266,672	6,752,150	4,526,185 266,672	2,544,472	4,852,398	589,342	991,321
Less: Accumulated depletion	116,640		116,640	-	-	-	
Land	1,022,510	423,558	357,898	163,567	56,499	*3,987	*17,001
Intangible assets (amortizable)	8,030,983	3,853,350	500,637	2,519,416	965,087	132,007	60,486
Less: Accumulated amortization	3,696,447	2,132,843	273,208	791,843	422,340	50,719	25,493
Other assets	1,873,807	467,831	492,748	328,299	492,203	43,930	48,795
Total liabilities	56,997,529	25,030,629	10,102,677	7,709,803	8,162,172	2,389,092	3,603,156
Accounts payable	4,150,763	1,454,093	291,938	149,095	1,385,634	346,358	523,645
Mortgages, notes, and bonds under one year	3,192,390	1,610,961	425,809	540,524	421,919	83,004	*110,173
Other current liabilities	8,712,291	5,241,665	1,257,877	383,641	1,026,236	297,176	505,695
Loans from shareholders	10,105,871	2,306,986	4,820,180	1,036,297	1,473,841	*333,569	134,998
Mortgages, notes, bonds, one year or more Other liabilities	7,923,904 4,720,536	1,919,164 4,177,420	1,600,692 119,121	2,256,519 -123,195	1,848,406 205,326	144,995 *34,028	*154,127 *307,836
Capital stock	1,922,550	540,371	76,751	376,140	551,599	19,861	357,830
Additional paid-in capital	13,385,755	1,424,329	3,845,729	1,260,286	5,477,654	925,947	451,809
Retained earnings [26]	4,541,598	7,541,853	-2,248,924	2,002,327	-4,086,265	213,145	1,119,461
Less: Cost of treasury stock	1,658,128	1,186,213	*86,496	171,832	142,177	*8,991	*62,419
Income from trade or business:							
Total receipts	86,746,442	30,291,816	13,687,349	4,877,190	19,519,410	5,038,213	13,332,464
Business receipts	85,254,405	29,630,793	13,498,715	4,803,527	19,220,564	4,922,044	13,178,762
Interest on Government obligations, total	36,108	30,131	*946	*3,628	*1,226	14	*163
Net gain, noncapital assets	150,231	102,334	20,800	4,698	22,227	10	161
Other receipts	1,305,699	528,557	166,888	65,337	275,393	116,145	153,378
Total deductions Cost of goods sold	79,461,830 33,492,428	27,610,093 10,286,659	12,500,499 3,295,134	4,484,994 498,081	18,367,300 10,727,772	4,249,803 1,459,160	12,249,142 7,225,622
Cost of goods sold Compensation of officers	5,763,290	1,785,410	1,974,268	250,815	563,975	347,415	841,408
Salaries and wages	14,589,465	6,590,570	1,450,389	1,502,310	2,728,641	736.629	1,580,926
Repairs	517,451	209,235	110,139	40,129	122,084	20,866	14,998
Bad debts	205,342	101,895	46,385	18,027	30,499	*2,083	*6,454
Rent paid on business property	2,265,889	596,224	895,052	134,717	382,358	109,940	147,598
Taxes paid	2,136,360	823,471	335,896	251,616	368,454	109,248	247,674
Interest paid	697,891	244,377	137,045	121,057	151,354	10,289	33,770
Amortization	755,413	263,289	224,870	172,827	79,661	5,893	8,873
Depreciation Depletion	1,384,291	384,798	339,974	184,303	388,288	59,570	27,357
Depletion Advertising	1,351,514	381,512	- 155,117	63,820	267,843	208,599	274,623
Pension, profit sharing, stock, annuity	601,172	302,831	124,177	46,029	38,422	28,063	61,650
Employee benefit programs	1,216,764	610,911	134,005	99,852	150,921	60,487	160,589
Net loss, noncapital assets	4,747	1,194	*3,277	*40	*169	3	*64
Other deductions	14,479,814	5,027,716	3,274,772	1,101,372	2,366,859	1,091,559	1,617,537
Total receipts less total deductions	7,284,612	2,681,723	1,186,850	392,196	1,152,110	788,410	1,083,322
Net income (less deficit) from a trade or business	7,248,504	2,651,592	1,185,904	388,568	1,150,885	788,396	1,083,159
Net income	9,357,898	3,443,756	1,875,686	533,744	1,353,376	821,313	1,330,023
Deficit	2,109,394	792,165	689,781	145,176	202,492	*32,917	246,864
Total income tax [12]	*1,559	*292	459	775	*34	-	

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

		F	inance and insurar	ice			Real estate and r	ental and leasing	
ltem	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	162,832	27,865	43,533	89,100	2,333	461,284	432,186	d	d
Number of shareholders	271,311	59,695	70,033	132,889	8,693	891,077	842,286	d	d
Total assets	397,393,300	167,519,494	191,432,433	29,561,499	8,879,874	358,376,749	322,276,934	d	d
Cash Notes and accounts receivable	87,246,586 101,524,563	15,742,603 58,785,105	62,006,128 36,320,398	9,095,250 6,328,107	402,605 *90,954	31,620,961 19,105,175	28,171,977 15,196,106	d	d d
Less: Allowance for bad debts	1,971,604	1,852,329	78,708	40,545	90,934	364,974	244,608	d	d
Inventories	195,686	181,048	14,638	-	-	2,983,180	*282,437	d	d
Investments in Government obligations	9,043,728	8,144,345	830,978	*824	*67,581	189,550	189,550	d	d
Tax-exempt securities	4,614,786	3,639,545	609,281	*140,562	225,398	532,049	527,299	d	d
Other current assets	20,021,299	8,846,963	8,090,106	1,074,153	2,010,078	26,472,288	24,322,682	d	d
Loans to shareholders Mortgage and real estate loans	2,749,664	217,447	1,019,657	731,032	*781,530 *411,005	10,854,762	9,915,342 6,970,999	d	d
Other investments	49,292,681 94,790,336	46,354,349 16,429,642	2,380,635 69,586,550	*146,693 4,083,192	*411,005 4,690,953	7,019,661 57,171,754	53,983,036	d	d
Depreciable assets	26,403,505	6,886,430	12,307,962	7,164,962	44,151	256,411,608	209,318,565	d	d
Less: Accumulated depreciation	16,636,688	3,858,321	8,024,220	4,732,848	21,299	113,533,483	83,455,098	d	d
Depletable assets	73,121	-	73,121	-	-	354,601	329,289	d	d
Less: Accumulated depletion	*24,729	-	*24,729	-	-	38,431	38,431	d	d
Land	1,533,894	648,104	728,776	156,440	574	49,160,176	48,675,275	d	d
Intangible assets (amortizable)	11,354,827	1,633,797	2,334,887	7,382,900	*3,242	6,234,735	4,807,168	d	d
Less: Accumulated amortization Other assets	4,177,964	562,291	589,318	3,025,024	*1,331	3,144,593	2,545,655	d	d
Total liabilities	11,359,609 397,393,300	6,283,056 167,519,494	3,846,292 191,432,433	1,055,804 29,561,499	174,457 8,879,874	7,347,730 358,376,749	5,871,003 322,276,934	d	d
Accounts payable	94,106,630	5,169,982	83,350,183	5,393,943	*192,522	7,197,143	5,280,887	d	d
Mortgages, notes, and bonds under one year	28,148,911	22,633,888	1,798,822	3,679,713	36,487	18,626,967	15,212,169	d	d
Other current liabilities	115,830,046	81,599,490	28,869,115	4,703,248	658,193	13,536,001	12,230,805	d	d
Loans from shareholders	9,565,783	5,494,708	2,508,529	1,354,146	*208,400	45,641,100	41,090,887	d	d
Mortgages, notes, bonds, one year or more	30,516,466	14,889,904	10,148,547	5,309,539	168,477	150,207,420	136,663,473	d	d
Other liabilities	34,606,110	10,567,924	21,819,783	1,606,152	*612,250	20,768,343	19,487,751	d	d
Capital stock Additional paid-in capital	5,940,446 31,818,975	2,024,014 8,662,898	2,730,828 18,477,712	674,128 1,896,205	511,476 2,782,160	16,194,404 79,854,378	15,271,018 71,997,484	d	d
Retained earnings [26]	50,777,338	16,802,772	23,683,751	6,554,016	3,736,799	12,102,679	10,501,182	d	d
Less: Cost of treasury stock	3,917,403	326,085	1,954,836	1,609,592	26,891	5,751,687	5,458,721	d	d
Income from trade or business:									
Total receipts	133,267,218	37,367,792	48,889,344	45,947,553	1,062,529	114,682,319	81,257,651	d	d
Business receipts	118,493,414	26,570,335	46,294,242	44,720,354	908,482	107,028,098	75,943,497	d	d
Interest on Government obligations, total	209,995	116,355	70,360	6,707	*16,573	67,164	63,439	d	d
Net gain, noncapital assets Other receipts	3,161,075 11,402,733	2,762,273 7,918,829	281,778 2,242,963	71,098 1,149,393	*45,926 91,548	1,785,293 5,801,764	527,611 4,723,104	d	d
Total deductions	111,916,394	31,710,635	41,620,295	37,692,158	893,305	102,362,692	71,834,553	d	d
Cost of goods sold	*553,718		- 1,020,200	- ,552,100	*553,718	15,688,049	4,073,295	d	d
Compensation of officers	13,445,643	1,729,649	5,207,039	6,471,824	*37,131	8,363,501	7,388,936	d	d
Salaries and wages	40,400,740	9,914,861	16,148,796	14,248,531	88,552	30,026,763	25,951,546	d	d
Repairs	955,741	212,653	420,114	317,390	*5,584	1,871,851	1,092,481	d	d
Bad debts	3,197,273 4,737,341	3,042,337	71,495	77,022 1,915,970	*6,418	388,558	259,829 3,813,222	d	d
Rent paid on business property Taxes paid	4,737,341	1,143,316 1,123,436	1,665,876 1,323,092	1,915,970	12,179 12,647	5,305,452 3,773,981	3,813,222 2,932,801	a	d d
Interest paid	4,161,206	2,564,207	1,131,956	448,792	16,252	1,983,905	1,312,102	d	d
Amortization	786,551	162,491	158,736	464,918	*406	269,449	103,997	d	d
Depreciation	1,497,875	488,250	662,834	339,759	7,032	6,649,707	1,571,813	d	d
Depletion	*474	1	*241	*232	-	*7,521	*7,521	d	d
Advertising	2,694,646	1,332,857	641,378	712,714	*7,698	1,880,822	1,596,783	d	d
Pension, profit sharing, stock, annuity Employee benefit programs	1,620,196 2,531,450	240,517 540,257	992,399 1,056,281	386,737 931,756	*543 *3,156	662,733 1,416,426	582,934 1,080,977	d d	d
Net loss, noncapital assets	2,531,450 585,378	425,324	1,056,281	931,756 12,052	*1,840	1,416,426	116,890	d d	d
Other deductions	30,722,308	8,790,479	11,993,897	9,797,783	140,149	23,939,017	19,949,426	d	d
Total receipts less total deductions	21,350,824	5,657,157	7,269,048	8,255,394	169,224	12,319,627	9,423,098	d	d
Net income (less deficit) from a trade or business	21,140,829	5,540,802	7,198,688	8,248,687	152,652	12,252,463	9,359,659	d	d
Net income	26,625,591	7,457,492	10,174,525	8,756,896	236,678	18,112,845	14,273,368	d	d
Deficit	5,484,762	1,916,690	2,975,836	508,209	84,026	5,860,382	4,913,709	d	d
Total income tax [12]	7,415	*1,355	4,250	*40	1,770	10,307	8,947	d	

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

			Administrative and suppo	rt and waste management	and remediation services	
Item	Professional, scientific, and technical services	Management of companies (holding companies)	Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	702,282	29,902	209,690	d	Ь	43,696
Number of shareholders	1,027,403	180,790	312,445	d	ď	59,199
Total assets	162,166,932	528,511,012	73,858,560	d	d	12,120,127
Cash	45,288,871	39,630,869	14,687,629	d	d	3,072,246
Notes and accounts receivable	37,175,115	251,347,957	17,350,331	d	d	2,700,693
Less: Allowance for bad debts	335,930	3,964,497	432,971	d	d	317,300
Inventories	4,923,962	*13,688	2,017,151	d	d d	327,079
Investments in Government obligations Tax-exempt securities	*90,655 *125,521	57,232,667 29,481,841	32,158 *110,105		9	-
Other current assets	13,800,048	12,572,777	7,173,200	d	d	867,995
Loans to shareholders	6,874,706	1,907,544	3,507,421	d	d	198,198
Mortgage and real estate loans	423,551	13,020,681	*423,849	d	d	*22,667
Other investments	17,349,072	110,213,992	6,447,842	d	d	1,236,737
Depreciable assets	74,141,261	15,945,304	54,386,865	d	d	7,480,870
Less: Accumulated depreciation	53,135,972	7,874,437	38,852,156	0	d	4,428,318
Depletable assets Less: Accumulated depletion	*25,900 *13,529	6,488 *2,546	*163,897 *127,597	d	d	*4,183 *3,953
Land	2,157,278	2,162,052	1,460,959	d	d	149,263
Intangible assets (amortizable)	13,403,794	4,847,811	6,203,448	d	d	629,479
Less: Accumulated amortization	4,686,715	492,873	2,429,738	d	d	276,127
Other assets	4,559,346	2,461,696	1,736,167	d	d	456,415
Total liabilities	162,166,932	528,511,012	73,858,560	d	d	12,120,127
Accounts payable	16,826,159	4,182,216	7,450,200	d	d	664,806
Mortgages, notes, and bonds under one year Other current liabilities	9,770,188 27,315,708	7,266,629 371,420,294	7,139,827 11,155,631	0	a	602,461 2,832,034
Loans from shareholders	25,506,501	5,432,954	5,617,074	d	d	1,369,752
Mortgages, notes, bonds, one year or more	23,416,439	18,035,678	16,544,196	d	d	1,492,861
Other liabilities	9,897,454	10,504,814	4,084,179	d	d	530,873
Capital stock	6,135,920	7,084,011	1,647,140	d	d	445,359
Additional paid-in capital	24,381,847	48,637,198	7,357,050	d	d	1,599,122
Retained earnings [26]	25,653,977	63,521,729	14,393,099	0	d	2,731,040
Less: Cost of treasury stock Income from trade or business:	6,737,260	7,574,511	1,529,837	C	a	*148,183
Total receipts	511,151,349	34,333,943	250,232,283	d	d	27,850,318
Business receipts	502,931,485	9,273,243	247,119,885	d	d	27,720,501
Interest on Government obligations, total	19,685	955,600	13,029	d	d	*1,689
Net gain, noncapital assets	367,235	648,663	329,262	d	d	8,587
Other receipts	7,832,944	23,456,437	2,770,107	d	d	119,542
Total deductions Cost of goods sold	457,383,891 157,168,091	19,850,552 *12	235,758,834 102,488,491	d	a	25,936,560 4,192,417
Compensation of officers	49,551,832	2,023,583	8,752,711	d	d	1,616,553
Salaries and wages	98,737,678	4,860,072		d	d	7,374,150
Repairs	2,141,161	371,553	1,835,162	d	d	369,832
Bad debts	599,989	815,456	386,629	d	d	153,247
Rent paid on business property	16,105,940	328,644	5,544,132	d	d	2,500,884
Taxes paid	14,902,493	865,935	10,368,241	d	d	918,269
Interest paid Amortization	1,901,270 762,455	2,816,082 452,535	1,252,188 339,734	0	d d	108,944 45,455
Depreciation	3,634,961	598,855	3,360,191	d	d	389,536
Depletion		350	*28,274	d	d	-
Advertising	5,273,038	238,872	2,448,643	d	d	794,950
Pension, profit sharing, stock, annuity	5,095,977	335,773	832,755	d	d	137,610
Employee benefit programs	7,665,024	692,691	4,137,539	d	d .	370,073
Net loss, noncapital assets Other deductions	28,160 93,815,824	388,448 5,061,689	5,722 33,995,586	0	0	*1,224 6,963,417
Total receipts less total deductions	53,767,457	14,483,391	14,473,449	ı d	4	1,913,759
Net income (less deficit) from a trade or business	53,747,773	13,527,792	14,460,420	d	d	1,912,070
Net income	60,815,070	16,789,279	16,632,301	d	d	2,337,746
Deficit	7,067,298		2,171,881	d	d	425,676
Total income tax [12]	7,881	10,487	*1,161	d	d	-

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

		Health care and	social assistance	_	Arts, e	entertainment, and recre	eation
ltem	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	354,625	289,430	d	d	94,287	62,374	31,913
Number of shareholders	474,872	366,723	d	d	146,697	89,463	57,234
Total assets	80,289,919	49,754,042	d	d	35,647,152	16,572,754	19,074,398
Cash	20,143,643	14,877,130	d	d	7,242,525	4,770,776	2,471,749
Notes and accounts receivable	9,943,147	2,920,378	d	d	1,984,729	1,104,510	880,218
Less: Allowance for bad debts Inventories	981,671 725,610	109,808 588,242	d	d	100,988 1,016,955	10,716 497,743	90,271 519,212
Inventories Investments in Government obligations	7,383	300,242	d d	d d	1,010,955	491,143	519,212
Tax-exempt securities	*27,820	-	d	d	*11,437	-	*11,437
Other current assets	5,532,964	3,153,671	d	d	1,876,452	1,352,089	524,363
Loans to shareholders	5,132,799	4,410,218	d	d	1,796,852	1,269,598	527,254
Mortgage and real estate loans	*116,640	*38,985	d	d	*87,033	*829	*86,204
Other investments	5,614,502	3,192,638	d	d	4,107,052	1,809,466	2,297,586
Depreciable assets	78,724,350	56,609,832	d	d	33,065,532	8,604,380	24,461,152
Less: Accumulated depreciation	54,906,102	42,339,247	d	d	21,078,166	5,401,607	15,676,559
Depletable assets Less: Accumulated depletion	*6,630 *2,719	*6,630 *2,719	d d	a	*12,693 *8,136	*3,300 *2,044	*9,394 6,092
Land	1,719,598	754,903	d	d	2,235,628	363,492	1,872,136
Intangible assets (amortizable)	11,947,796	9,499,147	d	d	3,099,437	1,827,544	1,271,892
Less: Accumulated amortization	5,491,555	4,806,097	d	d	721,323	376,289	345,034
Other assets	2,029,083	960,138	d	d	1,019,441	759,684	259,757
Total liabilities	80,289,919	49,754,042	d	d	35,647,152	16,572,754	19,074,398
Accounts payable	4,414,943	1,573,179	d	d	1,815,616	960,021	855,595
Mortgages, notes, and bonds under one year	5,186,679	3,609,203	d	d	2,164,350	768,773	1,395,577
Other current liabilities	11,074,268	6,938,650	d	d	4,272,085	2,476,747	1,795,338
Loans from shareholders	7,516,189	4,916,789	d d	q	5,248,757	2,437,622	2,811,135
Mortgages, notes, bonds, one year or more Other liabilities	27,110,746 5,933,171	16,110,626 1,296,372	d	d	12,103,024 4,717,042	3,812,544 2,371,491	8,290,480 2,345,551
Capital stock	2,442,170	1,497,004	d	d	1,392,158	337,517	1,054,64
Additional paid-in capital	7,099,096	4,667,331	q	d	13,791,594	8,326,262	5,465,332
Retained earnings [26]	10,701,142	9,671,978	d	d	-9,458,274	-4,749,191	-4,709,083
Less: Cost of treasury stock	1,188,483	527,091	d	d	399,200	*169,033	230,168
Income from trade or business:							
Total receipts	317,476,828	234,797,693	d	d	67,365,709	40,052,103	27,313,606
Business receipts	308,653,153	227,000,165	d	d	64,842,087	38,772,295	26,069,792
Interest on Government obligations, total	7,575	1,942	d	d	6,796	6,026	*770
Net gain, noncapital assets Other receipts	206,578 8,609,521	172,871 7,622,716	d	d d	141,077 2,375,749	99,893 1,173,889	41,184 1,201,860
Total deductions	283,160,807	205,144,957	d		62,964,111	36,546,795	26,417,31
Cost of goods sold	28,401,128	20,107,391	d	d	14,019,402	6,127,094	7,892,309
Compensation of officers	41,851,727	38,468,100	d	d	9,041,657	8,114,856	926,80
Salaries and wages	81,176,187	51,259,605	d	d	10,687,515		4,740,83
Repairs	2,742,981	1,937,831	d	d	989,399	250,459	738,940
Bad debts	875,368	158,452	d		50,912	16,735	34,177
Rent paid on business property	17,774,131	13,111,172	d	d	3,475,722	1,315,643	2,160,079
Taxes paid	12,072,031	7,623,115	d	d	2,187,858	764,829	1,423,029
Interest paid Amortization	1,965,862 709,870	1,268,259 548,958	d	d	739,980 333,223	193,312 264,163	546,668 69,060
Depreciation	3,253,335	2,281,896	d	d	1,355,671	390,271	965,400
Depletion			d	d	- 1,000,071	-	555,400
Advertising	2,929,086	2,454,319	d	d	1,052,979	489,504	563,475
Pension, profit sharing, stock, annuity	5,120,548	4,943,545	d	d	564,085	527,989	36,096
Employee benefit programs	4,792,378	2,886,855	d	d	588,823	266,912	321,91
Net loss, noncapital assets	35,258	29,906	d	d	8,232	*1,064	7,167
Other deductions	79,460,919	58,065,553	d	d	17,868,654	11,877,285	5,991,369
Total receipts less total deductions	34,316,021	29,652,736	d		4,401,599	3,505,308	896,290
Net income (less deficit) from a trade or business	34,308,446	29,650,795	d		4,394,803	3,499,282	895,520
Net income Deficit	38,136,240 3,827,794	32,151,103 2,500,309	d d	d d	6,691,493 2,296,690	4,802,331 1,303,049	1,889,16 ⁻ 993,64 ⁻
Delicit	3,021,194	2,500,309	a		2,290,090	1,303,049	993,64

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

	Accom	modation and food s	services		Other	services		
Item	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not allocable
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	234,534	26,313	208,222	264,136	129,886	131,386	2,864	
Number of shareholders	441,467	86,332	355,135	388,049	188,575	195,601	3,873	
Total assets	110,359,460	45,311,165	65,048,295	43,596,004	22,119,684	21,104,186	372,135	
Cash	13,029,807	2,855,566	10,174,241	7,766,023	4,365,533	3,313,409	87,081	
Notes and accounts receivable	6,475,599	3,608,481	2,867,118	5,705,808	3,158,688	1,608,190	*938,930	
Less: Allowance for bad debts	23,373	3,908	19,465	967,425	23,573	55,194	*888,659	
Inventories Investments in Government obligations	2,597,368 1,344	224,884 1,344	2,372,483	3,449,777	2,774,633	673,412	*1,732	
Tax-exempt securities	*60,023	*32,497	*27,526	*79,747	*360	*79,387	-	
Other current assets	5,327,496	1,298,410	4,029,086	2,778,677	776,441	1,994,677	*7,559	
Loans to shareholders	3,054,035	795,965	2,258,069	1,655,655	1,010,911	622,763	21,982	
Mortgage and real estate loans	622,557	*76,471	546,086	*17,978	-	*17,589	389	
Other investments	7,857,841	4,929,208	2,928,633	1,981,524	940,181	852,381	*188,962	
Depreciable assets	114,260,594	41,243,172	73,017,422	43,852,191	22,117,478	21,639,851	*94,862	
Less: Accumulated depreciation Depletable assets	63,313,704 3,933	16,925,810 3,933	46,387,893	30,399,558 *816	16,297,018 *816	14,020,679	*81,861	
Less: Accumulated depletion	3,933	3,933	-	*816	*816	-		
Land	8,849,761	5,182,049	3.667.712	2,815,096	1,823,400	991,570	126	
Intangible assets (amortizable)	15,213,488	1,437,129	13,776,359	6,689,117	2,602,165	4,086,537	*414	
Less: Accumulated amortization	6,803,756	726,165	6,077,591	3,400,478	1,486,216	1,914,054	*208	
Other assets	3,146,447	1,277,938	1,868,509	1,571,872	356,699	1,214,348	825	
Total liabilities	110,359,460	45,311,165	65,048,295	43,596,004	22,119,684	21,104,186	372,135	
Accounts payable	4,726,466	498,066	4,228,400	3,574,788	2,397,740	1,163,669	*13,379	
Mortgages, notes, and bonds under one year	5,948,349	1,634,066	4,314,283	2,716,679	1,587,895	1,071,923	*56,860	
Other current liabilities	7,920,093	1,911,113	6,008,980	3,531,547	1,835,881	1,625,647	*70,019	
Loans from shareholders Mortgages, notes, bonds, one year or more	15,305,117 48,025,739	3,955,526 26,903,019	11,349,590 21,122,720	8,409,836 14,247,269	4,351,467 7,232,992	3,990,362 7,008,592	*68,006 *5,685	
Other liabilities	3,738,182	1,484,368	2,253,814	1,309,429	459,661	815,845	*33,922	
Capital stock	5,787,268	1,571,770	4,215,498	3,056,429	1,354,396	1,696,117	*5,916	
Additional paid-in capital	16,469,777	7,030,983	9,438,794	6,384,819	2,389,903	3,546,444	*448,471	
Retained earnings [26]	5,305,469	679,292	4,626,177	1,433,391	921,289	842,226	-330,124	
Less: Cost of treasury stock	2,867,000	357,039	2,509,960	1,068,181	411,541	656,640	-	
Income from trade or business:								
Total receipts	231,982,588	21,309,722	210,672,866	132,520,665	81,558,223	50,287,180	675,262	
Business receipts	229,254,911 6,072	20,708,680	208,546,231 4,321	130,387,951 4,235	80,667,440 *495	49,129,009 *3,740	591,502	
Interest on Government obligations, total Net gain, noncapital assets	497,960	1,751 36,478	4,321 461,482	4,235 311,342	171,493	139,849		
Other receipts	2,223,645	562,814	1,660,831	1,817,138	718,795	1,014,583	*83,759	
Total deductions	221,425,297	19,930,167	201,495,130	124,978,741	77,192,077	47,268,754	517,911	
Cost of goods sold	89,311,848	3,278,867	86,032,981	53,576,906	39,921,087	13,524,715	*131,104	
Compensation of officers	6,431,861	465,574	5,966,287	7,706,440	4,439,357	3,210,120	*56,964	
Salaries and wages	42,253,286	3,775,639	38,477,647	20,325,922	10,742,748	9,451,713	*131,461	
Repairs Pad dobts	4,014,374	707,947	3,306,427	1,457,073	670,787	785,715	*570	
Rent paid on business property	78,069 16,693,827	12,198 969,428	65,871 15,724,399	230,880 9,483,364	108,268 3,995,302	118,983 5,472,341	*3,628 *15,721	
Taxes paid	10,342,357	1,427,965	8,914,392	4,802,291	2,664,102	2,121,845	16,344	
Interest paid	2,649,258	1,350,966	1,298,293	1,085,352	628,194	454,379	*2,779	
Amortization	889,045	95,344	793,702	429,855	162,686	267,142	27	
Depreciation	5,244,212	1,544,845	3,699,366	2,472,366	1,224,972	1,245,182	*2,212	
Depletion	-	-	-	*746	*746	-	-	
Advertising	4,969,834	336,290	4,633,545	1,685,168	853,861	827,353	*3,955	
Pension, profit sharing, stock, annuity	164,740	15,300	149,440	252,422	121,288	120,403	*10,730	
Employee benefit programs	1,464,303	166,541	1,297,762	1,478,258	1,008,956	464,824	*4,478	
Net loss, noncapital assets	79,248	1,943	77,305	43,892 19,947,806	*10,050	*33,843	107.000	
Other deductions Total receipts less total deductions	36,839,034 10,557,290	5,781,322 1,379,555	31,057,712 9,177,736	7,541,924	10,639,672 4,366,146	9,170,196 3,018,427	137,938 157,351	
Net income (less deficit) from a trade or business	10,551,218	1,377,804	9,173,414	7,537,689	4,365,651	3,014,687	157,351	
Net income	13,822,878	2,188,763	11,634,116	9,563,507	5,521,702	3,851,373	*190,432	
Deficit	3,271,660	810,958	2,460,702	2,025,818	1,156,051	836,686	*33,081	
Total income tax [12]	7	-	7	*6,087	*6,087	-	-	

Total income tax [12] 7 - 7 *6,087 *6,087 - Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

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

		А	griculture, forestry	, fishing, and hunti	ng			Const	ruction
Item	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Mining	Utilities	Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	2,745,985	47,380	31,745	4,435	11,200	16,871	2,746	367,675	106,124
Number of shareholders	4,364,517	108,412	75,714	6,089	26,609	30,794	4,986	558,487	157,757
Total assets	2,799,009,554	49,678,710	36,658,413	2,081,210	10,939,087	49,498,380	3,568,018	270,493,445	98,419,738
Cash	436,654,569	7,105,850	4,684,778	216,630	2,204,442	8,417,604	568,675	51,543,358	18,326,869
Notes and accounts receivable Less: Allowance for bad debts	728,450,703 11,850,422	5,122,161 20,840	3,544,093 12,695	193,583 *1,155	1,384,485 6,990	7,456,981 73,575	823,273 14,321	89,069,937 448,295	31,009,636 93,761
Inventories	382,586,363	6,848,215	4,881,318	*317,997	1,648,900	1,132,593	142,045	20,474,892	11,849,745
Investments in Government obligations	60,508,678	11,264	11,007	-	257	91,637	- 12,540	253,625	*94,770
Tax-exempt securities	34,641,496	*105,618	*105,618	-	-	248,781	-	657,273	*49,261
Other current assets	141,699,979	2,606,825	1,809,533	91,117	706,174	2,528,857	248,338	29,093,108	14,607,037
Loans to shareholders	46,087,947	1,760,084	1,445,719	*101,053	213,312	1,638,219	*76,141	4,491,061	1,472,050
Mortgage and real estate loans Other investments	58,912,344 320,999,627	187,593 5,419,159	*177,705 4,088,948	4,067 *104,216	*5,821 1,225,995	62,630 10,720,585	285,940	590,905 26,553,766	240,083 7,759,810
Depreciable assets	1,195,963,173	47,447,980	35,244,225	3,765,529	8,438,226	29,585,606	2,926,430	131,868,319	24,386,988
Less: Accumulated depreciation	796,213,723	36,091,433	26,989,858	2,859,626	6,241,949	21,868,401	1,864,821	96,798,512	15,952,601
Depletable assets	15,366,098	*21,254	*11,553	9,702	-	11,664,628	50,537	463,534	37,992
Less: Accumulated depletion	6,379,399	*2,074	*2,074	-	-	5,773,266	21,660	106,761	31,158
Land	60,598,336	6,617,210	5,985,655	116,930	514,625	1,185,223	115,743	6,769,561	2,487,775
Intangible assets (amortizable)	121,814,406	822,244	342,381	*20,375	459,489	2,635,851	683,121	3,211,094	576,110
Less: Accumulated amortization Other assets	45,927,298 55,096,677	261,607 1,979,206	153,150 1,483,659	*3,514 *4,305	104,943 491,242	1,473,188 1,317,616	541,908 90,484	1,254,631 4,061,210	208,093 1,807,224
Total liabilities	2,799,009,554	49,678,710	36,658,413	2,081,210	10,939,087	49,498,380	3,568,018	270,493,445	98,419,738
Accounts payable	353,691,481	3,150,690	1,755,649	49,793	1,345,247	4,345,921	569,908	55,426,534	27,106,338
Mortgages, notes, and bonds under one year	224,570,279	5,887,531	4,973,088	*233,794	680,650	1,283,424	408,986	15,370,679	7,118,105
Other current liabilities	640,462,123	2,916,386	1,727,149	84,099	1,105,139	2,506,202	180,429	47,854,326	15,341,337
Loans from shareholders	108,362,206	2,792,357	2,354,128	*272,343	165,885	1,333,831	*51,847	12,574,763	5,130,823
Mortgages, notes, bonds, one year or more Other liabilities	378,020,257 95,615,003	11,506,728 1,126,887	9,414,821 796,266	623,741 *63,179	1,468,166 267,441	6,609,749 2,380,768	652,761 100,560	30,613,258 4,822,343	9,504,166 1,795,325
Capital stock	55,992,629	3,305,384	2,641,400	72,467	591,517	317,123	30,601	3,516,900	1,101,142
Additional paid-in capital	178,890,135	5,105,512	4,373,087	21,418	711,007	3,974,550	370,674	17,752,997	6,996,277
Retained earnings [26]	821,208,073	14,864,342	9,451,166	666,995	4,746,181	27,584,817	1,266,738	87,270,599	26,174,353
Less: Cost of treasury stock	57,802,632	977,108	828,342	6,620	142,147	838,005	*64,485	4,708,956	1,848,128
Income from trade or business:									
Total receipts	5,811,228,533	89,841,094	58,927,716	7,330,411	23,582,966	49,252,589	7,052,354	734,249,534	268,051,344
Business receipts Interest on Government obligations, total	5,680,133,194 1,348,991	81,481,033 14,158	51,986,781 8,901	7,170,937 565	22,323,315 4,693	45,817,266 19,070	6,967,555	728,089,437 85,919	266,210,889 32,909
Net gain, noncapital assets	13,264,017	432,146	262,905	107,782	61,458	407,236	1,054	913,744	250,520
Other receipts	116,482,332	7,913,757	6,669,129	51,127	1,193,501	3,009,018	83,745	5,160,433	1,557,025
Total deductions	5,354,359,358	80,651,802	52,634,446	6,685,379	21,331,977	38,016,578	6,556,851	684,478,819	254,668,585
Cost of goods sold	3,511,671,079	42,554,026	24,774,121	3,766,868	14,013,036	19,525,948	5,143,191	533,222,560	221,237,718
Compensation of officers	215,647,764	1,250,797	763,463	154,583	332,752	1,253,631	168,727	21,212,731	5,356,092
Salaries and wages Repairs	588,908,046 33,208,073	7,797,874 1,650,623	4,622,910 1,153,139	452,931 157,739	2,722,033 339,745	4,345,702 768,524	216,965 55,687	38,070,759 2,734,534	8,843,301 547,139
Bad debts	7,979,807	39,429	22,084	*1,014	16,332	48,039	5,766	628,752	112,711
Rent paid on business property	131,823,534	3,209,943	2,826,868	93,431	289,645	933,435	120,499	11,534,371	2,405,706
Taxes paid	113,464,355	1,469,625	947,057	112,877	409,691	1,369,492	91,047	12,210,871	2,556,796
Interest paid	28,776,177	740,936	568,755	81,959	90,221	329,772	36,368	2,156,123	715,884
Amortization	7,665,109	76,215	47,242	*502	28,471	113,716	34,034	220,809	34,366
Depreciation	63,372,705	2,399,278	1,681,577	264,940	452,760	2,225,277	154,244	6,380,803	1,032,094
Depletion Advertising	604,650 43,334,693	*30,256 196,090	*30,256 166,270	3,564	26,256	294,745 81,166	16,403	24,982 2,110,421	*160 549,367
Pension, profit sharing, stock, annuity	23,334,281	130,302	105,384	*1,678	23,239	176,762	14,249	2,114,409	457,947
Employee benefit programs	54,692,884	504,814	380,439	21,984	102,391	529,765	26,174	8,347,811	1,470,252
Net loss, noncapital assets	494,506	*2,528	*2,447	-	82	8,103	32	14,672	3,223
Other deductions	529,381,696	18,599,065	14,542,435	1,571,307	2,485,323	6,012,499	473,466	43,494,210	9,345,829
Total receipts less total deductions	456,869,175	9,189,292	6,293,271	645,032	2,250,989	11,236,012	495,504	49,770,714	13,382,759
Net income from a trade or business Total income tax [12]	455,520,185 102,888	9,175,134 7,464	6,284,370 *7,432	644,468 30	2,246,296	11,216,942 2,097	495,504	49,684,795 6,776	13,349,850 1,385

Total income tax [12] 102,888 7,464 *7,432 30 1 2,097 Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

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

	Construction	-continued			Manufa	acturing		
Item	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	15,528	246,023	110,263	7,724	991	2,423	3,112	
Number of shareholders	32,508	368,222	237,764	23,481	3,484	3,572	5,671	
Total assets	68,918,605	103,155,102	378,488,530	48,560,543	11,104,163	4,996,392	7,962,059	
Cash	10,118,608	23,097,880	51,840,942	4,947,902	1,593,685	534,665	818,302	(
Notes and accounts receivable	16,542,932	41,517,368	81,539,328	9,448,616	1,169,062	1,070,869	1,946,385	(
Less: Allowance for bad debts	84,206	270,328	1,332,603	139,851	10,358	16,055	38,123	(
Investments in Covernment obligations	4,684,254 *122,415	3,940,892 *36,441	83,463,511 428,397	10,898,010	2,670,924 *1,485	1,235,196	3,147,962 757	(
Investments in Government obligations Tax-exempt securities	553,835	*54,177	1,043,711	*2,298	250,423	13,413	50	
Other current assets	5,801,884	8,684,187	15,055,146	2,198,427	438,461	304,716	668,110	
Loans to shareholders	458,579	2,560,431	3,917,316	506,305	161,715	*149,915	*31,496	
Mortgage and real estate loans	328,484	*22,338	297,219	*6,369	19,587	*518	-	(
Other investments	15,118,974	3,674,982	33,638,707	3,170,513	549,078	607,774	252,016	(
Depreciable assets	35,462,323	72,019,008	259,936,691	36,716,624	6,718,532	3,219,478	2,181,083	(
Less: Accumulated depreciation	25,080,120	55,765,791	179,339,792	22,810,082	3,702,434	2,288,534	1,411,850	(
Depletable assets	393,936	*31,606	2,587,697	170	-	-	*2,447	
Less: Accumulated depletion	70,815	*4,788	171,522	705.000	- 274 704	- 50.540	*232	(
Land Intangible assets (amortizable)	2,969,441 512,691	1,312,345 2,122,294	5,737,389 16,496,059	765,962 2,466,056	371,781 487,268	56,516 83,590	74,834 236,367	
Less: Accumulated amortization	152,819	893,719	5,700,239	646,070	128,667	30,892	78,279	
Other assets	1,238,210	1,015,777	9,050,573	1,029,293	513,622	55,222	130,733	(
Total liabilities	68,918,605	103,155,102	378,488,530	48,560,543	11,104,163	4,996,392	7,962,059	
Accounts payable	9,537,287	18,782,910	43,109,187	7,230,143	951,957	694,255	1,345,384	(
Mortgages, notes, and bonds under one year	2,780,754	5,471,821	21,848,452	2,675,411	947,264	381,176	872,524	(
Other current liabilities	15,937,079	16,575,910	31,958,969	4,049,859	746,809	330,504	812,493	(
Loans from shareholders	2,232,208	5,211,733	10,921,658	1,156,658	161,891	143,141	613,910	
Mortgages, notes, bonds, one year or more	9,442,159	11,666,933	50,157,185	7,297,482	2,260,361	348,091	496,269	
Other liabilities Capital stock	1,432,022 628,897	1,594,997 1,786,861	11,699,242 6,384,705	1,013,317 407,675	509,320 122,360	88,068 94,976	118,847 258,870	
Additional paid-in capital	5,178,714	5,578,006	19,193,507	1,755,592	594,377	174,572	356,200	
Retained earnings [26]	22,624,933	38,471,312	196,767,222	23,779,856	4,990,726	2,833,865	3,218,124	(
Less: Cost of treasury stock	875,447	1,985,381	13,551,598	805,451	180,901	92,255	*130,562	
Income from trade or business:								
Total receipts	116,680,022	349,518,167	748,891,508	118,218,134	11,852,997	10,837,932	20,140,523	
Business receipts	114,153,047	347,725,501	740,870,571	117,647,709	11,657,299	10,735,875	19,992,003	
Interest on Government obligations, total	33,063 256 114	19,947	67,763	3,712 54,764	11,567	*604 *15.014	*258 53,911	
Net gain, noncapital assets Other receipts	256,114 2,237,799	407,110 1,365,609	1,361,275 6,591,899	54,764 511,950	24,460 159,671	*15,014 86,439	94,351	
Total deductions	107,397,976	322,412,258	683,832,092	111,605,056	10,473,854	10,001,376	18,642,614	
Cost of goods sold	86,623,175	225,361,666	508,701,452	90,980,094	6,196,531	7,373,251	13,626,275	
Compensation of officers	2,109,883	13,746,756	17,808,660	1,452,033	198,386	243,514	602,950	
Salaries and wages	3,969,009	25,258,449	52,191,578	5,380,169	1,046,791	833,981	1,512,013	
Repairs	520,072	1,667,324	3,467,277	533,955	90,303	55,669	36,111	(
Bad debts	51,600	464,441	657,115	46,827	3,611	6,673	22,788	
Rent paid on business property Taxes paid	2,476,826 1,686,201	6,651,839 7,967,874	11,074,002 13,535,722	1,140,111 1,247,211	156,333 1,008,959	215,701 122,730	267,939 647,120	(
Interest paid	392,462	1,047,778	3,421,268	452,582	1,008,959	34,868	107,399	
Amortization	45,605	140,838	969,156	169,963	26,725	5,907	12,282	
Depreciation	2,065,626	3,283,084	12,475,273	1,884,720	416,457	117,825	101,802	
Depletion	20,847	*3,976	216,846	-	58,862	-	-	
Advertising	123,639	1,437,415	5,315,842	1,375,697	207,387	47,050	285,681	
Pension, profit sharing, stock, annuity	525,497	1,130,965	3,525,039	416,158	65,451	25,881	87,224	
Employee benefit programs	1,093,411	5,784,148	9,961,273	1,137,299	154,343	91,001	142,611	
Net loss, noncapital assets	8,713	2,736	65,307	7,751	*1,230	*131	1,064 1,189,355	
Other deductions Total receipts less total deductions	5,685,412 9,282,047	28,462,969 27,105,909	40,446,283 65,059,416	5,380,487 6,613,078	725,735 1,379,143	827,193 836,556	1,189,355 1,497,909	
Net income from a trade or business	9,248,984	27,105,909	64,991,653	6,609,366	1,367,576	835,951	1,497,651	
Total income tax [12]	4,339	1,052	26,293	*6,186	.,55.,570	34	3, .5.,501	

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]

		Manufacturing—continued						
Item	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	5,365	1,628	10,163	d	2,584	5,395	3,220	2,398
Number of shareholders	10,925	3,430	19,031	d	7,696	12,534	8,249	5,969
Total assets	18,358,338	10,193,712	10,728,351	d	22,838,711	23,902,526	12,905,455	17,615,154
Cash	1,757,840	812,827	2,032,279	d	3,117,619	2,511,816	1,516,269	2,018,770
Notes and accounts receivable	3,037,560	2,570,038	2,873,434	d	4,273,470	5,624,078	2,760,156	4,266,423
Less: Allowance for bad debts Inventories	50,960 4,073,279	50,548 2,072,323	42,159 1,126,540	0	71,681 4,126,727	87,836 5,308,411	52,390 1,709,203	67,314 4,260,868
Investments in Government obligations	4,073,279	2,012,323	1,120,340	d	*484	3,300,411	1,709,203	1,300
Tax-exempt securities	7,444	63,123	-	d	*21,811	*248,533	*26,285	*20,819
Other current assets	676,000	177,357	362,916	d	753,615	962,834	438,238	555,749
Loans to shareholders	93,724	74,284	276,397	d	148,579	201,426	57,826	94,400
Mortgage and real estate loans	*18,805	*77,493	-	d	10,334	*24,325	*30,223	*1,482
Other investments	1,368,110	795,135	439,084	d	4,415,274	1,871,621	994,130	1,236,711
Depreciable assets	15,214,360	10,000,137	12,940,358 9,968,680	d d	11,024,134	20,981,589	14,044,043 10,475,430	11,986,300
Less: Accumulated depreciation Depletable assets	11,361,527 2,148,738	7,013,227 151,122	9,968,680	d	7,104,131 106,376	14,869,791	10,475,430	7,821,269 267
Less: Accumulated depletion	*46,726	131,122	223	d	80,044	-	*31,059	132
Land	704,910	103,754	44,241	d	335,014	246,417	613,092	206,985
Intangible assets (amortizable)	582,777	403,423	929,477	d	1,256,076	700,684	959,212	798,274
Less: Accumulated amortization	243,920	197,481	422,796	d	349,883	230,156	262,048	220,383
Other assets	377,923	153,953	137,159	d	854,936	408,575	323,210	275,903
Total liabilities	18,358,338	10,193,712	10,728,351	d	22,838,711	23,902,526	12,905,455	17,615,154
Accounts payable	1,453,046	1,240,299	1,516,520	d	2,174,159	3,018,930	1,363,014	2,135,341
Mortgages, notes, and bonds under one year Other current liabilities	1,365,291 1,095,543	863,807 672,664	612,817 775,047	d d	1,251,204 1,594,835	1,464,666 1,587,128	614,743 734,208	909,799 1,193,595
Loans from shareholders	712,108	198,709	252,598	d d	330,695	863,987	614,320	370,356
Mortgages, notes, bonds, one year or more	2,838,389	1,460,628	1,831,673	d	3,081,753	3,463,556	2,609,744	2,541,346
Other liabilities	694,952	319,680	125,061	d	832,084	698,867	429,307	827,570
Capital stock	376,961	159,568	233,958	d	156,067	319,286	173,210	128,053
Additional paid-in capital	934,277	668,451	484,962	d	1,436,708	988,318	1,729,951	498,040
Retained earnings [26]	9,547,924	4,812,793	5,616,693	d	12,412,268	11,950,124	4,788,675	11,743,806
Less: Cost of treasury stock	660,155	202,886	720,977	d	431,060	452,335	151,717	2,732,751
Income from trade or business:	27 200 400	04 004 004	07 707 044		20 205 044	40.750.740	04 047 000	40 400 407
Total receipts Business receipts	37,388,429 36,993,778	24,684,691 24,393,478	27,707,814 27,590,687	d d	36,995,611 36,449,694	49,759,713 49,422,015	21,047,880 20,640,209	43,132,427 42,557,500
Interest on Government obligations, total	1,434	2,393,478	2,123	d	1,900	6,502	2,193	5,059
Net gain, noncapital assets	93,559	32,853	25,125	d	96,571	104,833	65,669	65,856
Other receipts	299,657	255,969	89,879	d	447,446	226,364	339,809	504,012
Total deductions	34,558,978	22,833,094	25,467,287	d	33,187,842	45,467,255	19,148,137	40,442,712
Cost of goods sold	26,503,579	17,878,044	17,021,202	d	23,623,353	34,533,274	13,820,788	33,993,470
Compensation of officers	566,985	469,141	879,599	d .	1,071,300	1,038,466	518,165	785,407
Salaries and wages	2,561,514 337,187	1,433,772 67,436	2,847,680 209,783	d	2,840,306 165,253	3,021,159 241,757	1,351,086 102,287	1,811,069
Repairs Bad debts	23,202	14,912	25,303	d	26,134	241,757 84,401	36,571	142,992 15,467
Rent paid on business property	419,670	519,751	783,477	d	382,922	779,159	377,739	440,717
Taxes paid	642,157	363,284	603,979	d	531,815	817,361	477,851	438,336
Interest paid	197,304	120,916	132,730	d	171,108	234,752	156,341	222,653
Amortization	34,228	33,184	48,270	d	69,600	47,968	46,117	24,164
Depreciation	672,500	430,578	522,659	d	605,532	1,022,805	540,437	662,800
Depletion	107,703	-	400.000	d	14,847	400.000	33,602	40.101
Advertising Pension, profit sharing, stock, annuity	156,053 106,650	50,932 104,181	199,689 64,786	d d	337,133 274,412	196,299 230,466	51,674 115,417	49,491 146,991
Employee benefit programs	419,584	339,738	321,018	d d	395,226	671,296	363,473	368,378
Net loss, noncapital assets	*166	109	*2,683	d	11,061	1,004	*1,293	*536
Other deductions	1,810,494	1,007,115	1,804,429	d	2,667,838	2,547,089	1,155,295	1,340,239
Total receipts less total deductions	2,829,450	1,851,597	2,240,527	d	3,807,769	4,292,458	1,899,743	2,689,715
Net income from a trade or business	2,828,016	1,849,206	2,238,404	d	3,805,869	4,285,956	1,897,550	2,684,656
Total income tax [12]	15	65	*230	d	*1,572	*194	*365	*4,808

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]

			Ma	nufacturing—contin	ued			
Item	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	22,440	8,077	4,526	3,370	4,032	7,602	14,170	423,379
Number of shareholders	46,349	20,790	10,793	7,225	8,741	12,822	25,041	700,110
Total assets	60,531,781	29,977,869	20,007,394	19,188,995	20,040,225	8,443,011	24,029,174	673,051,260
Cash Notes and accounts receivable	9,791,106 13,856,792	5,942,884 6,464,151	3,820,262 4,955,526	2,568,262 3,489,531	2,666,986 4,253,816	1,167,339 1,973,388	3,413,560 5,996,561	78,277,506 133,146,382
Less: Allowance for bad debts	154,568	107,183	114,604	54,935	51,929	41,912	126,438	1,857,793
Inventories	12,551,434	7,262,210	4,057,117	3,959,949	5,450,449	1,805,609	6,172,832	253,831,931
Investments in Government obligations	*9,162	-	1,983	*1,700	-	246,133	*28,252	135,967
Tax-exempt securities	*151,710	*64,078	7,379	*4,356	-	*5	155,103	1,027,016
Other current assets	2,237,376	1,282,720	727,060	575,296	934,297	452,059	832,530	27,041,363
Loans to shareholders	494,715	349,817	318,258	179,525 *27,282	282,336 *1,740	79,622	324,198 *24,687	7,323,387 753,671
Mortgage and real estate loans Other investments	50,234 4,803,675	2,288,007	*4,141 2,570,651	3,437,694	1,434,801	421,596	2,137,519	41,493,071
Depreciable assets	49,985,898	17,074,946	7,482,613	7,240,385	11,219,555	6,364,003	12,011,072	221,268,163
Less: Accumulated depreciation	35,958,195	11,999,335	5,227,050	4,773,649	7,214,252	4,613,907	8,478,210	137,379,282
Depletable assets	1,742	-	-	35,523	-	-	-	288,567
Less: Accumulated depletion	7	-	-	2,147	-	-	-	110,742
Land	658,400	313,417	173,265	214,224	199,471	191,226	277,215	14,362,943
Intangible assets (amortizable) Less: Accumulated amortization	1,598,263	763,255	1,397,701	933,340	701,352	555,106	1,427,134	31,898,423
Other assets	580,782 1.034.825	293,357 572,256	485,153 318,243	319,209 1,671,867	398,717 560,321	284,919 127,663	476,133 309,291	10,251,801 11,802,488
Total liabilities	60,531,781	29,977,869	20,007,394	19,188,995	20,040,225	8,443,011	24,029,174	673,051,260
Accounts payable	6,262,143	2,837,825	2,151,267	1,760,579	2,509,159	1,054,335	2,778,847	111,846,123
Mortgages, notes, and bonds under one year	3,134,567	1,480,821	725,910	789,384	1,372,228	385,888	1,510,861	115,325,923
Other current liabilities	4,781,804	3,694,702	2,030,951	1,407,405	2,193,915	931,994	2,422,300	50,591,814
Loans from shareholders	1,800,232	696,719	902,129	530,125	532,055	203,066	749,444	32,178,930
Mortgages, notes, bonds, one year or more	7,215,985	3,203,846	1,351,264	2,975,497	2,776,736	1,100,129	2,422,327	84,000,631
Other liabilities Capital stock	1,204,474 1,033,509	941,048 439,183	488,218 199,743	1,768,049 372,500	739,810 416,335	135,048 347,727	607,281 1,104,382	15,672,335 14,908,191
Additional paid-in capital	2,610,678	1,848,387	1,395,705	586,835	871,018	568,126	1,275,505	32,913,514
Retained earnings [26]	35,455,579	15,372,616	11,684,928	9,937,951	9,013,945	3,982,081	12,045,277	228,124,414
Less: Cost of treasury stock	2,967,190	537,279	922,720	939,330	384,977	265,384	887,050	12,510,615
Income from trade or business:								
Total receipts	111,822,987	51,929,559	34,774,142	26,424,111	40,338,364	21,748,601	48,120,961	2,402,347,094
Business receipts	110,473,185 8,714	51,373,077 6,259	34,305,443 2,666	26,288,610 2,447	39,718,185 2,550	21,329,641 *1,184	47,520,631 4,483	2,373,935,681
Interest on Government obligations, total Net gain, noncapital assets	263,765	137,891	4,970	55,807	116,194	26,940	97,623	111,513 1,969,152
Other receipts	1,077,323	412,332	461,063	77,247	501,435	390,835	498,224	26,330,748
Total deductions	100,430,106	45,996,274	30,820,353	23,542,213	36,726,052	20,233,004	42,968,808	2,313,131,283
Cost of goods sold	73,566,111	32,030,836	21,069,480	16,381,759	28,666,636	14,805,869	28,127,294	1,925,332,693
Compensation of officers	3,316,331	1,498,726	1,366,765	710,467	872,376	469,674	1,547,023	33,875,238
Salaries and wages	7,031,249	4,487,872	3,399,965	2,508,046	2,381,859	1,554,763	5,276,702	138,023,174
Repairs Bad debts	548,053 106,387	229,003 77,077	132,909 32,539	67,790 11,973	156,298 28,152	95,264 21,666	222,716 65,515	7,496,328 1,821,455
Rent paid on business property	1,920,244	826,369	568,462	345,535	545,807	382,949	866,903	32,509,973
Taxes paid	2,282,503	984,016	669,987	467,949	741,093	456,449	879,222	27,229,419
Interest paid	469,708	211,464	112,562	169,419	202,973	80,556	180,648	7,001,788
Amortization	104,991	57,852	52,523	60,181	41,726	41,382	79,324	1,933,309
Depreciation	2,268,668	788,354	335,499	314,951	822,802	198,608	564,685	12,940,154
Depletion	458,969	242 500	211.004	211,629	168,604	105 272	- 482,529	*3,059
Advertising Pension, profit sharing, stock, annuity	747,235	313,569 329,816	211,064 186,255	211,629 191,158	168,604	195,373 65,565	482,529 194,312	15,732,732 3,828,838
Employee benefit programs	2,078,031	878,298	565,877	485,268	523,288	328,369	573,471	11,048,335
Net loss, noncapital assets	11,267	10,408	4,596	*2,904	6,380	*274	1,926	117,409
Other deductions	5,520,359	3,272,616	2,111,870	1,613,184	1,407,656	1,536,243	3,906,536	94,237,377
Total receipts less total deductions	11,392,881	5,933,285	3,953,789	2,881,898	3,612,312	1,515,597	5,152,154	89,215,811
Net income from a trade or business	11,384,168	5,927,026	3,951,124	2,879,452	3,609,762	1,514,413	5,147,670	89,104,298
Total income tax [12]	3,169	*1,750	*1,049	3,591	269	*10	*2,672	26,419

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]

				Wholesal	e and retail trade-	-continued			
		Wholes	ale trade				Retail trade		
Item	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	161,850	101,097	53,167	7,586	261,529	37,921	13,596	d	16,230
Number of shareholders	273,914	173,664	91,622	8,627	426,196	64,452	22,649	d	29,938
Total assets Cash	350,173,868 38,656,677	201,215,640 22,794,750	148,087,531 15,607,578	870,697 254,350	322,877,392 39,620,829	147,273,312 16,194,165	12,064,881 1,527,036	d	31,366,295 3,392,423
Notes and accounts receivable	95,584,241	53,864,639	41,636,497	*83,105	37,562,141	16,849,104	2,055,181	d	4,080,991
Less: Allowance for bad debts	1,421,600	854,750	566,850	-	436,193	148,073	40,901	d	73,319
Inventories	115,574,816	75,893,006	39,681,011	*799	138,257,115	84,774,926	4,029,831	d	11,374,345
Investments in Government obligations	68,812	*40,100	*28,712	-	*67,155	66,169	-	d	-
Tax-exempt securities Other current assets	957,567 16,023,507	830,704 7,986,005	*126,863 8,016,869	20,633	69,449 11,017,856	7,077 3,209,494	*21 462,058	d d	3,997 615,187
Loans to shareholders	3,302,622	1,743,861	1,525,148	*33,613	4,020,765	3,209,494 1,647,542	276,944	d	143,054
Mortgage and real estate loans	493,278	270,962	222,317	-	260,392	*43,839	*7,486	d	*89,944
Other investments	21,266,146	10,907,675	10,151,925	206,547	20,226,925	3,853,167	639,429	d	4,053,209
Depreciable assets	99,324,759	54,468,921	44,482,848	372,990	121,943,404	29,970,954	5,735,021	d	16,073,875
Less: Accumulated depreciation	62,799,023	34,566,675	28,043,495	188,853	74,580,259	16,867,532	3,380,775	d	10,771,003
Depletable assets Less: Accumulated depletion	283,135 108,689	*59,663 *36,690	*223,472 *71,999	-	*5,432 *2,053	563 487	-	d d	*4,869 *1,566
Land	3,917,936	1,898,397	2,007,504	*12,035	10,445,007	2,314,731	386,082	d	1,882,327
Intangible assets (amortizable)	16,307,661	5,220,378	11,025,207	*62,076	15,590,763	4,778,038	385,902	d	337,363
Less: Accumulated amortization	3,998,700	1,512,645	2,467,169	*18,887	6,253,101	1,311,445	146,918	d	185,257
Other assets	6,740,723	2,207,340	4,501,093	*32,290	5,061,765	1,891,081	128,485	d	345,857
Total liabilities	350,173,868	201,215,640	148,087,531	870,697	322,877,392	147,273,312	12,064,881	d	31,366,295
Accounts payable Mortgages, notes, and bonds under one year	76,602,587 35,410,597	43,407,668 21,843,074	33,043,692 13,526,331	151,227 *41,193	35,243,536 79,915,325	8,490,251 71,131,266	1,621,845 821,203	d d	3,827,163 1,885,723
Other current liabilities	26,759,978	16,194,923	10,505,003	60,052	23,831,836	8,446,016	2,152,333	d	2,531,346
Loans from shareholders	13,435,054	8,016,673	5,357,317	*61,064	18,743,876	7,797,071	1,054,910	d	1,313,310
Mortgages, notes, bonds, one year or more	42,657,655	20,973,297	21,580,449	*103,909	41,342,976	14,005,611	1,759,140	d	3,742,863
Other liabilities	6,027,293	2,734,764	3,280,177	*12,351	9,645,042	2,090,117	332,717	d	163,141
Capital stock	5,448,473	3,283,236	2,140,738	24,500	9,459,718	4,344,283	202,669	d	758,806
Additional paid-in capital	15,458,156 135,463,450	10,280,838 78,580,604	5,140,367 56,435,223	*36,951 447,623	17,455,359 92,660,964	6,735,085 25,458,233	593,488 3,687,865	d d	1,029,033 16,736,186
Retained earnings [26] Less: Cost of treasury stock	7,089,375	4,099,437	2,921,765	*68,173	5,421,240	1,224,620	161,289	d	621,275
Income from trade or business:	7,000,070	1,000,107	2,021,100	55,176	0,121,210	1,221,020	101,200	, and a	021,270
Total receipts	1,219,285,839	568,543,627	648,275,724	2,466,489	1,183,061,254	515,813,313	33,274,628	d	72,822,617
Business receipts	1,210,394,563	563,748,536	644,264,353	2,381,673	1,163,541,118	503,875,315	32,865,686	d	72,310,672
Interest on Government obligations, total	52,973	35,467	17,506	-	58,540	3,534	*2,086	d	*38,438
Net gain, noncapital assets Other receipts	1,203,745 7,634,559	822,472 3,937,151	379,939 3,613,926	*1,333 83,482	765,407 18,696,189	356,668 11,577,797	9,228 397,628	d d	54,432 419,074
Total deductions	1,169,050,690	539,003,059	628,229,667	1,817,965	1,144,080,593	504,072,054	31,329,492	d	68,511,956
Cost of goods sold	989,606,862	436,315,065	553,251,693	*40,104	935,725,832	437,125,328	19,599,152	d	50,118,201
Compensation of officers	18,344,162	11,317,642	6,628,234	398,286	15,531,077	3,801,287	897,958	d	1,359,132
Salaries and wages	64,136,988	37,587,858	25,908,981	640,150	73,886,185	26,169,019	3,873,041	d	7,219,742
Repairs	3,302,629	1,779,422	1,514,529	8,678	4,193,699	1,019,966	208,010	d .	494,820
Bad debts Rent paid on business property	1,156,680 12,149,854	772,524 7,245,759	381,454 4,808,775	*2,702 95,320	664,774 20,360,119	245,052 5,496,531	55,548 1,543,543	d d	134,618 1,397,755
Taxes paid	12,693,405	5,802,319	6,823,593	67,493	14,536,014	4,448,632	628,884	d	1,387,816
Interest paid	3,331,805	1,940,747	1,383,196	7,862	3,669,983	1,815,053	110,535	d	294,963
Amortization	994,106	330,061	659,403	*4,642	939,203	297,500	27,488	d	25,914
Depreciation	6,238,146	3,843,191	2,377,947	17,009	6,702,007	2,112,415	243,946	d	747,557
Depletion	96	96	2 044 477	+40.007	*2,963	4 0 40 0 50	1 040 407	d	*2,955
Advertising Pension, profit sharing, stock, annuity	4,674,518 2,524,012	2,622,644 1,537,930	2,041,177 955,460	*10,697 30,621	11,058,214 1,304,827	4,842,253 277,254	1,048,167 58,166	d d	842,270 109,289
Employee benefit programs	5,635,570	3,477,459	2,115,881	42,229	5,412,766	2,047,827	226,571	d	478,588
Net loss, noncapital assets	41,038	31,368	9,670	-,-20	76,372	4,395	*1,639	d	*614
Other deductions	44,220,820	24,398,975	19,369,673	452,172	50,016,557	14,369,534	2,806,844	d	3,897,720
Total receipts less total deductions	50,235,150	29,540,568	20,046,057	648,524	38,980,662	11,741,260	1,945,136	d	4,310,660
Net income from a trade or business	50,182,176	29,505,101	20,028,551	648,524	38,922,122	11,737,726	1,943,050	d	4,272,222
Total income tax [12]	20,331	16,653	3,678	-	6,088	5,136	-	d	*229

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]

				Wholesa	le and retail trade-	-continued			
						-continued			
				Retail trade	e—continued	T	1		
Item	Food,	Health and		Clothing and	Sporting goods,	General			Wholesale and
	beverage and liquor stores	personal care stores	Gasoline stations	clothing accessories stores	hobby, book, and music stores	merchandise stores	Miscellaneous store retailers	Nonstore retailers	retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	42,046	23,447	24,304	19,716		5,004	31,888	d	_
Number of shareholders	68,191	39,131	40,033	29,129		6,858	47,964	d	-
Total assets	32,334,068	12,236,665	25,795,013	10,663,930	11,979,657	3,473,750	11,879,063	d	-
Cash	4,286,547	2,930,513	2,781,447	1,487,519	1,468,046	362,046	1,727,619	d	-
Notes and accounts receivable Less: Allowance for bad debts	1,680,164 5,968	2,176,272 59,534	2,109,785 20,654	324,702 *2,336	712,757 9,307	362,708 *3,910	1,806,780 10,848	d d	-
Inventories	8,700,392	3,847,523	3,056,281	6,026,508		1,471,249	4,490,378	d	
Investments in Government obligations	-		*987	-	-		- 1,100,010	d	-
Tax-exempt securities	*27,534	*11,513	-	16,716	-	-	-	d	-
Other current assets	885,088	465,535	1,153,362	620,890		108,650	598,270	d	-
Loans to shareholders	230,742	255,719	358,075	137,255		*237	219,856	d	-
Mortgage and real estate loans Other investments	*230 3,840,739	394,921	*94,871 1,912,371	523,933	153 766,412	324,923	2,381 844,726	d	-
Depreciable assets	21,827,084	3,828,267	20,716,515	3,596,799	5,502,966	1,928,774	5,002,981	d	-
Less: Accumulated depreciation	13,575,997	2,577,310	11,830,835	2,307,974	2,982,952	1,220,282	3,523,385	d	-
Depletable assets	-	-	-	-	-	-	-	d	-
Less: Accumulated depletion	-	-	-	-	-	-	-	d	-
Land	1,119,101	78,469	3,945,973	57,179		53,070	142,770	d	-
Intangible assets (amortizable) Less: Accumulated amortization	3,577,801 1,630,429	1,354,395 594,343	2,212,979 1,132,809	205,585 125,293	494,818 152,946	33,657 12,317	852,484 431,607	d	-
Other assets	1,371,041	124,725	436,664	102,447	174,108	64,946	156,659	d	
Total liabilities	32,334,068	12,236,665	25,795,013	10,663,930	11,979,657	3,473,750	11,879,063	d	-
Accounts payable	4,553,725	2,874,390	3,153,505	1,810,609	1,742,580	452,453	2,003,563	d	-
Mortgages, notes, and bonds under one year	984,768	632,908	765,536	525,040		268,169	850,919	d	-
Other current liabilities	2,343,923	664,944 732,777	1,514,946	945,428	1,133,667 433,234	283,676 284,951	1,440,474 1,488,673	d	-
Loans from shareholders Mortgages, notes, bonds, one year or more	2,126,371 5,088,625	1,268,120	1,582,191 7,470,318	1,091,355 846,670	2,680,919	342,135	1,787,095	d	
Other liabilities	4,882,485	79,640	683,641	213,658	325,220	*117,174	236,898	d	-
Capital stock	1,807,455	478,929	559,376	328,722	173,963	71,250	417,145	d	-
Additional paid-in capital	2,146,140	840,494	1,828,167	528,715	573,173	163,552	1,326,948	d	-
Retained earnings [26]	10,236,439	5,022,092	8,503,603	4,442,683	4,334,597	1,612,201	2,611,706	d	-
Less: Cost of treasury stock	1,835,864	357,630	266,270	68,951	*35,004	*121,810	284,357	d	-
Income from trade or business: Total receipts	133,204,351	52,629,153	191,040,101	24,812,818	27,828,907	10,600,610	44,104,077	d	
Business receipts	131,211,538	52,296,408	189,284,004	24,551,209		10,436,693	43,399,948	d	-
Interest on Government obligations, total	10,032	*116	807	*300	280	-	*1,031	d	-
Net gain, noncapital assets	161,720	37,543	86,106	*11,072	12,353	18,597	2,725	d	-
Other receipts	1,821,062	295,087	1,669,186	250,236	478,952	145,321	700,373	d	-
Total deductions Cost of goods sold	128,801,199 98,190,548	49,517,983 37,027,595	188,356,051 171,109,681	23,022,549 13,956,076	25,850,901 17,534,962	10,121,406 7,315,255	41,922,198 29,383,959	d	-
Cost of goods sold Compensation of officers	1,507,023	1,639,538	791,241	742,303		150,427	1.446.027	d	
Salaries and wages	10,969,733	4,366,858	4,833,957	2,741,078		949,006	3,957,438	d	-
Repairs	911,676	156,159	681,196	127,999		54,606	191,330	d	-
Bad debts	31,967	27,429	67,668	9,232		4,541	11,794	d	-
Rent paid on business property	3,441,859	1,029,213	1,803,768	1,808,860		301,284	1,579,677	d	-
Taxes paid Interest paid	2,144,559 306,923	741,587 107,460	2,074,186 396,541	645,063 86,381	587,781 141,625	171,886 27,052	712,276 185,932	d d	-
Amortization	212,973	83,091	140,391	17,027	20,670	3,154	27,894	d	-
Depreciation	1,017,951	222,930	1,216,915	160,211	296,379	95,665	205,474	d	-
Depletion	-	-	-	-	-	-	-	d	-
Advertising	892,613	408,565	179,239	511,271	508,663	184,108	453,714	d	-
Pension, profit sharing, stock, annuity	317,070	153,267	57,017	22,601	27,024	28,445	70,392	d	-
Employee benefit programs Net loss, noncapital assets	1,160,708 2,699	244,248 *49,405	209,010 2,291	102,534 3,242	155,988 *1,783	62,288 750	177,021 *6,539	d	
Other deductions	7,692,897	3,260,637	4,792,948	2,088,671	1,993,352	772,939	3,512,731	d	
Total receipts less total deductions	4,403,152	3,111,171	2,684,050	1,790,268		479,204	2,181,879	d	-
Net income from a trade or business	4,393,120	3,111,055	2,683,244	1,789,969		479,204	2,180,848	d	-
Total income tax [12]	-	-	-			-	577	d	

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]

			Tran	sportation and warehor	using		
Item	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	103,658	3,581	60,551	16,961	d	21,576	
Number of shareholders	152,164	4,856	86,104	23,566	d		
Total assets	69,264,818	14,912,692	29,919,214	7,446,683	d		
Cash	7,924,069	1,327,701	3,603,089	616,043	d	1,681,715	
Notes and accounts receivable	13,838,182	1,846,152	6,920,305	942,746	d	3,193,999	
Less: Allowance for bad debts	194,492	20,172	122,597	*4,744	d	43,212	
Inventories Investments in Government obligations	1,428,266 *16,867	379,712	416,917 6,591	*21,438	d	344,245 *10,276	
Tax-exempt securities	*40,075		*27,569		d	*12,506	
Other current assets	3,489,471	667,743	1,539,442	319,054	d	774,979	
Loans to shareholders	2,820,263	117,990	625,125	1,200,247	d	562,651	
Mortgage and real estate loans	*1,803	-	-	461	d	*1,342	
Other investments	6,142,304	1,277,200	2,460,294	825,455	d	643,676	
Depreciable assets	71,174,032	15,456,264	35,771,489	5,577,424	d	9,668,815	
Less: Accumulated depreciation	41,925,350	6,984,397	22,762,122	3,016,917	d	6,349,559	
Depletable assets	*9,473	-	*7,538	-	d	1,935	
Less: Accumulated depletion	*2,094	200.000	*2,094	+75.040	d	- 204 422	
Land Intangible assets (amortizable)	1,385,781	299,206 181,299	613,013 828,462	*75,319 377,019	d d	204,133 466,070	
Less: Accumulated amortization	1,941,109 815,988	87,981	380,143	148,984	d		
Other assets	1,991,046	451,976	366,336	662,121	d	403,335	
Total liabilities	69,264,818	14,912,692	29,919,214	7,446,683	d	11,431,476	
Accounts payable	6,041,108	901,445	2,514,644	209,383	d	1,979,338	
Mortgages, notes, and bonds under one year	4,633,043	454,339	2,385,615	544,454	d	951,456	
Other current liabilities	4,503,064	964,133	2,067,913	419,476	d	814,729	
Loans from shareholders	3,544,716	96,436	1,299,898	385,795	d	1,376,035	
Mortgages, notes, bonds, one year or more	20,356,845	5,004,873	8,161,911	3,663,800	d	2,370,572	
Other liabilities	1,234,676	291,142	585,447	61,007	d	225,812	
Capital stock	1,043,569	70,733	660,336	129,403	d	96,097	
Additional paid-in capital	5,314,297	2,157,937	1,572,725	229,596	d	882,903	
Retained earnings [26] Less: Cost of treasury stock	23,813,825 1,220,325	5,242,035 270,381	11,166,966 496,242	2,038,595 *234,826	d d	2,868,329 133,795	
Income from trade or business:	1,220,323	270,361	490,242	234,020	u	133,793	
Total receipts	185,057,928	17,263,836	105,129,267	11,415,827	d	43,418,364	
Business receipts	181,796,042	16,522,298	103,561,979	11,180,502	d	42,983,638	
Interest on Government obligations, total	7,754	*1,256	5,428	*9	d	*497	
Net gain, noncapital assets	1,592,117	443,442	803,262	106,897	d	186,687	
Other receipts	1,662,015	296,840	758,598	128,420	d	247,541	
Total deductions	173,083,164	15,550,996	98,917,379	10,633,502	d	40,692,945	
Cost of goods sold	74,524,893	5,349,539	35,691,357	3,672,922	d	26,746,999	
Compensation of officers	7,959,001	207,635	5,866,997	407,065	d	1,360,778	
Salaries and wages Repairs	21,503,322 3,647,777	2,497,251 516,077	11,896,943 2,336,661	2,050,095 282,874	d d	3,825,928 381,255	
Repairs Bad debts	3,647,777	8,040	2,336,661	9,930	d		
Rent paid on business property	7,638,894	987,855	4,513,949	557,182	d	1,071,877	
Taxes paid	4,405,389	319,843	2,555,548	490,215	d		
Interest paid	1,119,934	216,793	482,219	163,059	d	186,012	
Amortization	129,868	27,782	58,846	10,052	d	26,902	
Depreciation	6,204,823	879,356	3,850,728	541,054	d	651,320	
Depletion	*174	-	*174	-	d	-	
Advertising	430,366	33,678	251,404	56,643	d		
Pension, profit sharing, stock, annuity	570,223	58,097	246,444	110,899	d	127,735	
Employee benefit programs	2,616,751	550,690	1,334,558	233,660	d		
Net loss, noncapital assets Other deductions	4,062 42,214,658	*1,327 3,897,033	*607 29,772,926	*229 2,047,624	d d	*1,227 5,020,326	
Total receipts less total deductions	11,974,764	3,897,033 1,712,840	6,211,888	782,325	d d		
Net income from a trade or business	11,967,011	1,711,584	6,206,460	782,316	d	2,724,922	
Total income tax [12]	1,240	*880	270	. 52,510	d		

Total income tax [12] 1,240 *880 270 -I all Endnotes at end of table section. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 8. S Corporation Returns With Net Income From a Trade or Business: Balance Sheet and Income Statement Items, by Major Industry—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

[All figures are estimates based on samples—money amo	Information						
		1	ı	ппоппацоп	1		
Item	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable and internet	Data processing, hosting, and related services	Other information services
					service providers)		
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	50,950	9,997	18,784	d	6,526	5,875	C
Number of shareholders Total assets	83,734 41,816,758	19,594 21,040,517	25,549 5,219,378	d d	11,308 6,087,869	8,910 2,258,901	
Cash	7,488,225	2,862,188	1,218,499	d	989,761	617,963	
Notes and accounts receivable	6,524,259	3,323,332	326,994	d	1,039,169	436,067	
Less: Allowance for bad debts	136,059	59,982	*5,282	d	36,236	*1,693	
Inventories	1,131,631	560,495	166,318	d	393,060	6,770	
Investments in Government obligations	*158,944	*157,418	-	d	*1,526	-	
Tax-exempt securities	*961,433	607,764	*278,511	d	*8,163	-	
Other current assets	2,122,528	684,076	291,491	d	421,244	150,465	
Loans to shareholders Mortgage and real estate loans	747,824 *76,435	276,791 *35,259	132,645	d d	144,511 666	*17,047	
Other investments	12,004,933	9,143,085	446,982	d	506,749	714,767	
Depreciable assets	21,221,731	6,346,338	5,144,541	d	5,556,830	752,327	
Less: Accumulated depreciation	14,975,573	4,501,924	3,555,610	d	3,870,547	558,840	
Depletable assets	-	-	-	d	-	-	
Less: Accumulated depletion	-	-	-	d	-	-	
Land	661,046	178,347	301,245	d	43,430	*3,987	
Intangible assets (amortizable) Less: Accumulated amortization	4,380,251	2,041,893 851,059	170,376 77,222	d d	916,523 386,365	132,007 50,719	
Other assets	1,782,899 1,232,049	236,494	379,890	d	359,385	38,752	
Total liabilities	41,816,758	21,040,517	5,219,378	ď	6,087,869	2,258,901	
Accounts payable	3,017,945	1,207,802	237,485	d	866,265	306,477	
Mortgages, notes, and bonds under one year	1,664,887	364,075	234,486	d	378,438	80,002	
Other current liabilities	6,865,258	4,553,771	668,283	d	572,318	267,164	
Loans from shareholders	1,867,609	305,865	688,008	d	330,611	*323,115	
Mortgages, notes, bonds, one year or more Other liabilities	5,160,278 4,141,201	817,676 3,634,348	1,324,242 148,709	d d	1,630,085 174,537	143,739 *33,319	
Capital stock	586,398	200,608	37,449	d	114,189	19,810	
Additional paid-in capital	9,613,918	419,332	2,522,212	d	4,767,707	878,610	
Retained earnings [26]	10,282,056	10,505,489	-554,999	d	-2,631,710	215,654	
Less: Cost of treasury stock	1,382,791	968,451	*86,496	d	114,570	*8,991	
Income from trade or business:							
Total receipts	73,961,824	25,282,140	10,680,787	d	17,851,811	4,840,058	
Business receipts	72,613,568 32,879	24,781,571 27,925	10,512,969 *914	d d	17,559,271 *492	4,720,765 14	
Interest on Government obligations, total Net gain, noncapital assets	135,929	27,925 96,341	^{^914} 20,659	d d	14,498	14	
Other receipts	1,179,448	376,303	146,245	d	277,550	119,269	
Total deductions	64,571,047	21,810,458	8,804,187	d	16,497,943	4,018,731	
Cost of goods sold	29,546,968	9,044,306	2,535,597	d	10,036,647	1,365,470	
Compensation of officers	5,233,342	1,601,001	1,850,957	d	467,157	327,554	
Salaries and wages	11,033,514	4,761,720	964,846	d	2,319,946	722,827	
Repairs Pad debts	395,557 120,878	153,842 76,980	71,488	d d	111,262 22,769	20,509 *1,219	
Bad debts Rent paid on business property	1,735,346	76,980 415,745	3,724 670,855	d d	339,116	^1,219 106,541	
Taxes paid	1,753,605	611,446	270,605	d	321,095	104,421	
Interest paid	376,823	121,862	74,594	d	96,329	8,167	
Amortization	421,241	188,576	80,908	d	62,779	5,890	
Depreciation	955,262	266,384	228,659	d	289,838	58,681	
Depletion	-	-	-	d	-	-	
Advertising	1,023,091	261,668	64,736	d	247,893	207,136	
Pension, profit sharing, stock, annuity Employee benefit programs	518,578 951,090	240,664 447,652	118,592 83,883	d d	33,798 145,357	27,952 56,328	
Net loss, noncapital assets	1,696	*114	*1,405	d	145,357	30,320	
Other deductions	10,504,054	3,618,497	1,783,341	d	2,003,859	1,006,032	
Total receipts less total deductions	9,390,777	3,471,682	1,876,600	d	1,353,868	821,327	
Net income from a trade or business	9,357,898	3,443,756	1,875,686	d	1,353,376	821,313	
Total income tax [12]	*1,544	277	459	d	*34	-	(

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]

	Finance and insurance				Real estate and rental and leasing				
ltem	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	114,712	14,820	28,629	70,438	824	182,767	168,339	d	d
Number of shareholders	180,954	33,209	44,825	100,580	2,341	289,695	265,356	d	d
Total assets	328,466,771	143,817,260	152,880,728	25,716,889	6,051,893	103,135,941	78,982,768	d	d
Cash	81,925,606	13,924,420	59,614,573	8,222,404	164,209	14,494,086	11,792,251	d	C
Notes and accounts receivable	90,147,943	51,146,825	33,115,549	5,865,477	*20,092	7,682,742	4,852,792	d	C
Less: Allowance for bad debts	1,753,915	1,638,753	77,650	37,512	-	237,058	163,921	d	C
Investments in Government obligations	181,048 7,315,641	181,048 7,227,492	87,325	*824	-	2,392,303 *31,749	*212,924 *31,749	d d	0
Investments in Government obligations Tax-exempt securities	4,082,819	3,210,336	506,523	*140,562	225,398	298,477	298,429	d	
Other current assets	14,920,334	7,024,205	5,246,463	801,520	1,848,146	9,843,993	8,121,753	d	
Loans to shareholders	1,507,168	190,443	660,345	650,547	5,832	3,102,836	2,508,673	d	c
Mortgage and real estate loans	42,920,785	40,743,628	*2,034,503	*142,653		2,188,136	2,173,173	d	c
Other investments	64,316,299	14,418,970	42,754,377	3,519,573	3,623,379	19,036,312	17,004,711	d	c
Depreciable assets	22,213,634	5,294,934	10,977,503	5,908,627	*32,571	71,135,910	40,513,652	d	c
Less: Accumulated depreciation	14,391,860	3,077,008	7,192,942	4,103,474	*18,436	40,131,350	19,588,728	d	c
Depletable assets	*15,861	-	*15,861	-	-	*54,369	*54,369	d	C
Less: Accumulated depletion	*12,373	-	*12,373	-	-	*22,135	*22,135	d	C
Land	1,115,368	405,882	572,687	136,225	574	7,934,647	7,595,028	d	c
Intangible assets (amortizable) Less: Accumulated amortization	9,708,515	1,300,532	1,999,995	6,407,088	901	1,979,571	1,084,215	d d	c
Other assets	3,658,788 7,912,684	484,605 3,948,910	428,225 3,006,214	2,745,263 807,638	696 *149,923	903,792 4,255,145	502,950 3,016,783	d	
Total liabilities	328,466,771	143,817,260	152,880,728	25,716,889	6,051,893	103,135,941	78,982,768	d	d
Accounts payable	91,630,044	3,987,432	82,730,062	4,801,525	*111,026	2,439,686	1,357,335	d	
Mortgages, notes, and bonds under one year	23,138,749	18,628,199	1,112,202	3,361,861	36,487	6,322,519	3,955,800	d	
Other current liabilities	102,898,120	72,574,583	25,624,544	4,074,641	624,352	6,204,451	5,280,801	d	C
Loans from shareholders	4,993,491	3,266,107	1,320,116	389,049	*18,220	8,557,116	6,793,682	d	C
Mortgages, notes, bonds, one year or more	22,797,708	10,838,196	7,594,988	4,283,064	81,461	34,398,445	25,802,876	d	C
Other liabilities	23,224,575	8,902,263	13,120,323	1,199,796	2,193	5,911,819	5,117,247	d	C
Capital stock	4,241,446	1,060,522	2,149,428	541,134	490,362	3,428,577	2,713,563	d	
Additional paid-in capital	14,632,873	6,229,700	5,447,582	1,256,214	1,699,377	15,320,053	11,395,486	d	C
Retained earnings [26]	43,533,803	18,554,013	14,769,781	7,194,703	3,015,306	22,279,140	18,069,029	d	
Less: Cost of treasury stock	2,624,038	223,754	988,297	1,385,096	26,891	1,725,866	1,503,051	d	
Income from trade or business: Total receipts	121,654,969	31,754,483	46,814,342	42,016,424	1,069,720	93,919,691	66,754,185	d	c
Business receipts	106,890,100	21,834,164	43,159,340	41,006,321	890,274	86,751,919	61,672,853	d	
Interest on Government obligations, total	163,344	99,765	45,494	6,496	11,589	19,613	18,012	d	
Net gain, noncapital assets	2,921,918	2,564,723	268,419	42,850	*45,926	1,462,968	461,739	d	C
Other receipts	11,679,608	7,255,831	3,341,089	960,758	121,931	5,685,191	4,601,581	d	
Total deductions	94,866,035	24,197,226	36,594,323	33,253,032	821,454	75,787,233	52,462,804	d	c
Cost of goods sold	*553,718	-	-	-	*553,718	12,638,819	3,291,939	d	C
Compensation of officers	11,997,923	1,405,020	4,635,233	5,921,478	*36,192	6,550,941	5,791,364	d	c
Salaries and wages	34,687,368	7,677,769	14,494,139	12,431,608	*83,853	23,974,686	20,752,465	d	C
Repairs Red debte	822,708	174,028	376,870	266,273	*5,537	1,401,641	810,486	d d	
Bad debts Rent paid on business property	2,351,794 4,048,557	2,262,695 909,440	53,433	34,872 1,633,268	795 7,970	84,342 3,758,145	28,289 2,692,200	d d	c
Taxes paid	3,466,502	909,440 860,706	1,497,878 1,196,036	1,633,268 1,398,463	11,297	2,663,495	1,996,842	d	
Interest paid	3,394,302	2,013,761	1,001,509	369,093	*9,939	1,165,724	676,153	d	0
Amortization	654,807	139,304	120,744	394,703	56	198,564	58,784	d	
Depreciation	1,233,379	367,864	603,317	256,695	*5,503	4,184,794	832,611	d	C
Depletion	37	1	36	-	-	*7,508	*7,508	d	C
Advertising	2,254,191	975,935	619,772	651,403	*7,081	1,538,109	1,304,195	d	(
Pension, profit sharing, stock, annuity	1,549,039	226,255	967,990	354,250	*543	482,789	410,552	d	
Employee benefit programs	2,268,654	447,779	966,060	851,658	*3,156	971,485	702,061	d	
Net loss, noncapital assets	46,617	29,112	14,221	1,443	*1,840	18,318	3,206	d	(
Other deductions	25,536,440	6,707,557	10,047,084	8,687,824	93,975	16,147,874	13,104,150	d	C
Total receipts less total deductions	26,788,934	7,557,257	10,220,019	8,763,392	248,267	18,132,458	14,291,381	d	
Net income from a trade or business	26,625,591	7,457,492	10,174,525	8,756,896	236,678	18,112,845	14,273,368	d	(

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

			Administrative and sup	port and waste management	and remediation services	
ltem	Professional, scientific, and technical services	Management of companies (holding companies)	Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	494,214	11,612	153,479	148,106	5,373	26,872
Number of shareholders	699,826	98,241	229,690	218,177	11,514	35,426
Total assets	126,881,798	438,683,732	56,986,160	47,131,111	9,855,049	9,828,416
Cash	38,549,433	32,929,123	11,858,653	10,642,333	1,216,320	2,611,115
Notes and accounts receivable	30,047,741	228,409,299	13,577,261	11,796,761	1,780,499	1,979,437
Less: Allowance for bad debts Inventories	274,957 4,034,838	3,450,092 12,420	376,813 1,662,074	350,451 1,423,172	26,362 238,902	210,899 292,119
Investments in Government obligations	*90,655	51,940,430	32,158	1,423,172	238,902 16,392	292,119
Tax-exempt securities	*125,521	25,871,852	*84,198	23,624	*60,573	-
Other current assets	10,149,169	7,836,413	5,072,741	4,425,693	647,047	743,997
Loans to shareholders	5,254,077	916,105	2,870,511	2,549,205	321,306	194,700
Mortgage and real estate loans	190,935	11,143,123	*250,144	*250,144	-	*22,667
Other investments	11,764,151	69,931,667	4,906,767	4,330,557	576,210	1,107,437
Depreciable assets	57,494,922	13,019,009	43,270,598	32,480,563	10,790,035	5,897,744
Less: Accumulated depreciation	41,591,611	6,880,846	31,198,090	23,784,166	7,413,924	3,321,040
Depletable assets	*20,871	5,691	*162,528	*140,183	*22,345	*4,183
Less: Accumulated depletion	*11,961	*2,546	*127,474	*109,837	*17,637	*3,953
Land	1,361,631	1,598,070	1,012,583	611,186	401,397	145,921
Intangible assets (amortizable) Less: Accumulated amortization	10,235,020 3,817,757	4,719,094 430,897	4,587,826 1,809,408	3,592,371 1,386,901	995,455 422,508	472,383 234,083
Other assets	3,259,120	1,115,815	1,149,903	480,905	668,997	126,687
Total liabilities	126,881,798	438,683,732	56,986,160	47,131,111	9,855,049	9,828,416
Accounts payable	12,920,269	3,699,923	5,551,837	4,590,560	961,277	513,934
Mortgages, notes, and bonds under one year	6,694,419	5,226,617	4,971,645	4,271,257	700,388	290,230
Other current liabilities	21,695,952	332,691,504	8,165,176	7,548,134	617,042	2,513,450
Loans from shareholders	8,597,442	996,384	3,551,172	3,259,407	291,766	520,417
Mortgages, notes, bonds, one year or more	16,625,502	13,714,258	11,563,529	8,931,303	2,632,226	1,256,755
Other liabilities	6,375,898	6,371,812	3,277,273	2,528,917	748,355	225,725
Capital stock	3,427,994	4,299,070	1,198,672	1,127,600	71,072	398,447
Additional paid-in capital	9,962,146	19,784,227	4,399,879	3,986,593	413,287	820,162
Retained earnings [26]	46,639,131	58,471,096	15,444,881	11,681,658	3,763,223	3,416,480
Less: Cost of treasury stock Income from trade or business:	6,056,955	6,571,161	1,137,905	794,319	343,586	*127,184
Total receipts	435,950,194	33,385,700	201,585,204	183,697,023	17,888,182	23,703,946
Business receipts	428,051,443	8,615,407	198,524,985	180.846.233	17,678,752	23,587,924
Interest on Government obligations, total	17,446	785,434	6,825	4,187	*2,638	*1,340
Net gain, noncapital assets	318,310	595,816	249,404	188,920	60,484	6,725
Other receipts	7,562,995	23,389,044	2,803,990	2,657,682	146,308	107,957
Total deductions	375,117,677	15,810,988	184,946,079	168,699,883	16,246,196	21,364,860
Cost of goods sold	129,514,038	-	79,051,116	71,631,640	7,419,476	3,658,068
Compensation of officers	41,710,871	1,747,851	7,154,309	6,639,205	515,104	1,318,761
Salaries and wages Repairs	81,263,072 1,756,616		47,127,397 1,495,766	44,557,690 1,158,274	2,569,707 337,492	6,242,935 323,689
Bad debts	413,923	544,098	1,495,766	204,067	25,691	134,254
Rent paid on business property	13,323,369	282,411	4,345,005	3,873,125	471,880	2,063,594
Taxes paid	12,451,469	756,904	8,431,736	7,921,885	509,851	776,333
Interest paid	1,463,975	2,165,414	870,205	744,730	125,475	89,185
Amortization	508,373	442,756	242,282	205,071	37,212	31,841
Depreciation	2,581,969	· · · · · · · · · · · · · · · · · · ·	2,537,889	1,847,899	689,990	309,642
Depletion	-	72	*26,225	*25,681	*544	-
Advertising	3,583,110	217,052	1,947,181	1,865,063	82,117	606,322
Pension, profit sharing, stock, annuity	4,301,522	257,409	574,695	443,308	131,387	122,823
Employee benefit programs Net loss, noncapital assets	6,434,693 10,055	602,973 127,918	3,286,510 3,497	2,858,404 2,146	428,106 *1,351	304,807 *170
Other deductions	75,800,622	3,732,801	27,622,509	24,721,697	2,900,812	5,382,437
Total receipts less total deductions	60,832,517	17,574,713	16,639,126	14,997,140	1,641,986	2,339,086
Net income from a trade or business	60,815,070	16,789,279	16,632,301	14,992,953	1,639,348	2,337,746
Total income tax [12]	7,867	9,406	*1,078	*981	*97	-

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]

<u> </u>		Health care and	social assistance		Arts, e	entertainment, and recr	eation
Item	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	272,641	232,797	32,040	7,804	54,334	38,875	15,460
Number of shareholders	359,714	291,859	51,461	16,394	74,638	49,329	25,309
Total assets	64,109,916	42,309,577	9,102,693	12,697,646	20,931,411	10,658,123	10,273,288
Cash	17,567,143	13,676,072 2,392,961	1,903,129	1,987,942	6,063,672	4,306,216	1,757,455
Notes and accounts receivable Less: Allowance for bad debts	7,354,847 476,591	82,792	2,020,789 196,102	2,941,098 197,697	941,753 7,341	638,752 4,866	303,001 2,475
Inventories	586,668	488,457	65,428	32,782	375,838	85,816	290,022
Investments in Government obligations	-		-	-	-	-	-
Tax-exempt securities	1,765	-	-	1,765	2,001	-	2,001
Other current assets	4,117,758	2,497,392	617,134	1,003,232	843,953	549,470	294,483
Loans to shareholders	4,421,720	3,891,433	427,163	103,123	1,124,946	780,426	344,520
Mortgage and real estate loans	*115,466	*37,810	*76,768	*888	*55,884	-	*55,884
Other investments	4,305,430	2,643,473	885,530	776,428	2,414,422	1,025,540	1,388,882
Depreciable assets	63,622,394	47,667,194	6,910,312	9,044,888	18,164,648	5,432,947	12,731,701
Less: Accumulated depreciation	45,345,580 *6,550	36,119,269 *6,550	4,640,322	4,585,988	12,016,572 *10,354	3,474,616 *3,300	8,541,956 7,054
Depletable assets Less: Accumulated depletion	*2,701	*2,701			*8,136	*2,044	6,092
Land	1,298,902	594,556	333,809	370,537	1,113,941	184,023	929,918
Intangible assets (amortizable)	9,656,561	7,912,602	921,935	822,024	1,597,650	908,744	688,905
Less: Accumulated amortization	4,604,831	4,102,151	329,650	173,031	353,967	205,151	148,816
Other assets	1,484,416	807,990	106,768	569,657	608,366	429,566	178,799
Total liabilities	64,109,916	42,309,577	9,102,693	12,697,646	20,931,411	10,658,123	10,273,288
Accounts payable	2,977,027	1,125,094	446,890	1,405,043	553,695	249,416	304,280
Mortgages, notes, and bonds under one year	4,143,818	3,064,654	506,451	572,713	834,125	448,137	385,988
Other current liabilities	7,939,515	5,004,262	1,358,272	1,576,981	2,589,445	1,644,383	945,061
Loans from shareholders	3,235,089	2,201,308	642,410	391,370	1,082,659	629,631	453,027
Mortgages, notes, bonds, one year or more	19,368,283	12,510,199	2,442,960	4,415,124	5,560,841	1,943,753	3,617,087
Other liabilities	4,828,515	882,011	2,735,743	1,210,761	1,263,887	535,349	728,539
Capital stock Additional paid-in capital	1,702,905 4,803,352	1,066,085 3,358,462	477,870 613,227	158,950 831,664	741,990 4,550,387	94,117 2,935,614	647,873 1,614,773
Retained earnings [26]	16,171,690	13,530,068	290,006	2,351,616	3,958,600	2,319,829	1,638,771
Less: Cost of treasury stock	1,060,278	432,566	411,136	216,576	204,217	*142,106	62,111
Income from trade or business:							
Total receipts	265,027,780	203,233,126	33,883,708	27,910,946	50,899,343	34,882,159	16,017,184
Business receipts	256,560,733	195,757,194	33,312,032	27,491,507	48,966,123	33,783,951	15,182,172
Interest on Government obligations, total	1,835	*721	*84	*1,030	5,876	5,731	*144
Net gain, noncapital assets	189,165	158,013	6,584	24,567	77,297	50,758	26,539
Other receipts	8,276,047	7,317,197	565,008	393,842	1,850,048	1,041,718	808,329
Total deductions Cost of goods sold	226,889,705 22,119,525	171,081,301 15,753,112	30,017,564 3,762,449	25,790,840 2,603,964	44,201,975 9,347,886	30,074,097 5,306,038	14,127,879 4,041,848
Compensation of officers	36,251,352	33,759,673	1,808,244	683,436	8,580,486	7,980,786	599,701
Salaries and wages	63,174,615	41,849,673	11,742,389	9,582,554	7,205,412	4,648,390	2,557,022
Repairs	2,172,744	1,593,283	272,565	306,896	521,632	153,140	368,492
Bad debts	554,200	53,499	315,523	185,178	16,490	2,633	13,857
Rent paid on business property	14,137,205	10,946,011	1,419,329	1,771,865	1,711,914	937,975	773,940
Taxes paid	9,735,870	6,496,818	1,578,303	1,660,749	1,412,718	605,781	806,937
Interest paid	1,455,523	1,006,769	188,379	260,375	357,901	100,035	257,866
Amortization	552,348	444,043	67,848	40,457	202,276	180,686	21,590
Depreciation Depletion	2,375,515	1,675,752	324,416	375,347	624,782	204,064	420,717
Advertising	2,406,290	2,067,770	204,867	133,654	492,651	208,491	284,160
Pension, profit sharing, stock, annuity	4,289,706	4,128,023	103,297	58,385	517,523	493,796	23,727
Employee benefit programs	4,008,791	2,463,288	542,791	1,002,712	416,476	212,637	203,839
Net loss, noncapital assets	7,996	4,172	*1,274	2,550	4,941	*666	*4,275
Other deductions	63,648,026	48,839,416	7,685,892	7,122,717	12,788,886	9,038,979	3,749,907
Total receipts less total deductions	38,138,075	32,151,824	3,866,144	2,120,107	6,697,368	4,808,063	1,889,305
Net income from a trade or business	38,136,240	32,151,103	3,866,060	2,119,076	6,691,493	4,802,331	1,889,161
Total income tax [12]	*1,035	*1,034	1	-	-	-	-

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]

	Accomi	modation and food s	services		Other s	services		
ltem	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	143,402	14,315	129,087	169,029	87,333	d	d	-
Number of shareholders	270,831	51,300	219,531	249,051	124,539	d	d	
Total assets	83,025,899	32,082,048	50,943,851	31,099,590	15,880,582	d	d	
Cash	11,096,217	2,349,873	8,746,344	6,393,290	3,535,201	d	d	
Notes and accounts receivable	5,909,823 20,097	3,446,880 2,670	2,462,943 17,427	4,879,353 964,681	2,613,015 21,048	d d	a d	
Less: Allowance for bad debts Inventories	2,078,324	188,556	1,889,768	2,517,647	1,927,138	d	ď	
Investments in Government obligations	1,344	1,344	- 1,000,700	_,017,047	- 7,027,130	d	d	
Tax-exempt securities	*31,773	*4,247	*27,526	*59,183	*360	d	d	
Other current assets	4,036,951	988,701	3,048,250	1,949,035	665,819	d	d	
Loans to shareholders	2,622,171	637,178	1,984,993	1,299,417	850,752	d	d	
Mortgage and real estate loans	*53,095	*2,986	*50,109	*1,852	-	d	d	
Other investments	5,762,488 84,988,320	3,437,425 28,883,607	2,325,063 56,104,713	1,196,187 30,727,042	532,974 14,931,653	d	d d	
Depreciable assets Less: Accumulated depreciation	48,973,415	12,618,857	36,354,558	22,120,196	11,291,063	d	d	1
Depletable assets	-	-	-	-	- 1,201,000	d	d	-
Less: Accumulated depletion	-	-	-	-	-	d	d	
Land	6,333,204	3,378,729	2,954,475	1,849,173	1,182,025	d	d	
Intangible assets (amortizable)	12,129,950	1,022,693	11,107,256	4,659,684	1,979,241	d	d	
Less: Accumulated amortization	5,582,566	568,871	5,013,695	2,448,947	1,189,364	d	d	
Other assets	2,558,318	930,227	1,628,091	1,101,550	163,877	d d	d	
Total liabilities Accounts payable	83,025,899 3,429,697	32,082,048 308,675	50,943,851 3,121,022	31,099,590 2,467,952	15,880,582 1,573,451	d d	d	
Mortgages, notes, and bonds under one year	4,475,539	1,245,321	3,230,218	2,049,693	1,071,037	d	d	
Other current liabilities	6,130,453	1,501,285	4,629,168	2,257,609	1,222,735	d	d	
Loans from shareholders	7,617,887	1,999,720	5,618,167	3,944,838	1,680,452	d	d	
Mortgages, notes, bonds, one year or more	34,993,033	19,339,236	15,653,797	8,684,468	4,840,339	d	d	
Other liabilities	2,219,074	871,143	1,347,932	738,415	170,924	d	d	
Capital stock	4,327,871	1,142,648	3,185,223	2,132,785	880,995	d	d	
Additional paid-in capital	8,002,198	2,585,968	5,416,231	2,375,888 7,018,694	867,941 3,851,315	d	d d	
Retained earnings [26] Less: Cost of treasury stock	14,300,543 2,470,395	3,421,621 333,568	10,878,922 2,136,827	570,751	278,606	d	ď	
Income from trade or business:	2,470,000	000,000	2,100,027	070,701	270,000	u	u	
Total receipts	188,363,079	16,065,283	172,297,795	106,084,701	63,593,902	d	d	
Business receipts	185,964,068	15,521,111	170,442,957	104,649,338	63,100,280	d	d	
Interest on Government obligations, total	5,450	1,562	3,889	2,772	*156	d	d	
Net gain, noncapital assets	405,399	30,085	375,314	224,363	105,019	d	d	
Other receipts Total deductions	1,988,161 174,534,750	512,525 13,874,959	1,475,636 160,659,791	1,208,227 96,518,422	388,448 58,072,044	d d	0	
Cost of goods sold	73,314,786	2,776,087	70,538,699	42,921,391	30,799,518	d	d	
Compensation of officers	5,378,660	388,072	4,990,588	6,194,482	3,584,669	d	d	
Salaries and wages	32,446,502	2,630,314	29,816,188	15,526,106	8,011,456	d	d	
Repairs	3,124,264		2,654,069	1,047,512	447,905	d	d	
Bad debts	62,795	5,683	57,112	153,691	84,519	d	d	
Rent paid on business property	12,287,741	334,934	11,952,807	7,109,130	2,812,809	d	d d	
Taxes paid Interest paid	8,038,391 1,957,228	972,271 994,603	7,066,120 962,625	3,665,767 673,708	1,952,818 393,651	d d	a	
Amortization	671,941	61,604	610,337	261,574	101,736	d	d	
Depreciation	3,673,438	1,040,167	2,633,271	1,585,109	692,538	d	d	
Depletion	-	-	-	*746	*746	d	d	
Advertising	4,114,738	224,343	3,890,396	1,268,936	615,930	d	d	
Pension, profit sharing, stock, annuity	135,603	11,398	124,205	224,773	100,544	d	d	
Employee benefit programs	1,222,834	124,913	1,097,921	1,189,649	793,492 *10,050	d d	d	
Net loss, noncapital assets Other deductions	17,396 28.088.431	1,109 3,839,267	16,288 24,249,164	43,787 14.652.060	7,669,663	a d	a	
Total receipts less total deductions	13,828,329	2,190,324	11,638,004	9,566,279	5,521,858	d	d	
Net income from a trade or business	13,822,878	2,188,763	11,634,116	9,563,507	5,521,702	d	d	
Total income tax [12]	7	-	7	*6,087	*6,087	d	d	

Endnotes to Basic Tables and 1120S 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 2013 *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] The CV for this variable and industry is not stable because the denominator is relatively small due to a netting effect.
- [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 2012 overpayments claimed as a credit, and 2013 estimated tax payments, less any refund of estimated tax payments.

Endnotes to Basic Tables and 1120S Basic Tables

- [15] All sectors may include "Not Allocable" which is not shown separately.
- [16] The Wholesale and Retail sector may include "Wholesale and Retail Trade not Allocable," which is not shown separately.
- [17] Returns without net income includes 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.
- [20] Reserved
- [21] This amount includes returns with zero receipts and receipts not reported.
- [22] This item includes adjustments to amount owed or overpayments, which are not shown separately.
- [23] Coefficient of variation is greater than 0 and 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.
- [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

his 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," page 13 in Section 3.) Definitions marked with the symbol Δ have been revised for 2013 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 shortterm liabilities arising from the conduct of trade or business and not secured by promissory notes.

Additional Section 263A (Inventory) Costs

[Form 1125-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.

Biofuel Producer Fuels Credit A

[Form 6478]

A credit was allowed and cellulosic biofuel production. The alcohol mixture, alcohol, and small ethanol producer credit expired for fuels sold or used after 2011. The cellulosic biofuel producer credit was extended through January 2, 2013. The credit also includes second generation cellulosic biofuel used. The American Jobs Creation Act of 2004 requires that the alternative minimum tax rules be applied to the credit so Form 6478 is not 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. Small corporations (as defined in the Form 4626 instructions) were not subject to 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.

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-year 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 and was, therefore, added into the AMT calculation. This item was a current-year deduction.
- (9) **Tax shelter farm activities.** This applied only to personal service corporations with nonpassive farming operations that were "tax shelters," and was the difference between farm gains and losses computed under the regular tax rules and those computed using all the AMT accounting rules.
- (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. There are various bonds excluded from this rule. Those bonds are defined in the instructions for Form 4626.
- (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, The various allowable entries are defined in the Form 4626 instructions.

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 Fuel Vehicle Refueling Property Credit Δ

[Form 8911, Page 1, Line 8]

The Alternative Fuel Vehicle Refueling Property Credit is known as the credit for all property placed in service during the tax year. The current year's maximum credit per location is \$30,000. The credit covers property placed in service in 2012 and 2013. Each property's cost must first be reduced by any section 179 expense deduction taken for the property. The credit is scheduled to expire for nonhydrogen refueling properties placed in service after 2013.

Alternative Motor Vehicle Credit A

[Form 8910]

The Alternative 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. The plug-in conversion credit expired for conversions made after 2011.

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).** Twenty 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 (section 263) (but, see below), and 10-year amortization of mining exploration and development expenses (sections 616 and 617).

Amortization of intangible drilling costs was excluded from this heading when it could be identified; instead, it was included in "Other deductions" in the statistics.

Amount Owed at Time of Filing

[Page 1, Line 34]

See "Overpayment or Amount Owed.

Bad Debts

[Page 1, Line 15]

Bad debts occurring during the year were allowed as a deduction under Code section 166. For most businesses, the deduction was allowed only for debts 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 [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 is scheduled to expire in 2013. The tax liability for this credit is no longer computed on Form 8864, *Biodiesel and Renewable Diesel Fuels Credit*. 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)

[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 percent only on the undistributed gain for nonqualified 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, Lines 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 distributing 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 nonlife 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

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 IR 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 that claimed a foreign tax credit. A U.S. corporation could claim a foreign tax credit for a share of the foreign taxes actually paid by its related foreign corporations, including its controlled foreign corporations. The U.S. corporation's share of the foreign taxes depended on the ratio of the dividends and includable income it received to the total earnings and profits of the related foreign corporation. The foreign taxes were treated as deemed paid by the U.S. corporation. In order to receive credit against U.S. tax, the foreign taxes deemed paid needed to be included in the corporation's worldwide income as well. They were included in income as an increase to foreign dividends, called a dividend gross-up. The dividend gross-up was the equivalent amount of the foreign taxes deemed paid by the U.S. corporation.

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-percent rate, up to \$11,750, if the taxable income of the group was over \$100,000, and at a 3-percent 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 a 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

[Form 1125-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 Form 1125-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

[Form 1125-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 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 childcare 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 Paid on Fuels

[Page 3, Schedule J, Line 19b]

Code section 34 allowed a credit in full or in stated amounts for excise taxes on:

- (1) gasoline used on farms for farming purposes (Code section 6420);
- (2) gasoline used for nonhighway purposes or by local transit systems (Code section 6421); and
- (3) fuel not used for taxable purposes (Code section 6427), such as on the sale of fuel when tax was imposed under section 4041(a) or (e), and the purchaser used such fuel other than for the use for which 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 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 that 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 3 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 3, Schedule J, Part II, Line 19a]

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 2013 Estimated Tax

[Page 1, Line 36a]

This item was the amount of the taxpayer's 2012 overpayment applied to the firm's estimated tax for the 2013 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); 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 endof-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 1 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

[Page 1, Line 20]

Depreciation is a method of recovering the cost of investments in tangible assets that lose value as they are used to produce income. The depreciation deduction allowed under Code sections 167 and 168 approximated this loss in value by prescribing the rates at which various types of assets could be depreciated and the period over which the investment could be recovered. The depreciation rules in effect for property placed in service in 2013 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 2013 that were originally placed in service under prior-year rules. So the depreciation claimed on 2013 returns included in these statistics could have represented amounts computed by several different sets of rules.

In 2013, 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 road-beds 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 2013, 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 percent special depreciation allowance. Qualified property acquired and placed in service after May 5, 2003, and before January 1, 2005, may have an additional 50-percent depreciation allowance. Qualified property for the 30-percent or 50-percent 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-percent and 50-percent 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 carryback and carryforward provisions of the credit, see "General Business Credit," in this section. The components of the general business credit are shown separately in Table 21.

Dividends Received from Domestic Corporations

Dividends received from domestic corporations was a statistic computed from amounts reported on Schedule C. The amounts making up this statistic are shown in detail in Table 20 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-DISCs) and from former Domestic International Sales Corporations (DISCs) were included as domestic dividends received. Dividends from foreign sales corporation's (FSCs) 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 debtfinanced 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 (FSCs) 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 Employment Credit Δ

[Form 8844, line 4]

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 parttime 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.

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. Passive investment income, in general, was gross receipts derived from rents, royalties, dividends, interest, annuities, or the sales or exchanges of stock or securities.

Foreign Dividend Income Resulting from Foreign Taxes Deemed Paid

[Page 2, Schedule C, Line 15(a)]

See "Constructive Taxable Income from Related Foreign Corporations."

Foreign Tax Credit

[Page 3, Schedule J, Line 5a]

Code section 901 allowed a credit against U.S. income tax for income taxes paid to foreign countries or U.S. possessions. The credit could be claimed by domestic corporations, except S corporations, and by foreign corporations engaged in trade or business in the United States for foreign taxes paid on income effectively connected with the U.S. business. The U.S. income tax that could be reduced by the credit excluded the recapture taxes and the personal holding company tax. The credit was not allowed for S corporations because their income was primarily taxed through their shareholders; any creditable foreign taxes were also passed through to their shareholders. Regulated investment companies could elect under Code section 853 to allow their shareholders to claim any credit for the foreign taxes paid. However, if the election was not made, the regulated investment company could claim the tax credit.

The foreign tax credit was subject to a limitation that prevented the corporations from using foreign tax credits to reduce U.S. tax liability on U.S.-sourced income. The credit was limited to a percentage of total U.S. income tax equal to the ratio of taxable income from foreign sources to worldwide taxable income. Previously this limitation was computed separately for foreign taxes paid or accrued with respect to nine categories of income. In 2006 the categories changed to four. These are (1) Passive Income; (2) General Category Income; (3) Section 901 (j) Income (Sanction Country Income); and (4) Income Re-sourced by Treaty. Foreign taxes in excess of the limitation for any 1 year could be carried back 1 year (2 years for credits arising in a tax year beginning before October 23, 2004) and forward 10 years (5 years for credits that can be carried forward to any tax year ending before October 23, 2004). The carryover periods (1 year back and 10 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

[Form 3800, Line 38]

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), 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 plugin electric drive motor vehicle credit (Form 8936), qualified plug-in electric vehicle credit (Form 8834, Part I), investment credit (Form 3468), work opportunity credit (Form 5884), alcohol and cellulosic biofuel fuels credit (Form 6478), lowincome housing credit (Form 8586, Part II), renewable electricity, refined coal, and Indian coal production credit (Form 8835), credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846), credit for small employer health insurance premiums (Form 8941), and the empowerment zone employment credit (Form 8844). 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: Forms 8900, 8906, 8907, 8908, 8909, 8923, 8931, 8932, 8933, 5884-A and 5884-B. 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 shall not exceed the excess of the taxpayer's net income tax over the greater of (1) the tentative income tax, or (2) 25 percent of so much of the taxpayer's net regular tax liability as it exceeds \$25,000.

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 share-holder 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.

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, 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)]

These were 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

[Form 1125-A, Line 1]

Closing inventories from the end of the previous year.

See also "Inventory, End of Year."

Inventory, End of Year

[Form 1125-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 re-equips, 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 carry-back 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 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 tax-payer 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 buildings placed 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 section 45H). 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 not 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 are 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 1 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 16 and 17]

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 1 year or less and long term if they had been held for longer than 1 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 passthrough 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 1 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 sections 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)

[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 Credit

[Form 8874]

The New Markets tax credit has been created to increase investments in low-income communities. The credit was equal to 5 percent of the investment in a qualified community development entity for the first 3 allowance dates and 6 percent of the investment for the next 4 allowance dates. The total credit available was equal to 39 percent of the investment over 7 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, Page3, Line 10]

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; and
- (2) Liquid, gaseous, or solid synthetic fuels produced from coal.

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 forprofit 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 nonprofit 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

[Form 1125-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 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 and from specified policy acquisition expenses of life insurance companies (IR Code section 848) (except amortization of intangible drilling costs), which were moved during statistical processing to "Amortization."

Other Investments

[Page 5, Schedule L, Line 9(d)]

This category generally included long-term nongovernment investments and certain investments for which no distinction could be made as to their current or long-term nature. Examples of nongovernment 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 3, Line 12]

These were 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 2 and 3]

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 2013 are shown in the computation of the general business credit in Table 21. 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, profitsharing 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 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

[Form 1125-A, line 2]

This is the total of items purchased during the year for resale or to become a part of goods manufactured or prepared for sale. See "Cost of Goods Sold."

Qualified Electric Vehicle Credit

[Form 8834, Line 7]

A qualified electric vehicle was a vehicle manufactured primarily for use on public roads, having at least four wheels, and powered primarily by an electric motor drawing current from rechargeable batteries, fuel cells, or other portable sources of electrical current. In addition, the original use of the vehicle must begin with the taxpayer, acquired for taxpayer's own use, and not for resale. A credit can be claimed for certain two- or three—wheeled vehicles acquired after 2011 on Form 8936. 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 and Electric Drive Motor Vehicle Credit Δ

[Form 8936, Line13]

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. A credit can be claimed for certain two- or three-wheeled vehicles acquired after 2011 and before 2014. 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 3, Schedule J, Line 19c]

These credits are from Form 8827, line 8c. 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 5- or 10-year period, depending on the facility.

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.

Gross 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 was also ineligible for the credit. For qualified clinical testing expenses relating to drugs for certain rare diseases, taxpayers can elect to claim the credit using Form 8820, *Orphan Drug Credit*.

For a discussion of the income tax limitations and 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.

Retained Earnings, Appropriated

[Page 5, Schedule L, Line 24(d)]

Earnings set aside for specific purposes and not available for distribution to shareholders were included under this heading. Included were guaranty funds (for certain finance companies), reserves for plant expansion, bond retirements, contingencies for extraordinary losses, and general loss reserves. Also included was the total amount of all reserves not defined as valuation reserves or reserves included in other liabilities. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which were shown separately in this report. Unrealized appreciation was included in retained earnings unappropriated. Unrealized profits were included in other liabilities. Unearned income, if not current,

was also included in other liabilities. Any amount of retained earnings not identified as appropriated or unappropriated was considered unappropriated for purposes of these statistics.

Retained Earnings, Unappropriated

[Page 5, Schedule L, Line 25(d)]

Retained earnings, unappropriated, consisted of the retained earnings and profits of the corporation less any reserves (these reserves were shown in the statistics as Retained Earnings, Appropriated). Dividends and distributions to shareholders were paid from this account. These accumulated earnings included income from normal and discontinued operations, extraordinary gains or losses, and prior period adjustments. Also included were undistributed or undivided earnings (income or profits), and earned surplus. For railroads, unappropriated retained earnings included additions to property and funded debt retired through income and surplus. The statistics presented here are net amounts after reduction for negative amounts reported and include adjustments to shareholders equity reported by the taxpayer.

Adjustments reported by the taxpayers primarily consisted of unrealized gains and losses from securities held "available for sale." Also included in adjustments, guarantees of employee stock ownership plan debt, and compensation related to employee stock award plans.

Returns of Active Corporations

These returns were the basis for all financial statistics presented in the report. They comprised the vast majority of the returns filed, and were defined for the statistics as returns of corporations reporting any income or deduction items, including tax-exempt interest. Although corporations in existence during any portion of the taxable year were required to file a return whether or not they had income and deductions (Code section 6012(a)(2)), inactive corporations' returns were excluded from the statistics. See Section 3, Description of the Sample and Limitations of the Data.

Returns With Net Income

See "Net Income (or Deficit)."

Royalties

[Page 1, Line 7]

Royalties were gross payments received, generally on an agreed percentage basis, for the use of property rights before taking deductions for depletion, taxes, etc. Included were amounts received from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells. Expenses relating to royalties, depletion or taxes, were not deducted directly from this income, but were reported among the various business deductions from total gross income. No royalties were included in the statistics for regulated investment companies and real estate investment trusts.

S corporations reported this item on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income, 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, that 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 Internal Revenue Code section 13612. 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 are included in the Basic Tables section of this report. S corporation trade or business income and deductions are 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, certain tax-exempt organizations can be S corporation shareholders. These are qualified pension, profit-sharing, and stock bonus plans; charitable organizations; and Code section 501(c)(3) organizations.

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 the impact of this legislation on S corporations see Wittman, Susan, "S Corporation Returns, 1997," *Statistics of Income Bulletin*, Spring 2000, Volume 19, Number 4.

Some S corporations were subject to certain special taxes at the corporate level. See "Excess Net Passive Income Tax" and "Income Tax" in this section.

Salaries and Wages

[Page 1, Line 13]

Salaries and wages included the amount 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.

Net operating loss deduction. This deduction was the result of prior-year net operating losses. For large and midsized 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.

 Δ **Total special deductions** was the sum of the following deductions:

(1) **Dividends received deduction.** This deduction was based on the type of stock owned and the extent of ownership. Generally, dividends from other domestic members of a company's affiliated group were deducted 100 percent, those from other domestic companies owned 20 percent or more were allowed an 80-percent deduction, and those owned less than 20 percent were allowed a 70-percent deduction. These percentages were reduced if the stock was debt financed or if it was preferred stock of public utilities that were allowed a deduction for dividends paid. In

the case of life insurance companies, the dividend received deduction (other than the 100-percent deduction) was further reduced by the share of the company's investment income attributed to policyholders.

A deduction for dividends received from a foreign corporation was allowed if the foreign corporation had been engaged in a trade or business within the United States for at least 3 years and if at least 50 percent of its gross income was effectively connected U.S. trade or business income. The deduction was allowed only for dividends attributable to income earned in the United States, and only if the U.S. corporation owned at least 10 percent of the stock of the foreign corporation.

The total dividends received deduction was further limited based on net income. Generally, the 70- and 80-percent deductions could not exceed 70 and 80 percent of net income less the 100-percent deductions for dividends received from affiliated groups, foreign sales corporations, and small business investment companies. This limitation did not apply if the corporation had a net operating loss (even if the loss was caused by the dividends received deduction). The various categories of stock ownership and the percentages that were deductible are shown on Form 1120, Schedule C (reproduced in Section 6). See also, "Dividends Received from Domestic Corporations" and "Dividends Received from Foreign Corporations" in this section.

- (2) **Deduction for dividends paid on certain public utility stock.** This special deduction was for dividends paid on preferred stock issued by regulated telephone, electric, gas, or water companies before October 1, 1942, or issued to replace such stock. Companies were allowed to deduct 40 percent of the smaller of such dividends or taxable income computed without this deduction.
- (3) **Deduction for dividends paid (Forms 1120-RIC and 1120-REIT).** Regulated investment companies (RICs) and real estate investment trusts (REITs) were required to distribute virtually all (90 percent for both return 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. This item is included in "Statutory Special Deductions, Total," but is not shown separately in Table 20.

Tax Deposited with Form 7004

[Page 3, Schedule J, Line 16]

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 Certain Business Income Tax, Information, and Other Returns*, 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 2013 through June 2014. The corporation returns included a span of over 23 months between the first-included accounting period, which began on August 1, 2012, and closed on July 31, 2013, and the end of the last-included accounting period, which began on July 1, 2013, and closed on June 30, 2014. 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 noncalendar year ended accounting periods are centered by the calendar year ended accounting period. The calendar year made up 91 percent of the number of returns for Tax Year 2013. (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.

Total Assets and Total Liabilities

[Page 5, Schedule L, Lines 15(d) and 28(d)]

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' books of account. Total assets were net amounts after reduction by accumulated depreciation, accumulated amortization, accumulated depletion, and the reserve for bad debts. If these reserve accounts were reported as liabilities, they were treated as reductions from the asset accounts to which they related and total assets and liabilities were adjusted accordingly.

When used in this report, the term total liabilities included both the claims of creditors and shareholders' equity (see also "Net Worth"). In addition, total liabilities were net amounts after reduction by the cost of treasury stock. See also "Balance Sheets" in this section.

Total Deductions

As presented in this publication, total deductions comprised: (1) the cost of goods sold; (2) the ordinary and necessary business deductions from gross income; and (3) net loss from sales of noncapital assets. Components of total deductions were shown in the income statement segment of various tables throughout this report. See also "Total Receipts."

Total Income Tax After Credits

[Page 3, Schedule J, Line 21]

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 to 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 non-dealer 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, net income (loss) from rental real estate activities, net income (loss) from other rental activities, total net long-term capital gain (loss), and net short-term capital gain (loss). Prior to 1987, S corporation net income (less deficit) included most of the components of total net income (less deficit) above. The sum of the above components is a comprehensive measure of S corporation profits and losses that enables comparisons to be made with years prior to 1987.

Total Receipts

Total receipts 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 5i]

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 noneffectively 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 noneffectively connected income are only included as a separate item in Tables 10 and 11.

Work Opportunity Credit

[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 carryback 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."

Section 6

Forms

Form 1120 U.S. Corporation Income Tax Return	Form 1120S U.S. Income Tax Retu
Schedule D, Form 1120 Capital Gains and Losses	Schedule D, Form 112 Capital Gains and Los
Schedule N, Form 1120 Foreign Operations of U.S. Corporations304	Schedule K-1 Shareholder's Share of Credits, etc.
Form 1120-F U.S. Income Tax Return of a Foreign Corporation305	Form 8825 Rental Real Estate Inc
Form 1120-L U.S. Life Insurance Company Income Tax Return 312	or an S Corporation
Form 1120-PC U.S. Property and Casualty Insurance Company	Form 3800 General Business Cred
Income Tax Return	Form 4562 Depreciation and Amo
Form 1120-REIT U.S. Income Tax Return for Real Estate Investment Trusts	Form 4626 Alternative Minimum
Form 1120-RIC U.S. Income Tax Return for Regulated Investment Companies	

Form 1120S U.S. Income Tax Return for an S Corporation	36
Schedule D, Form 1120S Capital Gains and Losses and Built-in Gains	4]
Schedule K-1 Shareholder's Share of Income, Deductions, Credits, etc	43
Form 8825 Rental Real Estate Income and Expenses of a Partnership or an S Corporation	1∠
Form 3800 General Business Credit	16
Form 4562 Depreciation and Amortization	49
Form 4626 Alternative Minimum Tax—Corporations	51

	1	12	n		U.S. (Corporation Ir	ncome Tax	x Return			OMB No. 1545-0123
Form	n ■ artmen	t of the	e Treasurv	For cale	ndar year 2013 or tax	year beginning	, 2013	, ending	,	20	2013
Inter	nal Rev	venue	Service	▶ In	formation about For	m 1120 and its separa	ate instructions	is at www.irs.g			2010
1a C	heck onsolic ttach l	dated i		TYPE	Name				B	S Emplo	yer identification number
d	ife/non ated re ersona	eturn .		OR PRINT	Number, street, and roo	om or suite no. If a P.O. bo	ox, see instructions	S.	C	Date inc	corporated
(a 3 P	ttach (ersonal	Sch. P service	H)	FRIINT	City or town, state, or p	province, country and ZIP	or foreign postal co	ode		Total as	sets (see instructions)
	ee insti chedule		attached	E Check	k if: (1) Initial return	(2) Final re	turn (3)	Name change	_		dress change
	1a	Gr	oss recei	ots or sale	s			1a			
	b				es			1b			
	c				1b from line 1a					10	
	2									2	
	3		•	•	•					3	
a)	4		•	Schedule C						4	
Income	5		,	ocriedule C	o, iiile 19)					5	
ĕ		_	terest .								
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			•			· · · · · · · · · · · · · · · · · · ·					
	8				•	(Form 1120))				8	
	9		-			ne 17 (attach Form 479	-			9	
	10			`		ement)				10	
	11									11	
S.	12					-attach Form 1125-E)					
ĕ	13			• (, ,	s)				13	
on deductions.)	14		•							14	
	15									15	
ä	16	Re	ents							16	
JS (17	Ta	ixes and li	censes .						17	'
instructions for limitations	18	Int	terest .							18	3
ita	19	Ch	naritable c	ontribution	ns					19)
를	20	De	epreciation	n from For	m 4562 not claimed o	n Form 1125-A or elsev	where on return ((attach Form 456	62)	20)
₽	21	De	epletion .							21	
Suc	22	Ac	dvertising							22	2
댨	23	Pe	ension, pro	ofit-sharing	g, etc., plans					23	3
뎙	24	En	nployee b	enefit prog	grams					24	
<u>ns</u>	25	Do	omestic pi	roduction a	activities deduction (a	ttach Form 8903)				25	j
(See	26	Ot	ther deduc	ctions (atta	ach statement)					26	;
S	27	To	otal deduc	ctions. Ac	dd lines 12 through 26					▶ 27	·
<u>io</u>	28	Ta	xable inco	ome before	e net operating loss de	eduction and special d	eductions. Subtr	act line 27 from	line 11.	28	3
Deduction	29a	Ne	et operatir	ng loss ded	duction (see instructio	ns)		29a			
ed	b	Sp	oecial ded	uctions (S	chedule C, line 20) .			29b			
	С	Ac	dd lines 29	and 29b) <u>.</u> .					29	c
and	30	Ta	axable inc	ome. Sub	otract line 29c from lin	e 28 (see instructions)				30	
dits,	31	To	tal tax (S	chedule J,	, Part I, line 11)					31	
Crec	32					edule J, Part II, line 21)				32	
Tax, Refundable Credits, and Payments	33	Es	stimated ta	ax penalty	(see instructions). Che	eck if Form 2220 is atta	ached		. ▶ [33	3
und: Pay	34					total of lines 31 and 3		owed		34	
Ref	35	O۱	verpayme	ent. If line	32 is larger than the to	otal of lines 31 and 33,	enter amount ov	verpaid		35	;
Тах,	36				ŭ	ed to 2014 estimated		· 1	funded Þ	36	;
		Un	der penalties	of perjury, I d	eclare that I have examined t	his return, including accompar	nying schedules and s		best of my	knowledg	e and belief, it is true, correct,
Siç	gn 📗	and	a complete. L	beclaration of	preparer (other than taxpayer	r) is based on all information of	willcii preparer nas a	any knowleage.		May th	ne IRS discuss this return
He	- 1	L					L			with th	e preparer s <u>ho</u> wn bel <u>ow</u>
	-	Sig	gnature of c	officer		Date	Title			(see in	structions)? Yes No
D-			Print/Type	preparer's	name	Preparer's signature		Date		ا المعط	PTIN
Pa										heck elf-emplo	
	epai		Firm's nar	me ▶		1			Firm's El		• 1
US	e O	niy	Firm's add						Phone n		

19

20

Form 1120 (2013) Page 2 Schedule C **Dividends and Special Deductions** (see instructions) (a) Dividends (c) Special deductions (a) × (b) (b) % received Dividends from less-than-20%-owned domestic corporations (other than debt-financed Dividends from 20%-or-more-owned domestic corporations (other than debt-financed 3 Dividends on debt-financed stock of domestic and foreign corporations 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 . . . 6 Dividends from less-than-20%-owned foreign corporations and certain FSCs . . . 7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs 8 Dividends from wholly owned foreign subsidiaries 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 11 Dividends from affiliated group members 12 Dividends from certain FSCs Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12 . . . 13 14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471) 15 Foreign dividend gross-up IC-DISC and former DISC dividends not included on lines 1, 2, or 3 . . . 16 17 Other dividends 18 Deduction for dividends paid on certain preferred stock of public utilities

Form **1120** (2013)

Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 . . .

Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b . . .

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)	Form 1	120 (2013)		Page 3
1 Chack if the corporation is a member of a controlled group (attach Schedule 0 (Form 1120))	Sch	edule J Tax Computation and Payment (see instructions)	-	
2	Part I	-Tax Computation		
3 Alternative minimum tax (attach Form 4626)	1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ □		
4 Add lines 2 and 3 5a Foreign tax cradit (attach Form 1118)	2	Income tax. Check if a qualified personal service corporation (see instructions)		
Sa Coreign tax credit (attach Form 1118) Sa B B Credit from Form 884 (see instructions) Sb B Credit from Form 884 (see instructions) Sc Coreign for prior year minimum tax (attach Form 8827) Sc Sc Sc Sc Sc Sc Sc S	3	Alternative minimum tax (attach Form 4626)		
Sa Coreign tax credit (attach Form 1118) Sa B B Credit from Form 884 (see instructions) Sb B Credit from Form 884 (see instructions) Sc Coreign for prior year minimum tax (attach Form 8827) Sc Sc Sc Sc Sc Sc Sc S	4	Add lines 2 and 3		
b Credit from Form 8834 (see instructions)	5a			
c General business credit (attach Form 3800)	b			
e Bond credits from Form 8912	С			
e Bond credits from Form 8912	d	Credit for prior year minimum tax (attach Form 8827)		
6 Total credits. Add lines 5a through 5e 7 7 Subtract line 6 from line 4 8 Personal holding company tax (attach Schedule PH (Form 1120)) 8 9a Recapture of investment credit (attach Form 4255) 9 B Recapture of low-income housing credit (attach Form 8611) 9b 9 c Interest due under the look-back method – completed long-term contracts (attach Form 8697) 9 d Interest due under the look-back method – income forecast method (attach Form 8666) 9c 9 d Interest due under the look-back method – income forecast method (attach Form 8666) 9c 9 d Interest due under the look-back method – income forecast method (attach Form 8666) 9c 9 d Interest due under the look-back method – income forecast method (attach Form 8666) 9c 9 d Interest due under the look-back method – income forecast method (attach Form 8666) 9c 9 d Interest due under the look-back method – income forecast method (attach Form 8666) 9c 9 d Interest due under the look-back method – income forecast method (attach Form 8666) 9c 9 d Interest due under the look-back method – income forecast method (attach Form 8667) 10 d Interest due under the look-back method – income forecast method (attach Form 8667) 10 d Interest due under the look-back method – income forecast method (attach Form 8667) 10 d Interest due under the look-back method – income forecast method (attach Form 8667) 10 d Interest due under the look-back method – income forecast method (attach Form 8667) 10 d Interest due under the look-back method – income forecast method (attach Form 8667) 10 d Interest due under the look-back method – income forecast method (attach Form 8667) 10 d Interest due under the look-back method – income forecast method (attach Form 8667) 11 d Interest due under the look-back attach Form 8902) 11 D Interest due under the look-back attach Form 8902) 11 D Interest due under the look-back attach Form 8902) 11 D Interest due under the look-back attach Form 8902 11 D Interest due under the look-back attach Form 8902 11 D Interest due under the look-back attach Form 8902 11 D Int	е			
8 Personal holding company tax (attach Schedule PH (Form 1120))	6			
9a Recapture of investment credit (attach Form 4255) 9a 9b	7	Subtract line 6 from line 4		
b Recapture of low-income housing credit (attach Form 8611)	8	Personal holding company tax (attach Schedule PH (Form 1120))		
b Recapture of low-income housing credit (attach Form 8611)	9a	Recapture of investment credit (attach Form 4255)		
c Interest due under the look-back method—completed long-term contracts (attach Form 897). d Interest due under the look-back method—income forecast method (attach Form 8866) e Alternative tax on qualifying shipping activities (attach Form 8902). f Other (see instructions—attach statement). 10 Total. Add lines 9a through 9f. 11 Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31. 12 2012 overpayment credited to 2013. 13 2013 estimated tax payments. 14 2013 refund applied for on Form 4466. 15 Combine lines 12, 13, and 14. 16 Tax deposited with Form 7004. 17 Withholding (see instructions). 18 Total payments. Add lines 15, 16, and 17. 19 Refundable credits from: a Form 2439. b Form 4136. c Form 8827, line 8c. d Other (attach statement—see instructions). 10 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32. 20 Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32. 21 Total payments and credits. Add lines 19 and 20. Enter here and on page 1, line 32. 22 See the instructions and enter the: a Business activity tode no.▶ b Business activity tode no.▶ c Product or service ▶ 3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? c Product or service ▶ 3 Is the corporation of subsidiary in an affiliated group or a parent-subsidiary controlled group? c Product or service ▶ 3 Is the corporation of womestic 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 1 of Schedul	b			
Form 8697	c			
e Alternative tax on qualifying shipping activities (attach Form 8902)	·	·		
e Alternative tax on qualifying shipping activities (attach Form 8902)	Ь			
e Alternative tax on qualifying shipping activities (attach Form 8902) 9e 9f 1 7 Other (see instructions – attach statement) 9f 1 7 total Add lines 9a through 9f	ď			
f Other (see instructions — attach statement) 9f	е			
10	f			
11 Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31 11	10			
Part III-Payments and Refundable Credits	11			
12 2012 overpayment credited to 2013				
13 2013 estimated tax payments		-		
14	13	· · ·		
15 Combine lines 12, 13, and 14				,
16 Tax deposited with Form 7004		· · · · · · · · · · · · · · · · · · ·		
17 Withholding (see instructions) 18 Total payments. Add lines 15, 16, and 17. 19 Refundable credits from: a Form 2439 .				
18 Total payments. Add lines 15, 16, and 17. 19 Refundable credits from: a Form 2439		·		
19 Refundable credits from: a Form 2439				
a Form 2439				
b Form 4136		Form 2439		
c Form 8827, line 8c				
d Other (attach statement—see instructions)				
Total credits. Add lines 19a through 19d		· · · · · · · · · · · · · · · · · · ·		
Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32				
Schedule K Other Information (see instructions) 1 Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶		<u> </u>		
1 Check accounting method: a				
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)		Chack accounting method: a Cach h Account a Other (specify)	Yes	No
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 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)		Rusiness activity code no		
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	Rusiness activity		
Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	C	Product or service		
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)	3			
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)	_	If "Voe " enter name and EIN of the parent corporation		
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)				
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)	4			
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)		•		
corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	а			
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	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) .	_	· · · · · · · · · · · · · · · · · · ·		

Form 1	120 (2013)						Page 4
Sch	edule K	Other Information continued (see ins	structions)				
						Yes	No
5		of the tax year, did the corporation:					
а		20% or more, or own, directly or indirectly, 50% or r domestic corporation not included on Form 851 , Aff					
	, ,	nplete (i) through (iv) below.	illiations ochequie! For fules of cor	istructive ownership, see in	structions.		
	,		(ii) Employer	(iii) Country of	(iv) P	ercenta	ige
		(i) Name of Corporation	Identification Number (if any)	Incorporation	Owned	d in Vot Stock	ing
b	Own directly	an interest of 20% or more, or own, directly or indire	ectly, an interest of 50% or more in	any foreign or domestic p	artnership		
	(including an	entity treated as a partnership) or in the beneficial in	nterest of a trust? For rules of cons	tructive ownership, see ins	tructions.		
	If "Yes," cor	nplete (i) through (iv) below.	an E				
		(i) Name of Entity	(ii) Employer Identification Number	(iii) Country of Organization	Percenta	Maximu ge Owr	ned in
			(if any)	0.ga.n.za.io.i	Profit, Lo	ss, or C	Capital
					1	Т	1
6	•	tax year, did the corporation pay dividends (other		•	stock) in		
		e corporation's current and accumulated earnings Form 5452, Corporate Report of Nondividend Dis	. ,	and 316.)			
		onsolidated return, answer here for the parent corp		ch subsidiary.			
7		during the tax year, did one foreign person own, d			ower of all		
		ne corporation's stock entitled to vote or (b) the t	otal value of all classes of the co	rporation's stock? .			
		attribution, see section 318. If "Yes," enter:					
	(i) Percenta						
		poration may have to file Form 5472 , Informatio Engaged in a U.S. Trade or Business. Enter the n			a Foreign		
8	•	pox if the corporation issued publicly offered debt			. ▶□		
	If checked, tl	he corporation may have to file Form 8281, Informati	ion Return for Publicly Offered Orig	ginal Issue Discount Instrur	ments.		
9		nount of tax-exempt interest received or accrued or					
10		mber of shareholders at the end of the tax year (if	´				
11	•	ration has an NOL for the tax year and is electing t					
		ration is filing a consolidated return, the statement on will not be valid.	r required by negulations section	1 1.1002-21(D)(3) MUST DE	anacheu		
12		ailable NOL carryover from prior tax years (do not red	duce it by any deduction on line 29	a.) ►\$			
13	Are the corp	poration's total receipts (page 1, line 1a, plus lines	4 through 10) for the tax year ar	d its total assets at the e	nd of the		
	tax year less	s than \$250,000?					
	If "Yes," the	corporation is not required to complete Schedules	L, M-1, and M-2. Instead, enter the	ne total amount of cash dis	stributions		
		c value of property distributions (other than cash) may					
14	=	ration required to file Schedule UTP (Form 1120), Inplete and attach Schedule UTP.	Unicertain Tax Position Statemen	t (see instructions)? .			
15a		poration make any payments in 2013 that would re	equire it to file Form(s) 1099? .				
b	•	or will the corporation file required Forms 1099?	. , ,				
16	During this t	ax year, did the corporation have an 80% or more	e change in ownership, including	a change due to redemp	tion of its		
	own stock?						
17		bsequent to this tax year, but before the filing of t					
40		in a taxable, non-taxable, or tax deferred transact				\vdash	
18		poration receive assets in a section 351 transfer in a section 351 transfer in a formal standard from the section 351 transfer in a section 351 tran	i willcit any of the transferred as	sets nad a fair market ba	isis or fair	1	

Form 1120 (2013) Page **5**

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: a Preferred stock						
	b Common stock						
23	Additional paid-in capital						
24	Retained earnings—Appropriated (attach statement)						
25	Retained earnings—Unappropriated						
26	Adjustments to shareholders' equity (attach statement)		(1			
27 28	Less cost of treasury stock Total liabilities and shareholders' equity		1	,		,	
	edule M-1 Reconciliation of Income	I oss) per Books V	With I	ncome per R	eturn		
COIL	Note: Schedule M-3 required inst					ions	
1	Net income (loss) per books		7	Income recorde	d on books this year		
2	Federal income tax per books		-		this return (itemize):		
3	Excess of capital losses over capital gains .				erest \$		
4	Income subject to tax not recorded on books		•				
•	this year (itemize):						
			8		his return not charged		
5	Expenses recorded on books this year not				ome this year (itemize):		
	deducted on this return (itemize):		а	Depreciation .	. \$		
а	Depreciation \$		b	Charitable contrib	utions \$		
b	Charitable contributions . \$						
С	Travel and entertainment . \$						
			9		8		
6 C ala	Add lines 1 through 5	d Datain of Eq. (10		ne 28)—line 6 less line 9		
	edule M-2 Analysis of Unappropriate	a Retained Earnin					
1	Balance at beginning of year		5		Cash		
2	Net income (loss) per books				Stock		
3	Other increases (itemize):		_	Other deares	Property		
			6 7		s (itemize): 6		
4	Add lines 1, 2, and 3		8		f year (line 4 less line 7)		
		1	_	_a.a. 100 at 0110 0	. ,	i .	

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.

► Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

Nama

Employer identification number

Da	Chart Torm Canital Cains and Lassas	Accete Held A	no Voor er I	•		
Pa	See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to	(g) Adjustments to or loss from Form 8949, Part I, line 2	ı(s)	(h) Gain or (loss) Subtract column (e) from column (d) and combine		
1a	whole dollars. Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b			column (g)		the result with column (g)
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked					
2	Totals for all transactions reported on Form(s) 8949 with Box B checked					
3	Totals for all transactions reported on Form(s) 8949 with Box C checked					
4	Short-term capital gain from installment sales from Fore	m 6252, line 26 or 3	37		4	
5	Short-term capital gain or (loss) from like-kind exchang	es from Form 8824			5	
6	Unused capital loss carryover (attach computation) .				6	()
	Net short-term capital gain or (loss). Combine lines 1a t				7	
Га	See instructions for how to figure the amounts to enter on	(d)	(e)	(g) Adjustments to	o gain	(h) Gain or (loss)
	the lines below. This form may be easier to complete if you round off cents to whole dollars.	Proceeds (sales price)	Cost (or other basis)	or loss from Form 8949, Part II, line : column (g)		Subtract column (e) from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b					
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked					
9	Totals for all transactions reported on Form(s) 8949 with Box E checked					
10	Totals for all transactions reported on Form(s) 8949 with Box F checked					
11	Enter gain from Form 4797, line 7 or 9				11	
12	Long-term capital gain from installment sales from Form	m 6252, line 26 or 3	37		12	
13	Long-term capital gain or (loss) from like-kind exchange	es from Form 8824			13	
14	Capital gain distributions (see instructions)				14	
	Net long-term capital gain or (loss). Combine lines 8a th	nrough 14 in colum	nh		15	
16	Enter excess of net short-term capital gain (line 7) over	net long-term capi	tal loss (line 15)		16	
17	Net capital gain. Enter excess of net long-term capital g	gain (line 15) over n	net short-term capi	tal loss (line 7)	17	
18	Add lines 16 and 17. Enter here and on Form 1120, pag Note. If losses exceed gains, see Capital losses in t		oroper line on othe	r returns	18	

SCHEDULE N (Form 1120)

Foreign Operations of U.S. Corporations

OMB No. 1545-0123

2013

Department of the Treasury Internal Revenue Service ► Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S. ► Information about Schedule N (Form 1120) and its instructions is available at www.irs.gov/form1120.

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 statement.		
4-	W		
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		
b	Litter 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		
5	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.		
	and hossipt of contain horoigh anto:		
6a	At any time during the 2013 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 FinCEN Form 114, Report of Foreign Bank and		
	Financial Accounts (FBAR) (formerly Form TD F 90-22.1).		
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		
С	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 ▶ \$		

Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Who Must File

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. possession may have to file Schedule N. If the corporation answers "Yes" to any of the questions above, attach Schedule N and the applicable forms and schedules to the corporation's income tax return.

Question 1a

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

Tax owner of an FDE. The tax owner of an FDE is the person that is treated as owning the assets and liabilities of the FDE for purposes of U.S. income tax law.

A corporation that is the tax owner of an FDE is generally required to attach Form 8858 to its return. However, if the **Exception** below applies, the corporation should attach a statement (described below) in lieu of Form 8858.

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 ▶ □ 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 (3) Address (4) Business activity ▷	E	112	20-F		e Tax Return				_	-				OMB No.	1545-0	126
Number, street, and room or suite no. (see instructions) Check box(eq) ff Instructions are all to a suite no. (see instructions) Check box(eq) ff Instructions are all to a suite no. (see instructions) Check box(eq) ff Instructions are all to a suite no. (see instructions) Check box(eq) ff Instructions are all to a suite no. (see instructions) Check box(eq) ff Instructions are all to a suite no. (see instructions) Check box(eq) ff Instructions are all to a suite no. (see instructions) Check box (eq) ff Instructions are all to a suite no. (see instructions) Check box (eq) ff Instructions are all to a suite no. (see instructions) Check box (eq) ff Instructions are all to a suite no. (see instructions) Check box (eq) ff Instructions are all to a suite no. (see instructions) Check box (eq) ff Instructions are all to a suite no. (see instructions) Check box (eq) ff Instructions are all to a suite no. (see instructions) Check box (eq) ff Instructions are all to a suite no. (see instructions) Check box (eq) ff Instructions are all to a suite no. (see instructions) Check box (eq) ff Instructions are all to a suite no. (see instructions) Check box (eq) ff Instructions are all to a suite no. (see instructions) Check box (eq) ff Instructions are all to a suite no. (see instructions) Check box (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are all to a suite no. (eq) ff Instructions are a														20	13	3
Type One On	Internal	_		► Information about For	m 1120-F and its sepa	arat	e instr	uction	ıs ıs at							
Number, steed, and room or sulte no. (see instructions) City or town, state or province, country, and ZIP or foreign postal code If place If place If proportion I	 									Linplo	, cr iuci	itilloatio				
Print City or town, state or province, country, and ziP or foreign postal code		Num	nber, street, ar	nd room or suite no. (see instruct	tions)					Check	box(es) if:		Initial	return	
City or town, state or province, country, and 2IP or foreign postal code A Country of incorporation B Foreign country under whose laws the income reported on this return is also subject to tax Data incorporated C Data incorporation is primary books and records (city, province or state, and country) (2) Principal location of corporation's primary books and records (city, province or state, and country) (3) If the corporation marked and an office or place of business in the United States, check here. □ (1) Location of corporation marked and an office or place of business in the United States, check here. □ (1) Type of agent (1) Type of agent (2) Name (3) Address □ (3) Address □ (3) Address □ (3) Business activity code number ▶ (2) Business activity code number ▶ (3) Business activity code number ▶ (3) Broduct or service ▶ □ (4) Check method of accounting: (1) □ Cash (2) □ Accrual (3) Product or service ▶ □ Computation of Tax Due or Overpayment Tax from Section I, ine 11, page 2. □ Tax from Section I, ine 11, page 2. □ Tax from Section I, ine 11, page 2. □ Tax from Section I, ine 11, page 2. □ Tax from Section I, ine 11, page 2. □ Tax from Section I, ine 11, page 2. □ Tax from Section I, ine 11, page 2. □ Tax from Section I, ine 11, page 2. □ Tax from Section I, ine 11, page 2. □ Tax from Section I, ine 11, page 2. □ Tax from Section I, ine 11, page 2. □ Tax from Section I, ine 11, page 3. □ Computation of Tax Due or Overpayment Computation of Tax Due or Overpayment □ Tax from Section I, ine 11, page 3. □ Other (specify) ▶										Nar	ne or ac	dress cha	ange	Final i	return	
A Country of incorporation	l	City	or town, state	or province, country, and ZIP o	r foreign postal code					Firs	t post-n	nerger reti	urn	Amen	ded reti	urn
Tom the preceding tax year? Continued to the composition of corporation's primary books and records (city, province or state, and country) Continued to the composition of the composition of the composition file at U.S. income tax return for the preceding tax year? Continued to the composition of the composition of the composition file at U.S. income tax return for the preceding tax year, and the composition maintains an office or place of business in the United States, check here. Continued States, check here.						_				Sch	edule N	1-3 attach	ed	Prote		turn
is also subject to tax C Date incorporated D (1) Location of corporation's primary books and records (city, province or stake, 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: B If the corporation maintains an office or place of business in the United States, check here: B If the corporation maintains an office or place of business in the United States of an any principal intervention of the preceding tax year? B If the corporation maintains an office or place of business in the United States of the preceding tax year, was the corporation from the preceding tax year, was the corporation from the preceding tax year? B If the corporation have an agent in the United States of the United						Н			•				•	hange	Yes	No
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E if the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent	ν-,					k	-	_	-		year,	was the	corp	oration		
(1) Type of agent (2) Name (3) Address	E If				 -			-		-						
(g) Address L. 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? F See the instructions and enter the corporation's principal: (f) Business activity code number ▶ (g) Business activity code number ▶ (g) Product or service ▶ G Check method of accounting: (f) □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □		-					(2) If	"Yes,"	is taxp	oayer's trac	le or l	ousines	s with	nin the		
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(2) Business activity ►							11 100	, Ciii	Cr tric ri	arric or tric	loreig	ii counti	у.			
(3) Product or service ▶						м	Did the	corpor	ration hav	ve any transa	ctions v	vith relate	ed part	ies?		
Note: Additional information is required on page 2. Computation of Tax Due or Overpayment			•							•						
Computation of Tax Due or Overpayment 1 Tax from Section I, line 11, page 2.	G C	neck me	ethod of acc	ounting: (1) Cash (2	2) Accrual		Enter	numbe	er of Fo	rms 5472 a	ttache	d►		, 		
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c Less 2013 refund applied for on Form 4466 . 5c																
d Combine lines 5a through 5c				• •	 ,)									
f Credit for tax paid on undistributed capital gains (attach Form 2439)			-					5d								
g Credit for federal tax paid on fuels (attach Form 4136). See instructions . 5g	е	Tax dep	osited with	Form 7004				5e								
h Refundable credit from Form 8827, line 8c	f	Credit f	or tax paid o	on undistributed capital gains	s (attach Form 2439).			5f								
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))	g	Credit f	or federal ta	x paid on fuels (attach Form	4136). See instruction	S		5g				_				
from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	h	Refunda	able credit fr	rom Form 8827, line 8c .				5h			_	_				
j Total payments. Add lines 5d through 5i			•	•				_ .								
Estimated tax penalty (see instructions). Check if Form 2220 is attached Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3 (from Schedule W, line 7, page 7) Enter portion of line 8a you want Credited to 2014 estimated tax Refunded 9 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. May the IRS discuss this return with the preparer shown below (see instructions)? Yes No Print/Type preparer's name Print/Type preparer's name Print/Type preparer's name Firm's name Firm's name Firm's address Phone no.				·				ы				5i				-
Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	-	•	-	•				•			 ▶ □					
8a Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid			•	, ,							- 🗆					
b Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3 (from Schedule W, line 7, page 7) 9 Enter portion of line 8a you want Credited to 2014 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. May the IRS discuss this return with the preparer shown below (see instructions)? Title Print/Type preparer's name Preparer Use Only Firm's name ▶ Firm's EIN ▶ Phone no.				•	*											
9 Enter portion of line 8a you want Credited to 2014 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. May the IRS discuss this return with the preparer shown below (see instructions)? Yes No Print/Type preparer's name Preparer Use Only Firm's name ▶ Firm's EIN ▶ Firm's address ▶ Phone no.			-							W, line 7, pag	e 7)					
Sign Here Correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. May the IRS discuss this return with the preparer shown below (see instructions)? Signature of officer Date Title Yes No No Print/Type preparer's name Preparer's signature Date Check if self-employed Firm's name Firm's EIN Firm's address Phone no.				•							,	9				
Here Signature of officer Date Title Title Title Title	<u> </u>											est of my	knowl	edge and I	belief, it	is true
Paid Preparer Use Only Firm's name Firm's address	_	•	o, and complet	.c. Deciaration of preparer (other tha	i tanpayor) is based on all in	ionna	adoll Ol W	mon pre	-parer rids	any Knowied(, o.					
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.	Her	e 🕨				•							(see in	structions)?	<u> </u>	
Paid Preparer Use Only Firm's name ► Firm's address ► Phone no.						7	Litle		1.	Data					∐ No	,
Use Only Firm's name ► Firm's EIN ► Phone no.	Paid	l	Print/Type p	oreparer's name	Preparer's signature				[]	⊔ate						
Firm's address > Phone no.	Prep	arer	F							1			oloyed	l		
	Use	Only														
	For P	nerwo			instructions				Cat Na	11/1701	rione	110.		Eorm 11	20-5	(2012

Form 1120-F (2013)

Page 2

Ad	ditional Information (continued from page	1)				did any individual, partnersh		Yes	No
N	Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)	Yes	No	CO	poration's voting stock	rectly or indirectly, 50% o ? (See section 267(c) for rules statement showing the	of attribution.)		
0	Is the corporation a personal service corporation? (See instructions for definition.)			ide en	entifying number. (D tered in item T.) Ente	o not include any informer percentage owned ▶	nation already		
Р	Enter tax-exempt interest received or accrued during					ng a position on this retu			
_	the tax year (see instructions) ▶ \$	-		the	United States, ther	modifies an Internal Reserved a reduction	of tax? .		
Q	At the end of the tax year, did the corporation own directly or indirectly, 50% or more of the voting stock			an	d attach Form 8833	ion is generally required . See Form 8833 for exce	eptions.		
	of a U.S. corporation? (See section 267(c) for rules o attribution.)					ose a treaty-based return nalty (see section 6712).	position may		
	If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned			Wa	is disregarded as ar	id the corporation own a nentity separate from its	owner under		
	and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the					301.7701-2 and 301.770 ent listing the name, countr			
	tax year ending with or within your tax year.					ized, and EIN (if any) of each	•		
R	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check			1 (1)	distributive share partnership interest	of income from a dir t, any of which is ECI or t	rectly owned reated as ECI		
s	here					or the partner? nedule P. See instructions			
	(Do not reduce it by any deduction on line 30a, page			(2)		r, did the corporation ov	•		
т	3.) ► \$ Is the corporation a subsidiary in a parent-subsidiary				•	0% interest, in any foreign ctions for required attach			
	controlled group?					n engaged in any transac			
	If "Yes," enter the parent corporation's: (1) EIN ▶					bject to the arm's length its regulations?			
	(2) Name ►			(2)	•	n recognized any interbra attach statement (see ins			
U	(1) Is the corporation a dealer under section 475?			AA Is		equired to file Schedule	*		
	(2) Did the corporation mark to market any securities			11	20), Uncertain Tax I	Position Statement (see	instructions)?		
	or commodities other than in a dealer capacity?			If '	Yes," complete and	attach Schedule UTP.	,		
	CTION I — Income From U.S. Sources No e United States — Do not report items properly						ide or Busin	ess i	n
For typ	port all gross transportation income subject to 4% tax of m 1042-S. The rate of tax on these gross income items es of income. Enter treaty rates where applicable. If the aty rates apply to a type of income (e.g., subsidiary and owing the amounts, tax rates, and withholding for each.	s is 30% o corporation of portfolio of the corporation of the corporat	r suc tion i	h lowe s clai	er rate specified by t ming a lower treaty	ax treaty. No deductions rate, also complete ite	are allowed ag m W above. If	ainst t multipl	hese
Na	me of treaty country, if any ►						(e	1	
	(a) Class of income (see instructions)	(b Gross a		t	(c) Rate of tax (%)	(d) Amount of tax liability	Amount of U.S paid or withheld	. incom	
1									
	2 Dividends				1				
3	Rents								
,									
	Royalties								
	1 Royalties								
5	Royalties								
5	Annuities								
6	A Royalties								
÷	A Royalties								
÷	A Royalties								
: :	A Royalties								
÷	A Royalties								
: :	A Royalties								
: :	A Royalties								
: :	Royalties				•				
; ; ; 10	Royalties								
111 112	Royalties	the foreig	n juris	 sdictio	n with respect to any	item of income listed above	ve? Yes		No

Form 1120-F (2013) Page **3**

SECTION II - Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions) Important: Fill in all applicable lines and schedules. If you need more space, see Assembling the Return in the instructions. Gross receipts or sales b Less returns and allowances c Bal▶ Gross profit (subtract line 2 from line 1c) Dividends (Schedule C, line 14) Interest Gross rents Capital gain net income (attach Schedule D (Form 1120)) Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) limitations on deductions.) Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts) . . . Interest expense from Schedule I, line 25 (see instructions) Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . for Advertising **Deductions** (See instructions Deductions allocated and apportioned to ECI from Schedule H. line 20 (see instructions) Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) . . . **Less:** a Net operating loss deduction (see instructions) 30a 30b **b** Special deductions (Schedule C, line 15) **c** Add lines 30a and 30b 30c Taxable income or (loss). Subtract line 30c from line 29

Form 1120-F (2013) Page **4**

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) (c) Special deductions: (a) Dividends received (b) % (a) \times (b) Dividends from less-than-20%-owned domestic corporations (other 1 70 2 Dividends from 20%-or-more-owned domestic corporations (other than 80 see instructions Dividends on debt-financed stock of domestic and foreign corporations (section 246A) 3 Dividends on certain preferred stock of less-than-20%-owned public utilities 4 42 48 5 Dividends on certain preferred stock of 20%-or-more-owned public utilities . 70 6 Dividends from less-than-20%-owned foreign corporations 80 Dividends from 20%-or-more-owned foreign corporations 7 **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) IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d)) 11 12 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. **Total special deductions.** Add lines 8 and 13. Enter here and on line 30b, page 3 15 Schedule J Tax Computation (see instructions) Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) . . . 2 Income tax. Check if a qualified personal service corporation (see instructions) 2 3 Alternative minimum tax (attach Form 4626) 3 4 Add lines 2 and 3 4 5a Foreign tax credit (attach Form 1118) . . . 5a General business credit (attach Form 3800) 5b b Credit for prior year minimum tax (attach Form 8827) С 5c Bond credits from Form 8912 5d d Total credits. Add lines 5a through 5d . . 6 6 Subtract line 6 from line 4 7 7 8 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 ☐ Form 8866 Form 8902 Other (attach statement) . 8 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1 9

	1120-F (2013)			F	Page 5			
SEC	CTION III—Branch Profits Tax and Tax on Excess Interest							
Par	t 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 statement							
	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 statement.)	4a						
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b						
С	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						
е	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	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). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	6						
Par	t II - Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-	F))						
7 a	Enter the interest from Section II, line 18	7a						
	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						
С	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							
Ū	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						
9 a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a						
	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						
		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							
Dor	complete item W on page 2	10						
raf	LIII—AGGILIONALIIIIONNAUON			Yes	No			
	to the constraint of the first			163	140			
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:							
а	A complete termination of all U.S. trades or businesses?							
b	The tax-free liquidation or reorganization of a foreign corporation?							
С	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).								

Form	1120-F (2013)						Page 6				
Note	: Check if completing on ►	U.S. ba	sis or 🔲 V	Vorldwide ba	asis.						
	nedule L Balance Sheets	oer Book	s								
	·			Beginning	of tax year	End of t	End of tax year				
	Assets		(a	1)	(b)	(c)	(d)				
1	Cash										
2a	Trade notes and accounts receivable	е									
b	Less allowance for bad debts		()		(
3	Inventories										
4	U.S. government obligations										
5	Tax-exempt securities (see instruction	ons)									
6a	Interbranch current assets*										
b	Other current non-U.S. assets* .										
С	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 ass	ets									
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 asset	s*									
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:										
а	Interbranch liabilities*										
b	Third-party liabilities*										
20	Other current liabilities*										
21	Loans from shareholders										
22	Mortgages, notes, bonds payable in	n 1 year or									
	more:										
а	Interbranch liabilities*										
b	Third-party liabilities*										
23	Liabilities held in trust										
24a											
b	Other third-party liabilities*										
	Equity										
25	Capital stock: a Preferred stock .										
00	b Common stock .										
26 07	Additional paid-in capital										
27 20	Retained earnings—Appropriated*										
28	Retained earnings—Unappropriated										
29 20	Adjustments to shareholders' equity				((
30 21		· · ·			()				
31	Total liabilities and shareholders' eq	uity									

Form	1120-F (2013)		Page 7
Sch	hedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapter	3	
1	Total Chapter 3 payments. Enter the amount from page 1, line 5i	1	
2	Enter the tax amount from page 1, line 1		
3	Enter the portion of the tax amount shown on page 1, line 2 pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines)		
4	Total Chapter 3 tax. Combine lines 2 and 3	4	
5		_	
_	Subtract line 4 from line 1	5	
6 7	Enter the amount from page 1, line 8a	6	
	Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b	7	

Forr	, 1	12	0-L	U	.S. Lif	e Insur	ance	Compa	any Inc	ome	Tax R	etur	n		OMB No. 15	45-0128
Depa	artment		Treasury	For calend	ar year 201	13 or tax yea	r beginnin	g	, 2013,	, ending		_, 20			201	13
	nal Rev		Service	▶Inform	nation abo	ut Form 11	20-L and	its separat	te instructio	ons is at	t www.irs.g				lentification	
	Check	olidated return										D EII	npioyerio	enuncation	number	
1			n 851) .	Please	Number 4	street and ro	om or suite	no IfaPO	hox see instr	ructions			C Date incorporated			
2		onlife consoli-								Date messiperated						
3	dated Sched			type	City or to	wn. state or p	rovince. co	ountry, and ZII	P or foreign p	ostal cod	le		D Ch	neck applic	cable box if a	n election
•	(Form	1120-		1		,	,	,,	3 1						de under sec	
_	attach		(4)] Einal return	(0)	Name chang	0 (2)	Address	e change	(4) []	Amended re	turn	7 05	3(c)(3)(C)	9530	۱۱)
<u>E</u>	1	ck if: (1) Final return (2) Name change (3) Address change (4) Amended return Gross premiums, etc., less return premiums, etc. Enter balance										1		<u> </u>		
	2		•			-							- 1	2		
	3				,		,						- 1	3		
шe	4	, and the second										t	4			
Income	5											- t	5			
=	6												- 1	6		
	7			•			•	,						7		
	8													8		
$\widehat{}$	9													9		
ons.	10												T T	10		
Deductions (See instructions for limitations on deductions.)	11			• • • • • • • • • • • • • • • • • • • •	,	,	,						t	11		
led	12		•				.,,,	. , , , ,					T I	12		
'n	13	As	sumption I	by another	person of	liabilities un	der insur	ance, etc., c	contracts				. [13		
JS C	14	Di	vidends rei	mbursable	by taxpay	/er							. [14		
atio	15a	Int	erest ► _			b Less ta	x-exemp	t interest ex	pense			c Bal	▶	15c		
mita	16	De	eductible p	olicy acqui	sition expe	enses (Sche	dule G, lir	ne 20)					. [16		
Ξ	17										17					
s fc	18	Other deductions (see instructions) (attach statement)														
ţi	19	Ac	Add lines 9 through 18													
truc	20	Su	Subtotal. Subtract line 19 from line 8													
insi	21a	` ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '														
96		Plus: b Operations loss deduction (see instructions) (attach statement) 21b										21c				
9)	22	Gain or (loss) from operations. Subtract line 21c from line 20									.	22				
ij	23	Sn	Small life insurance company deduction (Schedule H, line 17)								23					
Ę	24										24					
Ö	25					,	, ,						+	25		
_	26							•	J, Part II, lin					26		
	27							•					.	27		
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	29a			•		13				_						
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힏	g h		edits: (1) Fo	d with Fori	11 / 004 .		 2) Form 41:		· · · ·	29g 29h		-	\dashv			
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	31								 80, enter am	ount ow	red .		_	31		
	32								enter amou				.	32		
	33				•	d to 2014 es						nded	•	33		
		Under	penalties of	perjury, I dec	lare that I ha	ve examined th	nis return, ir	ncluding accom	panying sched		statements, ar	nd to the	best o		vledge and be	lief, it is true,
Si	gn	correc	ct, and compl	ete. Declarati	on of prepare	er (other than t	axpayer) is	based on all in	formation of wh	nich prepa	arer has any kn	owledge	Э.	May th	e IRS discuss	this return
Не	ere	k							.						e preparer sh	
		Signature of officer Date Title							_	(see ins	structions)?	res∐No				
Pa	id		Print/Type	preparer's n	ame	1	Preparer's	signature			Date		Cha	eck []if	PTIN	
	iia epar	or												employed		
	epar e Oı		Firm's nam	e ►								Firm	's EIN	>		
	0	· · · y	Firm's addr	ress ►								Phor	ne no.			
For	Pape	rwor	k Reduction	on Act No	tice, see s	eparate ins	structions	S.		Cat. N	lo. 11480E				Form 112	0-L (2013)

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Sche	edule A Dividend Income and Dividends-Received	Dedu	uction (see instructi	ons)			
	Dividends subject to proration		(a) Dividends received	(b) %		(c) Deduction ((a) times (b))	
1	Domestic corporations, less-than-20%-owned (other than debt-					((4) 155 (4))	
	financed stock)	1					
2	Domestic corporations, 20%-or-more-owned (other than debt-						
_	financed stock)	2					
3	Debt-financed stock of domestic and foreign corporations	3					
4	Public utility corporations, less-than-20%-owned	4					
5	Public utility corporations, 20%-or-more-owned	5					
6	Foreign corporations, less-than-20%-owned, and certain FSCs .	6					
7	Foreign corporations, 20%-or-more-owned, and certain FSCs .	7					
8	Wholly owned foreign subsidiaries and certain FSCs	8					
9	Certain affiliated company dividends	9					
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					
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						
<u> </u>	page 1, line 21a and on Schedule J, Part I, line 2c						
	edule B Gross Investment Income (section 812(d)) (· · · · · · · · · · · · · · · · · · ·				
1	Interest (excluding tax-exempt interest)				1		
2	Gross taxable dividends (Schedule A, line 15, column (a))				2		
3	Gross rents				3		
4	Gross royalties				4		
5	Leases, terminations, etc.				5		
6	Excess of net short-term capital gain over net long-term capital loss	•	,	,	6		
7	Gross income from trade or business other than an insurance business	•	•		7		
8	Investment income. Add lines 1 through 7. Enter here and on page 1				8		
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Sch	edule .	J, Part I, line 2d		9		
10	Increase in policy cash value of section 264(f) policies as defined						
	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 o	n Schedule F, line 9 .		13		

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Sche	Increase (Decrease) in Reserves (section 807) and Company/Policyhold (section 812) (see instructions)	er Shar	e Percentag
	(a) Beginning of tax	year (k) End of tax year
1	Life insurance reserves		
2	Unearned premiums and unpaid losses		
3	Supplementary contracts		
4	Dividend accumulations and other amounts		
5	Advance premiums		
6	Special contingency reserves		
7	Add lines 1 through 6		
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		
	statement)		
b	Deductible excess interest. Enter here and on lines 18b and 19 below 10b		
С	Deductible amounts credited to employee pension funds		
d	Deductible amounts credited to deferred annuities		
е	Deductible interest on amounts left on deposit		
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)		
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.)		
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. If zero or less, enter -0	17	
18a	Policyholder dividends paid or accrued		
b	Excess interest from line 10b		
С	Premium adjustments		
d	Experience-rated refunds		
е	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12	18e	
19	Deductible excess interest from line 10b		
20	Deductible dividends on employee pension funds		
21	Deductible dividends on deferred annuities		
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	
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,	-	
55	line 10. If a (decrease), enter here and on page 1, line 2	35	
	-		

Form 1120-L (2013) Page **4**

Sche	dule G Policy Acquisition Expenses (section 848) (see ins	struct	ions)				
			(a) Annuit	:y	(b) Group insuranc		(c) Other
1	Gross premiums and other consideration	1					
2	Return premiums and premiums and other consideration incurred for						
	reinsurance	2					
3	Net premiums. Subtract line 2 from line 1	3					
4	Net premium percentage	4					
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	r -0- or	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 statement)					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 i					11	
12	If the amount on line 6 is negative, enter it as a positive amount. If the amou		•			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		,				
	more than \$5 million			15a			
b	Limitation			15b			
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						
	zero or less, enter -0			17a			
b	Enter 10% of line 17a					17b	
18a	Current year 120-month specified policy acquisition expenses. Subtra						
	line 10			18a			
	Fatou FO/ of line 10a					406	
b	Enter 5% of line 18a					18b	
19	Enter the applicable amount of amortization from specified policy acquisitions and deductible this years. Attack at the second deductible this years, Attack at the second deductible this years.		•		. ,	40	
	and deductible this year. Attach statement					19	
20	Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. E	inter he	ere and on pac	e 1, liı	ne 16	20	

Form 1120-L (2013) Page 5 Small Life Insurance Company Deduction (section 806(a)) (see instructions) Schedule H Part I—Controlled Group Information Tentative LICTI Name of company (a) Income (b) (Loss) 1 2 3 5 6 Add lines 1 through 5 in both columns 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). Gain or (loss) from operations from page 1, line 22 8 Noninsurance income 9b 10a Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add 10a 10b Tentative LICTI. Combine lines 10a and 10b 10c Net controlled group tentative LICTI from line 7 11 11 Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip 12 lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23 . . . 12 Enter 60% of line 12, but not more than \$1,800,000 . . . 13 13 14a Maximum statutory amount **b** Subtract line 14a from line 12. If zero or less, enter -0- . . 14b \boldsymbol{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 16 Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line 23, and 17 on Schedule J. Part I. line 2b. Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions) Noninsurance income (attach statement) . . . 2 2 Noninsurance deductions (attach statement) 3 Noninsurance operations loss deductions . . . 3 Add lines 2 and 3 Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter 5 6 Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1 . . . 7 8 8 Limitation on noninsurance losses. Subtract line 8 from line 5. Enter here and on page 1, line 25 9

	120-L (2013)		Р	Page 6
Sche	edule J Part I-Shareholders Surplus Account (Stock Companies Only) (section 815)	c)) (s	ee 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		
С	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		
С	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 instruct	ions)		
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			
С	Subtractions from account under pre-1984 sections 815(d)(1) and (4) 9c			
d	Tax increase on line 9c			
е	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		
Sche	edule 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)			
b	Credit from Form 8834, line 7 (attach Form 8834)			
С	General business credit (attach Form 3800)			
d	Credit for prior year minimum tax (attach Form 8827)			
е	Bond credits from Form 8912			
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 statement)	9		
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 28	10		

Form 1	120-L (2013)				Page 7	
Sch	edule 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 statement)	4				
5	Total assets of controlled groups	5				
6	Total assets. Add lines 1 through 5	6				
	II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i))		instructions)	ı	ļ	
Line re Stater	eferences below are to the "Assets" (lines 1 and 2) and "Liabilities, Surplus, and Other Fund ment.	ds" (lin	es 3 through 13) section	s of the NAIC Ann	ual	
		(a) Beginning of tax year	(b) End of tax ye	ear	
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				
		1	1		1	

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14 Total insurance liabilities. Add lines 3 through 13

Form 1120-L (2013) Page 8 Schedule M Other Information (see instructions) Check method of accounting: Yes No At any time during the year, did one foreign person Yes No own, directly or indirectly, at least 25% of (a) a Accrual b Other (specify) the total voting power of all classes of stock of Check if the corporation is a: the corporation entitled to vote or (b) the total value of a ☐ Legal reserve company—if checked all classes of stock of the corporation? If "Yes," enter: a Percentage owned ► Kind of company: (1) Stock (2) Mutual and **b** Owner's country ▶ Principal business: (1) Life Insurance The corporation may have to file Form 5472, (2) Health and accident insurance Information Return of a 25% Foreign-Owned U.S. Fraternal or assessment association Corporation or a Foreign Corporation Engaged in a ☐ Burial or other insurance company U.S. Trade or Business. Enter number of Forms 5472 attached ► _____ Enter the percentage that the total of the Has the corporation elected to use its own payout corporation's life insurance reserves (section pattern for discounting unpaid losses and unpaid loss 816(b)) plus unearned premiums and unpaid losses adjustment expenses? (whether or not ascertained) on noncancelable life, health or accident policies not included in Does the corporation discount any of the loss 10 life insurance reserves bears to the corporation's reserves shown on its annual statement? total reserves (section 816(c)) %. Enter the total unpaid losses shown on the Attach a statement showing the computation. corporation's annual statement: (1) For the current year: \$ Does the corporation have any variable annuity (2) For the previous year: \$ contracts outstanding? Enter the total unpaid loss adjustment expenses At the end of the tax year, did the corporation own, shown on the corporation's annual statement: directly or indirectly, 50% or more of the voting (1) For the current year: \$ stock of a domestic corporation? (For rules of attribution, see section 267(c).) (2) For the previous year: \$ If "Yes," attach a statement showing (a) name and If the corporation has an operations loss deduction employer identification number (EIN), (b) percentage (OLD) for the tax year and is electing under section owned, and (c) taxable income or (loss) before NOL 810(b)(3) to forego the carryback period, check and special deductions of such corporation for the tax year ending with or within your tax year. If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 Is the corporation a subsidiary in an affiliated group (b)(3) must be attached or the election will not be or a parent-subsidiary controlled group? . . . If "Yes," enter name and EIN of the parent corporation. ▶ Enter the available OLD carryover from prior tax years. At the end of the tax year, did any (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$ individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of 14a Enter the corporation's state of domicile ▶ the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete ${\bf a}$ **b** Was the annual statement used to prepare the tax and **b** below return filed with the state of domicile? a Attach a statement showing name and identifying If "No." complete c below. number. (Do not include any information already **c** Enter the state where the annual statement used to entered in 6 above.) prepare the tax return was filed ▶ Enter percentage owned ► Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.

Forn	1120-PC U.S. Property and Casualty Insurance Company Income Tax Return											0	MB No. 1545-1	027		
Depa	artmer	nt of th	ne Treasury	For ca	For calendar year 2013, or tax year beginning , 2013, and ending , 20								2013	3		
Internal Revenue Service ► Information about Form 1120-PC and its																
A	Chec	k if:			Name					В	Empl	yer id	entification nur	nber		
-			ted return	Please												
			rm 851) . \square	print	Number, street, and	room or suite no. If a	P.O. box, see instr	uctions.		С	C Date incorporated					
	Lite-r		e consoli-	or												
3	Sche	dule l	M-3	type	City or town, state of	or province, country, a	and ZIP or foreign p	ostal code		D	D Check applicable box if an election					
	(Form		0-PC)								has been made under section(s):					
_	Chec			Final return	(2) Name cha	ange (3) A	Address change	(4)	Amended retur	n	953(c)(3)(C)	953(d)			
_	1							• • •			. 1			$\overline{}$		
	2		Taxable income (Schedule A, line 37)											+		
					-	. ,	,			_				+		
	3				controlled group (a		, ,,									
	4		ncome tax								_					
	5				t a reciprocal must									+		
	6				(attach Form 4626	,					-					
	7		dd lines 4 th	•						•	· 7	_				
	88	a F	oreign tax cr	edit (attac	h Form 1118)			8a			_					
	ŀ	b (Credit from Fo	orm 8834 ((attach Form 8834)			8b								
	(c G	General busin	ess credit	(attach Form 3800))		8c			_					
Payments	(d C	Credit for prio	r year min	imum tax (attach F	orm 8827)		8d								
		e E	Bond credits f	from Form 8912 8e												
Ē	1	f T	otal credits.	its. Add lines 8a through 8e												
a ja	9	S	Subtract line 8	et line 8f from line 7												
	10			orporations—Tax on income not connected with U.S. business												
and	11			ding company tax (attach Schedule PH (Form 1120))												
Ĕ	12			es. Check if from: Form 4255 Form 8611 Other (attach statement) 12										+-		
Computation	13			dd lines 9 through 12										+		
Ħ	148				ited to 2013	1 1				•				+		
₫								1								
οŭ	'				timated tax payme	1 1										
Ŏ						1 1 1 1		-								
Тах	°			. ,	ents (see instruction	, —		1								
-	١ (•		tax payments (Do r	1 1/2	14f)	14d			_					
	•	e 2	013 refund a	pplied for a	on Form 4466	. 14e ()									
	1				4a through 14c less	s line 14e		14f								
	9				n 7004			14g								
	1	h C	Credit by recip	procal for	tax paid by attorne	y-in-fact under sec	tion 835(d) .	14h								
	i	i C	Other credits	and paym	ents			14i								
	j	j F	Refundable cr	redit from	Form 8827, line 8c			14j			14	k				
	15	E	Stimated tax	penalty (s	ee instructions). Ch	heck if Form 2220 i	s attached .			▶ [] 1	5				
	16	A	mount owe	d. If line 14	4k is smaller than th	he total of lines 13	and 15, enter am	ount owe	ed		. 1	6				
	17	C	Overpayment	t . If line 14	k is larger than the	total of lines 13 an	d 15, enter amou	int overp	aid		. 1	7				
	18	E	nter amount fr	om line 17:	Credited to 2014 est	timated tax ►			Refund	<u>led</u> ►	1	8_				
					lare that I have examine						est of m	y know	ledge and belief,	it is true,		
Si	gn	corr	ect, and comple	te. Declaration	on of preparer (other that	an taxpayer) is based o	n all intormation of wh	nich prepar	rer has any know	nedge.	Γ	May the	IRS discuss this	s return		
He	ere	\					k					with the	preparer shown	n below		
		S	signature of offi	icer		Date	Title				- L	(see inst	tructions)? Tes	∍∐ио		
	ام: اما		Print/Type p	reparer's na	ame	Preparer's signatu	re		Date		Check	☐ if	PTIN			
Pa		uc										اا لـــا ployed				
	epa		Firm's name	. •						Firm's		-				
US	e O	niy	Firm's addre							Phone						
For	Pap	erwo	-		ice, see separate	instructions.		Cat. No. 6	64270Q			Fo	orm 1120-P ((2013)		

		PC (2013)				Page 2				
Sc	Schedule A Taxable Income – Section 832 (see instructions)									
	1	Premiums earned (Schedule E, line 7)	1							
	2	Dividends (Schedule C, line 14)		<u> </u>	2					
			(a) Interest received	(b) Amortization of						
			(a) interest received	premium						
	3a	Gross interest								
	b	Interest exempt under section 103								
a)	С	Subtract line 3b from line 3a								
Ĕ	d	Taxable interest. Subtract line 3c, column (b) from line 3c, co	lumn (a)	'	3d					
Income	4	Gross rents	` '		4					
드	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			7					
	8	Certain mutual fire or flood insurance company premiums (se	•		8					
	9	Income on account of special income and deduction account			9					
	10	Income from protection against loss account (see instructions			10					
	11	Mutual interinsurers or reciprocal underwriters—decrease in	•		11					
	12	Income from a special loss discount account (attach Form 88			12					
	13				13					
	14	Other income (attach statement)			14					
_										
_	15	Compensation of officers (attach statement) (see instructions	,		15					
JS.	16	Salaries and wages (less employment credits)			16					
deductions.)	17	Agency balances and bills receivable that became worthless			17					
ıct	18	Rents	18							
ğ	19	Taxes and licenses		1 1	19					
	20a	Interest ▶ b Less tax-exempt inter	· -	c Bal. ►	20c					
on	21	Charitable contributions			21					
S	22	Depreciation (attach Form 4562)			22					
for limitations	23	Depletion			23					
tat	24	Pension, profit-sharing, etc., plans	24							
Ē	25	Employee benefit programs			25					
r	26	Losses incurred (Schedule F, line 14)			26					
Į	27	Additional deduction (attach Form 8816)			27					
ns	28	Other capital losses (Schedule G, line 12, column (g))			28					
tio	29	Dividends to policyholders			29					
instructions	30	Mutual interinsurers or reciprocal underwriters—increase in s			30					
str	31	Other deductions (see instructions) (attach statement)			31					
Ÿ.	32	-			32					
ee	33				33					
Ś	34a	Special deduction for section 833 organizations	`	1 1						
ns		line 6)								
tio	b	Deduction on account of special income and deduction acco	unts 34b							
C	С	Total. Add lines 34a and 34b			34c					
Deductions (See	35	Subtotal. Subtract line 34c from line 33			35					
۵	36a	Dividends-received deduction (Schedule C, line 25)	36a							
	b	Net operating loss deduction	36 b							
	С	Total. Add lines 36a and 36b			36c					
					-					
	37	Taxable income (subtract line 36c from line 35). Enter here a	and on page 1, line 1 .		37					
					Fo	rm 1120-PC (2013)				

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So	ched	ule B Part I—Taxable Investment Income of Elec	ting Small Co	mpanies – Section	n 834 (see instructions)
		(a) ir	nterest received	(b) Amortization of premium	
	1a	Gross interest			
	b	Interest exempt under section 103			
Income	С	Subtract line 1b from line 1a			
Ō	d	Taxable interest. Subtract line 1c, column (b) from line 1c, column (c)	a)		1d
드	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 bu			5
	6	Income from leases described in sections 834(b)(1)(B) and 834(b)(1)			6
	7	Gain from Schedule D (Form 1120), line 18			7
	8	Gross investment income. Add lines 1d through 7			8
	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) (attack			13
ns	14	Interest			14
Deductions	15	Other capital losses (Schedule G, line 12, column (g))			15
пС	16	Total. Add lines 9 through 15			16
edi		5			17
۵	17	Investment expenses (attach statement)			
	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 h	ore and on page	1 line 2	21
Pai		-Invested Assets Book Values	ere and on page	1, 111162	21
		te only if claiming a deduction for general expenses allocated	ated to investm	ent income.)	
(a) Beginning of tax year	(b) End of tax year
22	R	eal estate	<u>`</u>		
23		ortgage loans			
24		ollateral loans	24		
25		olicy loans, including premium notes			+
26		onds of domestic corporations	26		+
27		tock of domestic corporations			+
28		overnment obligations, etc.			
29		ank deposits bearing interest			
30		ther interest-bearing assets (attach statement)			
31		otal. Add lines 22 through 30			+
32		dd columns (a) and (b), line 31			32
33		lean of invested assets for the tax year. Enter one-half of line 32.			33
34		ultiply line 33 by .0025			34
35		come base. Line 1b, column (a) plus line 8 less the sum of line 1b, c			34
33		nd line 16			
36		ultiply line 33 by .0375			
37		untiply line 35 by .0375			
					20
38	IV	ultiply line 37 by .25			38
39	Li	mitation on deduction for investment expenses. Add lines 34 and 38			39

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Sch	edule C Dividends and Special Deductions		Dividends	-Received
	(see instructions)		(a) Subject to section	(b) Total dividends-
	Income		832(b)(5)(B)	received
1	Dividends from less-than-20%-owned domestic corporations (other than debt-			
	financed stock)	1		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed			
	stock)	2		
_				
3	Dividends on debt-financed stock of domestic and foreign corporations	3		
4	Dividends on contain preferred stock of less than 200/ arread public utilities	4		
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	-		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5		
Ŭ	Dividende on octam professed stock of 20% of more owned public distinces.			
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		
40		40		
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		
••	income from controlled foreign corporations under subpart (attach forms 5471).	F		
12	Foreign dividend gross-up (section 78)	12		
13	Other dividends (attach statement)	13		
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or			
	Schedule B, line 2, whichever applies	14		
			Dividends-Rece	eived Deduction
	Deduction		(a) Subject to section 832(b)(5)(B)	(b) Total dividends- received deduction
15	Multiply line 1 by 70%	15	. , , , ,	
16	Multiply line 1 by 70%	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 B, line 20, whichever applies			
	Schedule B, line 20, whichever applies		25	

Form 1	120-PC (2013)			Page 5
Sch	edule 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:			
а	Enter 100% of life insurance reserves included in unearned premiums			
	(section 832(b)(7)(A)) and unearned premiums of section 833 organizations			
	(see instructions)	2a		
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b		
С	Discounted unearned premiums attributable to title insurance	2c		
d	Enter 80% of all other unearned premiums (see instructions)	2d		
е	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:			
а	Enter 100% of life insurance reserves included in unearned premiums			
	(section 832(b)(7)(A)) and unearned premiums of section 833 organizations			
	(see instructions)	4a		
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b		
С	Discounted unearned premiums attributable to title insurance	4c		
d	Enter 80% of all other unearned premiums (see instructions)	4d		
е	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	
Sch	edule F Losses Incurred – Section 832 (see instructions)			
1	Losses paid during the tax year (attach statement)		1	
2	Balance outstanding at the end of the current tax year for:	1 1		
а	Unpaid losses on life insurance contracts	2a		
b	Discounted unpaid losses	2b		
С	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:			
а	Unpaid losses on life insurance contracts	4a		
b	Discounted unpaid losses	4b		
С	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			
	Schedule A, line 26		14	1100 DC (*****

Form **1120-PC** (2013)

Form 1120-PC (2013) Page 6 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 2 3 3 4 4 Note. Adjust lines 5 through 8 to cash method if necessary. 5 Dividends-received (Schedule C, line 14) 6 6 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 8 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 (g) Loss (b) Date (c) Gross (d) Cost or (e) Expense (f) Depreciation allowed ((d) plus (e) less asset acquired sales price other basis of sale (or allowable) the sum of (c) and (f)) 11 Totals-column (c) must not be more than line 10. (Enter amount from column (a) 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) Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of 3 3 4 4 5 5 6 Special deduction. If you checked "No" on line 14 of Schedule I, enter -0- here, you cannot take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.) 6 7 7 Net operating loss deduction (Schedule A, line 36b) Net exempt income: Adjusted tax-exempt income 8a Adjusted dividends-received deduction 8b b 9 Taxable income (Schedule A, line 37) 9 Ending adjusted surplus. Add lines 5 through 9 10 10 Form **1120-PC** (2013)

Form 1120-PC (2013)

Page 7 Other Information (see instructions) Schedule I Yes No Yes No 1 Check method of accounting: Has the corporation elected to use its own payout а Cash pattern for discounting unpaid losses and unpaid loss adjustment expenses? Accrual h ☐ Other (specify) ► С Enter the total unpaid losses shown on the Check box for kind of company: 2 corporation's annual statement: Mutual а Stock b (1) for the current tax year: 3 At the end of the tax year, did the corporation own, (2) for the previous tax year: \$ directly or indirectly, 50% or more of the voting Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: stock of a domestic corporation? (For rules of attribution, see section 267(c).) . (1) for the current tax year: (2) for the previous tax year: \$ If "Yes," attach a statement showing: (a) name and employer identification number (EIN); Does the corporation discount any of the loss (b) percentage owned; and (c) taxable income or reserves shown on its annual statement? . . . (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year. 10 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$ Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . If "Yes," enter name and EIN of the parent 11 If the corporation has an NOL for the tax year corporation ► and is electing to forgo the carryback period, If the corporation is filing a consolidated return, the statement required by Regulations section At the end of the tax year, did any individual, 1.1502-21(b)(3) must be attached or the election partnership, corporation, estate, or trust own, directly will not be valid. or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing name and identifying number. (Do not include any information Enter the available NOL carryover from prior tax already entered in 4 above.) years. (Do not reduce it by any deduction on line Enter percentage owned ► 36b, Schedule A.) . . . ▶\$ At any time during the tax year, did one foreign Is the corporation required to file Schedule UTP person own, directly or indirectly, at least 25% of: (Form 1120), Uncertain Tax Position Statement (see (a) the total voting power of all classes of stock of instructions)? If "Yes," complete and attach the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," If the corporation is a Blue Cross or Blue Shield (a) Percentage owned ► and (b) Owner's organization described in section 833(c)(2), or other country ▶ organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of (c) The corporation may have to file Form 5472, section 833(c)(5)? 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 ▶ Form **1120-PC** (2013) Form 1120-PC (2013) Page 8 Balance Sheets per Books (All filers are required to complete this schedule.) Schedule L Beginning of tax year End of tax year (c) (d) **Assets** (a) 2a Trade notes and accounts receivable . Less allowance for bad debts 3 Inventories U.S. government obligations Tax-exempt securities (see instructions) . 5 6 Other current assets (attach statement) Loans to shareholders 7 8 Mortgage and real estate loans . . . 9 Other investments (attach statement) . 10a Buildings and other depreciable assets . Less accumulated depreciation b 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) . . Total assets 15 Liabilities and Shareholders' Equity Accounts payable 16 17 Mortgages, notes, bonds payable in less than 1 year 18 Insurance liabilities (see instructions) . . 19 Other current liabilities (attach statement) . Loans from shareholders 20 21 Mortgages, notes, bonds payable in 1 year or more Other liabilities (attach statement) . . . 22 Capital stock: a Preferred stock 23 **b** Common stock . . . 24 Additional paid-in capital 25 Retained earnings—Appropriated (attach statement) 26 Retained earnings—Unappropriated . . 27 Adjustments to shareholders' equity (attach statement) Less cost of treasury stock 28 Total liabilities and shareholders' equity 29 Reconciliation of Income (Loss) per Books with Income (Loss) per Return Schedule M-1 Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—See instructions. Income recorded on books this year not 1 Net income (loss) per books 7 included in this return (itemize) 2 Federal income tax per books Tax-exempt interest \$ Excess of capital losses over capital gains Income subject to tax not recorded on 4 books this year (itemize) 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) Depreciation \$ Depreciation \$ Charitable contributions \$ Charitable contributions \$ Travel and entertainment \$ 9 Add lines 7 and 8 Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9 Add lines 1 through 5. Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L) Distributions: a Cash Balance at beginning of year 2 Net income (loss) per books . . . **b** Stock Other increases (itemize) 3 c Property . . . Other decreases (itemize) 6 Add lines 5 and 6 7 Add lines 1, 2, and 3 . Balance at end of year (line 4 less line 7)

Form **1120-PC** (2013)

Form 1	120	-REIT	U	.S. Income Ta	ax Return for Re	eal Esta	te Inv	estment Tru	usts	_ c	MB No. 1545-	-1004
			For cale	endar year 2013 or tax	year beginning	, 20	13, endi	ng ,	20		201	3
Departm Internal F		e Treasury Service	► Infor	mation about Form	1120-REIT and its instru	ctions is av	ailable	at www.irs.gov/foi	rm1120r	eit.		
		tatus election		Name					C Em	ployer ic	lentification n	umber
			Please									
B Check			Туре	Number, street, and	room or suite no. (If a P.O.	box, see insti	uctions.)	D Dat	e REIT e	stablished	
	subsidia	ries	or Print									
2 Person		ng co.		City or town, state, a	nd ZIP code					al assets	(see instructio	ns)
	n Sch. Pl		(4)	Final return (2) N	lame change (3) Ac	Iduaca abangs	(4)	Amended return	\$ H PB/	A code (s	ee instructions	9)
		ype of REIT (so				Idress change ortgage REIT	(4)	Amended return		, 0000 (0		-)
					ble Income (see in		s)					
					G income required		,	in Part II or Pa	rt IV)			
1	Divide	nds		,					1			
2	Interes	st							2			
3	Gross	rents from	real pro	perty					3			
4		•							4			
		-		•	O (Form 1120))				5	+		
	_	` ,		·	ine 17 (attach Form	,			6	+		+-
					tement)				► 7	+		+
					rectly connected w					n Part	II or Part I	V)
9					-attach Form 1125-				9	1		'
10				`	lits)	,			10			
11	Repair	rs and main	itenance	e					11			
12	Bad d	ebts							12			
13									13			
14		and license							14	-		
15	Interes								15	+		+-
16 17	Adver	•		,					16 17	+		+-
		•			statement)				18	1		_
			•						19	+		+
				•	s deduction, total d							
	sectio	n 857(b)(2)(E) dedu	ction. Subtract lin	e 19 from line 8				20			
21	Less:		•	,	ee instructions)		а					
				•	aid (Schedule A, line							
		c Section	1 857(b)(2	2)(E) deduction (Sch	edule J, lines 2c, 2e, a		C		210	I		
-00	Dool	atata inua		twist toyoble inc	Tax and Pay ome. Subtract line 2		- 20		22	1		
22 23		tax (Sched			onie. Subtract line 2	TO ITOITI IIII	e 20 .		23	+		+
24		•		ent credited to 2013	24a							
	-	estimated ta			24b							
				for on Form 4466	24c () d Bal ►	24d					
е	Tax de	eposited wi	th Form	i i		- , .	24e					
		s: (1) Form 2			Form 4136		24f					
•				orm 8827, line 8c			24g		24h	1		
25 06			• •	,	heck if Form 2220 is			> L	25	+		
26 27					al of lines 23 and 25,				26	+		+
27 28		-		•	e total of lines 23 and 2014 estimated tax ►	∠o, enter a	arrioun 	Refunded	≥ 27 ≥ 28	+		-
	Under	penalties of per	rjury, I decl	lare that I have examined	I this return, including accom	panying sched	ules and	statements, and to the	e best of r	ny knowle	edge and belief,	it is true
Sign	correc	t, and complete	. Declaration	on of preparer (other than	n taxpayer) is based on all inf	ormation of wh	ich prepa	arer has any knowledg	e.		IRS discuss thi	
Here	L					L					preparer shows uctions)?	
	Sig	nature of office			Date	Title				1900 1119[[
Paid		Print/Type pre	eparer's na	ame	Preparer's signature			Date	Check		PTIN	
Prepa	arer									nployed		
Use (Jilly 🖯	Firm's name	<u> </u>						's EIN ▶			
For Dar		Firm's address		tice, see separate i	netructions		at. No. 6	•	ne no.	Form	1120-REI	T (2013

Form 1120-REIT (2013) Page 2 Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions) Net gain or (loss) from the sale or other disposition of foreclosure property described in section Gross income from foreclosure property (see instructions—attach statement) 3 Deductions directly connected with the production of income shown on line 3 (attach statement) 4 Net income from foreclosure property. Subtract line 4 from line 3 5 Tax on net income from foreclosure property. Multiply line 5 by 35%. Enter here and on Part III - Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions) Enter total income from Part I, line 8 Enter total income from foreclosure property from Part II, line 3. 1b Total. Add lines 1a and 1b С 1c Enter income from hedging transactions referred to in section 2a 2a **c** Multiply line 2b by 95% Enter income on line 1c from sources referred to in section 856(c)(2) 3 Subtract line 3 from line 2c. (If zero or less, enter -0-.) 4 5 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 Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.) . . . 8 9 9 Enter the net capital gain from Schedule D (Form 1120), line 17 . . . 10 10 11 11 Enter total income from Part I, line 8 12a 12a Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.) 12b 12c Enter capital gain net income from Part I, line 5 13 13 14 14 15 Divide line 11 by line 14. Carry the result to five decimal places 15 Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c 16 16 Part IV—Tax on Net Income From Prohibited Transactions (see instructions) Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure Deductions directly connected with the production of income shown on line 1 2 Tax on net income from prohibited transactions. Subtract line 2 from line 1. Enter here and Schedule A Deduction for Dividends Paid (see instructions) 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 1 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 Dividends declared in October, November, or December deemed paid on December 31 under 3 4 Deficiency dividends (section 860) (Attach Form 976) 5 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

Form **1120-REIT** (2013)

total dividends paid from line 6 here and on line 21b of page 1

Form 11	20-REIT (2013)							Page 3
Sch	edule J Tax Computation (see instructions)							•
1	Check if the REIT is a member of a controlled group	atta)	ach	Sche	edule O (Form 1120))			
	Important: Members of a controlled group, see inst	tructi	ons	S.				
2 a	Tax on REIT taxable income				. 2a			
b	Tax from Part II, line 6				. 2b			
С	Tax from Part III, line 16							
d	Tax from Part IV, line 3							
е	Tax imposed under section 857(b)(7)(A) (see instructions)	tions) .		. 2e			
f	Tax imposed under sections \square 856(c)(7) and \square 8							
g	Alternative minimum tax (attach Form 4626)							
h	Income tax. Add lines 2a through 2g				1 1	. 2h	1	
3a	Foreign tax credit (attach Form 1118)							
b	Credit from Form 8834, line 7 (attach Form 8834) .							
С	General business credit (attach Form 3800)							
d	Other credits (attach statement—see instructions)							
e	Total credits. Add lines 3a through 3d							
4								
5	Personal holding company tax (attach Schedule PH							
6 7	Other taxes. Check if from: Form 4255 Form Total tax. Add lines 4 through 6. Enter here and on						+	
	edule K Other Information (see instructions		20,	paye		. /		
1	Check method of accounting:	Yes	Nο	5	At any time during the tax	/ Vear	did one foreign	Yes No
' a	Cash			·	person own, directly or indir			
b	☐ Accrual				(a) the total voting power o	•		
C	☐ Other (specify) ▶				the REIT entitled to vote, or			
2	At the end of the tax year, did the REIT own,				classes of stock of the REIT			
_	directly or indirectly, 50% or more of the voting			а	Percentage owned ▶			
	stock of a domestic corporation? (For rules of			b	O 1 . L			
	attribution, see section 267(c).)							
	If "Yes," attach a statement showing: (a) name			С	The REIT may have to file Fo	orm 547	2. Enter number	
	and employer identification number (EIN),				of Forms 5472 attached ►			
	(b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such			6	During this tax year, did t	he RFIT	pay dividends	
	corporation for the tax year ending with or within			_	(other than stock dividend			
	your tax year.				exchange for stock) in exce			
3	Is the REIT a subsidiary in a parent-subsidiary				and accumulated earning			
	controlled group?				sections 301 and 316.) .			
	If "Yes," enter the name and EIN of the parent				If "Yes," file Form 5452.			
	corporation -							
				7	Check this box if the REIT is		-	
					debt instruments with origin	al issue	discount ►	
4	At the end of the tax year, did any individual,							
	partnership, corporation, estate, or trust own,				If so, the REIT may have to t	file Form	ı 8281.	
	directly or indirectly, 50% or more of the REIT's			_				
	voting stock? (For rules of attribution, see section			8	Enter the amount of tax-exempt	interest r	eceived or accrued	
	856(h).)				during the tax year			
	If "Yes," attach a statement showing name and			_	F			
	identifying number. (Do not include any			9	Enter the available NOL c	,	•	
	information already entered in 3 above.) Enter percentage owned ▶				years. (Do not reduce it by 21a, page 1.) ► \$	any de		
	percentage owned >				21a, page 1.) ► \$		Form 1120-RE	IT (coas)
							FORM I IZUTAE	∎∎ (∠UI3)

Form 11	20-REIT (2013)						Page 4
Sche	dule L Balance Sheets per Books	Beginning	g of tax yea	ır	End of	tax year	
	Assets	(a)		(b)	(c)	(d)	
1	Cash						
2a	Trade notes and accounts receivable.						
b	Less allowance for bad debts	()			()		
3	U.S. government obligations				,		
4	Tax-exempt securities (see instructions)						
5	Other current assets (attach statement)						
6	Loans to shareholders						
7	Mortgage and real estate loans						
8	Other investments (attach statement) .						
_	` ,						
9a	Buildings and other depreciable assets	((
b	Less accumulated depreciation	()			(
10	Land (net of any amortization)						
11a	Intangible assets (amortizable only) .	/			/		
	Less accumulated amortization	((
12	Other assets (attach statement)						
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 statement)						
17	Loans from shareholders						
18	Mortgages, notes, bonds payable in 1 year or more						
19	Other liabilities (attach statement)						
20	Capital stock: a Preferred stock .						
	b Common stock .						
21	Additional paid-in capital						
22	Retained earnings—Appropriated (attach statement)						
23	Retained earnings—Unappropriated .						
24	Adjustments to shareholders' equity						
	(see instructions—attach statement) .						
25	Less cost of treasury stock		()		()
26	Total liabilities and shareholders' equity						
Sche	dule M-1 Reconciliation of Income (Lo	ss) per Books With	Income	e per Return	(see instructions)		
1	Net income (loss) per books		7 In	ncome recorde	ed on books this year		
	Federal income tax \$				this return (itemize):		
b	Less: Section 856(c)(7) tax, 856(g)(5) tax,		Ta	ax-exempt inte	erest \$		
	857(b)(5) tax, section 857(b)(7) tax, and		8 D	eductions o	n this return not		
	built-in gains tax \$ ()			0 0	st book income this		
С	Balance ▶		y	ear (itemize):			
3	Excess of capital losses over capital gains			-	. \$		
4	Income subject to tax not recorded on				loss deduction (line		
	books this year (itemize):		1	1a, page 1)	\$		
5	Expenses recorded on books this year				dividends paid (line		
	not deducted on this return (itemize):		2	1b, page 1)	\$		
а	Depreciation \$		9 N	let income from	n foreclosure property		
b	Section 4981 tax . \$		10 N	et income from	prohibited transactions		
С	Travel and entertainment \$				ough 10		
					income (line 22,		
6	Add lines 1 through 5			<u> </u>	6 less line 11 .		
	dule M-2 Analysis of Unappropriated I	Retained Earnings					
1	Balance at beginning of year		5 D	istributions:			
2	Net income (loss) per books				b Stock		
3	Other increases (itemize):				c Property		
					(itemize):		
			+		d 6		
4	Add lines 1 2 and 3	I	A R	alance at end of	f year (line 4 less line 7)	1	

Forr	" 1 1	120-	-RIC			. Income Tax						ОМВ	No. 1545-1	1010
					Regula	ted Investm		mpani	ies			9		5
Department of the Treasury Internal Revenue Service				For calendar year 2013 or tax year beginning , 2013, and ending , 20 ►Information about Form 1120-RIC and its instructions is at www.irs.gov/form1120r						, 20				>
	nternal Revenue Service			7 111101	Name of fund	1120-1110 and its inst	i uctions is	at www.i	13.gov/10111			loyer identi	ification nu	umber
					Trains of rains									
			Please Number, street, and room or suite no. (If a P.O. box, see instructions.)				Total	l assets (see	instruction	 ns)				
В			stablished	type or print										
	(see in	structions	s)		City or town, state, and	I ZIP code								
										\$				
E			cable bo					ess chang		Amend				
					nolding company (attac			complian	ice with Reg	ıs. sec. 1	.852	2-6 for this	tax year	
Pa					ny Taxable Incom	ne (see instruction	is)							
	1		idends .							· -	1			
	2		erest .							-	3			-
a	3		_	, ,	ain or (loss) from sec t to securities loans.		•				4			+
Ě	5				rm capital gain over r						4			+
ncome	"					· · · · · ·					5			
_	6		•		Form 4797, Part II, li					<u> </u>	6			+
	7		•	` '	tructions—attach stat	•	,			_	7			
	8			•	es 1 through 7	•				_	8			
	9	Cor	npensat	tion of office	ers (see instructions-	attach Form 1125-I	≡)				9			
	10	Sala	aries an	d wages (less employment credits)										
	11	Rer	nts								11			
	12	Tax	es and	licenses .							12			
ons)	13	Inte	erest .								13			ــــــــ
Deductions (see instructions)	14	•		•	orm 4562)					_	14			—
instr	15		ertising							—	15			
see	16		•							_	16			+
S	17									_	17			-
ᅙ	18 19		•	Ü	services					_	18 19			+
을	20		•		stment advisory fees eholder servicing, and					<u> </u>	20			+
ĕ	21		•	shareholdei						<u> </u>	<u>20</u> 21			+
_	22	•			instructions—attach					<u> </u>	22			+
	23			•	d lines 9 through 22					_	23			
	24	Tax	able inc	ome before	e deduction for divid					and				
		851	(i). Subt	ract line 23	from line 8					L	24			
	25	Les	ss: a	Deduction 1	for dividends paid (S	chedule A, line 8a)		25a						
					s for tax imposed und									1
	Ц,				edule J, line 2c) lare that I have examined the			25b			25c			<u></u>
Şi.	gn				lare that I have examined the on of preparer (other than to							, ,		
	ere					I						May the IRS vith the prep		
П	51 C	Sign	ature of c	officer		Date	Title					see instructio		
	اسا	, oigii		pe preparer's	name	Preparer's signature	, 1100		Date			. 🗆	PTIN	
Pa			'								Chec self-e	k		
	epa		Firm's n	ame ▶		ı						s EIN ►	1	
US	e O	nıy		ddress ►							hone			
For	Pap	erwork	Reduct	ion Act Not	tice, see separate ins	structions.		C	at. No. 64140)B		Form 1	120-RIC	(2013)

Form 1	20-RIC (2013)			Page	e 2
Part	-Investment Company Taxable Income (see instructions) cont	tinued		•	
2	6 Investment company taxable income. Subtract line 25c from line 24.		26		
2			27		
2	8a 2012 overpayment credited to 2013. 28a				_
	b 2013 estimated tax payments 28b				
Tax and Payments	c Less 2013 refund applied for on Form 4466 28c () dBa	ıı ▶ 28d			
٤	e Tax deposited with Form 7004				
Pa	f Credit for tax paid on undistributed capital gains (attach Form 2439)				
2					
ā	g Credit for federal tax paid on fuels (attach Form 4136)		28i	1	
_ĕ∣	9 Estimated tax penalty (see instructions). Check if Form 2220 is attached		29		_
3			30		_
3	•		31		_
3	· · ·	Refunded ►	32		_
	I—Tax on Undistributed Net Capital Gain Not Designated Und		32		_
			_		_
1	Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (F	**	1		_
2	Capital gain dividends from Schedule A, line 8b		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 2		4		_
Scn	edule A Deduction for Dividends Paid (Do not include exempt	ot-interest dividends or c	apıta	ıı gain dividends	
	reported on Form 2438, line 9b; see instructions.)				
1	Dividends paid (other than dividends paid after the end of the tax year). Do	(a) Ordinary dividends		(b) Capital gain dividends	
	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		l		
	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	Deficiency dividends (section 860) (attach Form 976)	5			
6	Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	6			
7	Credits from tax credit bonds distributed to shareholders (see instructions) .	7			
8	Deduction for dividends paid:				
а	Ordinary dividends. Add lines 1 through 7 of column (a). Enter here and on line 25a, Part I	8a			
b	Capital gain dividends. Add lines 1 through 5 of column (b). Enter here				
	and on line 2, Part II, above	8b			
Sch	edule B Information Required With Respect to Income From	m Tax-Exempt Obligation	ons		
1	Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interes	t dividends for 2013?		. ▶ 🗌 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		
Sch	edule J Tax Computation (see instructions)				
1	Check if the fund is a member of a controlled group (attach Schedule O (Fo	rm 1120)) ▶ 🗌			
2a	Tax on investment company taxable income	2a			
b	Tax on undistributed net capital gain (from Part II, line 4)	2b			
С	Tax imposed under sections 851(d)(2) and 851(i)	2c			
d	Alternative minimum tax (attach Form 4626)	2d			
e	Income tax. Add lines 2a through 2d		2e	1	
3a	Foreign tax credit (attach Form 1118)	3a			_
b	Credit from Form 8834, line 7 (attach Form 8834)	3b			
C	General business credit (attach Form 3800)	3c			
d	Other credits (attach statement—see instructions)	3d			
	Total credits. Add lines 3a through 3d		3e		
е 4	Subtract line 3e from line 2e		<u>3e</u>		_
5			5	+	_
			6		_
6 7	Other taxes. Check if from: Form 4255 Uother (atta	ch statement)	7		_

orm 11	120-RIC (2013)	Pa	age 3
Sche	edule K Other Information (see instructions)	Yes	s No
1	Check method of accounting:		
а			
b			
С	☐ 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 statement 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.		
_			4
3	Is the RIC a subsidiary in a parent-subsidiary controlled group?		
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 statement 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			
b	If "Yes," enter:		
	(1) Deventors award		
	(1) Percentage owned (2) Owner's country (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.		
	onoonous, the fame may have to me room observe		
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		
а	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		
102	Section 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects		
ıva	to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional		
	details and requirements		
b	Section 852(g) election. Check this box if the fund meets the requirements of section 852(g) and elects the application		
	of section 853 without regards to the requirement of section 853(a)(1). 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)		
10	Pagulations section 1 959-11 election. Check this boy if for purposes of computing toyable income the first election		
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:		
а	Post-October capital loss ▶		
b	Post-October currency loss		

Form 11	20-RIC (2013)					Page 4
Sche	dule L Balance Sheets per Books	Beginning	of tax		End of	tax year
	Assets	(a)		(b)	(c)	(d)
1	Cash					
2a	Trade notes and accounts receivable .					
b	Less allowance for bad debts	()			(
3	U.S. government obligations					
4	Tax-exempt securities (see instructions)					
5	Other current assets (attach statement) .					
6	Loans to shareholders					
7	Mortgage and real estate loans					
8	Other investments (attach statement) .					
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 statement)					
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 statement)					
17	Loans from shareholders					
18	Mortgages, notes, bonds payable in 1 year or more					
19	Other liabilities (attach statement)					
20	Capital stock					
21	Additional paid-in capital					
22	Retained earnings - Appropriated (attach statement)					
23	Retained earnings - Unappropriated					
24	Adjustments to shareholders' equity (attach statement)		1	1		,
25	Less cost of treasury stock		(,		
26	Total liabilities and shareholders' equity The fund is not required to complete Schedules M.	I_1 and M_2 if the total	accate	on Schedule I li	ne 13 column (d) are les	ss than \$25,000
	edule M-1 Reconciliation of Income (Lo					33 τημη ψ20,000.
1	Net income (loss) per books	basi per books with	7		ed on books this year	
2	Federal income tax (less built-in gains tax)		'		n this return (itemize):	
3	Excess of capital losses over capital gain				terest \$	
4	Income subject to tax not recorded on			rax-exempt in	ισισοι Ψ	
•	books this year (itemize):		8	Deductions on the	nis return not charged	
					ome this year (itemized):	
			a	Depreciation .	• •	
5	Expenses recorded on books this year not		b	Deduction for	dividends paid (line	
	deducted on this return (itemize):		_	25a, Part I) .	\$	
а	Depreciation \$					
b	Expenses allocable to tax-exempt interest		9	Net capital gain f	rom Form 2438, line 9a	
	income \$		10		ot file Form 2438, enter	
С	Section 4982 tax \$				ain from Schedule D	
d	Travel and entertainment \$			(Form 1120), line	17. Otherwise, enter -0-	
			11	Add line 7 thro	ugh 10	
			12		pany taxable income	
6	Add lines 1 through 5				ine 6 less line 11 .	
Sche	edule M-2 Analysis of Unappropriated	Retained Earnings	per B	ooks (Schedule	e 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 decrease	es (itemize):	
			7	Add lines 5 and	d 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

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.

OMB No. 1545-0130

Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

For	calen	dar year 2013 or tax	vear beginning		, 2013, e	endina			, 20		
		n effective date	Name		, 20.0, 0	9		D Emp	loyer identification i	number	
	. 0.001.0.							,	oyo. Idonamodalom		
D	Puninana	activity code		nd room or suite no. If a P.O. bo	x see instr	ructions		F Date	incorporated		
		see instructions) OR									
	,	PRIN	Oity or town stat	City or town, state or province, country, and ZIP or foreign postal code					F Total assets (see instructions)		
			City or town, state	ity of town, state of province, country, and zill of foreign postal code				F Total assets (see instructions)			
		ch. M-3 attached						\$			
				ginning with this tax year?					2553 if not alrea	-	
Н		if: (1) 🗌 Final return		(3) Address change			—		on termination or rev	vocation	
<u></u>				reholders during any part of		•					
Cai	ution. I			penses on lines 1a through		ne instructions for r	nore ir	ntormati	on.		
	1 a	•									
	b										
ē	С	Balance. Subtract lin	ne 1b from line 1a .					1c			
Income	2	Cost of goods sold (a	attach Form 1125-A)				2			
ĕ	3	Gross profit. Subtrac	ct line 2 from line 1c					3			
_	4	Net gain (loss) from I	Form 4797, line 17 (a	attach Form 4797)				4			
	5			tach statement)				5			
	6	Total income (loss).	. Add lines 3 through	15			. ▶	6			
(SI	7	Compensation of off	icers (see instruction	ns-attach Form 1125-E)				7			
ţi	8	Salaries and wages ((less employment cr	edits)				8			
oita	9	Repairs and mainten	nance					9			
듣	10	Bad debts						10			
ş Ç	11	Rents						11			
e instructions for limitations)	12	Taxes and licenses						12			
	13	Interest						13			
	14	Depreciation not clai	imed on Form 1125-	A or elsewhere on return (a	attach Fo	rm 4562)		14			
	15			epletion.)				15			
(see	16							16			
ટ	17							17			
. <u>ō</u>	18	•						18			
Deductions	19							19			
þ	20			9				20			
۵	21		•	ract line 20 from line 6 .				21			
	22 a			re tax (see instructions) .							
	b										
ıts	С			or additional taxes)				22c			
ĕ	23 a			verpayment credited to 201							
ayments		•	•		-						
Ра		Credit for federal tax			. 23c						
		Add lines 23a through						23d			
Tax and	24	•	•	Check if Form 2220 is atta	ched		. 🗀	24			
ă	25	•	,	n the total of lines 22c and		r amount owed		25			
-	26			the total of lines 22c and 2	-			26			
	27	• •	•	014 estimated tax ▶	1, 011101 0	Refund		27			
_	<u> </u>			ned this return, including accompan	ying schedu				y knowledge and belie	f, it is true	
				an taxpayer) is based on all informat					e IRS discuss this return		
Si	gn							with the	e preparer shown below		
	ere	Signature of officer		Date	Title			(see ins	structions)? Yes	☐ No	
		Print/Type preparer's	name	Preparer's signature		Date		_	PTIN		
Pa								Check self-em			
	epare			1				Firm's E	-		
US	se On	Firm's address >						Phone r			
_											

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2013)

	20S (2013)					P	age 2
Sche	dule B Other Info	rmation (see instructions	s)				
1	Check accounting meth		Accrual			Yes	No
2	See the instructions and a Business activity ▶	I enter the:		ruioo 🕨			
3		tax year, was any sharehold on? If "Yes," attach Schedule	er of the corporation	a disregarded entity,	a trust, an estate, or a		
4	At the end of the tax year		D 1, illionnation on o	ortain orial orioladio or	an o corporation		
а	foreign or domestic cor	ore, or own, directly or indire poration? For rules of constru	uctive ownership, see	instructions. If "Yes,"	complete (i) through (v)		
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100 Date (if any) a Qualified Su Subsidiary Election Wa	bchapt	er S
b	capital in any foreign or	t of 20% or more, or own, dir domestic partnership (includir ructive ownership, see instruc	ng an entity treated as	s a partnership) or in the	e beneficial interest of a		
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Ow Loss, or Capital		Profit,
						,	
5 a		ar, did the corporation have ar	ny outstanding shares	of restricted stock? .			
	If "Yes," complete lines (i) Total shares of res	.,					
	``	n-restricted stock					
b	At the end of the tax year	ar, did the corporation have ar	ny outstanding stock o	options, warrants, or sir	nilar instruments? .		
	If "Yes," complete lines		de a tanana an				
		ock outstanding at the end of tock outstanding if all instrumen					
6	Has this corporation fi	led, or is it required to file,	Form 8918, Materi	al Advisor Disclosure	· •		
7	information on any repo	rtable transaction?					
•		tion may have to file Form 82		-			
8	asset with a basis de the hands of a C corp from prior years, enter instructions)	was a C corporation before intermined by reference to fooration and (b) has net unrethe net unrealized built-in g	the basis of the assealized built-in gain ain reduced by net r	set (or the basis of a in excess of the net re ecognized built-in gai	iny other property) in ecognized built-in gain		
9		earnings and profits of the cor			\$		
10	-	tisfy both of the following cor		than \$250 000			
a b		receipts (see instructions) for t assets at the end of the tax ye					
_	•	is not required to complete S		-,- 2			
11	terms modified so as to	the corporation have any reduce the principal amount of					
12		nt of principal reduction \$ a qualified subchapter S sub			es " see instructions		
13a		ce any payments in 2013 that					
b		tion file or will it file required F					

Form 1120S (2013) Page 3 Total amount Schedule K Shareholders' Pro Rata Share Items Ordinary business income (loss) (page 1, line 21) . . . 1 1 2 2 Net rental real estate income (loss) (attach Form 8825) . . За Other gross rental income (loss) Expenses from other rental activities (attach statement) Other net rental income (loss). Subtract line 3b from line 3a c 3c Income (Loss) Interest income 4 5 Dividends: a Ordinary dividends **b** Qualified dividends 6 6 7 7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) . Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) . 8a Collectibles (28%) gain (loss) 8b Unrecaptured section 1250 gain (attach statement) 8c C 9 9 10 Other income (loss) (see instructions) . . Type ▶ 10 11 Section 179 deduction (attach Form 4562) 11 **Deductions** 12a Charitable contributions 12a b Investment interest expense . 12b Section 59(e)(2) expenditures (1) Type ► С 12c(2) Other deductions (see instructions) . . . Type ▶ 12d Low-income housing credit (section 42(j)(5)) 13a 13a 13b Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) 13c Other rental real estate credits (see instructions) Type ▶ Other rental credits (see instructions) . . . Type ▶ e 13e Biofuel producer credit (attach Form 6478) 13f Other credits (see instructions) 13g g 14a Name of country or U.S. possession ▶ Gross income from all sources b 14b Gross income sourced at shareholder level . . 14c Foreign gross income sourced at corporate level Passive category Foreign Transactions General category 14e е Other (attach statement) 14f Deductions allocated and apportioned at shareholder level 14g 14h Deductions allocated and apportioned at corporate level to foreign source income 14i 14j General category j Other (attach statement) 14k Other information Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued 141 Reduction in taxes available for credit (attach statement) 14m Other foreign tax information (attach statement) n Post-1986 depreciation adjustment 15a 15a Alternative Minimum Tax (AMT) Items **b** Adjusted gain or loss 15b С 15c Oil, gas, and geothermal properties—gross income d 15d Oil, gas, and geothermal properties—deductions 15e Other AMT items (attach statement) 15f 16a Tax-exempt interest income 16a Shareholder Other tax-exempt income 16b b 16c С Distributions (attach statement if required) (see instructions) 16d Repayment of loans from shareholders . . .

	20S (2013)					Page 4
Sche	dule K Shareholders' Pro Rata Share Items	s (continued)				Total amount
on	17a Investment income				17a	
Other Information	b Investment expenses				17b	
ᅙ	c Dividend distributions paid from accumula	ated earnings and pro	fits		17c	
<u>=</u>	d Other items and amounts (attach statement	nt)				
Recon- ciliation						
ec Iat	18 Income/loss reconciliation. Combine th					
	column. From the result, subtract the sum			ınd 14l	18	
Scne	dule L Balance Sheets per Books	Beginning				l of tax year
	Assets	(a)	(b)	(c))	(d)
1	Cash					
2a	Trade notes and accounts receivable	/		1		\
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 11a	Less accumulated depreciation	,		(,
b	Depletable assets	(()
12	Land (net of any amortization)	,		1		/
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					

Form **1120S** (2013)

Form 1	120S (2013)				Page 5
Sche	Reconciliation of Income (Loss Note. Schedule M-3 required instead			e—see i	nstructions
1 2	Net income (loss) per books	on	come recorded on books this year not in Schedule K, lines 1 through 10 (itemize ax-exempt interest \$		
3 a b	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): Depreciation \$ Travel and entertainment \$	lir aç a D	eductions included on Schedines 1 through 12 and 14l, not chapainst book income this year (ite epreciation \$	narged emize):	
4	Add lines 1 through 3		come (loss) (Schedule K, line 18). Line 4 le		
Sche	Analysis of Accumulated Adjus Undistributed Taxable Income I		-	and Sh	areholders'
		(a) Accumulated adjustments account	(b) Other adjustments account		reholders' undistributed 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			ĺ	

Form **1120S** (2013)

Employer identification number

Name

SCHEDULE D (Form 1120S)

Capital Gains and Losses and Built-in Gains

► Attach to Form 1120S.

Department of the Treasury
Internal Revenue Service ► Info

► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10. ► Information about Schedule D and its separate instructions is at www.irs.gov/form1120s. OMB No. 1545-0130

2013

Par	Short-Term Capital Ga	ins and Losses—As	sets Held One Year	or Less		
enter o	tructions for how to figure the amounts to n the lines below. rm may be easier to complete if you round cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to ga loss from Form(s) 89 Part I, line 2, column	949,	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1a	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.					
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked					
2	Totals for all transactions reported on Form(s) 8949 with Box B checked					
3	Totals for all transactions reported on Form(s) 8949 with Box C checked					
4 5 6 7	Short-term capital gain from insta Short-term capital gain or (loss) from tax on short-term capital gain incometal short-term capital gain or (long) Form 1120S, Schedule K, line	om like-kind exchanges luded on line 23 below oss). Combine lines 1a 7 or 10	from Form 8824		5 6 (
Part	Long-Term Capital Gai	ns and Losses — Ass	ets Held More Thar	One Year		
enter o	or may be easier to complete if you round cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to ga loss from Form(s) 89 Part II, line 2, colum	949,	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b					
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked					
9	Totals for all transactions reported on Form(s) 8949 with Box E checked					
10	Totals for all transactions reported on Form(s) 8949 with Box F checked					
11 12 13 14 15	Long-term capital gain from instal Long-term capital gain or (loss) fro Capital gain distributions (see inst Tax on long-term capital gain inclined Net long-term capital gain or (lo	om like-kind exchanges ructions) uded on line 23 below	from Form 8824		11 12 13 14 (
	on Form 1120S, Schedule K, line	8a or 10			15	

Schedu	ule D (Form 1120S) (2013)		Page 2
Part	Built-in Gains Tax (See instructions before completing this part.)		
16	Excess of recognized built-in gains over recognized built-in losses (attach computation		
	statement).	16	
17	Taxable income (attach computation statement)	17	
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	
19	Section 1374(b)(2) deduction	19	
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	
21	Enter 35% of line 20	21	
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation		
	years	22	
23	Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page		
	1, line 22b	23	

Schedule D (Form 1120S) 2013

671113

				J		Amended		OMB No. 1545-0130
	nedule K-1	2013	Pa					Current Year Income,
	rm 1120S) artment of the Treasury	Z 0 1 0						Other Items Credits
	nal Revenue Service	For calendar year 2013, or tax	1	Ordinary	y business incom	ie (ioss)	13	Credits
		year beginning, 2013 ending, 20	2	Net rent	tal real estate inc	ome (loss)	-	
~ 1						, ,		
	areholder's Share of I		3	Other ne	et rental income	(loss)		
Cre	edits, etc. ▶se	e back of form and separate instructions.						
	Part I Information Abou	ıt the Corporation	4	Interest	income			
			5a	Ordinary	y dividends		-	
A	Corporation's employer identification	n number	"		,			
В	Corporation's name, address, city,	state, and ZIP code	5b	Qualified	d dividends		14	Foreign transactions
	, , , , , , , , , , , , , , , , , , , ,	•						
			6	Royaltie	es			
			7	Net sho	rt-term capital ga	ain (loss)		
			′	I VCL SHO	rt tomi capital ge	aii i (1033)		
С	IRS Center where corporation filed	return	8a	Net long	g-term capital ga	in (loss)		
	, , , , , , , , , , , , , , , , , , ,							
	Part II Information Abou	ıt the Shareholder	8b	Collectil	bles (28%) gain (loss)		
				Unrocar	otured section 12	EO goin	-	
D	Shareholder's identifying number		8c	Onrecap	olured Section 12	.50 gairi		
E	Shareholder's name, address, city,	state and ZIP code	9	Net sect	tion 1231 gain (lo	oss)		
-	charches o hame, address, chy,	oute, and 2.11 ood						
			10	Other in	come (loss)		15	Alternative minimum tax (AMT) items
F	Shareholder's percentage of stock ownership for tax year							
			11	Section	179 deduction		16	Items affecting shareholder basis
			12	Other de	eductions			
lu								
Se C								
Ü								
For IRS Use Only							17	Other information
P								Other information
				* 0 -	ottoobs -1 -1	+or		Iditional information
				See	e attached sta	atement f	or ad	Iditional information.

Form **8825**

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

'Ship or an S Corporation

► See instructions on back.

OMB No. 1545-1186

(Rev. December 2010) Department of the Treasury Internal Revenue Service

▶ Attach to Form 1065, Form 1065-B, or Form 1120S. Employer identification number 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. Type-Enter code 1-8; Physical address of each property-street, city, Fair Rental Days Personal Use Days state, ZIP code see page 2 for list Α В С D **Properties Rental Real Estate Income** Α В С 2 Gross rents 2 **Rental Real Estate Expenses 3** Advertising 3 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) ▶ _____ 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 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: 21 • Form 1065 or 1120S: Schedule K, line 2, or

For Paperwork Reduction Act Notice, see back of form.

• Form 1065-B: Part I, line 4

Cat. No. 10136Z

Form **8825** (12-2010)

Form	8825 (12-2010)							P	age 2
1	Show the type and address of earntal value and days with person				rty li	sted, report the	e numb	per of days rented a	at fair
	Physical address of each propert state, ZIP code	reet, city,	Type—Enter code 1- see below for list		Fair Rental D	ays	Personal Use Day		
E									
F									
G									
Н									
				Р	rop	erties		!	
	Rental Real Estate Income		E	F		G		Н	
2	Gross rents	2							
_	Rental Real Estate Expenses	_							
3	Advertising	3							
4	Auto and travel	4							
5 6	Cleaning and maintenance	5 6							
7	Commissions	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) ►								
16	Total expenses for each property. Add lines 3 through 15	4.0							
47	Income or (Loss) from each	16			-				
17	property. Subtract line 16 from line 2	17							

Allowable Codes for Type of Property

- 1-Single Family Residence
- 2-Multi-Family Residence
- 3-Vacation or Short-Term Rental
- 4-Commercial
- 5-Land
- 6-Royalties
- 7-Self-Rental
- 8-Other (describe)

Form **8825** (12-2010)

3800

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

General Business Credit

OMB No. 1545-0895

2013
Attachment
Sequence No. 22

Identifying number

▶ Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT) Part I (See instructions and complete Part(s) III before Parts I and II) General business credit from line 2 of all Parts III with box A checked . . 1 2 Passive activity credits from line 2 of all Parts III with box B checked 2 3 Enter the applicable passive activity credits allowed for 2013 (see instructions) . . . 3 Carryforward of general business credit to 2013. Enter the amount from line 2 of Part III with Carryback of general business credit from 2014. Enter the amount from line 2 of Part III with 5 6 Add lines 1, 3, 4, and 5 **Allowable Credit** Part II 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, Part I, line 2; or the 7 • 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 Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 . . . • Corporations. Enter the amount from Form 4626, line 14 8 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56. 10a 10a Foreign tax credit Certain allowable credits (see instructions) . . . 10b b Add lines 10a and 10b 10c Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 11 12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-13 Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see 13 14 Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 Enter the greater of line 13 or line 14 15 15 16 Subtract line 15 from line 11. If zero or less, enter -0-16 Enter the **smaller** of line 6 or line 16 17 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.

Form 3800 (2013) Page 2 Part II Allowable Credit (Continued) Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26. 18 Multiply line 14 by 75% (.75) (see instructions) 18 19 Enter the greater of line 13 or line 18 19 20 Subtract line 19 from line 11. If zero or less, enter -0- 20 Subtract line 17 from line 20. If zero or less, enter -0- 21 21 Combine the amounts from line 3 of all Parts III with box A, C, or D checked . 22 22 23 Passive activity credit from line 3 of all Parts III with box B checked 24 Enter the applicable passive activity credit allowed for 2013 (see instructions) . . 24 25 25 26 Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . 26 27 Subtract line 13 from line 11. If zero or less, enter -0-27 28 Add lines 17 and 26 28 29 Subtract line 28 from line 27. If zero or less, enter -0- . . 29 30 Enter the general business credit from line 5 of all Parts III with box A checked . . . 30 31 31 32 Passive activity credits from line 5 of all Parts III with box B checked 32 33 Enter the applicable passive activity credits allowed for 2013 (see instructions) 33 Carryforward of business credit to 2013. Enter the amount from line 5 of Part III with box C 34 checked and line 6 of Part III with box G checked. See instructions for statement to attach . 34 35 Carryback of business credit from 2014. Enter the amount from line 5 of Part III with box D checked (see instructions) 35 36 Add lines 30, 33, 34, and 35. 36 37 37 38 Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, 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, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 38 Form **3800** (2013)

Form 380	0 (2013)					Page 3
Name(s) s	hown on return			Identifyi	ng number	
Part II	•	e inst	ructions)			
	te a separate Part III for each box checked below. (see instructions) General Business Credit From a Non-Passive Activity E Reserved					
	General Business Credit From a Passive Activity F Reserved F Reserved					
	General Business Credit Carryforwards General Business Credit Carryforwards G Eligible Small	Ruein	ess Cradit	Carnifo	rwarde	
	General Business Credit Carrybacks H Reserved	Dusin	iess Orean	Carrylo	Walus	
	u are filing more than one Part III with box A or B checked, complete and attach first an a	additio	nal Part III co	ombining	amounts from al	l Parts
	th box A or B checked. Check here if this is the consolidated Part III					
	(a) Description of credit		(b)		(c)	
Note. Or	n any line where the credit is from more than one source, a separate Part III is needed for e	each	If claiming the from a pass-	e credit	C-4	oriate
pass-thre	ough entity.		entity, enter		amount	
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a				
b	Reserved	1b				
С	Increasing research activities (Form 6765)	1c				
d	Low-income housing (Form 8586, Part I only)	1d				
e	Disabled access (Form 8826) (see instructions for limitation)	1e				-
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f				
g	Indian employment (Form 8845)	1g				
h :	Orphan drug (Form 8820)	1h 1i				+-
i :	New markets (Form 8874)	1j				
ј k	Employer-provided child care facilities and services (Form 8882) (see	''				_
•	instructions for limitation)	1k				
1	Biodiesel and renewable diesel fuels (attach Form 8864)	11				
m	Low sulfur diesel fuel production (Form 8896)	1m				
n	Distilled spirits (Form 8906)	1n				
0	Nonconventional source fuel (Form 8907)	10				
р	Energy efficient home (Form 8908)	1p				
q	Energy efficient appliance (Form 8909)	1q				
r	Alternative motor vehicle (Form 8910)	1r				
s	Alternative fuel vehicle refueling property (Form 8911)	1s				\perp
t	Reserved	1t				
u	Mine rescue team training (Form 8923)	1u				
V	Agricultural chemicals security (Form 8931) (see instructions for limitation).	1v 1w		-		
w x	Employer differential wage payments (Form 8932)	1x				-
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y				_
z	Qualified plug-in electric vehicle (carryforward only)	1z				
aa	New hire retention (carryforward only)	1aa				
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb				
ZZ	Other	1zz				
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2				\perp
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3				
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a				
b	Work opportunity (Form 5884)	4b				
c	Biofuel producer (Form 6478)	4c				
d	Low-income housing (Form 8586, Part II)	4d				-
e f	Renewable electricity, refined coal, and Indian coal production (Form 8835) Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4e 4f				+-
g g	Qualified railroad track maintenance (Form 8900)	4g				+-
y h	Small employer health insurance premiums (Form 8941)	4h				+
i	Reserved	4i				
j	Reserved	4j				
z	Other	4z				
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5				
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6				
					Form 380	(2013)

Form **4562**

Department of the Treasury

Depreciation and Amortization (Including Information on Listed Property)

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-0172

2013

Attachment
Sequence No. 179

	(s) shown on return		Busines	ss or activity to w	hich this form re	lates		Ident	ifying number
Do	t Election To	Evnanca Ca	rtain Property Und	dar Caatian	170				
Pai			ed property, comple			mplet	e Part I.		
1	<u>.</u>		s)					1	
2			placed in service (se					2	
3			perty before reductio		•			3	
4			ne 3 from line 2. If ze					4	
5			otract line 4 from lin	•					
	separately, see inst						_	5	
6	(a) De	scription of proper	ty	(b) Cost (busi	ness use only)		(c) Elected cost		
									1
									1
7	Listed property. Ent	er the amount	from line 29		7				
			property. Add amoun			d 7 .		8	
			aller of line 5 or line 8					9	
			from line 13 of your					10	
11	•		smaller of business inc					11	
12	Section 179 expens	e deduction. A	dd lines 9 and 10, bu	ıt do not ente	r more than	line 11		12	
			to 2014. Add lines 9		_	13		'	
			w for listed property.						
			wance and Other I			clude l	isted property.)	(See i	nstructions.)
			or qualified property						
	during the tax year	(see instruction	ns)					14	
15	Property subject to	section 168(f)(1) election					15	
			S)					16	
Par	t III MACRS Dep	preciation (D	o not include listed	d property.)	(See instruc	tions.)		'	
				Section A					
17	MACRS deductions	for assets plac	ced in service in tax y	ears beginni	ng before 20	13		17	
18	If you are electing t	to group any a	ssets placed in serv	ice during the	e tax year in	to one	or more general		
	asset accounts, che								
	Section B		ed in Service Durin	g 2013 Tax Y	ear Using th	ne Gen	eral Depreciation	າ Syst	em
(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	on	(f) Method	(g) D	Depreciation deduction
19a	3-year property								
b	, , , , , , , , , , , , , , , , , , , 								
c	_ , , , , ,								
d	10-year property								
е	15-year property								
1	20-year property								
	25-year property								
h	Residential rental								
	property								
i	Nonresidential real								
	property								
		-Assets Place	d in Service During	2013 Tax Ye	ar Using the	Altern	ative Depreciation	on Sy	stem
	Class life								
	12-year								
	40-year								
Pai	t IV Summary (•					1	Т
21	Listed property. Ent							21	
22			lines 14 through 17,						
			of your return. Partne				instructions .	22	
23		•	ed in service during t	ine current ye	ear, enter the	22			

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Form	4562 (2013)													Page Z
Pa	rt V Listed Property (In entertainment, recrea				ain ot	her v	ehicles,	certa	in con	nputer	s, and	prope	erty us	ed for
	Note: For any vehicle 24b, columns (a) throug	,		•			•		Ū	lease	expense	e, comp	olete on	ly 24a,
	Section A—Depreciation									for pas	ssenger	autom	obiles.)	
24a	a Do you have evidence to support th					Yes						vritten?		☐ No
	(a) (b) (c) Busin vehicles first) Date placed in service percer	ent use Cost or o	d) ther basis	(busin	(e) for depre less/inves use only)	stment	(f) Recovery period		(g) ethod/ vention		(h) preciation eduction	Ele	(i) cted sect cost	
25	Special depreciation allowan	ice for qualifie		d prope	erty pla	ced in			1					
	the tax year and used more t		•			e (see	instructi	ons) .	25					
_26	Property used more than 50%	6 in a qualified	d busine	ess use): 			1		I				
		%												
		%												
27	Property used 50% or less in	a qualified bu	siness	use:				_						
		%						S/L -				_		
		%						S/L -						
28	Add amounts in column (h), li	, -	h 27 Fi	nter he	re and	on line	21 nag		28			-		
29												29		
		Sec	tion B-	-Infor	mation	on Us	e of Vel	nicles						
	nplete this section for vehicles use our employees, first answer the q													ehicles
			(a		(I	b)	(0		(d)	((e)	(1	
30	Total business/investment miles the year (do not include commute	•	Vehic	cle 1	Vehi	cle 2	Vehi	cle 3	Vehi	cle 4	Vehi	icle 5	Vehi	cle 6
	Total commuting miles driven du													
32	Total other personal (nor miles driven	O,												
33	Total miles driven during th lines 30 through 32	•												
34	Was the vehicle available tuse during off-duty hours? .	•	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the vehicle used primari than 5% owner or related per													
36	Is another vehicle available for pe													
	Section C—G wer these questions to determine than 5% owners or related po	ine if you mee	t an exc	eption					-				who ar	e not
	Do you maintain a written po your employees?	`		,	s all per	rsonal	use of v	ehicles	s, includ	ding co	mmutin	g, by	Yes	No
38	Do you maintain a written po employees? See the instruct	•			•						٠.			
39		es by employe	es as p	ersona	l use?									
	use of the vehicles, and retain	n the informat	on rece	ived?										
41	Do you meet the requirement Note: <i>If your answer to 37, 3</i>													
Pa	rt VI Amortization					•								
	(a) Description of costs	(b) Date amortiza begins	ation	Amor	(c) tizable ar	nount	C	(d) ode secti	on	(e) Amortiza period percent	or	Amortiza	(f) tion for th	is year
42	Amortization of costs that be	gins during yo	ur 2013	tax ye	ar (see	instruc	ctions):			, 30.11	10,			
43	Amortization of costs that be	aan before vo	ur 2013	tax ve	ar						43			
	Total. Add amounts in colum			•							44			
												F	orm 456	62 (2013)

Form **4626**

Alternative Minimum Tax—Corporations

OMB No. 1545-0175

2013

Department of the Treasury Internal Revenue Service ► Attach to the corporation's tax return.

► Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.

Name		Employer i	dentification number
	Note: See the instructions to find out if the corporation is a small corporation exempt t	rom the	
	alternative minimum tax (AMT) under section 55(e).	iom mo	
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
	Merchant marine capital construction funds.		2g
g h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		2h
_			2i
i :	Tax shelter farm activities (personal service corporations only)		
J	Passive activities (closely held corporations and personal service corporations only)		2j
k	Loss limitations		2k
ı	Depletion		21
m	p		2m
n	Intangible drilling costs		2n
0	Other adjustments and preferences		20
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o		3
4	Adjusted current earnings (ACE) adjustment:		
а	ACE from line 10 of the ACE worksheet in the instructions 4a		
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a		
	negative amount (see instructions)		
С	Multiply line 4b by 75% (.75). Enter the result as a positive amount 4c		
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior		
u	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)		
e	ACE adjustment.		
Ŭ	If line 4b is zero or more, enter the amount from line 4c		4e
	• If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount		10
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
Ū	Atternative tax her operating loss deduction (see instructions).		
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	s 8c).	
а	Subtract \$150,000 from line 7 (if completing this line for a member of a	. 50,.	
а	controlled group, see instructions). If zero or less, enter -0		
b	Multiply line 8a by 25% (.25)		
		d arous	
С	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled 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		
	Form 1120. Schedule J. line 3, or the appropriate line of the corporation's income tax return		14

