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Statistics of Income

Corporation Income Tax Returns Complete Report

2014



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2014 Statistics of Income

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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. The information in this publication and other products are available at <http://www.irs.gov/statistics>.

The Statistics of Income Division's Statistical Information Services (SIS) staff provide data and information in response to requests from customers. The SIS staff also act as a liaison between requesters and IRS analysts on technical inquiries and answer questions on the availability of SOI data. Additional unpublished information from corporate income tax returns may be available on a reimbursable basis.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

This report presents statistical estimates based on a stratified sample of more than 120,000 unaudited returns selected from the slightly more than 6 million active corporate returns filed for Tax Year 2014. This tax year includes accounting periods ending July 2014 through June 2015.

Section 1 of this report summarizes overall corporate activity for Tax Year 2014. Section 2 discusses changes in laws and regulations (if any) affecting comparability of the statistics in this report with prior years. Section 3 describes the sample of income tax returns selected, the method of estimation used, how sampling variability of the data was measured, and identifies 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 2014. It also includes data submitted on Form 1120S, *U.S. Income Tax Return for an S Corporation*, unless specifically excluded by the table. Statistics are presented by industry, asset size, business receipts size, tax form type, 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. The list of industry codes used for classification appears as an appendix to Section 5, Explanation of Terms.

The Tax Year 2014 Complete Report presents a significant update to the presentation of corporate tax information which occurred as a direct result of changes in guidance given in Publication 1075, *Tax Information Security Guidelines for*

Federal, State, and Local Agencies. Publication 1075 was updated to strengthen the safeguards that prevent the dissemination of information that could be associated with, or otherwise identify, a particular taxpayer.

Compliance with the directives of Publication 1075 compels limitations on the subsets of corporate data that can reasonably be shown in tabular format. Data formerly presented in a cross-sectional format in a related publication, *Corporation Source Book of Statistics of Income*, are now included in a limited format in this publication by size of total assets for all industrial sectors in Tables 2.1, 2.2, and 2.4. Tables 2.1A and 2.4A present the percentage distribution of total assets by size of total assets and industrial sector. Additional tables were also updated, reorganized, and renumbered.

Overall Corporate Summary

Corporation summary statistics for Tax Years 2013 and 2014 are presented in Figure A. These data include the number of returns, total assets, total receipts, and net income (less deficit), income subject to tax, total income tax before credits, and total income tax after credits for active corporations.

The number of active corporate tax returns filed increased approximately 2 percent between 2013 and 2014. However, the number of corporations filing tax returns electronically rose 8.5 percent between those same years, increasing from 4,404,316 returns to an all-time high of 4,779,723 returns filed electronically.

Total assets reported for active corporations increased approximately 8.7 percent, from \$88 trillion in 2013 to \$96 trillion in 2014. By sector, Educational services experienced the largest net decrease, down 2.1 percent from \$52 billion in 2013 to \$51 billion 2014. In contrast, Management of holding companies showed the largest percentage increase (24.76 percent) from \$14.5 trillion in 2013 to \$18 trillion in 2014.

Total receipts from operations and investments increased 4.5 percent, from \$30.2 trillion in 2013 to \$31.6 trillion the following year. This was driven by a 4.6 percent increase in business receipts, from \$27 trillion in 2013 to \$28 trillion in 2014. Interest received, however, declined 0.9 percent, from \$1.11 trillion to \$1.10 trillion. In comparison, net capital gains

Heather Parisi, Bill Rush, and Bobby Hodges were responsible for the overall production of this report and Sandy Jaipaul prepared this introduction, under the direction of Kimberly Stockton, Acting Chief, Corporation Returns Analysis Section. Kim Doan, Melissa Schottler, and Kathleen Walker produced the table data under the direction of Kelly Luttrell, Chief, Corporation Programs Development.

rose 19 percent, from \$222.1 billion in 2013 to \$264 billion in 2014. By sector, Mining experienced the largest increase in total receipts up 11 percent from \$519 billion in 2013 to \$577 billion in 2014. In contrast, Education recorded a decrease of 4.5 percent from \$66.1 billion in 2013 to \$63.1 billion in 2014.

Total deductions increased 4.1 percent to \$29.5 trillion in 2014. The cost of goods sold, a component of total deductions, also rose 4.1 percent over the previous year, from \$17.1 trillion to \$18 trillion.

Corporate **pretax profits**, also known as net income (less deficit), increased 11.1 percent, from \$1.9 trillion to \$2.1 trillion (Figure B). When excluding passthrough entities from the total, pretax profits increased from \$1.2 trillion in 2013 to \$1.3 trillion in 2014. For 2014, S corporations pass through entities

reported \$421 billion in pretax profits, regulated investment companies (RICs) reported \$391 billion and real estate investment trusts (REITs) reported \$64 billion (Figure C).

Income subject to tax (the tax base) increased 11.3 percent, from \$1.3 trillion in 2013 to \$1.4 trillion in 2014. Total income tax before credits rose 11.2 percent, from \$442 billion to \$491 billion. Income tax also increased (up 11.5 percent) during the year, from \$437.4 billion to \$487.5 billion. Total income tax after credits, the amount paid to the U.S. Government, rose 14.6 percent (or \$43 billion), from \$293 billion in 2013 to \$336 billion in 2014.

Of the 6 million active corporations for Tax Year 2014, approximately 4.4 million were passthrough entities. These entities include RICs, REITs and S corporations [1]. Passthrough

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 2013 and 2014

[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)
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
2014							
Total	6,001,491	95,864,232,810	31,562,783,912	2,144,875,397	1,401,174,826	491,086,359	336,078,471
Zero assets.....	1,120,662	-	494,553,814	1,738,425	16,236,131	5,626,250	5,347,436
\$1 under \$500,000	3,874,567	395,985,713	1,970,646,972	119,797,724	8,727,985	1,848,004	1,785,716
\$500,000 under \$1,000,000	384,055	269,953,870	677,686,829	32,031,149	3,786,677	978,942	918,288
\$1,000,000 under \$5,000,000	437,676	927,466,561	1,928,088,824	67,356,431	13,567,352	4,218,617	4,080,393
\$5,000,000 under \$10,000,000	74,063	521,929,581	1,037,456,995	32,117,991	8,587,381	2,915,714	2,802,243
\$10,000,000 under \$25,000,000	50,722	783,760,965	1,414,661,297	41,142,144	13,741,477	4,719,972	4,525,845
\$25,000,000 under \$50,000,000	19,957	698,436,131	985,490,762	26,721,755	12,826,833	4,435,981	4,170,060
\$50,000,000 under \$100,000,000	12,255	864,693,636	914,619,661	23,594,650	15,225,091	5,297,144	4,919,285
\$100,000,000 under \$250,000,000	10,641	1,688,983,375	1,190,631,889	46,039,079	32,118,891	11,227,607	8,303,375
\$250,000,000 under \$500,000,000	5,746	2,040,838,982	1,027,073,572	46,756,419	29,921,082	10,515,507	9,452,886
\$500,000,000 under \$2,500,000,000	7,609	8,465,175,148	3,226,234,959	202,699,577	120,327,994	42,451,613	35,316,280
\$2,500,000,000 or more	3,538	79,207,008,848	16,695,638,337	1,504,880,051	1,126,107,932	396,851,009	254,456,665

[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] 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.

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

NOTE: Detail may not add to totals 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 2013 and 2014

[Money amounts are in thousands of dollars]

Industrial sector	Pretax profits [1],[2]			
	2013	2014	Difference	Percentage change
	(1)	(2)	(3)	(4)
All industries.....	1,928,855,261	2,144,875,397	486,532,837	25.22%
Agriculture, forestry, fishing, and hunting.....	9,126,430	d	d	d
Mining.....	18,166,329	34,831,549	16,665,220	91.74%
Utilities.....	-7,270,650	3,351,026	10,621,676	146.09%
Construction.....	45,078,658	54,491,717	9,413,059	20.88%
Manufacturing.....	527,482,085	544,928,196	17,446,111	3.31%
Wholesale and retail trade.....	264,053,900	270,517,700	6,458,800	2.45%
Wholesale trade.....	130,947,667	138,515,948	7,568,281	5.78%
Retail trade.....	133,106,233	131,996,752	-1,109,481	-0.83%
Transportation and warehousing.....	31,176,190	39,703,381	8,527,191	27.35%
Information.....	91,694,366	102,401,878	10,707,512	11.68%
Finance and insurance.....	564,441,431	664,335,342	99,893,911	17.70%
Real estate and rental and leasing.....	69,788,304	d	d	d
Professional, scientific, and technical services.....	49,505,151	49,053,476	-451,675	-0.91%
Management of companies (holding companies)	159,876,023	172,599,782	12,723,759	7.96%
Administrative and support, and waste management and remediation services.....	21,259,874	25,272,802	4,012,928	18.88%
Educational services.....	3,041,684	1,743,071	-1,298,613	-42.69%
Health care and social assistance.....	39,066,756	40,217,787	1,151,031	2.95%
Arts, entertainment, and recreation.....	4,704,053	6,687,039	1,982,986	42.15%
Accommodation and food services.....	28,974,194	39,959,235	10,985,041	37.91%
Other services.....	8,690,483	11,592,167	2,901,684	33.39%

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

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

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

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

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 14.1 percent (or \$108 billion) during 2014.

The remaining 1.6 million non-passthrough corporate returns reported total receipts of \$23.5 trillion, an increase of 3.5 percent from 2013 to 2014. Slightly more than half of the non-passthrough corporation returns (825,267) reported net income for 2014 [2]. Of these, 62.4 percent had a tax liability.

The number of returns with total assets of \$2.5 billion or more represented only 0.06 percent of total returns, but 83 percent of total assets (Figure A). These 3,538 returns for 2014 accounted for 53 percent of the total receipts; 70 percent of net income (less deficit); 80.4 percent of income subject to tax; 81 percent of total income tax before credits; and 75 percent of total income tax after credits. Approximately 45.4 percent of all returns with net income and total assets greater than \$2.5 billion had a tax liability for 2014. Excluding passthrough entities, this percentage increased to 92 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.

Internal Revenue Code (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 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.

The IRC also recognizes, as corporations, other businesses with characteristics typical of those legally defined as corporations. The guiding principles, practices, or structures of these businesses include continuity of life, centralization of management apart from ownership, limited liability of owners, and transferability of shares of capital ownership.

Examples of 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 statistical estimates on data from returns with accounting periods for: 1) the calendar year ending December 2014, and 2) noncalendar years ending July 2014 through June 2015. 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, 2013, and closed on July 31, 2014, and the end of the last-included accounting period, which began on

July 1, 2014, and closed on June 30, 2015. This report shows income received or expenses incurred during any or all 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.

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. Corporations filing part-year returns were mainly corporations that changed their accounting periods, existed for less than 12 months, merged or liquidated.

Calendar year returns made up 91.2 percent of all active corporate returns and 72.9 percent of net income (less deficit) for 2014 (Figure D). These returns accounted for 76.7 percent of total assets, 76.5 percent of total receipts, 76.9 percent of income subject to tax, 77.1 percent of total income tax before credits, and 73.2 percent of total income tax after credits.

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*, Volume 34, Number 2, Fall 2015, pp. 111–118.

Figure C. Pretax Profits and Pretax Profits with Certain Inclusions for All Corporations, Regulated Investment Companies, and S Corporations, Tax Years 2013 and 2014

[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
	2014	2,144,875,397	391,031,829	420,779,946
Pretax profits with certain inclusions [2]	2013	2,291,445,036	619,273,918	446,185,574
	2014	2,623,519,000	868,485,681	506,756,993

[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 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 2014

[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	6,001,491	95,864,232,810	31,562,783,912	2,144,875,397	1,401,174,826	491,086,359	336,078,471
December	5,475,566	73,556,853,674	24,151,682,237	1,563,428,843	1,077,166,349	378,383,160	246,034,130
Noncalendar year total	525,925	22,307,379,136	7,411,101,675	581,446,554	324,008,477	112,703,199	90,044,341
July	34,663	1,082,654,214	236,433,741	27,636,790	11,083,948	3,845,061	3,242,891
August	35,684	2,081,015,773	418,694,445	41,713,805	15,698,143	5,434,808	4,718,116
September	102,392	3,332,770,553	1,348,790,798	123,989,732	78,635,517	27,422,685	22,865,826
October	52,009	3,990,136,427	502,125,403	76,484,017	14,560,946	5,031,217	3,979,846
November	25,795	1,063,978,294	215,435,287	20,757,413	6,698,203	2,326,736	1,671,800
January	29,132	1,893,561,943	1,621,143,395	75,497,826	71,499,855	24,964,845	21,385,387
February	25,086	1,329,932,148	246,153,197	24,202,734	6,743,767	2,318,449	2,125,763
March	63,719	3,759,025,815	1,316,972,237	85,155,063	39,775,802	13,851,164	11,310,382
April	29,529	785,822,960	211,367,224	15,018,670	7,155,405	2,463,277	2,184,758
May	32,126	1,260,882,323	365,550,864	33,094,251	21,251,103	7,405,284	5,598,643
June	95,790	1,727,598,685	928,434,365	57,896,253	50,905,790	17,639,672	10,960,930

[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 Part 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.

NOTE: Detail 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

There were no changes in law and regulations affecting the comparability of the statistics in this report with those of prior years.

Section 3

Description of the Sample and Limitations of the Data

This section describes the sample design, sample selection, data capture, data cleaning, and data completion processes for the Statistics of Income (SOI) 2014 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 income tax 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 2014, the sample accounted for about 1.87 percent of the total population of just over 6.4 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.

Survey Population

The survey population includes corporate tax returns filed using 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 2011 through 2014, as well as the resulting sample sizes.

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

Figure E. Total Number of Corporation Tax Returns: Population and Sample Counts, Tax Years 2011–2014

Form Type	Tax year							
	2011		2012		2013		2014	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1120	1,835,482	55,950	1,800,426	59,303	1,785,481	59,054	1,769,209	58,567
1120S	4,367,077	34,836	4,409,276	36,256	4,484,612	36,741	4,577,096	37,998
1120-L	700	467	657	445	600	405	581	392
1120-PC	9,237	2,323	10,218	2,456	11,721	2,669	13,264	2,920
1120-RIC	14,193	9,763	15,612	10,331	16,379	10,813	17,267	11,275
1120-REIT	1,928	1,607	2,168	1,815	2,502	2,104	2,807	2,359
1120-F	35,149	5,501	38,065	5,926	40,923	6,319	43,693	6,685
Total	6,263,766	110,447	6,276,422	116,532	6,342,218	118,105	6,423,917	120,196

Bertrand Überall, Richard Collins, and Elliot Mountjoy were responsible for the sample design and estimation of the SOI 2014 Corporation Program under the direction of Tamara Rib, Chief, SOI Program Support, Statistical Services Branch.

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-L, 1120-PC, 1120-RIC, 1120-REIT, and 1120-F) 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 strata standard errors to assign sample sizes to each stratum such that the overall targeted sample size was approximately 117,000 returns for 2014, a slight decrease from the 2013 target. Mathematical statisticians selected a Bernoulli sample independently from each stratum, with sampling rates ranging from 0.25 percent to 100 percent. The total realized sample for 2014, including inactive and noneligible corporations, is 120,196 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 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 2014 occurred over the 24-month period, July 2014 through June 2016. SOI requires a 24-month sampling period for two reasons. First, just under 9 percent of all corporations use noncalendar-year accounting periods. To capture these returns, the 2014 statistics include all corporations filing returns with accounting periods ending between July 2014 and June 2015. 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 2014 returns the IRS received had accounting periods ending in June 2015, and therefore, had to be filed by October 2015. However, taking into account the 6-month extension, these returns could have been filed as late as March 2016 and still be considered timely. To account for the normal processing time, the sample selection process remained open for the 2014 study until the end of June 2016. However, SOI added a few very large returns to the TY 2014 sample as late as July 2016.

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 2,500 additional data items from the corporate tax returns during processing. This data-capture 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 2,500 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 2014, 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, including the following:

- Impossible conditions, such as incorrect tax data for a particular form type;
- Internal inconsistencies, such as items not adding to totals;
- Questionable values, such as a bank with an unusually large amount reported for cost of goods sold and/or operations; and
- Improper sample class codes, such as when a return has \$100 million in total assets, but was selected as though it had \$1 million because the last two digits of the total assets were 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 2014, there were 38 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 F displays the number of inactive sampled returns excluded from the tabulations as well as the percentages of the total sample size they represent for 2011 through 2014.

Figure F. Corporation Tax Returns: Number of Inactive Sampled Returns for Tax Years 2011–2014

Type of inactive return	Tax year			
	2011	2012	2013	2014
	(1)	(2)	(3)	(4)
No income or deductions	1,959	1,986	2,058	2,558
Other*	4,236	4,447	4,436	4,158
Total	6,195	6,433	6,494	6,716
Percent of sample	5.60	5.52	5.51	5.60

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

Figure G provides estimates of the number of active corporations by form type for 2011 through 2014. 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 G. Corporation Tax Returns: Estimated Number of Active Returns for Tax Years 2011–2014

Form type	Tax year			
	2011	2012	2013	2014
	(1)	(2)	(3)	(4)
1120	1,624,888	1,591,973	1,582,809	1,570,796
1120S	4,158,572	4,205,452	4,257,909	4,380,125
1120-L	752	713	647	631
1120-PC	8,822	9,461	10,720	11,933
1120-RIC	14,120	15,484	16,297	17,200
1120-REIT	1,894	2,146	2,472	2,764
1120-F*	14,077	15,592	16,949	18,043
Total	5,823,126	5,840,821	5,887,804	6,001,491

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

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 Forms 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 Form 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 post-stratification 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 (2014) and prior-year (2013) data. SOI designed each processing stage to ensure data integrity.

Sampling Error

Since the TY 2014 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 2014 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.

The estimated coefficient of variation, $CV(X)$, can be used to construct confidence intervals for the estimate X . The estimated standard error, which is required for the confidence interval, must first be calculated. For example, the estimated

number of companies in the manufacturing sector with net income and the corresponding estimated coefficient of variation can be found in Table 1 and used to calculate the estimated standard error:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= 149,969 \times 3.89/100 \\ &= 5,834 \end{aligned}$$

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

$$\begin{aligned} X \pm 2 \cdot SE(X) &= 149,969 \pm (2 \times 5,834) \\ &= 149,969 \pm 11,668 \end{aligned}$$

The interval estimate is 138,301 returns to 161,637 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 filing-period extensions, they may file their returns after the closing date for Sample Selection. 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 may result from the way consolidated

returns are 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.

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Section 4

Basic Tables

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Table 12 — Returns of active corporations: Form 1125-A, cost of goods sold by sector, **page 284**

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Selected Subjects

Accounting periods (figure D)

Cost of goods sold (table 12)

Dividend items (table 11)

Form 1120-F corporations (table 10)

Returns other than Forms 1120S, 1120-REIT, and 1120-RIC (tables 2.3, 3.3, 4, 5.3, 5.4)

Sample selections (figures E, F)

Size of income tax after credits (table 4)

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.

A double asterisk (**) or a (d) indicates combinations or deletions respectively, in order to prevent disclosure of taxpayer information. 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.

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

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	With net income	All returns	Returns with net income						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total returns of active corporations	6,001,491	3,725,161	31,562,783,912	26,482,672,335	28,075,177,764	17,850,424,254	2,561,226,487	416,351,090	1,401,174,826	491,086,359
Agriculture, forestry, fishing and hunting	139,808	83,527	223,005,071	181,691,239	193,797,756	106,596,513	d	d	4,595,732	1,441,580
Agricultural production	100,955	60,256	160,061,009	132,034,881	134,026,880	68,945,022	d	d	d	1,319,751
Forestry and logging	9,608	6,050	16,137,753	10,971,612	15,771,648	9,696,865	d	d	116,819	38,564
Support activities and fishing, hunting, and trapping	29,245	17,221	46,806,309	38,684,746	43,999,228	27,954,626	2,370,164	693,908	d	83,265
Mining	37,479	24,588	577,047,846	414,919,279	512,988,022	265,557,862	62,844,730	28,013,180	43,241,098	15,641,827
Oil and gas extraction	17,666	11,694	326,138,507	230,651,966	277,953,877	134,668,648	42,151,838	18,271,344	29,836,807	10,752,887
Coal mining	1,246	684	29,471,180	11,650,482	26,856,806	16,122,534	d	3,906,702	162,799	73,035
Metal ore mining	1,137	61	57,423,473	35,150,275	53,485,307	32,832,676	6,611,784	d	5,527,041	2,083,927
Nonmetallic mineral mining and quarrying	3,902	2,951	31,123,754	24,992,909	29,786,455	19,283,580	d	d	1,112,478	420,081
Support activities for mining	13,527	9,199	132,890,931	112,473,646	124,905,578	62,650,425	d	d	6,601,974	2,311,897
Utilities	6,696	4,059	623,225,639	385,795,077	591,790,963	339,625,222	19,338,308	15,987,282	6,576,956	2,662,384
Electric power generation, transmission, and distribution	1,257	369	335,155,087	221,393,009	315,694,811	183,533,441	11,731,748	9,931,841	1,541,671	750,282
Natural gas distribution	360	94	83,264,188	d	79,850,682	59,395,811	2,224,939	2,580,270	1,139,568	523,742
Water, sewage, and other systems	4,662	3,225	11,660,063	d	11,253,420	3,708,975	461,506	639,964	103,788	35,786
Combination gas and electric	416	371	193,146,301	111,624,333	185,002,050	92,986,995	4,920,114	2,835,207	3,791,929	1,352,573
Construction	708,312	484,308	1,453,497,071	1,212,885,596	1,434,695,016	1,070,028,599	70,327,936	15,836,219	10,291,320	3,377,499
Construction of buildings	216,389	138,773	554,180,477	470,996,585	547,101,439	458,494,063	d	d	4,805,369	1,636,571
Heavy and civil engineering construction and land subdivision	49,516	21,904	244,898,591	193,478,348	238,607,788	183,175,215	d	d	1,842,473	638,457
Heavy and civil engineering construction	22,693	15,216	227,057,381	180,608,149	222,168,013	171,237,768	d	d	1,653,304	569,398
Land subdivision	26,823	6,688	17,841,210	12,870,199	16,439,775	11,937,447	d	d	189,170	69,060
Specialty trade contractors	442,406	323,631	654,418,003	548,410,663	648,985,789	428,359,321	d	d	3,643,477	1,102,471
Electrical contractors	59,483	43,751	111,511,639	93,582,475	109,814,724	75,564,090	d	d	883,712	292,991
Plumbing, heating, and air-conditioning contractors	78,917	58,883	133,227,725	115,402,137	132,630,550	87,162,990	d	d	777,001	219,889
Other specialty trade contractors	304,006	220,997	409,678,639	339,426,051	406,540,515	285,632,241	23,113,901	3,753,325	1,982,764	589,591
Manufacturing	236,749	149,969	8,587,603,767	7,275,928,441	8,067,907,032	5,987,530,325	612,969,502	68,041,306	503,870,867	176,453,567
Food manufacturing	16,774	9,249	719,569,493	635,242,162	698,562,093	525,235,583	38,715,078	4,100,456	29,396,047	10,285,635
Animal food manufacturing, grain and oilseed milling	1,726	1,033	142,221,290	136,626,619	139,101,885	112,506,510	7,105,737	299,755	5,760,733	2,015,000
Sugar and confectionery product	1,932	1,026	43,113,128	41,005,109	41,823,697	25,708,170	5,302,243	135,414	4,838,966	1,692,332
Fruit and vegetable preserving, and specialty food	828	342	59,749,310	44,416,345	56,992,304	39,568,907	4,823,513	613,158	3,669,717	1,283,712
Dairy product	1,314	235	67,652,533	48,343,751	66,819,339	54,206,252	2,102,335	841,479	722,189	261,277
Meat and seafood processing	4,215	2,938	172,241,577	158,071,857	171,053,533	144,466,046	6,210,316	396,777	4,224,481	1,480,685
Bakeries and tortilla manufacturing	3,199	1,468	46,726,437	35,786,613	45,973,888	29,609,782	2,356,026	916,957	1,429,820	496,641
Other food	3,559	2,207	187,865,219	170,991,867	176,797,446	119,169,916	10,814,908	896,918	8,750,141	3,055,988
Beverage and tobacco product manufacturing	3,579	1,599	176,319,370	156,103,510	165,419,181	77,640,062	d	d	d	d
Soft drink and ice	457	d	66,292,607	d	59,844,330	30,417,077	8,046,155	613,201	7,670,498	2,684,177
Breweries	518	157	24,725,640	23,612,779	23,822,655	10,333,085	d	d	1,745,521	611,232
Wineries and distilleries	2,576	1,034	36,406,905	33,768,974	34,837,085	19,653,693	3,274,991	310,429	2,528,005	884,347
Tobacco manufacturing	28	d	48,894,217	d	46,915,110	17,236,208	d	d	d	d
Textile mills and textile product mills	4,742	2,844	40,350,743	33,879,528	39,739,302	27,730,317	1,749,166	241,848	d	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	With net income	All returns	Returns with net income						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Manufacturing—continued										
Textile mills	2,212	876	16,817,941	12,963,146	16,520,729	11,866,166	715,798	156,829	330,133	d
Textile product mills	2,529	1,967	23,532,802	20,916,382	23,218,573	15,894,151	1,033,368	85,019	d	179,760
Apparel manufacturing	7,814	4,460	38,385,997	31,313,093	37,399,368	24,388,255	d	d	875,321	304,144
Apparel knitting mills	93	* 18	3,113,859	d	3,063,139	2,272,312	* 88,162	61,758	* 27,578	* 10,389
Cut and sew apparel contractors and manufacturers	6,247	3,625	32,967,067	27,380,680	32,052,548	20,700,594	d	d	841,270	292,025
Apparel accessories and other apparel	1,474	817	2,305,072	d	2,283,680	1,415,349	d	d	* 6,473	* 1,730
Leather and allied product manufacturing	1,952	1,071	11,397,528	d	10,973,612	7,358,782	538,974	366,651	* 315,331	110,895
Wood product manufacturing	10,892	7,546	88,947,385	77,248,418	87,081,349	65,598,454	4,895,378	812,136	1,683,480	579,612
Paper manufacturing	2,041	1,694	176,340,717	152,361,994	168,181,412	120,517,270	14,441,980	1,055,594	11,492,909	4,029,519
Pulp, paper, and paperboard mills	217	172	62,416,463	51,739,244	60,955,619	46,389,530	1,468,847	558,019	1,003,381	351,755
Converted paper product	1,824	1,522	113,924,254	100,622,751	107,225,793	74,127,740	12,973,133	497,575	10,489,528	3,677,764
Printing and related support activities	21,871	13,915	80,263,356	60,408,536	78,401,269	49,095,921	3,754,644	1,193,441	1,258,766	434,202
Petroleum and coal products manufacturing	1,068	465	2,105,781,276	1,798,340,038	2,019,504,939	1,832,978,541	104,253,206	5,145,726	102,705,873	35,979,175
Petroleum refineries (including integrated)	203	161	2,085,986,718	1,781,343,053	2,000,022,317	1,818,517,637	103,077,549	5,027,590	102,100,793	35,769,206
Asphalt paving, roofing, other petroleum and coal products	865	305	19,794,558	16,996,985	19,482,622	14,460,904	1,175,657	118,136	605,080	209,969
Chemical manufacturing	7,754	5,001	1,031,813,317	938,916,613	899,260,176	546,263,126	d	d	116,106,367	40,648,947
Basic chemical	648	476	245,478,624	225,214,372	231,631,410	175,383,295	17,143,541	2,574,983	15,532,775	5,443,098
Resin, synthetic rubber, and artificial and synthetic fibers and filaments	602	313	77,231,152	60,957,033	72,649,572	52,015,504	d	d	6,778,611	2,375,188
Pharmaceutical and medicine	1,425	744	450,126,211	418,418,611	356,735,105	181,799,279	d	d	62,983,934	22,049,192
Paint, coating, and adhesive	1,747	1,022	60,841,175	50,578,889	57,936,316	36,705,328	4,286,002	550,363	3,141,622	1,107,217
Soap, cleaning compound, and toilet preparation	1,484	964	113,804,417	107,863,898	99,575,587	45,610,679	d	d	19,988,921	6,993,899
Other chemical product and preparation	1,848	1,481	84,331,739	75,883,809	80,732,186	54,749,040	d	d	7,680,503	2,680,352
Plastics and rubber products manufacturing	11,221	7,156	210,353,858	d	206,451,820	148,870,821	10,079,455	3,425,021	4,533,294	1,579,012
Plastics product	9,675	6,118	d	d	138,660,589	101,992,941	6,901,916	2,420,015	2,101,640	727,286
Rubber product	1,546	1,039	d	d	67,791,231	46,877,881	3,177,538	1,005,006	2,431,653	851,727
Nonmetallic mineral product manufacturing	7,543	4,833	126,271,578	93,666,788	120,355,245	84,201,978	8,375,980	1,464,885	4,838,862	1,695,776
Clay, refractory, and other nonmetallic mineral product	2,453	1,370	22,278,607	16,384,899	21,938,834	15,389,434	916,359	250,672	374,554	131,071
Glass and glass product	1,665	868	34,056,432	29,287,288	30,445,231	20,631,502	4,435,193	420,286	3,201,650	1,119,841
Cement, concrete, lime and gypsum product	3,426	2,595	69,936,539	47,994,602	67,971,179	48,181,041	3,024,429	793,927	1,262,659	444,863
Primary metal manufacturing	5,076	3,141	295,039,985	214,931,522	287,908,354	238,014,130	9,230,518	3,608,757	5,610,132	1,993,225
Iron, steel mills and steel product	2,680	1,624	156,771,660	108,338,542	153,322,713	128,042,882	4,194,829	2,565,267	2,607,263	923,080
Nonferrous metal production and processing	1,021	814	103,510,979	74,777,929	100,169,395	84,842,043	2,048,721	884,888	842,804	315,044
Foundries	1,374	703	34,757,346	31,815,051	34,416,246	25,129,205	2,986,968	158,602	2,160,065	755,101
Fabricated metal product manufacturing	46,150	31,774	322,638,772	270,652,911	313,447,412	216,547,773	25,061,703	3,572,392	12,251,941	4,249,887
Forging and stamping	2,237	1,576	20,709,280	17,557,890	20,259,303	14,981,789	1,406,415	139,048	324,690	111,050
Cutlery, hardware, spring, and wire: machine shops, screw, nut, and bolt	19,739	12,981	74,485,911	61,585,343	72,349,087	46,914,606	5,594,855	690,271	1,913,153	660,141
Architectural and structural metals	6,754	4,461	52,744,445	40,625,433	52,120,616	37,938,827	2,331,653	724,948	536,758	182,006

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	With net income	All returns	Returns with net income						
					(1)	(2)	(3)	(4)	(5)	(6)
Manufacturing—continued										
Boiler, tank, and shipping container	1,769		33,151,195	27,291,662	32,262,181	24,525,886	1,665,914	661,911	1,059,735	370,695
Coating, engraving, heat treating, and allied activities	2,081	1,315	13,891,976	9,967,722	13,711,174	8,420,801	961,022	216,035	240,126	82,642
Other fabricated metal product	13,571	1,840	127,655,964	113,624,861	122,745,050	83,765,864	13,101,843	1,140,178	8,177,480	2,843,352
Machinery manufacturing	22,228	9,603	507,170,746	465,870,156	482,654,806	328,828,826	42,426,647	2,642,511	33,469,884	11,698,833
Agriculture, construction, and mining machinery	3,150	2,133	186,966,988	181,511,740	175,502,438	126,879,004	16,453,613	284,773	14,700,349	5,146,058
Industrial machinery	3,881	2,308	49,464,115	44,347,386	48,658,379	31,538,502	4,398,290	391,619	2,937,925	1,022,701
Commercial and service industry machinery	2,858	1,714	44,652,596	41,646,029	41,035,801	20,044,323	2,739,292	281,126	1,929,483	674,231
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	1,393	855	33,493,988	30,109,108	32,922,877	22,397,217	2,154,651	222,764	1,377,100	478,244
Metalworking machinery	5,639	3,286	30,455,388	27,277,624	29,171,360	19,212,373	2,714,857	223,106	1,419,146	490,418
Engine, turbine and power transmission equipment	597	546	62,673,065	58,494,412	59,282,897	42,694,241	5,752,404	308,179	5,024,428	1,757,763
Other general purpose machinery	4,710	2,768	99,464,607	82,483,857	96,081,055	66,063,166	8,213,540	930,944	6,081,452	2,129,422
Computer and electronic product manufacturing	12,894	7,619	708,178,892	549,752,608	647,822,569	381,750,200	82,106,757	15,543,187	71,318,788	25,023,483
Computer and peripheral equipment	1,969	668	260,320,280	190,031,152	229,496,286	128,846,029	39,416,255	5,805,318	37,748,296	13,242,328
Communications equipment	1,713	1,258	60,553,275	48,812,027	58,544,907	32,908,417	3,142,888	1,022,454	2,005,948	703,679
Audio and video equipment manufacturing and reproducing magnetic and optical media	584	278	30,751,419	14,886,254	30,463,134	19,606,252	762,627	765,891	427,226	150,136
Semiconductor and other electronic component	4,066	2,487	236,776,659	192,306,888	217,034,443	134,894,781	29,040,511	6,297,715	23,309,563	8,191,208
Navigation, measuring, electromedical, and control instruments	4,562	2,927	119,777,259	103,716,287	112,283,799	65,494,720	9,744,477	1,651,809	7,827,755	2,736,131
Electrical equipment, appliance, and component manufacturing	5,489	3,970	339,387,425	306,506,095	271,266,751	185,011,948	21,306,626	2,423,686	17,859,199	6,257,521
Electric lighting equipment and household appliance	780	646	205,976,394	203,144,942	143,815,109	99,800,548	11,043,124	430,889	10,310,103	3,607,603
Electrical equipment	1,832	1,629	69,914,343	51,275,819	65,161,325	42,843,665	6,949,334	584,756	6,019,850	2,116,625
Other electrical equipment and component	2,877	1,694	63,496,688	52,085,334	62,290,317	42,367,736	3,314,168	1,408,041	1,529,246	533,293
Transportation equipment manufacturing	9,142	4,845	1,300,061,169	1,049,424,044	1,239,469,794	955,277,694	69,207,359	6,993,780	51,981,940	18,252,205
Motor vehicles and parts	5,165	2,982	871,259,577	645,509,872	823,720,380	669,482,467	d	d	21,769,353	7,669,410
Aerospace product and parts	1,481	1,020	346,897,785	327,112,442	337,154,705	230,384,524	24,917,325	1,210,860	23,479,886	8,227,469
Ship and boat building	757	623	48,634,169	45,843,978	47,327,403	34,480,111	4,187,041	131,145	3,351,031	1,172,459
Other transportation equipment and railroad rolling stock	1,739	220	33,269,638	30,957,752	31,267,306	20,930,592	d	d	3,381,670	1,182,866
Furniture and related product manufacturing	12,219	8,461	73,315,761	63,815,661	72,274,114	47,642,147	3,472,286	480,892	1,507,735	524,874
Miscellaneous manufacturing	26,300	16,717	236,016,400	201,613,581	221,733,467	124,578,495	19,744,785	5,016,434	12,529,802	4,361,743
Medical equipment and supplies	8,762	5,413	150,897,821	129,006,827	139,852,486	74,888,918	13,569,500	3,656,060	9,794,838	3,424,151
Other miscellaneous manufacturing	17,538	11,305	85,118,579	72,606,754	81,880,981	49,689,577	6,175,285	1,360,374	2,734,964	937,592
Wholesale trade	399,474	250,448	4,872,244,343	4,158,609,457	4,777,412,376	3,935,711,056	165,794,710	27,278,761	98,556,904	34,174,209
Merchant wholesalers, durable goods	254,108	160,442	2,100,506,949	d	2,066,624,498	1,643,603,940	74,774,339	13,007,202	37,091,151	12,712,607
Motor vehicle and motor vehicle parts and supplies	21,380	13,662	309,679,919	208,472,467	300,251,679	249,504,938	7,496,765	2,152,907	4,506,095	1,559,647
Lumber and other construction materials	14,411	9,427	119,494,091	104,849,458	118,669,250	92,661,283	d	d	928,877	312,188
Professional and commercial equipment and supplies	36,678	26,059	291,759,098	256,391,357	287,140,241	210,411,359	13,817,751	2,237,751	8,897,098	3,091,295

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	(2)	All returns	Returns with net income						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale trade—continued										
Metal and mineral (except petroleum)	7,455	4,509	135,804,355	d	134,205,978	117,396,843	d	d	1,816,312	632,519
Electrical and electronic goods	32,137	18,749	466,148,961	423,538,793	459,216,335	382,014,263	11,961,292	2,139,923	6,188,103	2,133,229
Hardware, plumbing, and heating equipment and supplies	13,040	8,712	111,981,627	103,203,845	110,717,629	79,911,477	5,765,781	484,840	2,564,678	877,610
Machinery, equipment, and supplies	52,436	35,797	378,663,300	340,892,269	372,220,135	283,060,738	19,420,614	1,996,958	9,239,991	3,157,944
Furniture, sports, toys, recyclable, jewelry, and other durable goods	76,572	43,527	286,975,598	241,462,068	284,203,251	228,643,039	8,991,203	2,900,037	2,949,998	948,175
Merchant wholesalers, nondurable goods	131,681	83,558	2,766,660,702	d	2,705,024,178	2,292,029,314	d	d	61,155,524	21,358,342
Paper and paper product	8,574	5,437	64,238,478	47,823,812	63,861,552	d	1,396,813	338,074	395,903	125,534
Drugs and druggists' sundries	6,514	3,430	632,872,896	617,904,863	615,887,940	d	28,153,647	2,151,011	25,313,536	8,873,584
Apparel, piece goods, and notions	24,277	14,319	145,493,732	114,746,755	140,369,912	d	9,561,316	1,537,820	6,600,480	2,300,390
Grocery and related product	38,452	26,030	692,230,034	608,478,338	675,104,916	545,993,324	22,497,030	1,729,430	13,508,444	4,697,491
Farm product raw material	3,805	2,969	161,019,968	148,394,801	157,224,425	d	2,726,686	179,249	1,797,505	628,895
Chemical and allied products	9,355	5,512	110,103,027	89,544,575	108,239,922	88,229,365	4,034,122	609,173	2,153,437	741,528
Petroleum and petroleum products	7,000	5,384	673,472,619	d	662,526,390	621,492,181	d	d	879,833	302,671
Beer, wine, and distilled alcoholic beverage	4,293	2,723	90,502,017	75,830,192	89,325,917	d	d	d	d	d
Miscellaneous nondurable goods	29,410	17,754	196,727,931	159,123,680	192,483,204	155,760,292	8,656,861	1,198,773	4,325,024	1,532,059
Wholesale electronic markets and agents and brokers	13,685	6,448	5,076,692	d	5,763,700	* 77,901	d	d	310,229	103,260
Retail trade	574,168	351,882	4,314,217,384	3,658,043,948	4,220,977,385	3,173,535,969	154,131,850	22,135,098	107,605,353	37,390,759
Motor vehicle dealers and parts dealers	82,328	53,855	954,217,706	d	931,999,341	792,122,811	d	d	7,308,364	2,502,950
New and used car dealers	44,558	28,931	791,741,633	686,943,763	771,420,081	681,961,628	d	d	3,284,249	1,123,156
Other motor vehicle and parts dealers	37,770	24,924	162,476,073	d	160,579,259	110,161,184	d	d	4,024,115	1,379,795
Furniture and home furnishings stores	29,862	15,925	89,163,863	75,512,169	87,849,373	51,074,585	d	d	2,668,042	920,208
Electronics and appliance stores	21,216	12,379	102,525,898	d	100,074,799	75,001,824	d	d	2,254,081	776,657
Building material and garden equipment and supplies dealers	36,599	27,820	262,131,094	d	258,564,465	173,181,796	d	d	12,906,687	4,486,512
Homes centers, paint and wallpaper stores	3,340	2,476	157,544,155	d	155,497,430	100,374,052	d	d	12,291,726	4,299,992
Hardware stores	8,606	6,115	24,471,691	20,937,303	24,179,735	15,693,013	d	d	159,594	43,849
Other building material dealers	15,983	12,144	61,788,331	53,203,444	60,683,829	44,368,818	2,236,226	450,200	342,997	111,663
Lawn and garden equipment and supplies stores	8,671	7,085	18,326,917	15,292,306	18,203,471	12,745,914	682,182	54,870	112,370	31,009
Food, beverage and liquor stores	99,063	54,930	696,560,203	d	686,212,977	525,057,609	d	d	11,978,368	4,140,997
Food and beverage stores	76,530	42,132	665,879,861	576,018,421	655,918,548	501,287,012	15,555,874	2,259,356	11,901,123	4,122,689
Beer, wine, and liquor stores	22,533	12,798	30,680,342	d	30,294,428	23,770,592	d	d	77,246	18,308
Health and personal care stores	45,655	30,231	375,884,978	350,838,335	368,558,032	260,992,189	d	d	13,443,874	4,684,425
Gasoline stations	46,832	34,306	364,105,323	311,780,580	360,211,021	320,866,920	d	d	2,189,832	752,801
Clothing and clothing accessories stores	49,062	27,578	242,957,370	203,772,223	234,857,572	129,469,123	15,964,892	2,851,234	13,802,929	4,798,997
Sporting goods, hobby, book, and music stores	22,177	11,749	94,540,190	77,284,966	92,074,459	58,626,203	d	d	1,521,294	524,299
General merchandise stores	9,851	6,213	728,730,301	598,596,147	709,146,442	526,067,288	d	d	31,189,085	10,916,513
Miscellaneous store retailers	72,119	43,792	125,884,392	94,776,691	122,293,613	75,854,945	d	d	2,597,652	879,748
Nonstore retailers	59,405	33,102	277,516,066	182,713,329	269,135,292	185,220,676	10,580,191	d	5,745,145	2,006,652

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	With net income	All returns	Returns with net income						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Transportation and warehousing	227,300	142,774	896,569,877	735,198,979	865,362,043	293,469,298	48,539,916	8,836,535	29,955,139	10,343,516
Air, rail, and water transportation	9,945	3,607	d	d	278,877,379	84,094,996	19,723,176	3,269,580	14,222,488	4,978,992
Air transportation	6,572	2,027	194,758,183	177,156,740	186,314,239	63,264,522	6,893,735	1,648,879	2,710,433	950,810
Rail transportation	227	110	d	d	62,815,303	8,682,761	11,132,874	395,871	10,825,437	3,787,379
Water transportation	3,146	1,471	d	d	29,747,838	12,147,713	1,696,567	1,224,831	686,618	240,804
Truck transportation	134,393	91,127	d	d	264,221,829	89,579,022	10,812,354	2,346,425	2,926,953	941,846
Transit and ground passenger transportation	31,678	18,698	d	d	28,605,566	7,234,975	d	d	172,566	52,392
Pipeline transportation	461	387	d	d	7,950,752	2,510,354	d	d	672,401	234,897
Other transportation and support activities	47,023	27,876	270,510,416	228,616,382	262,733,993	102,288,073	12,603,472	2,077,424	9,359,349	3,232,299
Warehousing and storage	3,801	1,079	d	d	22,972,524	7,761,878	d	d	2,601,381	903,090
Information	124,773	70,847	1,268,799,029	1,068,879,414	1,068,232,916	267,227,903	135,839,424	33,437,546	106,329,368	37,249,073
Publishing industries (except Internet)	33,810	16,936	d	d	232,659,356	76,279,619	33,567,333	10,173,731	25,935,948	9,080,133
Newspaper publishers	5,661	2,818	30,893,583	d	27,355,302	7,779,499	2,893,138	743,264	1,818,082	634,810
Periodical publishers	6,638	4,200	30,454,867	21,612,466	27,001,695	8,518,068	2,905,423	524,648	1,680,623	587,656
Book publishers	4,049	1,288	d	d	24,624,876	6,804,591	2,587,107	362,739	2,046,835	716,774
Database directory and other publishers	4,360	2,081	d	d	13,566,428	4,404,143	653,448	151,621	284,001	98,553
Software publishers	13,102	6,550	207,285,269	177,103,299	140,111,056	48,773,318	24,528,216	8,391,458	20,106,408	7,042,341
Motion picture and sound recording industries	36,390	20,088	d	d	101,194,441	21,743,425	14,612,546	2,191,525	12,175,381	4,253,122
Motion picture and video industries (except video rental)	32,078	17,032	114,410,825	96,733,292	94,427,536	18,893,857	14,091,719	1,889,048	12,126,876	4,243,289
Sound recording industries	4,312	3,056	d	d	6,766,905	2,849,568	520,828	302,477	* 48,505	* 9,832
Broadcasting (except Internet)	5,779	3,196	128,369,862	111,226,105	110,948,623	13,816,984	15,665,608	2,864,184	12,930,542	4,534,576
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	14,795	9,826	517,632,364	459,711,153	455,784,290	111,972,383	42,970,454	6,331,020	33,426,971	11,693,923
Data processing, hosting, and related services	13,503	8,433	69,034,720	39,370,588	62,435,456	13,782,935	6,561,639	4,801,839	1,803,132	660,511
Other information services	20,498	12,369	119,626,352	98,978,829	105,210,750	29,632,558	22,461,845	7,075,247	20,057,394	7,026,808
Finance and insurance	239,281	169,370	3,842,776,385	3,426,612,405	2,367,269,364	1,317,833,107	714,168,710	49,833,369	220,461,435	78,289,124
Depository credit intermediation	2,916	1,691	121,862,115	101,925,583	23,936,058	d	d	d	14,318,916	5,048,285
Commercial banking	1,930	1,026	79,302,913	66,116,126	18,193,850	d	d	d	8,513,696	3,020,092
Savings institutions, credit unions, and other depository credit intermediation	985	665	42,559,202	35,809,456	5,742,208	d	d	d	5,805,220	2,028,193
Nondepository credit intermediation	32,295	19,319	280,503,367	244,326,545	139,032,899	d	72,586,850	8,017,815	53,494,678	18,711,274
Credit card issuing and other consumer credit	7,058	5,142	99,885,163	83,841,221	57,846,810	313,837	17,279,200	2,804,746	15,067,606	5,267,644
Real estate credit (including mortgage bankers and originators)	6,499	3,065	25,475,035	19,335,821	16,266,743	d	d	d	2,077,417	724,749
International, secondary financing, and other nondepository credit intermediation	5,132	2,321	88,342,335	85,851,461	9,762,831	d	33,261,225	1,019,056	20,599,165	7,206,379
Activities related to credit intermediation (loan brokers, check clearing, etc.)	13,605	8,791	66,800,834	55,298,043	55,156,516	821,304	d	d	15,750,491	5,512,503
Securities, commodity contracts, other financial investments and related activities	59,075	37,960	341,609,112	263,051,740	222,722,876	6,598,825	56,852,237	15,726,221	40,901,932	14,360,992
Investment banking and securities dealing	3,392	1,328	109,924,651	d	46,749,446	d	12,795,121	8,600,936	12,979,678	4,559,959

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	With net income	All returns	Returns with net income						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance and insurance—continued										
Securities brokerage	7,088	4,551	77,193,366	53,663,601	47,348,179	d	8,636,007	1,593,699	5,952,634	2,102,843
Commodity contracts dealing and brokerage	1,621	931	4,222,040	d	3,304,902	0	721,447	601,774	281,080	102,701
Securities, commodity exchanges, and other financial investment activities	46,973	31,151	150,269,054	136,359,932	125,320,349	644,612	34,699,662	4,929,813	21,688,541	7,595,488
Insurance carriers and related activities	121,780	93,270	2,529,237,757	2,262,596,820	1,980,292,447	1,309,557,391	147,935,010	13,713,806	107,229,890	38,482,517
Life insurance	631	471	1,052,616,672	926,619,088	656,678,604	548,227,465	d	d	32,169,963	11,804,274
Property and casualty companies (Form 1120-PC)	11,933	8,637	1,346,270,581	1,224,007,181	1,200,978,091	753,918,322	78,893,627	7,533,687	67,936,647	24,234,826
Insurance agencies and brokerages	92,736	71,172	88,981,085	77,677,397	84,981,485	2,224,173	d	d	3,660,473	1,237,296
Other insurance-related activities (including third-party administration of insurance, etc.)	16,481	12,990	41,369,421	34,293,155	37,654,267	5,187,430	d	d	3,462,807	1,206,121
Funds, trusts, and other financial vehicles	23,216	17,131	569,564,035	554,711,717	1,285,083	* 48,156	d	d	4,516,019	1,686,057
Open-end investment funds (Form 1120-RIC)	17,200	14,917	529,704,739	519,440,390	0	0	d	d	17,066	69,441
Other financial vehicles (including mortgage REITs)	6,016	2,214	39,859,296	35,271,328	1,285,083	* 48,156	d	d	4,498,952	1,616,615
Real estate and rental and leasing	659,592	277,866	464,357,722	363,119,134	285,595,304	42,579,057	d	d	12,502,891	4,235,877
Real estate	618,178	254,887	d	d	153,034,516	d	d	d	d	2,758,776
Lessors of buildings (including equity REITs)	251,396	50,752	129,772,500	110,863,532	31,419,453	5,468,904	d	d	3,293,372	1,064,545
Lessors of miniwarehouses, self-storage units, and other real estate (including equity REITs)	63,573	18,556	52,482,526	d	9,159,862	d	18,781,712	3,387,809	d	542,350
Offices of real estate agents and brokers	132,237	98,262	56,443,626	d	53,757,894	d	7,952,542	804,670	938,059	299,163
Other real estate activities	170,972	87,318	d	d	58,697,307	1,747,049	10,866,179	4,897,861	2,560,901	852,719
Rental and leasing services	38,602	21,281	d	d	127,142,134	d	d	d	d	757,996
Automotive equipment rental and leasing	6,367	3,380	d	d	54,393,767	11,177,836	d	d	505,023	190,615
Other consumer goods and general rental centers	9,704	6,410	d	d	18,886,103	d	976,821	181,622	d	100,921
Commercial and industrial machinery and equipment rental and leasing	22,531	11,491	59,661,024	d	53,862,264	17,205,176	4,891,536	2,497,255	1,336,771	466,460
Lessors of nonfinancial intangible assets (except copyrighted works)	2,812	1,698	d	d	5,418,654	914,887	2,736,800	279,034	2,053,795	719,105
Professional, scientific, and technical services	926,727	620,880	1,340,173,955	1,078,113,948	1,295,775,629	443,147,840	106,845,901	57,792,425	31,066,420	10,675,576
Legal services	126,519	95,568	d	d	103,437,725	3,341,748	13,593,482	1,025,162	594,158	168,041
Accounting, tax preparation, bookkeeping, and payroll services	93,419	70,428	d	d	60,402,152	9,734,193	8,141,628	527,991	3,923,769	1,361,461
Architectural, engineering, and related services	103,782	75,033	249,666,606	204,813,194	245,295,374	107,573,543	15,727,067	3,219,887	d	1,500,036
Specialized design services	45,985	30,286	23,466,995	17,564,809	23,394,208	10,029,759	1,816,421	606,018	116,293	33,293
Computer systems design and related services	148,254	93,660	323,266,973	245,836,125	315,237,427	107,192,523	19,701,401	16,474,653	d	2,613,170
Management, scientific, and technical consulting services	243,138	149,366	288,531,578	251,624,426	280,649,248	117,116,144	24,357,745	5,729,377	6,786,859	2,297,271
Scientific research and development services	20,817	8,198	63,525,414	d	54,357,011	15,063,050	6,806,555	23,588,928	3,397,685	1,191,061
Advertising and related services	48,490	31,431	110,136,557	82,451,773	105,788,424	41,042,286	7,204,518	2,717,076	2,519,163	882,529
Other professional, scientific, and technical services	96,323	66,911	110,399,435	84,431,149	107,214,060	32,054,594	9,497,083	3,903,333	1,847,754	628,714

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	With net income	All returns	Returns with net income						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Management of companies (holding companies)	69,437	27,086	782,834,013	765,705,695	189,918,996	3,743,925	198,182,505	25,582,723	168,155,915	59,264,696
	4,320	3,688	708,459,621	697,053,682	182,064,406	d	143,086,699	1,586,205	d	46,907,131
	65,117	23,398	74,374,392	68,652,013	7,854,590	d	55,095,806	23,996,519	d	12,357,564
	281,553	189,698	561,358,610	440,007,650	546,600,788	219,554,658	d	d	11,532,213	3,943,601
	266,957	180,747	480,725,729	372,842,547	467,613,656	188,498,705	d	d	d	2,894,278
	20,723	12,714	158,607,994	126,048,970	157,297,985	77,281,041	d	d	d	760,380
	19,410	10,404	51,197,593	35,950,416	47,746,921	23,364,372	2,102,707	d	1,054,940	367,048
	226,824	157,629	270,920,142	210,843,160	262,568,750	87,853,292	19,691,984	4,537,596	5,275,065	1,766,849
	14,595	8,951	80,632,880	67,165,103	78,987,132	31,055,953	d	d	d	1,049,324
	60,031	35,183	63,122,283	42,942,237	61,269,081	8,353,578	4,650,261	2,907,190	2,379,911	819,584
	465,780	339,114	763,871,821	558,601,281	729,684,327	65,058,630	53,602,912	13,385,125	9,976,734	3,440,077
	373,365	281,243	473,371,577	d	455,879,545	40,116,330	d	d	3,276,041	1,117,046
	156,673	111,006	d	d	259,604,803	13,293,877	19,908,238	3,959,469	1,123,455	373,854
	84,708	68,370	d	d	76,797,345	3,428,230	9,262,791	589,812	95,421	32,832
	124,065	97,210	d	d	72,954,247	12,730,048	d	d	485,824	161,494
	7,920	4,658	d	d	46,523,151	10,664,175	2,782,553	776,172	1,571,342	548,866
	75,690	48,918	120,411,543	91,452,781	116,871,620	19,213,411	7,663,599	4,174,423	2,693,280	923,596
	16,724	8,952	170,088,701	d	156,933,162	5,728,889	d	d	4,007,414	1,399,435
	131,158	69,746	131,767,127	89,587,653	122,515,031	28,605,698	11,054,354	4,367,315	2,111,787	710,297
	81,388	46,452	68,505,978	52,753,583	64,432,900	15,820,196	6,993,095	2,215,759	1,047,663	d
49,771	23,294	63,261,149	36,834,071	58,082,131	12,785,502	4,061,259	2,151,557	1,064,125	d	
309,820	182,146	563,640,159	443,306,980	518,602,356	193,958,842	47,578,552	7,619,317	29,360,279	10,183,131	
32,897	18,267	120,025,609	91,938,220	96,440,594	16,103,329	17,527,357	2,168,598	d	4,552,722	
276,922	163,879	443,614,550	351,368,760	422,161,762	177,855,514	30,051,196	5,450,719	d	5,630,409	
403,354	251,671	232,671,810	182,723,921	224,783,378	88,306,170	15,143,217	3,551,049	2,604,504	789,983	
176,726	120,997	130,670,608	d	128,774,974	64,615,893	8,087,619	1,382,320	d	d	
114,275	77,358	d	d	79,500,147	37,956,026	d	d	380,310	105,494	
62,451	43,639	d	d	49,274,826	26,659,868	d	d	d	d	
179,249	108,492	87,503,822	d	84,943,735	22,542,463	6,437,278	1,842,070	1,446,337	470,251	
47,380	22,182	14,497,381	8,476,671	11,064,669	1,147,813	618,319	326,659	d	d	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction	Coefficient of variation (percent)				
						Number of returns		Total receipts		Business receipts
						Total	With net income	All returns	Returns with net income	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total returns of active corporations	336,078,471	95,864,232,810	37,997,995,760	11,852,319,323	769,459,631	0.04	0.70	0.14	0.17	0.16
Agriculture, forestry, fishing and hunting	1,327,464	166,794,621	68,154,277	148,140,353	9,927,005	3.89	5.47	5.55	6.44	6.04
Agricultural production	1,208,472	134,517,407	54,005,557	118,291,252	7,896,544	4.17	5.58	5.96	7.32	6.91
Forestry and logging	36,291	10,051,276	4,941,838	10,799,189	943,794	17.30	18.50	19.30	17.30	19.70
Support activities and fishing, hunting, and trapping	80,701	22,225,938	9,206,882	19,049,912	1,086,667	10.40	13.30	13.90	15.90	14.60
Mining	6,213,126	1,283,352,700	572,102,409	483,857,390	44,911,929	9.25	9.60	0.66	0.80	0.74
Oil and gas extraction	3,627,203	762,145,457	351,353,861	233,803,835	24,039,772	12.80	14.20	0.83	0.97	0.96
Coal mining	43,333	71,984,845	16,938,783	31,016,748	2,103,485	42.00	48.90	3.37	7.39	3.65
Metal ore mining	323,495	223,043,836	111,798,050	77,887,350	5,595,620	42.80	34.60	0.25	0.40	0.25
Nonmetallic mineral mining and quarrying	368,875	47,790,763	22,907,544	33,827,450	2,160,887	27.40	29.70	4.45	5.27	4.51
Support activities for mining	1,850,221	178,387,798	69,104,171	107,322,007	11,012,166	11.80	12.10	1.99	2.19	2.07
Utilities	1,808,792	1,843,792,338	482,090,522	1,507,109,156	73,640,765	20.10	26.90	0.18	0.25	0.18
Electric power generation, transmission, and distribution	399,929	1,037,540,009	264,504,825	887,225,091	40,863,258	29.10	44.10	0.17	0.20	0.16
Natural gas distribution	467,535	200,107,189	26,729,422	104,104,609	5,903,428	63.90	36.80	0.87	d	0.89
Water, sewage, and other systems	35,633	46,209,362	13,602,910	45,388,783	1,753,021	25.90	32.70	4.84	d	4.95
Combination gas and electric	905,695	559,935,778	177,253,365	470,390,674	25,121,057	85.80	96.00	0.12	0.01	0.13
Construction	3,173,315	728,845,250	246,658,962	312,546,657	18,736,734	1.68	1.82	1.22	1.36	1.23
Construction of buildings	1,524,174	298,135,824	90,838,884	54,666,410	2,712,770	3.68	4.38	2.33	2.47	2.34
Heavy and civil engineering construction and land subdivision	594,208	217,098,010	75,626,566	113,801,452	7,077,207	6.21	9.24	2.84	3.38	2.91
Heavy and civil engineering construction	530,414	155,714,567	59,065,240	99,805,240	6,754,610	6.67	9.63	2.85	3.22	2.91
Land subdivision	63,784	61,383,443	16,561,269	13,996,212	322,597	9.60	17.00	12.10	15.20	12.90
Specialty trade contractors	1,060,934	213,611,416	80,193,512	144,078,795	8,946,757	2.20	2.41	2.15	2.53	2.16
Electrical contractors	282,609	42,897,246	18,581,890	17,910,888	1,261,014	5.97	6.42	5.49	5.48	5.55
Plumbing, heating, and air-conditioning contractors	213,514	41,284,865	14,940,094	20,329,083	1,090,816	5.86	7.32	4.30	5.01	4.30
Other specialty trade contractors	564,810	129,429,305	46,671,528	105,838,824	6,594,927	3.73	3.61	3.18	3.93	3.19
Manufacturing	102,957,812	12,740,697,107	4,649,902,341	3,138,323,458	206,714,413	2.41	3.89	0.17	0.18	0.18
Food manufacturing	8,252,880	1,072,686,605	368,189,773	245,833,568	14,279,592	10.90	14.30	0.92	1.15	0.94
Animal food manufacturing, grain and oilseed milling	1,541,540	111,491,191	38,019,414	52,095,760	2,636,406	33.90	43.40	1.40	1.55	1.40
Sugar and confectionery product	871,763	65,269,864	27,723,402	18,060,696	1,065,518	40.00	54.80	3.32	3.41	3.41
Fruit and vegetable preserving, and specialty food	820,234	157,060,303	79,919,990	25,711,747	1,813,068	51.00	24.20	1.97	2.75	2.06
Dairy product	203,786	33,392,457	10,893,965	22,623,432	1,564,293	43.70	26.20	3.47	3.81	3.51
Meat and seafood processing	1,372,489	90,312,855	36,761,560	41,084,724	2,359,014	26.70	28.50	3.04	3.30	3.04
Bakeries and tortilla manufacturing	467,981	28,669,583	10,539,936	21,053,120	1,272,095	24.30	34.10	4.04	5.17	4.10
Other food	2,975,086	586,490,351	164,331,507	65,204,088	3,569,199	24.10	27.80	1.41	1.52	1.50
Beverage and tobacco product manufacturing	d	296,114,805	66,858,939	70,746,811	5,246,186	26.10	32.40	0.82	0.62	0.86
Soft drink and ice	1,335,581	81,996,025	5,707,056	32,473,374	2,954,715	55.50	d	0.98	d	1.09
Breweries	598,577	89,161,095	19,936,826	12,555,564	783,345	52.40	44.30	2.07	1.70	2.13
Wineries and distilleries	726,611	65,620,633	32,380,177	16,703,072	1,070,084	33.70	43.90	2.50	1.69	2.56
Tobacco manufacturing	d	59,337,052	8,834,879	9,014,801	438,043	25.50	d	0.71	d	0.72
Textile mills and textile product mills	d	31,964,736	12,703,623	19,270,834	911,429	24.70	27.30	5.67	6.81	5.74

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Total income tax after credits (11)	Total assets (12)	Net worth (13)	Depreciable assets (14)	Depreciation deduction (15)	Coefficient of variation (percent)			
						Number of returns Total (16)	With net income (17)	Total receipts	
								All returns (18)	Returns with net income (19)
									Business receipts (20)
Manufacturing—continued									
Textile mills									
Textile product mills	d	15,635,887	4,679,698	8,695,683	405,985	42.00	45.40	6.13	7.28
Apparel manufacturing	150,254	16,328,849	8,023,925	10,575,151	505,444	32.90	35.00	7.95	9.03
Apparel knitting mills	239,985	21,623,369	7,887,699	5,800,779	422,929	20.50	25.20	10.70	12.80
Cut and sew apparel contractors and manufacturers	*9,658	2,312,146	924,380	1,101,519	47,265	39.40	57.10	13.70	d
Apparel accessories and other apparel	228,672	18,202,477	6,515,836	4,488,891	366,246	21.10	27.10	12.80	15.00
Leather and allied product manufacturing	*1,655	1,108,746	447,482	210,369	9,418	40.40	60.20	23.70	d
Wood product manufacturing	88,125	10,144,073	2,938,198	2,293,018	133,110	37.10	49.00	5.93	d
Paper manufacturing	425,137	54,324,580	20,321,531	42,634,153	1,990,390	12.90	16.00	4.93	5.46
Pulp, paper, and paperboard mills	1,863,280	252,037,843	97,461,817	128,957,684	6,390,149	15.00	17.50	1.39	1.41
Converted paper product	220,615	109,267,472	36,792,859	62,425,306	2,703,450	25.70	32.30	1.06	1.16
Printing and related support activities	1,642,665	142,770,371	60,668,958	66,532,378	3,686,699	16.80	19.30	2.21	2.13
Petroleum and coal products manufacturing	377,534	64,615,311	12,930,894	44,519,926	2,235,950	11.50	15.70	3.73	4.94
Petroleum refineries (including integrated)	7,422,394	2,350,325,076	1,141,187,668	440,438,343	19,780,556	41.90	27.70	0.06	0.06
Asphalt paving, roofing, other petroleum and coal products	7,268,776	2,336,131,810	1,135,776,754	432,888,552	19,289,385	55.80	69.70	0.03	0.03
Chemical manufacturing	153,618	14,193,266	5,410,915	7,549,791	511,171	50.90	21.20	5.70	6.25
Basic chemical	27,077,607	2,436,749,053	827,801,850	476,649,136	26,431,293	13.80	15.50	0.36	0.40
Resin, synthetic rubber, and artificial and synthetic fibers and filaments	3,481,219	466,212,464	138,223,705	161,546,858	8,246,080	24.40	31.90	0.38	0.40
Pharmaceutical and medicine	1,820,127	117,233,937	32,409,355	58,032,220	2,923,815	43.90	37.00	1.10	1.36
Paint, coating, and adhesive	14,684,169	1,378,387,801	465,398,840	150,370,005	9,375,010	24.70	38.30	0.26	0.28
Soap, cleaning compound, and toilet preparation	700,027	52,943,200	3,589,069	19,832,736	1,165,104	34.90	36.50	4.06	4.79
Other chemical product and preparation	4,289,659	314,278,717	144,095,827	45,788,610	2,636,245	36.90	36.40	1.08	1.09
Plastics and rubber products manufacturing	2,102,407	107,692,935	44,085,055	41,078,706	2,085,039	27.70	34.00	1.75	1.77
Plastics product	1,327,513	180,864,317	54,057,449	99,527,629	6,148,804	11.20	15.40	1.75	d
Rubber product	628,824	116,767,876	35,661,317	65,816,270	3,724,551	10.60	17.30	d	d
Nonmetallic mineral product manufacturing	698,689	64,096,441	18,396,132	33,711,359	2,424,253	40.50	46.60	d	d
Clay, refractory, and other nonmetallic mineral product	688,905	191,580,210	97,303,207	107,144,748	5,208,810	16.50	17.30	2.53	2.58
Glass and glass product	115,364	23,955,762	11,736,115	13,715,178	828,871	26.50	30.50	5.84	6.44
Cement, concrete, lime and gypsum product	195,680	60,259,335	30,632,968	28,424,037	1,091,180	37.80	50.00	5.01	3.91
Primary metal manufacturing	1,848,001	366,268,200	125,847,308	139,683,319	7,992,924	17.50	23.20	1.80	2.33
Iron, steel mills and steel product	377,861	107,365,113	54,934,123	65,005,533	3,288,759	20.40	24.50	3.14	3.57
Nonferrous metal production and processing	847,329	138,508,653	45,145,708	83,325,079	4,704,423	27.10	33.60	1.36	1.93
Foundries	285,579	189,669,136	63,441,388	41,163,284	2,310,129	25.10	30.80	4.32	5.88
Fabricated metal product manufacturing	715,092	38,090,411	17,260,211	15,194,956	978,373	42.60	57.30	3.68	3.03
Forging and stamping	3,464,016	458,595,864	216,221,139	141,973,699	7,346,303	6.26	7.96	1.86	1.90
Cutlery, hardware, spring, and wire: machine shops, screw, nut, and bolt	104,418	16,086,269	8,310,178	10,549,018	648,662	28.40	34.90	8.78	10.20
Architectural and structural metals	573,843	60,501,228	19,636,168	37,832,839	1,865,959	9.57	10.50	5.07	5.10
	166,513	36,766,838	16,248,581	19,298,884	1,011,227	14.20	17.80	5.36	5.35

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction	Coefficient of variation (percent)				
						Number of returns		Total receipts		
						Total	With net income	All returns	Returns with net income	Business receipts
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Manufacturing—continued										
Boiler, tank, and shipping container	309,332	32,903,226	5,730,996	13,895,528	783,019	32.50	40.20	3.89	4.38	3.95
Coating, engraving, heat treating, and allied activities	78,846	11,075,687	4,060,383	8,590,189	426,254	29.90	34.00	9.21	12.90	9.26
Other fabricated metal product	2,231,065	299,262,616	162,234,833	16,807,240	2,611,182	11.60	16.20	3.14	3.13	3.25
Machinery manufacturing	8,319,781	726,972,367	265,939,131	164,101,679	13,327,503	10.30	11.70	1.02	1.00	1.07
Agriculture, construction, and mining machinery	3,815,770	328,779,574	103,457,494	64,479,408	5,985,362	22.90	23.70	1.08	0.78	1.13
Industrial machinery	730,061	71,279,722	36,966,198	16,437,136	900,018	28.90	27.60	3.85	4.11	3.90
Commercial and service industry machinery	293,620	58,276,839	19,391,693	13,264,747	1,974,084	26.80	32.40	3.36	3.37	3.60
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	402,206	34,515,125	11,288,870	9,114,126	544,710	27.20	34.90	3.68	4.03	3.74
Metalworking machinery	405,094	35,002,151	11,330,595	15,102,342	803,640	21.80	25.60	7.01	6.26	7.24
Engine, turbine and power transmission equipment	1,363,413	81,905,821	34,158,479	19,325,573	1,395,973	63.40	69.30	1.25	1.31	1.31
Other general purpose machinery	1,309,618	117,213,136	49,345,803	26,378,347	1,723,714	24.70	25.50	2.13	2.58	2.17
Computer and electronic product manufacturing	17,415,952	1,122,991,979	353,121,195	277,386,822	19,799,276	12.00	13.70	0.44	0.49	0.48
Computer and peripheral equipment	10,178,027	350,476,020	48,194,643	75,284,502	7,184,640	31.30	36.90	0.50	0.64	0.57
Communications equipment	373,645	88,664,120	3,778,562	16,698,871	1,095,360	30.40	40.20	1.59	1.29	1.63
Audio and video equipment manufacturing and reproducing magnetic and optical media	93,849	64,689,223	28,619,353	6,702,816	601,127	27.80	46.40	2.53	4.45	2.54
Semiconductor and other electronic component	5,129,489	342,932,285	156,892,081	147,862,075	8,924,309	17.30	23.50	0.71	0.83	0.78
Navigation, measuring, electromedical, and control instruments	1,640,942	276,230,331	115,636,557	30,838,557	1,993,841	22.70	23.40	2.12	2.26	2.25
Electrical equipment, appliance, and component manufacturing	2,487,438	1,151,777,129	419,265,276	132,424,350	12,637,783	17.50	22.50	0.60	0.63	0.75
Electric lighting equipment and household appliance	1,006,251	919,931,338	327,062,570	91,262,542	10,133,673	35.50	41.70	0.62	0.62	0.88
Electrical equipment	1,082,886	134,347,544	58,026,346	18,372,602	1,135,625	35.00	39.20	1.95	1.97	2.08
Other electrical equipment and component	398,301	97,498,247	34,176,360	22,789,205	1,368,485	18.90	21.20	2.59	2.95	2.65
Transportation equipment manufacturing	11,746,633	1,549,643,648	436,511,326	493,760,088	49,832,388	19.10	21.80	0.34	0.39	0.36
Motor vehicles and parts	3,469,296	1,019,389,949	295,561,471	356,315,044	40,784,236	21.70	31.80	0.41	0.49	0.43
Aerospace product and parts	6,136,391	453,362,763	112,300,921	111,146,327	7,120,736	29.30	36.10	0.27	0.31	0.28
Ship and boat building	1,030,602	45,453,745	17,188,102	13,539,689	738,946	42.30	50.50	2.25	2.22	2.29
Other transportation equipment and railroad rolling stock	1,110,345	31,437,191	11,460,832	12,759,028	1,188,470	36.60	36.70	2.61	2.63	2.78
Furniture and related product manufacturing	468,623	45,643,163	17,219,110	23,643,998	1,001,223	19.00	22.00	4.68	5.12	4.74
Miscellaneous manufacturing	2,718,175	357,774,779	106,135,208	81,532,875	5,597,815	8.81	13.60	1.56	1.81	1.64
Medical equipment and supplies	2,032,589	268,282,573	81,011,788	52,828,241	3,894,086	14.10	20.90	0.97	1.16	1.05
Other miscellaneous manufacturing	686,126	89,492,205	25,123,420	28,704,634	1,703,729	10.80	16.70	3.89	4.26	4.00
Wholesale trade	27,811,369	3,072,415,173	1,144,066,988	740,435,636	61,112,137	2.97	3.09	0.61	0.66	0.62
Merchant wholesalers, durable goods	11,539,366	1,187,860,401	366,013,381	303,293,919	33,474,343	3.68	3.68	0.97	d	0.98
Motor vehicle and motor vehicle parts and supplies	1,476,964	229,464,391	47,504,970	90,567,672	14,756,593	9.86	12.70	2.14	3.07	2.20
Lumber and other construction materials	306,557	46,281,402	17,073,254	17,618,081	1,053,325	12.70	16.20	5.86	6.60	5.87
Professional and commercial equipment and supplies	2,554,261	210,738,568	47,553,472	38,397,032	3,696,864	9.38	11.80	1.89	2.07	1.92

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction	Coefficient of variation (percent)				
						Number of returns		Total receipts		Business receipts
						Total	With net income	All returns	Returns with net income	
	(11)	(12)	(13)	(14)	(15)					
Wholesale trade—continued										
Metal and mineral (except petroleum)	601,706	72,473,760	26,432,937	16,522,508	905,129	13.80	20.00	3.28	d	3.32
Electrical and electronic goods	1,769,576	225,903,717	79,569,392	46,199,801	3,722,224	7.84	9.62	2.19	2.39	2.22
Hardware, plumbing, and heating equipment and supplies	870,012	51,485,810	18,687,178	11,765,214	721,545	12.90	14.10	4.52	4.91	4.56
Machinery, equipment, and supplies	3,070,256	227,669,924	91,040,371	55,947,054	6,926,701	5.68	6.22	2.15	2.08	2.11
Furniture, sports, toys, recyclable, jewelry, and other durable goods	890,033	123,842,829	38,151,807	26,276,557	1,691,961	5.31	8.36	3.30	3.68	3.31
Merchant wholesalers, nondurable goods	16,170,908	1,879,825,531	776,408,020	436,088,320	27,566,961	4.67	5.73	0.88	d	0.89
Paper and paper product	124,684	20,865,963	5,733,921	6,067,922	319,601	14.70	19.30	5.18	6.40	5.19
Drugs and druggists' sundries	8,004,192	449,565,363	153,417,761	32,993,780	2,442,276	18.20	23.80	0.45	0.40	0.46
Apparel, piece goods, and notions	1,521,738	224,512,141	160,304,680	23,686,895	1,809,901	9.81	13.80	2.72	3.23	2.82
Grocery and related product	3,114,294	613,951,764	249,390,342	211,340,778	12,630,724	6.38	8.63	1.73	1.86	1.77
Farm product raw material	530,998	86,492,618	37,743,010	23,194,211	1,622,018	25.60	29.60	3.28	3.42	3.32
Chemical and allied products	718,825	73,244,346	25,790,924	23,472,011	1,348,845	13.10	17.20	3.57	4.36	3.59
Petroleum and petroleum products	952,606	254,150,039	86,637,474	79,433,399	5,223,785	13.40	16.80	2.93	d	2.96
Beer, wine, and distilled alcoholic beverage	299,031	50,396,487	20,305,900	9,400,967	553,333	20.00	24.70	4.76	5.57	4.80
Miscellaneous nondurable goods	904,539	106,646,810	37,084,008	26,498,357	1,616,478	9.44	11.20	3.54	3.96	3.59
Wholesale electronic markets and agents and brokers	101,094	4,729,241	1,645,587	1,053,396	70,834	19.70	24.40	13.90	d	18.10
Retail trade	33,626,012	2,007,926,232	665,977,126	875,407,475	55,243,578	1.98	2.60	0.68	0.77	0.69
Motor vehicle dealers and parts dealers	2,439,035	320,131,441	75,737,685	76,497,717	5,413,723	4.74	6.35	2.09	d	2.11
New and used car dealers	1,107,343	240,659,355	55,529,092	46,221,471	3,494,074	7.16	10.40	2.37	2.57	2.39
Other motor vehicle and parts dealers	1,331,692	79,472,086	20,208,593	30,276,246	1,919,649	6.65	9.27	4.09	d	4.14
Furniture and home furnishings stores	904,863	46,288,527	15,156,214	22,753,546	1,277,538	9.72	14.20	4.57	5.28	4.57
Electronics and appliance stores	669,971	44,941,750	15,088,651	15,177,585	727,981	12.40	13.90	3.53	d	3.60
Building material and garden equipment and supplies dealers	4,401,255	168,905,344	44,396,622	78,629,130	3,783,027	10.00	10.70	2.20	d	2.22
Homes centers; paint and wallpaper stores	4,221,849	115,246,041	26,936,880	56,737,479	2,576,369	25.00	28.80	1.71	d	1.72
Hardware stores	42,273	10,779,619	3,963,984	5,427,887	281,533	13.50	13.90	9.77	9.97	9.75
Other building material dealers	106,769	36,409,120	11,458,460	12,515,288	735,947	11.60	12.40	7.13	7.97	7.21
Lawn and garden equipment and supplies stores	30,365	6,470,565	2,037,298	3,948,477	189,178	21.50	22.90	14.40	14.70	14.40
Food, beverage and liquor stores	3,994,299	239,445,084	79,564,772	168,148,373	9,434,392	5.53	6.60	1.62	d	1.63
Food and beverage stores	3,975,992	229,102,082	75,835,295	164,747,041	9,254,643	7.58	7.77	1.73	1.51	1.74
Beer, wine, and liquor stores	18,307	10,343,002	3,729,477	3,401,332	179,749	10.00	12.10	9.28	d	9.29
Health and personal care stores	4,579,905	196,439,876	86,358,111	52,291,103	3,387,158	7.17	8.44	1.56	1.61	1.58
Gasoline stations	721,467	66,820,071	26,049,336	53,726,035	3,566,286	5.15	7.11	3.93	4.48	3.95
Clothing and clothing accessories stores	4,052,610	136,418,397	40,589,806	75,818,703	5,641,391	7.33	8.48	1.65	1.74	1.70
Sporting goods, hobby, book, and music stores	507,858	49,763,715	12,244,186	26,212,957	1,432,312	8.55	12.30	14.80	17.80	15.20
General merchandise stores	9,472,078	381,745,465	140,891,567	227,927,370	12,178,565	18.90	24.80	0.39	0.43	0.40
Miscellaneous store retailers	700,522	59,982,925	15,214,121	26,730,302	1,501,517	4.82	6.34	4.62	4.70	4.61
Nonstore retailers	1,182,149	297,043,636	114,686,055	51,494,655	6,899,688	9.13	11.30	2.64	3.68	2.71

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Total income tax after credits (11)	Total assets (12)	Net worth (13)	Depreciable assets (14)	Depreciation deduction (15)	Coefficient of variation (percent)			
						Number of returns		Total receipts	
						Total (16)	With net income (17)	All returns (18)	Returns with net income (19)
									Business receipts (20)
Transportation and warehousing	9,725,948	837,929,947	229,869,353	681,205,899	46,298,210	3.55	4.59	1.88	1.87
Air, rail, and water transportation	4,796,497	436,314,476	123,106,167	399,703,106	21,424,500	14.70	30.40	d	d
Air transportation	937,268	210,996,269	37,438,923	166,544,912	11,564,671	17.60	37.10	1.14	1.19
Rail transportation	3,628,670	177,706,196	67,138,863	192,833,726	7,142,561	39.30	22.20	d	d
Water transportation	230,559	47,612,010	18,528,381	40,324,469	2,717,269	25.10	35.00	d	d
Truck transportation	914,844	111,545,273	34,836,176	116,372,653	13,636,003	4.17	4.91	d	d
Transit and ground passenger transportation	49,677	22,532,884	4,571,770	16,129,187	1,732,451	7.18	12.30	d	d
Pipeline transportation	233,537	34,273,860	10,004,260	23,177,544	1,084,260	51.40	59.50	d	d
Other transportation and support activities	2,831,624	204,524,874	45,461,015	109,881,912	7,335,534	8.15	10.60	2.64	2.98
Warehousing and storage	899,769	28,738,580	11,889,966	15,941,498	1,085,462	20.60	31.20	d	d
Information	28,035,900	3,072,553,964	915,689,734	988,350,933	62,265,342	4.48	4.74	0.88	0.80
Publishing industries (except Internet)	5,850,014	653,197,265	170,953,310	88,506,045	7,888,682	11.20	16.60	d	d
Newspaper publishers	593,525	72,547,602	30,931,044	17,128,888	730,811	26.30	39.60	3.44	d
Periodical publishers	541,535	69,110,848	28,309,892	8,780,350	491,955	18.90	23.20	4.74	5.34
Book publishers	649,969	65,252,519	13,744,139	5,813,998	695,502	28.70	41.00	d	2.18
Database directory and other publishers	93,379	13,998,009	1,394,297	4,439,069	288,483	23.00	43.60	d	8.84
Software publishers	3,975,605	432,288,287	96,573,938	52,343,739	5,701,931	14.60	20.80	1.04	1.50
Motion picture and sound recording industries	2,603,225	251,592,011	69,232,956	38,516,618	7,253,943	10.30	14.60	d	2.15
Motion picture and video industries (except video rental)	2,593,445	226,455,909	59,982,020	36,758,114	6,729,438	10.30	15.70	1.89	2.23
Sound recording industries	* 9,780	25,136,102	9,250,936	1,758,504	524,505	25.50	29.80	d	7.45
Broadcasting (except Internet)	3,925,786	297,963,672	125,971,475	71,478,559	4,129,842	28.70	27.80	0.75	0.86
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	9,330,950	1,453,257,691	313,494,146	703,692,614	35,087,135	14.20	14.80	1.36	1.53
Data processing, hosting, and related services	598,608	163,194,519	85,820,026	43,958,759	3,637,455	11.50	16.20	3.02	3.31
Other information services	5,727,317	253,348,806	150,217,820	42,198,339	4,268,285	11.80	11.80	2.53	2.87
Finance and insurance	62,396,294	47,013,344,314	23,639,908,609	371,150,849	41,567,347	3.01	3.77	0.15	0.23
Depository credit intermediation	4,482,572	1,725,745,314	155,113,497	52,233,772	8,042,009	11.80	1.07	0.06	0.13
Commercial banking	2,591,513	764,647,180	49,046,362	34,262,123	5,960,747	17.70	1.94	0.09	0.04
Savings institutions, credit unions, and other depository credit intermediation	1,891,059	961,098,134	106,067,135	17,971,649	2,081,262	5.71	1.16	0.09	0.52
Nondepository credit intermediation	13,726,032	6,459,456,081	183,096,015	85,734,353	14,570,390	7.64	11.20	0.45	0.83
Credit card issuing and other consumer credit	4,804,128	760,027,235	80,625,850	64,292,335	12,085,460	17.70	23.10	0.54	0.85
Real estate credit (including mortgage bankers and originators)	640,577	121,676,244	29,746,006	2,516,784	207,496	18.30	29.40	2.19	3.39
International, secondary financing, and other nondepository credit intermediation									
Activities related to credit intermediation (loan brokers, check clearing, etc.)	4,159,076	5,372,180,172	25,448,221	5,642,757	908,852	21.30	26.60	0.50	4.14
Securities, commodity contracts, other financial investments and related activities	4,122,250	205,572,430	47,275,938	13,282,476	1,368,583	11.00	17.80	1.55	1.75
Investment banking and securities dealing	10,442,372	6,318,953,404	617,141,971	66,832,768	4,759,906	7.70	8.68	0.93	1.37
Footnotes at end of table.	1,344,165	4,181,237,008	289,548,601	22,004,652	1,163,295	30.70	46.80	0.43	0.98

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction	Coefficient of variation (percent)			
						Number of returns		Total receipts	
						Total	With net income	All returns	Returns with net income
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
									(20)
Finance and insurance—continued									
Securities brokerage	2,058,570	1,287,117,262	101,424,678	10,874,550	905,150	21,80	26,80	2,17	2,46
Commodity contracts dealing and brokerage	88,615	67,828,004	6,354,919	972,416	340,195	38,60	59,90	3,23	d
Securities, commodity exchanges, and other financial investment activities	6,951,023	782,771,131	219,813,773	32,981,150	2,351,267	9,77	10,00	2,08	2,12
Insurance carriers and related activities	32,079,472	10,759,993,104	2,253,412,908	147,474,145	13,937,177	3,98	5,25	0,17	0,19
Life insurance	7,854,919	7,503,895,065	949,960,545	69,252,449	3,666,505	0,35	2,16	0,01	0,01
Property and casualty companies (Form 1120-PC)	22,488,602	3,022,504,259	1,213,552,453	59,472,734	8,879,912	0,16	1,50	0,03	0,03
Insurance agencies and brokerages	623,904	162,320,112	68,901,675	12,724,719	848,994	4,03	5,69	4,43	5,22
Other insurance-related activities (including third-party administration of insurance, etc.)	1,112,047	71,273,668	20,998,236	6,024,242	541,766	14,70	18,30	4,11	4,21
Funds, trusts, and other financial vehicles	1,665,846	21,749,196,411	20,431,144,217	18,875,811	287,865	4,34	3,39	0,11	0,11
Open-end investment funds (Form 1120-RIC)	69,441	20,802,320,263	19,970,486,623	24,405	1,931	[3]	0,49	0,10	0,10
Other financial vehicles (including mortgage REITs)	1,596,405	946,876,147	460,657,594	18,851,406	255,933	16,70	26,00	0,98	0,96
Real estate and rental and leasing	3,833,250	2,198,165,636	1,033,336,770	1,262,386,854	56,732,810	1,42	3,46	1,81	2,04
Real estate	2,648,688	1,898,425,749	958,312,516	1,027,714,902	20,727,518	1,38	3,43	d	d
Lessors of buildings (including equity REITs)	1,043,663	1,184,614,550	600,824,258	741,146,836	14,160,753	3,36	5,95	1,72	1,90
Lessors of miniwarehouses, self-storage units, and other real estate (including equity REITs)	527,963	503,611,581	288,756,247	230,179,006	4,572,459	5,85	12,20	2,15	d
Offices of real estate agents and brokers	287,023	46,435,940	17,188,127	11,776,978	605,013	5,40	7,25	8,60	d
Other real estate activities	790,040	163,763,678	51,543,883	44,612,083	1,389,292	3,66	5,41	d	d
Rental and leasing services	654,370	270,405,976	58,814,462	232,822,611	35,767,833	9,21	11,40	d	d
Automotive equipment rental and leasing	186,824	101,774,398	18,395,703	95,460,859	18,403,865	20,00	24,80	d	d
Other consumer goods and general rental centers	78,763	20,776,984	5,880,517	13,078,507	2,590,869	16,70	21,50	d	d
Commercial and industrial machinery and equipment rental and leasing	388,783	147,854,593	34,538,242	124,283,245	14,773,099	12,30	19,10	3,75	d
Lessors of nonfinancial intangible assets (except copyrighted works)	530,192	29,333,912	16,209,792	1,849,340	237,458	37,40	38,30	d	d
Professional, scientific, and technical services	8,792,733	1,142,790,456	387,819,723	207,946,507	15,717,793	1,85	1,91	1,42	1,67
Legal services	165,255	28,234,621	7,718,515	14,275,781	579,468	5,76	5,24	d	d
Accounting, tax preparation, bookkeeping, and payroll services	1,192,560	94,631,038	20,067,618	8,645,586	630,409	5,97	6,91	d	d
Architectural, engineering, and related services	1,090,455	165,584,506	60,509,958	49,272,657	3,422,350	6,24	6,02	2,82	3,19
Specialized design services	31,971	7,857,040	1,847,692	4,388,049	286,920	8,58	9,49	12,40	12,20
Computer systems design and related services	2,155,656	307,596,911	112,821,886	38,767,186	3,984,292	5,64	6,54	3,15	3,78
Management, scientific, and technical consulting services	1,928,522	174,118,760	58,858,906	31,281,272	2,346,745	3,66	4,76	3,34	3,66
Scientific research and development services	976,744	128,395,793	47,658,099	23,045,097	1,797,795	10,90	16,40	2,94	d
Advertising and related services	691,696	139,083,579	45,698,130	15,988,315	1,106,837	8,21	9,81	4,41	5,52
Other professional, scientific, and technical services	559,874	97,288,207	32,638,919	22,282,564	1,562,977	5,63	6,97	5,01	4,78

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction	Coefficient of variation (percent)					Business receipts	
						Number of returns			Total receipts			
						Total	With net income	All returns	Returns with net income			
										(16)		(17)
	(11)	(12)	(13)	(14)	(15)							
Management of companies (holding companies)	33,011,472	18,151,978,336	3,572,490,332	268,904,970	27,678,900	5.37	6.22	0.08	0.07	0.04		
Offices of bank holding companies	26,309,344	17,228,270,532	3,146,558,148	213,092,970	26,993,979	1.03	1.02	0.01	0.01	0.01		
Offices of other holding companies	6,702,128	923,707,804	425,932,184	55,812,000	684,921	5.73	7.20	0.83	0.81	0.98		
Administrative and support and waste management and remediation services	3,293,612	360,257,572	106,168,224	153,513,075	10,596,631	3.62	4.60	2.41	2.53	2.50		
Administrative and support services	2,312,356	264,502,074	80,656,104	82,327,865	6,252,919	3.83	4.79	2.77	2.62	2.86		
Employment services	577,578	51,338,456	20,367,929	6,575,280	478,503	10.60	12.80	5.45	5.37	5.49		
Travel arrangement and reservation services	303,524	35,242,247	9,071,518	7,647,398	489,371	11.30	17.60	6.10	7.00	6.49		
Other administrative and support services	1,431,254	177,921,372	51,216,657	68,105,187	5,285,044	3.55	4.71	3.57	3.93	3.68		
Waste management and remediation services	981,256	95,755,498	25,512,120	71,185,210	4,343,712	12.10	14.90	3.96	4.97	4.05		
Educational services	772,681	50,939,252	16,443,657	21,738,365	1,250,486	6.35	9.16	5.80	5.67	5.97		
Health care and social assistance	3,335,869	413,936,396	82,750,774	218,227,223	12,107,394	2.48	2.73	2.07	2.33	2.13		
Offices of health practitioners and outpatient care centers	1,083,936	160,495,752	36,629,489	95,482,382	5,237,423	2.21	2.47	3.17	d	3.21		
Offices of physicians	367,333	65,166,794	8,112,486	40,680,878	2,177,515	4.17	4.95	d	d	4.03		
Offices of dentists	32,617	22,473,499	4,941,115	29,538,813	1,438,370	3.72	5.17	d	d	6.54		
Offices of other health practitioners	160,591	23,057,985	7,472,708	13,885,504	710,014	5.03	5.31	d	d	6.07		
Outpatient care centers	523,394	49,797,474	16,103,180	11,377,187	911,524	16.00	19.60	d	d	8.85		
Miscellaneous health care and social assistance	872,756	80,592,897	23,193,632	29,004,366	2,191,834	7.52	9.42	4.81	4.86	4.92		
Hospitals, nursing, and residential care facilities	1,379,177	172,847,747	22,927,654	93,740,475	4,678,137	13.30	15.20	2.50	d	2.70		
Arts, entertainment, and recreation	675,328	128,846,322	33,511,545	92,102,144	4,866,490	4.05	5.15	3.86	5.75	4.12		
Other arts, entertainment, and recreation	d	53,869,874	16,903,949	22,279,566	1,133,681	5.84	6.20	6.23	8.01	6.55		
Amusement, gambling, and recreation industries	d	74,976,448	16,607,595	69,822,578	3,732,809	7.72	9.64	5.24	7.21	5.58		
Accommodation and food services	4,566,090	509,214,557	111,108,385	300,102,146	15,580,905	3.31	5.50	2.13	2.75	2.29		
Accommodation	d	228,340,256	37,065,558	131,157,604	5,064,385	9.90	13.00	2.15	2.53	2.64		
Food services and drinking places	d	280,874,302	74,042,827	168,944,542	10,516,520	3.28	5.48	2.54	3.32	2.63		
Other services	715,403	140,452,637	39,946,029	80,870,234	4,510,762	2.50	3.66	3.30	3.58	3.32		
Repair and maintenance	d	50,911,398	13,504,234	35,043,139	1,958,883	3.67	4.74	5.04	d	4.96		
Automotive repair and maintenance	99,286	26,601,088	6,678,084	23,380,993	1,217,034	4.83	6.25	d	d	6.63		
Other repair and maintenance	d	24,310,309	6,826,150	11,662,145	741,849	5.59	7.91	d	d	7.95		
Personal and laundry services	411,228	63,090,848	15,246,841	40,248,053	2,343,447	4.54	6.23	4.70	d	4.69		
Religious, grantmaking, civic, professional, and similar organizations	d	26,450,391	11,194,955	5,579,042	208,432	8.22	12.00	5.73	7.43	6.94		

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total returns of active corporations	0.18	0.13	0.43	0.04	0.04	0.06	0.01	0.03	0.11	0.18
Agriculture, forestry, fishing and hunting	9.22	d	d	3.32	3.46	3.53	2.25	4.78	3.68	4.29
Agricultural production	11.40	d	d	d	3.41	3.49	2.51	5.48	3.84	4.09
Forestry and logging	23.40	d	d	20.90	20.30	20.40	11.60	13.40	23.40	28.60
Support activities and fishing, hunting, and trapping	20.00	13.90	18.60	d	10.30	10.20	6.55	11.50	9.55	11.60
Mining	0.75	0.70	1.12	0.22	0.20	0.49	0.15	0.26	0.55	0.49
Oil and gas extraction	0.98	0.71	1.55	0.18	0.16	0.46	0.20	0.38	0.37	0.38
Coal mining	3.87	d	d	14.20	10.80	16.60	0.72	2.22	3.01	1.34
Metal ore mining	0.32	0.35	1.52	0.27	0.25	1.59	0.15	0.31	0.17	0.12
Nonmetallic mineral mining and quarrying	4.27	d	d	2.12	1.99	2.28	1.79	2.39	4.56	3.59
Support activities for mining	2.04	d	d	0.82	0.79	0.96	0.62	1.04	2.14	1.83
Utilities	0.24	0.75	0.45	0.38	0.32	0.47	0.04	0.17	0.05	0.06
Electric power generation, transmission, and distribution	0.19	0.37	0.46	0.32	0.26	0.47	0.04	0.24	0.03	0.05
Natural gas distribution	1.10	1.79	0.63	0.93	0.66	0.74	0.11	0.50	0.22	0.30
Water, sewage, and other systems	6.42	28.10	6.99	20.10	19.50	19.60	1.23	2.99	1.66	1.88
Combination gas and electric	0.24	0.01	0.10	0.01	0.01	0.02	0.01	0.01	[1]	[1]
Construction	1.27	1.47	3.23	1.55	1.45	1.48	0.78	1.83	1.82	1.74
Construction of buildings	2.37	d	d	1.72	1.40	1.49	1.41	1.95	3.91	4.67
Heavy and civil engineering construction and land subdivision	2.70	d	d	3.84	3.68	3.96	1.36	4.71	2.91	3.09
Heavy and civil engineering construction	2.76	d	d	4.35	4.18	4.49	1.48	2.53	3.19	2.97
Land subdivision	13.30	d	d	9.40	7.68	8.28	3.62	20.40	12.10	11.90
Specialty trade contractors	2.28	d	d	3.22	3.24	3.21	1.99	2.92	2.84	3.24
Electrical contractors	5.86	d	d	5.05	5.09	5.20	4.52	5.07	5.78	5.60
Plumbing, heating, and air-conditioning contractors	4.07	d	d	6.90	7.09	7.17	3.56	5.90	6.74	6.22
Other specialty trade contractors	3.20	4.21	7.70	5.09	5.25	5.29	2.66	4.28	3.83	4.29
Manufacturing	0.18	0.18	0.64	0.05	0.05	0.08	0.04	0.09	0.18	0.18
Food manufacturing	1.02	0.89	3.66	0.33	0.32	0.38	0.18	0.32	0.85	0.87
Animal food manufacturing, grain and oilseed milling	1.54	1.54	16.90	0.42	0.40	0.53	0.55	1.83	0.99	1.44
Sugar and confectionery product	3.61	1.33	8.58	0.33	0.32	0.56	0.75	0.90	2.70	1.54
Fruit and vegetable preserving, and specialty food	2.34	1.32	6.53	0.82	0.79	1.24	0.34	0.38	1.62	1.34
Dairy product	3.52	2.79	6.90	3.11	2.96	3.79	2.13	2.85	3.13	1.80
Meat and seafood processing	2.96	2.88	8.19	0.56	0.61	0.61	1.15	1.48	2.24	2.09
Bakeries and tortilla manufacturing	4.57	4.48	9.95	2.45	2.34	2.46	2.20	4.40	4.85	5.80
Other food	1.67	1.71	6.91	0.79	0.76	0.77	0.16	0.32	1.44	1.08
Beverage and tobacco product manufacturing	1.06	d	d	d	d	d	0.39	0.78	1.55	1.75
Soft drink and ice	1.65	0.39	4.90	0.22	0.21	0.43	0.36	5.72	1.26	0.59
Breweries	2.75	d	d	0.30	0.29	0.27	0.58	1.05	3.87	11.30
Wineries and distilleries	1.32	2.52	34.20	0.55	0.52	0.64	1.39	1.27	4.92	3.91
Tobacco manufacturing	1.16	d	d	d	d	d	0.30	2.61	0.98	1.58
Textile mills and textile product mills	6.11	7.53	8.67	d	d	d	2.54	3.07	3.12	3.91

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Manufacturing—continued										
Textile mills	6.53	13.40	10.50	3.74	d	d	3.00	5.63	3.77	4.92
Textile product mills	8.01	10.70	19.20	d	3.40	4.05	3.73	4.06	4.79	5.77
Apparel manufacturing	11.90	d	d	1.61	1.48	1.86	3.64	5.85	4.97	4.02
Apparel knitting mills	14.50	50.60	27.80	4.91	4.45	4.79	10.70	17.60	11.60	12.30
Cut and sew apparel contractors and manufacturers	14.40	d	d	1.37	1.27	1.62	4.37	6.67	5.85	3.93
Apparel accessories and other apparel	19.40	d	d	74.60	78.40	81.60	22.90	18.80	31.00	17.20
Leather and allied product manufacturing	6.66	8.04	11.20	0.56	0.32	0.40	3.30	6.14	8.55	8.62
Wood product manufacturing	4.53	5.72	12.00	2.91	2.71	3.66	2.59	3.84	3.73	3.79
Paper manufacturing	1.61	1.09	8.26	0.40	0.39	0.74	0.32	0.66	0.88	1.06
Pulp, paper, and paperboard mills	1.08	1.40	2.07	0.64	0.56	0.89	0.39	0.65	0.59	1.33
Converted paper product	2.66	1.21	17.50	0.44	0.42	0.84	0.60	0.97	1.73	1.84
Printing and related support activities	4.06	6.84	7.02	2.09	2.08	2.32	1.62	4.86	4.01	4.48
Petroleum and coal products manufacturing	0.05	0.09	1.05	0.03	0.02	0.12	0.02	0.03	0.10	0.26
Petroleum refineries (including integrated)	0.02	0.04	0.54	0.01	0.01	0.04	0.01	0.01	0.03	0.09
Asphalt paving, roofing, other petroleum and coal products	5.76	7.41	38.80	4.42	4.31	5.79	3.03	4.83	5.72	10.10
Chemical manufacturing	0.48	d	d	0.06	0.06	0.09	0.06	0.12	0.22	0.22
Basic chemical	0.39	0.58	2.65	0.18	0.18	0.28	0.11	0.30	0.27	0.35
Resin, synthetic rubber, and artificial and synthetic fibers and filaments	1.22	d	d	0.36	0.35	0.46	0.33	0.93	0.53	0.48
Pharmaceutical and medicine	0.49	d	d	0.04	0.04	0.06	0.04	0.09	0.19	0.24
Paint, coating, and adhesive	4.91	3.18	5.92	1.15	1.10	1.70	1.50	12.10	2.60	2.04
Soap, cleaning compound, and toilet preparation	1.80	d	d	0.08	0.07	0.09	0.14	0.19	0.71	0.65
Other chemical product and preparation	1.86	d	d	0.38	0.37	0.46	0.60	1.25	1.36	1.92
Plastics and rubber products manufacturing	1.73	3.36	2.64	1.11	1.06	1.23	0.67	2.52	1.45	1.46
Plastics product	2.37	5.08	3.79	2.33	2.24	2.47	1.04	3.92	2.21	1.64
Rubber product	2.19	3.28	1.56	0.63	0.61	0.74	0.80	2.06	1.26	2.76
Nonmetallic mineral product manufacturing	2.53	2.66	9.57	0.67	0.64	1.48	0.71	0.84	1.48	1.77
Clay, refractory, and other nonmetallic mineral product	6.22	10.10	6.40	3.88	3.76	3.18	2.33	3.05	4.36	3.09
Glass and glass product	5.58	1.76	6.41	0.76	0.74	4.06	1.28	1.60	3.33	5.72
Cement, concrete, lime and gypsum product	3.22	4.99	17.80	1.67	1.55	1.82	0.85	0.92	1.85	2.11
Primary metal manufacturing	2.08	2.48	1.58	0.98	0.95	0.98	0.32	0.49	0.78	1.05
Iron, steel mills and steel product	1.36	2.50	0.84	1.58	1.53	1.57	0.63	0.84	0.84	1.02
Nonferrous metal production and processing	5.12	8.15	4.12	3.52	3.16	3.38	0.40	0.61	1.45	1.86
Foundries	3.16	4.18	23.80	1.03	1.00	0.98	1.49	1.99	4.21	5.07
Fabricated metal product manufacturing	1.94	1.96	5.85	0.95	0.92	1.07	0.61	0.92	2.57	2.51
Forging and stamping	9.66	7.20	12.80	9.98	9.69	10.10	4.74	5.17	7.60	7.72
Cutlery, hardware, spring, and wire: machine shops, screw, nut, and bolt										
Architectural and structural metals	5.53	5.55	12.50	3.76	3.63	3.96	3.19	6.07	7.60	7.43
	5.69	8.01	15.30	6.97	6.80	7.34	2.98	3.74	5.66	9.68

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Manufacturing—continued										
Boiler, tank, and shipping container	3.70	6.75	11.60	1.72	1.67	1.81	1.37	12.30	2.89	3.45
Coating, engraving, heat treating, and allied activities	9.76	12.30	20.00	8.39	8.63	8.94	5.29	11.60	10.20	8.10
Other fabricated metal product	3.39	2.56	9.59	1.02	0.98	1.22	0.66	0.74	3.95	2.74
Machinery manufacturing	1.07	1.06	6.78	0.25	0.24	0.33	0.33	0.49	1.08	0.72
Agriculture, construction, and mining machinery	1.15	1.23	24.70	0.37	0.36	0.47	0.30	0.67	1.01	0.99
Industrial machinery	4.02	4.87	9.88	1.51	1.49	1.95	1.49	1.51	4.62	3.27
Commercial and service industry machinery	4.58	5.08	26.00	0.76	0.75	1.75	1.28	1.87	4.43	1.43
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	4.06	4.20	22.40	2.46	2.40	2.81	1.84	4.39	3.26	2.97
Metalworking machinery	7.55	7.78	24.40	2.48	2.23	2.66	3.37	4.40	7.91	8.09
Engine, turbine and power transmission equipment	1.31	1.15	12.20	0.54	0.54	0.66	0.58	0.79	1.35	1.28
Other general purpose machinery	2.04	3.46	7.48	0.67	0.65	0.99	1.12	1.75	3.51	2.16
Computer and electronic product manufacturing	0.52	0.37	1.49	0.09	0.09	0.10	0.15	0.37	0.38	0.27
Computer and peripheral equipment	0.62	0.27	1.09	0.06	0.06	0.07	0.13	0.72	0.25	0.21
Communications equipment	1.32	2.05	10.90	1.24	1.21	2.18	0.55	9.96	1.25	0.92
Audio and video equipment manufacturing and reproducing magnetic and optical media	3.09	10.70	16.10	6.07	5.86	8.44	0.50	0.64	1.87	1.65
Semiconductor and other electronic component	0.85	0.56	2.22	0.21	0.22	0.30	0.24	0.48	0.53	0.48
Navigation, measuring, electromedical, and control instruments	2.60	2.67	4.99	0.64	0.62	0.95	0.43	0.71	1.66	1.03
Electrical equipment, appliance, and component manufacturing	0.77	0.97	2.93	0.28	0.27	0.65	0.08	0.15	0.52	0.29
Electric lighting equipment and household appliance	0.73	1.15	7.72	0.32	0.31	1.10	0.05	0.08	0.30	0.13
Electrical equipment	2.31	1.23	6.97	0.64	0.62	1.14	0.54	0.67	2.09	2.02
Other electrical equipment and component	2.77	4.40	4.17	3.08	3.00	3.88	0.87	1.80	2.67	2.28
Transportation equipment manufacturing	0.34	0.38	1.96	0.14	0.14	0.21	0.12	0.30	0.26	0.15
Motor vehicles and parts	0.40	d	d	0.26	0.25	0.57	0.14	0.37	0.31	0.17
Aerospace product and parts	0.27	0.56	5.20	0.14	0.13	0.17	0.14	0.42	0.41	0.30
Ship and boat building	2.43	1.68	20.20	0.66	0.64	0.73	1.19	1.67	3.33	2.81
Other transportation equipment and railroad rolling stock	3.06	d	d	0.44	0.43	0.44	1.22	1.85	1.66	1.71
Furniture and related product manufacturing	4.90	6.48	16.40	2.94	2.88	3.07	2.33	3.33	4.78	3.98
Miscellaneous manufacturing	1.94	1.60	3.56	0.59	0.54	0.84	0.44	1.05	1.48	1.26
Medical equipment and supplies	1.13	1.06	3.94	0.36	0.35	0.53	0.24	0.53	1.20	0.72
Other miscellaneous manufacturing	4.49	4.39	10.20	2.08	1.88	2.50	1.60	3.75	3.70	4.11
Wholesale trade	0.65	0.70	1.68	0.34	0.30	0.36	0.24	0.43	0.48	0.44
Merchant wholesalers, durable goods	1.05	1.59	2.85	0.73	0.63	0.69	0.48	1.12	0.74	0.52
Motor vehicle and motor vehicle parts and supplies	2.27	3.10	5.06	1.51	1.46	1.54	0.78	1.80	0.53	0.23
Lumber and other construction materials	6.22	d	d	5.55	5.63	5.61	4.25	5.92	8.26	6.74
Professional and commercial equipment and supplies	2.18	2.83	6.47	0.76	0.72	0.81	0.66	2.83	1.79	1.62

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Wholesale trade—continued										
Metal and mineral (except petroleum)	3.40	d	d	1.88	1.82	1.90	1.64	2.45	2.74	3.34
Electrical and electronic goods	2.28	3.22	9.71	1.20	1.10	1.31	0.74	1.49	1.96	1.10
Hardware, plumbing, and heating equipment and supplies	5.06	5.12	10.90	2.61	2.51	2.54	2.80	4.93	4.54	4.16
Machinery, equipment, and supplies	2.30	2.79	7.89	1.70	1.66	1.68	1.09	1.45	2.71	1.81
Furniture, sports, toys, recyclable, jewelry, and other durable goods	3.48	4.79	6.55	5.12	2.96	3.10	2.31	5.73	3.75	4.05
Merchant wholesalers, nondurable goods	0.95	d	d	0.33	0.31	0.40	0.25	0.37	0.63	0.74
Paper and paper product	d	11.70	21.30	9.32	8.27	8.32	4.86	9.55	9.14	11.00
Drugs and druggists' sundries	d	0.50	6.28	0.19	0.19	0.21	0.24	0.54	1.12	1.36
Apparel, piece goods, and notions	d	2.16	8.87	0.87	0.82	1.24	0.72	0.70	1.97	1.65
Grocery and related product	1.92	1.83	7.45	0.52	0.50	0.71	0.40	0.52	0.61	0.89
Farm product raw material	d	6.48	16.90	1.39	1.69	1.94	1.22	1.30	2.85	2.61
Chemical and allied products	3.54	6.04	6.70	2.98	2.84	2.92	1.61	2.43	2.83	2.63
Petroleum and petroleum products	3.00	2.40	1.06	0.88	0.86	1.93	0.60	1.02	1.68	1.41
Beer, wine, and distilled alcoholic beverage	d	d	d	4.00	3.73	3.55	2.27	5.24	6.17	3.95
Miscellaneous nondurable goods	3.90	2.91	11.50	1.51	1.40	2.25	1.54	2.23	3.14	3.13
Wholesale electronic markets and agents and brokers	1.58	d	d	9.11	6.87	7.01	6.45	17.90	11.30	11.60
Retail trade	0.75	0.49	2.60	0.17	0.16	0.18	0.30	0.49	0.42	0.55
Motor vehicle dealers and parts dealers	2.19	d	d	1.24	1.15	1.17	1.67	2.63	1.91	2.62
New and used car dealers	2.43	d	d	1.95	1.87	1.86	1.85	2.88	2.05	3.56
Other motor vehicle and parts dealers	4.79	d	d	1.52	1.39	1.45	2.76	4.22	3.02	3.91
Furniture and home furnishings stores	5.11	d	d	1.39	1.22	1.23	2.95	5.31	2.94	2.36
Electronics and appliance stores	3.51	d	d	1.06	0.92	1.05	2.25	3.37	4.00	4.02
Building material and garden equipment and supplies dealers	2.41	d	d	0.39	0.36	0.36	1.16	3.05	1.64	3.57
Homes centers; paint and wallpaper stores	1.95	d	d	0.20	0.19	0.19	0.73	2.36	0.71	0.39
Hardware stores	9.93	d	d	13.80	15.50	16.30	9.43	20.40	10.90	10.50
Other building material dealers	7.54	12.20	19.20	9.48	9.80	10.40	3.99	9.23	7.39	17.00
Lawn and garden equipment and supplies stores	14.90	19.50	45.40	19.60	22.90	23.50	13.00	23.00	17.10	17.20
Food, beverage and liquor stores	1.64	d	d	0.56	0.51	0.52	0.52	1.57	1.08	1.22
Food and beverage stores	1.74	1.96	9.68	0.52	0.49	0.50	0.89	1.27	1.12	1.23
Beer, wine, and liquor stores	9.47	d	d	28.10	30.80	30.80	8.23	17.40	11.40	17.40
Health and personal care stores	1.78	d	d	0.42	0.38	0.38	0.69	1.21	0.93	1.36
Gasoline stations	4.03	d	d	1.51	1.15	1.08	2.07	3.15	2.72	1.91
Clothing and clothing accessories stores	2.03	1.35	5.41	0.30	0.24	0.28	1.27	3.05	1.05	0.86
Sporting goods, hobby, book, and music stores	19.00	d	d	1.77	1.66	1.69	2.14	6.33	1.75	2.51
General merchandise stores	0.41	d	d	0.05	0.05	0.05	0.16	0.26	0.17	0.28
Miscellaneous store retailers	5.82	d	d	1.82	1.55	1.94	2.33	6.75	2.98	3.36
Nonstore retailers	3.12	3.12	d	0.87	0.81	1.38	0.46	0.70	2.39	0.87

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	Cost of goods sold (21)	Net income (22)	Deficit (23)	Income subject to tax (24)	Total income tax before credits (25)	Total income tax after credits (26)	Total assets (27)	Net worth (28)	Depreciable assets (29)	Depreciation deduction (30)
Transportation and warehousing	3.14	1.14	3.35	0.46	0.39	0.41	0.36	0.78	0.71	1.25
Air, rail, and water transportation	2.36	0.92	5.16	0.25	0.24	0.23	0.25	0.76	0.64	0.91
Air transportation	2.70	1.88	8.47	1.05	1.02	1.03	0.36	1.95	1.56	1.56
Rail transportation	0.89	0.36	4.36	0.10	0.09	0.06	0.18	0.32	0.17	0.37
Water transportation	6.44	6.18	7.85	2.74	2.57	2.68	1.70	2.48	2.58	4.23
Truck transportation	6.34	4.12	7.07	2.52	2.36	2.43	2.01	3.42	3.54	3.08
Transit and ground passenger transportation	12.90	d	d	15.60	15.60	16.30	4.70	15.20	7.51	8.57
Pipeline transportation	31.00	d	d	3.77	3.67	3.69	1.05	2.35	1.43	2.37
Other transportation and support activities	5.97	2.67	5.43	0.92	0.66	0.74	0.79	2.93	1.96	2.44
Warehousing and storage	12.70	d	d	1.61	1.42	1.40	3.47	4.75	7.31	6.64
Information	2.27	0.43	1.41	0.11	0.11	0.12	0.09	0.64	0.29	0.33
Publishing industries (except Internet)	1.97	0.94	2.23	0.27	0.28	0.37	0.20	2.89	1.23	0.63
Newspaper publishers	6.24	2.04	10.90	1.29	1.25	1.34	0.78	1.40	4.76	4.72
Periodical publishers	10.70	3.55	11.20	1.45	1.36	1.47	0.89	1.86	6.60	2.33
Book publishers	4.09	4.21	11.50	1.18	1.70	1.89	0.47	9.08	4.43	0.50
Database directory and other publishers	8.72	18.20	19.70	5.19	5.08	5.36	2.94	55.50	3.82	3.42
Software publishers	2.26	0.97	2.18	0.33	0.32	0.45	0.16	4.82	0.43	0.51
Motion picture and sound recording industries	6.12	2.08	5.80	0.32	0.23	0.29	0.52	3.33	5.03	2.18
Motion picture and video industries (except video rental)	6.92	2.12	5.79	0.27	0.22	0.26	0.48	3.68	5.05	2.32
Sound recording industries	9.65	19.70	20.90	48.50	40.70	40.80	1.66	3.90	20.30	3.17
Broadcasting (except Internet)	4.65	0.52	1.84	0.22	0.22	0.24	0.18	0.52	0.75	1.08
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	5.23	0.47	1.46	0.15	0.13	0.16	0.07	0.39	0.16	0.20
Data processing, hosting, and related services	8.96	2.82	3.58	2.15	1.96	2.06	0.51	0.68	0.85	1.16
Other information services	5.47	0.89	3.51	0.19	0.16	0.19	0.47	0.53	1.48	1.17
Finance and insurance	0.04	0.15	0.67	0.10	0.09	0.11	0.01	0.02	0.31	0.20
Depository credit intermediation	d	d	d	0.22	0.22	0.24	0.05	1.47	0.04	0.01
Commercial banking	d	d	d	0.37	0.36	0.42	0.09	4.20	0.07	0.02
Savings institutions, credit unions, and other depository credit intermediation	d	d	d	0.04	0.04	0.04	0.04	0.39	0.07	0.02
Nondepository credit intermediation	d	0.40	2.20	0.09	0.09	0.11	0.03	0.66	0.55	0.32
Credit card issuing and other consumer credit	7.93	0.55	2.31	0.11	0.11	0.12	0.13	0.90	0.41	0.31
Real estate credit (including mortgage bankers and originators)	d	d	d	0.99	0.82	0.91	0.84	1.74	6.11	2.79
International, secondary financing, and other nondepository credit intermediation	d	0.25	13.00	0.12	0.11	0.16	0.02	2.77	2.28	0.81
Activities related to credit intermediation (loan brokers, check clearing, etc.)	51.80	d	d	0.21	0.20	0.27	0.47	1.36	1.93	1.53
Securities, commodity contracts, other financial investments and related activities	0.55	1.17	1.30	0.27	0.26	0.34	0.03	0.24	1.04	0.65
Investment banking and securities dealing	d	0.70	0.79	0.22	0.18	0.62	0.01	0.15	0.19	0.33

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Finance and insurance—continued										
Securities brokerage	d	2.01	4.31	0.37	0.35	0.35	0.05	0.44	1.69	0.45
Commodity contracts dealing and brokerage	[2]	5.12	5.02	0.43	0.29	0.34	0.58	3.93	18.50	2.41
Securities, commodity exchanges, and other financial investment activities	5.67	1.81	4.16	0.45	0.44	0.47	0.23	0.58	2.12	1.24
Insurance carriers and related activities	0.03	0.38	1.38	0.11	0.10	0.12	0.02	0.05	0.52	0.35
Life insurance	0.01	d	d	0.01	0.01	0.02	0.01	0.01	[1]	0.01
Property and casualty companies (Form 1120-PC)	0.05	0.04	1.82	0.04	0.04	0.04	0.01	0.04	0.03	0.03
Insurance agencies and brokerages	5.06	d	d	2.60	2.39	4.74	0.92	1.25	5.72	4.99
Other insurance-related activities (including third-party administration of insurance, etc.)	1.17	d	d	1.35	1.28	1.38	1.06	3.34	5.10	4.22
Funds, trusts, and other financial vehicles	88.70	d	d	2.22	2.21	2.24	0.01	0.01	0.35	2.70
Open-end investment funds (Form 1120-RIC)	[2]	d	d	0.15	0.04	0.04	0.01	0.01	1.73	[1]
Other financial vehicles (including mortgage REITs)	88.70	d	d	2.23	2.31	2.34	0.12	0.23	0.35	2.72
Real estate and rental and leasing	3.75	d	d	1.84	1.72	1.87	0.37	0.38	0.56	0.89
Real estate	d	d	d	d	2.63	2.69	0.43	0.39	0.59	0.78
Lessors of buildings (including equity REITs)	10.10	d	d	4.89	4.67	4.65	0.55	0.52	0.74	0.81
Lessors of miniwarehouses, self-storage units, and other real estate (including equity REITs)	d	2.30	5.07	d	7.94	8.25	0.44	0.50	0.71	1.78
Offices of real estate agents and brokers	d	7.36	12.90	5.16	3.43	3.58	2.33	5.70	5.77	7.51
Other real estate activities	0.53	4.60	6.16	4.32	4.22	4.54	2.00	3.82	3.50	4.93
Rental and leasing services	d	d	d	d	2.07	2.42	0.90	2.77	2.16	1.36
Automotive equipment rental and leasing	5.23	d	d	2.08	1.78	1.85	1.25	3.22	1.87	1.66
Other consumer goods and general rental centers	d	17.20	20.00	d	3.88	4.97	4.20	10.30	9.33	10.10
Commercial and industrial machinery and equipment rental and leasing	6.65	6.85	4.29	3.26	2.80	3.32	1.22	3.45	3.57	2.47
Lessors of nonfinancial intangible assets (except copyrighted works)	12.80	4.78	10.40	0.37	0.37	0.47	1.38	2.03	4.50	4.16
Professional, scientific, and technical services	2.46	1.84	1.64	0.87	0.80	1.00	0.39	1.70	1.56	1.45
Legal services	24.20	5.52	16.20	18.40	13.00	13.20	5.28	9.52	8.02	9.38
Accounting, tax preparation, bookkeeping, and payroll services	11.80	5.07	9.63	1.02	0.86	0.98	0.99	3.18	7.06	5.61
Architectural, engineering, and related services	2.81	4.09	5.74	d	1.76	2.20	1.16	2.18	3.70	3.12
Specialized design services	19.30	13.50	17.50	23.60	24.50	25.00	10.70	23.00	9.83	15.90
Computer systems design and related services	6.58	3.52	2.65	d	1.78	2.06	0.60	3.51	2.14	2.02
Management, scientific, and technical consulting services	5.20	3.52	4.84	1.86	1.65	1.96	1.17	5.25	5.19	6.28
Scientific research and development services	5.05	3.60	1.45	2.20	2.12	2.39	1.03	3.18	3.00	3.47
Advertising and related services	6.75	4.78	6.23	1.73	1.55	1.86	0.84	3.27	6.22	4.23
Other professional, scientific, and technical services	11.70	4.89	5.26	3.86	3.73	4.04	1.40	3.01	4.92	5.16

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Management of companies (holding companies)	0.56	0.21	1.35	0.15	0.15	0.25	0.02	0.12	0.14	0.10
Offices of bank holding companies	d	0.01	0.59	d	0.01	0.01	0.01	0.03	0.02	0.01
Offices of other holding companies	d	0.77	1.43	d	0.69	1.24	0.29	0.97	0.68	3.83
Administrative and support and waste management and remediation services	3.82	d	d	0.85	0.77	0.91	0.76	1.36	1.84	2.68
Administrative and support services	4.42	d	d	d	1.02	1.25	1.04	1.80	3.22	3.99
Employment services	7.19	d	d	d	1.91	2.52	2.25	3.38	7.38	16.10
Travel arrangement and reservation services	10.10	7.23	d	2.65	2.45	2.88	1.81	4.61	4.72	8.82
Other administrative and support services	5.05	3.37	5.13	1.43	1.27	1.52	1.24	2.23	3.82	3.71
Waste management and remediation services	7.55	d	d	d	1.04	1.11	1.04	2.16	2.24	3.35
Educational services	14.00	5.60	5.16	2.00	1.86	1.95	2.03	5.99	3.47	4.28
Health care and social assistance	5.11	2.45	2.73	1.06	0.91	0.94	0.84	2.77	1.65	2.54
Offices of health practitioners and outpatient care centers	7.24	d	d	3.05	2.64	2.73	1.82	4.39	3.31	5.60
Offices of physicians	10.40	4.12	5.77	8.37	7.05	7.14	2.82	15.00	5.40	10.40
Offices of dentists	16.70	5.18	14.00	23.10	23.40	23.60	5.15	13.90	6.64	7.99
Offices of other health practitioners	16.50	d	d	8.16	7.91	7.98	4.67	8.86	7.08	10.60
Outpatient care centers	7.52	8.00	13.90	2.71	2.63	2.76	1.29	2.52	4.31	1.84
Miscellaneous health care and social assistance	8.68	3.93	4.63	1.63	1.41	1.46	1.49	4.42	3.78	2.57
Hospitals, nursing, and residential care facilities	14.30	d	d	0.94	0.87	0.85	0.78	5.11	1.00	1.12
Arts, entertainment, and recreation	10.10	4.64	5.95	2.96	2.59	2.71	1.38	7.89	3.05	4.49
Other arts, entertainment, and recreation	13.60	5.23	8.62	3.62	d	d	1.93	6.41	3.93	7.73
Amusement, gambling, and recreation industries	15.50	7.96	8.39	5.24	d	d	2.12	15.00	3.80	4.96
Accommodation and food services	2.78	1.59	4.65	0.33	0.24	0.53	0.95	2.13	1.87	1.96
Accommodation	5.44	1.63	5.86	d	0.33	d	1.33	3.52	2.53	2.70
Food services and drinking places	2.97	2.16	5.85	d	0.41	d	1.17	2.93	2.28	2.32
Other services	4.41	4.25	6.39	3.45	3.38	3.68	1.94	4.10	3.18	3.98
Repair and maintenance	5.26	8.18	10.80	d	d	d	3.83	8.20	6.47	5.24
Automotive repair and maintenance	7.57	d	d	8.05	7.88	8.32	6.27	14.60	7.72	7.48
Other repair and maintenance	8.70	d	d	d	d	d	4.93	9.06	9.92	7.98
Personal and laundry services	8.88	5.16	9.42	3.10	2.87	3.23	2.87	7.69	5.11	6.13
Religious, grantmaking, civic, professional, and similar organizations	16.70	17.80	15.00	d	d	d	2.82	4.82	8.35	8.40

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Coefficient of variation is greater than 0 and less than .005 percent.

[2] Coefficient of variation not applicable.

[3] Estimate is based on returns sampled at a 100-percent rate and the coefficient of variation is zero.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS

Table 2.1. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets

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

Item	Total	Size of total assets [1]					
		Zero assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	6,001,491	1,120,662	3,874,567	384,055	437,676	74,063	50,722
Total assets	95,864,232,810	0	395,985,713	269,953,870	927,466,561	521,929,581	783,760,965
Cash	5,578,377,780	0	118,468,633	55,610,964	156,594,535	77,030,174	103,448,395
Trade notes and accounts receivable	14,090,273,241	0	33,185,611	31,891,622	163,913,697	110,727,763	154,368,517
Less: Allowance for bad debts	209,743,782	0	1,024,002	326,264	2,363,961	2,189,073	4,040,288
Inventories	1,944,599,505	0	39,363,638	30,505,972	123,482,687	87,162,912	133,289,196
U.S. government obligations	3,237,253,649	0	20,293	214,386	737,346	719,453	1,522,959
Tax-exempt securities	1,900,119,216	0	89,122	87,445	819,824	1,231,011	2,527,101
Other current assets	5,459,538,608	0	20,569,865	16,229,673	65,083,493	37,743,539	58,800,512
Loans to shareholders	482,047,573	0	26,328,064	12,803,519	23,992,964	8,865,553	9,027,010
Mortgage and real estate loans	7,506,046,862	0	1,388,696	2,244,933	6,724,905	3,463,132	4,681,133
Other investments	37,092,911,322	0	16,434,758	18,468,002	88,371,124	56,989,793	119,347,628
Depreciable assets	11,852,319,323	0	451,143,066	218,234,172	562,726,221	247,241,667	312,025,011
Less: Accumulated depreciation	5,736,109,017	0	351,563,335	151,625,410	367,231,927	153,925,065	185,042,699
Depletable assets	1,030,789,680	0	907,708	305,108	2,289,466	1,215,742	3,161,824
Less: Accumulated depletion	453,674,709	0	422,994	101,562	1,248,529	495,285	1,477,900
Land	633,254,835	0	13,494,756	18,033,482	58,038,069	21,732,457	25,089,677
Intangible assets (amortizable)	5,798,596,127	0	45,126,340	20,536,449	43,337,039	18,576,952	34,027,854
Less: Accumulated amortization	1,103,036,917	0	25,721,421	9,935,370	19,606,080	8,360,966	11,326,491
Other assets	6,760,669,513	0	8,196,916	6,776,750	21,805,685	14,199,820	24,331,526
Total liabilities	95,864,232,810	0	395,985,713	269,953,870	927,466,561	521,929,581	783,760,965
Accounts payable	6,336,549,225	0	35,657,870	24,148,026	113,454,670	70,929,851	97,321,014
Mortgages, notes, bonds payable in less than 1 year	3,756,702,800	0	30,734,668	17,369,978	67,975,686	58,373,022	92,928,169
Other current liabilities	18,728,660,690	0	49,768,634	24,184,540	91,729,205	54,225,745	88,913,592
Loans from shareholders	727,762,874	0	131,390,514	44,736,637	92,033,986	36,897,602	37,157,437
Mortgages, notes, bonds payable in 1 year or more	14,303,576,318	0	93,303,477	68,859,610	212,916,996	97,234,267	121,874,154
Other liabilities	14,012,985,144	0	19,613,726	8,121,583	38,630,478	23,532,351	49,494,687
Net worth, total	37,997,995,760	0	35,516,824	82,533,496	310,725,540	180,736,743	296,071,913
Capital stock	3,118,462,690	0	57,306,772	24,130,085	80,255,313	42,088,490	63,141,374
Additional paid-in capital	30,068,342,919	0	139,148,215	55,310,505	222,213,907	116,747,126	221,050,024
Retained earnings, appropriated	454,873,967	0	1,726,648	1,489,689	4,111,882	1,135,591	1,443,256
Retained earnings, unappropriated	7,168,451,108	0	-146,980,240	12,516,181	30,267,018	32,732,779	25,473,314
Less: Cost of treasury stock	2,812,134,924	0	15,684,570	10,912,964	26,122,581	11,967,243	15,036,055
Total receipts	31,562,783,912	494,553,814	1,970,646,972	677,686,829	1,928,088,824	1,037,456,995	1,414,661,297
Business receipts	28,075,177,764	425,029,829	1,931,191,880	658,670,329	1,883,269,822	1,013,513,043	1,377,351,881
Dividends	134,075,997	518,530	120,521	106,888	396,219	169,054	371,780
Interest	1,099,539,451	23,559,204	432,020	267,070	1,124,910	880,269	1,718,444
Gross rents	174,616,402	2,084,066	1,073,219	528,372	1,598,735	708,114	1,488,478
Gross royalties	193,908,402	1,175,124	182,437	105,638	704,369	472,044	475,984
Net short-term capital gain less net long-term loss	74,318,723	811,355	45,389	72,378	173,033	117,913	349,530
Net long-term capital gain less net short-term loss	189,766,702	11,493,577	2,331,723	1,480,109	4,440,758	2,151,475	3,681,012
Net gain, noncapital assets	114,953,489	5,187,983	2,864,341	1,259,905	3,688,134	1,779,609	2,444,017
Tax-exempt interest	55,626,685	649,276	22,489	78,902	174,748	142,477	258,592
Other receipts	1,450,800,295	24,044,872	32,382,954	15,117,240	32,518,097	17,522,998	26,521,578
Total deductions [2]	29,522,395,123	492,405,675	1,850,859,689	645,583,722	1,860,601,618	1,005,245,227	1,373,389,549
Cost of goods sold [3]	17,850,424,254	241,170,725	742,755,644	336,248,244	1,144,507,180	691,579,336	984,569,947
Compensation of officers	488,312,828	15,296,520	186,147,748	40,017,821	71,424,479	25,211,136	23,984,027
Salaries and wages	3,047,339,090	54,853,072	308,614,545	91,143,721	226,583,995	103,998,170	131,398,660
Repairs and maintenance	203,547,453	3,837,422	18,021,661	6,742,583	14,435,684	5,680,271	6,446,064
Bad debts	117,271,745	2,646,674	1,870,586	1,121,936	4,042,522	2,011,809	2,353,611
Rents paid	513,203,667	12,152,460	88,899,260	22,806,613	49,345,823	21,530,228	25,096,519
Taxes and licenses	580,595,537	12,563,507	58,201,315	18,841,140	44,219,799	18,633,820	23,789,027

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 2.1. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets

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

Item	Total	Size of total assets [1]					
		Zero assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total deductions [2]—continued							
Interest paid	706,062,988	21,517,140	9,195,463	4,017,454	12,001,026	6,116,736	8,611,803
Charitable contributions	17,755,335	95,745	208,433	78,031	196,336	104,353	157,037
Amortization	219,690,385	3,713,376	2,766,899	1,259,609	2,720,490	1,283,433	2,381,558
Depreciation	769,459,631	8,833,532	21,830,803	10,338,597	27,187,815	12,853,671	19,167,613
Depletion	26,609,580	411,234	40,603	34,764	198,686	98,768	324,510
Advertising	295,420,565	3,249,733	19,390,398	5,882,516	15,119,956	7,779,525	10,102,867
Pension, profit-sharing, etc., plans	165,644,720	2,597,786	14,054,321	3,776,726	7,323,712	3,306,019	4,072,020
Employee benefit programs	378,525,710	5,332,851	18,923,112	7,170,305	21,374,464	12,542,560	16,257,132
Domestic production activities deduction	36,667,626	151,753	41,152	54,033	268,897	191,076	342,582
Net loss, noncapital assets	53,299,385	6,462,958	1,019,708	285,038	799,156	512,507	1,128,193
Other deductions	3,973,051,890	97,050,929	358,875,301	95,764,835	218,827,074	91,767,180	113,043,941
Total receipts less total deductions	2,040,388,788	2,148,140	119,787,283	32,103,108	67,487,207	32,211,768	41,271,747
Net income (less deficit)	2,144,875,397	1,738,425	119,797,724	32,031,149	67,356,431	32,117,991	41,142,144
Income subject to tax	1,401,174,826	16,236,131	8,727,985	3,786,677	13,567,352	8,587,381	13,741,477
Total income tax before credits	491,086,359	5,626,250	1,848,004	978,942	4,218,617	2,915,714	4,719,972
Total income tax after credits	336,078,471	5,347,436	1,785,716	918,288	4,080,393	2,802,243	4,525,845

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 2.1. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets—Continued

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

Item	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	19,957	12,255	10,641	5,746	7,609	3,538
Total assets	698,436,131	864,693,636	1,688,983,375	2,040,838,982	8,465,175,148	79,207,008,848
Cash	79,266,596	86,943,293	131,768,196	123,746,591	347,788,623	4,297,711,780
Trade notes and accounts receivable	127,588,077	158,983,405	332,342,703	370,828,994	973,884,209	11,632,558,643
Less: Allowance for bad debts	3,657,888	5,059,805	7,377,225	7,855,046	21,998,005	153,852,225
Inventories	98,361,042	87,322,478	110,371,866	89,917,466	252,158,718	892,663,530
U.S. government obligations	4,391,142	13,966,958	49,533,195	71,083,907	267,506,826	2,827,557,184
Tax-exempt securities	4,796,196	16,129,885	53,694,866	78,102,620	353,072,749	1,389,568,397
Other current assets	58,270,162	59,808,361	85,282,467	87,632,661	285,154,728	4,684,963,147
Loans to shareholders	5,719,676	3,948,101	4,905,259	4,665,967	9,511,807	372,279,654
Mortgage and real estate loans	5,035,541	14,512,158	47,190,346	74,092,659	269,865,271	7,076,848,087
Other investments	136,349,120	205,704,394	508,964,060	738,008,028	4,039,245,773	31,165,028,642
Depreciable assets	245,053,439	257,284,294	381,732,562	360,378,479	1,229,140,816	7,587,359,597
Less: Accumulated depreciation	136,552,860	137,101,132	192,852,456	174,192,528	553,341,255	3,332,680,350
Depletable assets	3,842,180	7,293,237	12,338,715	16,268,532	100,354,815	882,812,354
Less: Accumulated depletion	1,387,460	3,370,077	6,323,564	8,221,708	40,573,033	390,052,599
Land	18,333,371	19,009,446	26,830,549	25,222,887	87,692,633	319,777,508
Intangible assets (amortizable)	42,778,646	67,684,814	131,376,178	167,166,887	734,114,240	4,493,870,727
Less: Accumulated amortization	12,471,192	16,949,598	30,070,507	33,917,825	137,961,551	796,715,915
Other assets	22,720,342	28,583,424	49,276,167	57,910,411	269,557,784	6,257,310,688
Total liabilities	698,436,131	864,693,636	1,688,983,375	2,040,838,982	8,465,175,148	79,207,008,848
Accounts payable	76,368,172	78,550,244	115,148,921	115,910,988	408,592,695	5,200,466,774
Mortgages, notes, bonds payable in less than 1 year						
	65,639,965	61,492,347	74,185,200	63,039,111	185,606,962	3,039,357,693
Other current liabilities	84,867,131	143,978,237	384,051,708	469,041,421	1,304,133,881	16,033,766,596
Loans from shareholders	23,909,529	21,421,407	26,298,026	20,971,020	46,873,528	246,073,189
Mortgages, notes, bonds payable in 1 year or more	110,120,235	130,459,700	217,905,053	251,068,460	1,059,478,980	11,940,355,386
Other liabilities	49,804,602	58,720,027	91,898,210	107,308,274	518,301,547	13,047,559,657
Net worth, total	287,726,498	370,071,675	779,496,256	1,013,499,709	4,942,187,554	29,699,429,552
Capital stock	62,232,101	69,079,315	117,958,286	124,092,236	505,271,712	1,972,907,006
Additional paid-in capital	278,748,971	334,509,361	671,683,639	869,603,433	4,228,006,523	22,931,321,215
Retained earnings, appropriated	1,409,307	2,140,977	3,959,914	6,704,740	41,470,168	389,281,796
Retained earnings, unappropriated	-44,863,219	-23,811,748	9,573,422	37,668,935	350,703,553	6,885,171,111
Less: Cost of treasury stock	9,800,663	11,846,230	23,679,004	24,569,635	183,264,402	2,479,251,576
Total receipts	985,490,762	914,619,661	1,190,631,889	1,027,073,572	3,226,234,959	16,695,638,337
Business receipts	954,684,418	878,423,157	1,117,394,108	939,895,692	2,901,155,326	13,994,598,281
Dividends	411,648	511,730	3,379,159	1,397,515	9,800,174	116,892,780
Interest	1,972,810	3,662,478	12,893,886	20,155,660	79,347,256	953,525,444
Gross rents	1,919,330	2,843,313	5,089,802	6,025,625	25,983,383	125,273,965
Gross royalties	414,493	998,074	2,198,982	3,163,105	13,809,503	170,208,650
Net short-term capital gain less net long-term loss	653,148	830,437	2,009,856	3,423,613	20,950,222	44,881,850
Net long-term capital gain less net short-term loss	3,534,902	3,588,219	5,640,672	9,103,874	19,538,653	122,781,729
Net gain, noncapital assets	1,872,793	2,380,208	3,445,381	2,868,996	11,832,180	75,329,941
Tax-exempt interest	351,879	630,404	2,079,839	2,934,353	12,693,246	35,610,482
Other receipts	19,675,339	20,751,640	36,500,205	38,105,140	131,125,016	1,056,535,215
Total deductions [2]	958,659,680	890,742,450	1,146,823,457	978,469,638	3,018,761,582	15,300,852,836
Cost of goods sold [3]	683,304,574	609,289,340	760,050,988	626,914,606	1,868,899,499	9,161,134,169
Compensation of officers	14,031,138	10,612,265	12,585,897	8,872,726	22,894,332	57,234,739
Salaries and wages	91,004,022	88,851,247	119,105,078	103,219,515	329,169,579	1,399,397,485
Repairs and maintenance	4,278,770	4,460,827	6,186,248	5,983,126	20,339,758	107,135,039
Bad debts	2,113,886	1,894,973	3,363,193	3,262,343	13,108,524	79,481,689
Rents paid	16,444,150	16,072,820	19,787,607	17,900,947	53,159,274	170,007,966
Taxes and licenses	15,543,704	15,363,075	20,302,474	17,231,729	60,045,659	275,860,288

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 2.1. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets—Continued

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

Item	Size of total assets [1]—continued					
	\$25,000 under \$50,000 (8)	\$50,000 under \$100,000 (9)	\$100,000 under \$250,000 (10)	\$250,000 under \$500,000 (11)	\$500,000 under \$2,500,000 (12)	\$2,500,000 or more (13)
Total deductions [2]—continued						
Interest paid	7,262,394	9,248,497	16,243,874	19,922,599	72,224,528	519,701,473
Charitable contributions	122,274	141,990	270,074	296,296	1,387,753	14,697,015
Amortization	2,623,893	3,794,397	6,814,082	8,302,919	30,935,242	153,094,486
Depreciation	16,478,329	18,001,124	26,602,534	24,272,787	83,967,617	499,925,210
Depletion	224,056	353,342	780,043	632,325	3,702,614	19,808,636
Advertising	7,817,514	8,575,992	10,898,237	10,259,496	30,172,474	166,171,856
Pension, profit-sharing, etc., plans	3,011,557	2,962,208	4,396,501	3,793,675	13,610,287	102,739,907
Employee benefit programs	11,623,146	11,641,000	15,192,793	13,857,325	46,961,010	197,650,013
Domestic production activities deduction	360,973	381,768	775,993	824,599	3,702,856	29,571,945
Net loss, noncapital assets	1,371,458	1,421,410	1,620,505	1,418,880	5,450,919	31,808,653
Other deductions	80,708,880	87,063,771	119,843,165	108,114,181	340,831,309	2,261,161,325
Total receipts less total deductions	26,831,081	23,877,211	43,808,432	48,603,934	207,473,377	1,394,785,501
Net income (less deficit)	26,721,755	23,594,650	46,039,079	46,756,419	202,699,577	1,504,880,051
Income subject to tax	12,826,833	15,225,091	32,118,891	29,921,082	120,327,994	1,126,107,932
Total income tax before credits	4,435,981	5,297,144	11,227,607	10,515,507	42,451,613	396,851,009
Total income tax after credits	4,170,060	4,919,285	8,303,375	9,452,886	35,316,280	254,456,665

[1] Size of total assets is in thousands of dollars, except for the third asset column which should be read as \$1 under \$500,000.

[2] Includes deductions specific to Form 1120-PC and Form 1120-RIC, which are not shown separately.

[3] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS

Table 2.1A. Percentage Distribution of Assets Across Asset Classes, by Sector

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

Sector	Total	Size of total assets [1]					
		Zero Assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries	95,864,232,810	-	0.4%	0.3%	1.0%	0.5%	0.8%
Agriculture, forestry, fishing, and hunting	166,794,621	-	7.5%	9.2%	24.5%	8.7%	9.0%
Mining	1,283,352,700	-	0.2%	0.2%	0.8%	0.5%	0.9%
Utilities	1,843,792,338	-	[2]	[2]	0.1%	0.1%	0.1%
Construction	728,845,250	-	5.8%	4.3%	15.9%	8.6%	10.8%
Manufacturing	12,740,697,107	-	0.1%	0.1%	0.7%	0.6%	0.9%
Wholesale trade	3,072,415,173	-	0.9%	0.8%	3.8%	2.7%	3.9%
Retail trade	2,007,926,232	-	2.6%	1.7%	5.6%	2.9%	4.9%
Transportation and warehousing	837,929,947	-	1.4%	1.1%	3.1%	1.8%	2.5%
Information	3,072,553,964	-	0.2%	0.1%	0.5%	0.4%	0.7%
Finance and insurance	47,013,344,314	-	[2]	[2]	0.1%	0.1%	0.2%
Real estate and rental and leasing	2,198,165,636	-	2.3%	2.1%	6.8%	2.9%	3.6%
Professional, scientific, and technical services	1,142,790,456	-	4.1%	1.8%	5.9%	3.1%	4.3%
Management of companies (holding companies)	18,151,978,336	-	[2]	[2]	0.1%	0.1%	0.2%
Administrative and support and waste management and remediation services	360,257,572	-	4.5%	2.0%	6.0%	3.0%	3.6%
Educational services	50,939,252	-	5.3%	2.8%	4.4%	5.7%	4.9%
Health care and social assistance	413,936,396	-	9.2%	3.7%	5.9%	1.9%	2.8%
Arts, entertainment, and recreation	128,846,322	-	5.2%	3.3%	8.9%	3.3%	5.5%
Accommodation and food services	509,214,557	-	5.5%	2.3%	8.1%	3.4%	2.8%
Other services	140,452,637	-	16.3%	9.6%	16.7%	4.8%	4.8%

Sector	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
All industries	0.7%	0.9%	1.8%	2.1%	8.8%	82.6%
Agriculture, forestry, fishing, and hunting	6.7%	6.5%	8.7%	4.7%	14.6%	**
Mining	1.1%	1.3%	2.0%	2.5%	12.5%	77.8%
Utilities	0.1%	0.2%	0.4%	0.6%	3.6%	94.7%
Construction	6.6%	5.7%	6.5%	4.9%	10.3%	20.7%
Manufacturing	0.9%	1.1%	1.8%	2.1%	7.2%	84.4%
Wholesale trade	3.1%	3.3%	4.5%	3.4%	10.6%	63.3%
Retail trade	3.1%	2.2%	2.6%	2.2%	9.3%	62.9%
Transportation and warehousing	2.0%	2.2%	3.4%	3.4%	11.3%	67.8%
Information	0.7%	0.9%	1.7%	1.8%	7.1%	85.9%
Finance and insurance	0.2%	0.4%	1.1%	1.8%	9.7%	86.3%
Real estate and rental and leasing	2.9%	3.5%	5.4%	5.1%	20.2%	45.2%
Professional, scientific, and technical services	3.8%	4.4%	6.7%	5.6%	20.4%	39.9%
Management of companies (holding companies)	0.3%	0.5%	1.6%	1.9%	4.5%	90.8%
Administrative and support and waste management and remediation services	3.3%	4.2%	5.1%	6.2%	28.2%	33.8%
Educational services	3.3%	7.8%	9.9%	9.6%	46.2%	**
Health care and social assistance	2.4%	3.2%	4.8%	4.4%	15.9%	45.9%
Arts, entertainment, and recreation	4.4%	3.9%	7.2%	8.6%	27.8%	21.9%
Accommodation and food services	2.2%	2.3%	3.0%	4.0%	11.9%	54.6%
Other services	2.8%	3.2%	3.8%	5.6%	32.6%	**

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

[1] Size of total assets is in thousands of dollars, except for the second asset column which should be read as \$1 under \$500,000.

[2] Percentage is less than 0.05%.

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS WITH NET INCOME

Table 2.2. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets

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

Item	Total	Size of total assets [1]					
		Zero assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	3,725,161	560,987	2,507,405	245,179	281,285	51,070	35,438
Total assets	83,690,705,573	0	265,116,813	172,019,101	599,698,721	360,128,787	549,497,434
Cash	4,825,505,227	0	93,415,554	43,059,571	116,114,382	57,183,762	74,149,538
Trade notes and accounts receivable	12,224,620,340	0	23,133,629	22,863,904	123,475,820	86,908,691	121,787,127
Less: Allowance for bad debts	180,252,396	0	349,596	192,666	1,158,046	975,502	1,862,717
Inventories	1,608,017,211	0	25,864,374	21,205,567	93,279,922	69,132,482	109,782,114
U.S. government obligations	3,090,427,314	0	20,150	56,072	650,114	462,279	1,007,970
Tax-exempt securities	1,731,635,014	0	* 29,267	* 41,419	544,134	633,463	1,789,143
Other current assets	4,095,526,924	0	13,176,040	10,723,690	41,019,929	25,363,376	41,962,380
Loans to shareholders	429,825,931	0	19,906,498	9,305,177	15,865,463	4,644,454	5,821,142
Mortgage and real estate loans	7,318,288,074	0	792,279	956,350	2,870,276	1,802,174	2,754,379
Other investments	33,678,336,066	0	9,068,442	9,499,545	47,617,479	32,076,801	72,796,251
Depreciable assets	8,950,127,038	0	294,215,561	138,660,401	351,915,713	171,130,936	213,851,134
Less: Accumulated depreciation	4,508,133,388	0	236,999,659	103,262,144	247,545,429	113,464,490	134,498,683
Depletable assets	585,945,436	0	324,858	182,765	1,424,803	828,202	1,554,566
Less: Accumulated depletion	271,892,509	0	141,182	91,914	791,662	355,598	757,885
Land	464,314,563	0	4,939,799	7,462,464	26,898,236	11,170,579	12,152,493
Intangible assets (amortizable)	4,730,686,127	0	29,024,392	14,653,834	28,032,582	10,822,814	20,484,567
Less: Accumulated amortization	884,462,945	0	16,258,102	7,301,713	13,322,364	4,722,861	6,648,330
Other assets	5,802,191,546	0	4,954,510	4,196,778	12,807,367	7,487,226	13,372,246
Total liabilities	83,690,705,573	0	265,116,813	172,019,101	599,698,721	360,128,787	549,497,434
Accounts payable	5,025,475,663	0	19,799,437	16,103,750	80,400,713	52,516,912	71,959,053
Mortgages, notes, bonds payable in less than 1 year	2,972,085,737	0	16,304,813	10,125,990	41,045,271	39,433,929	68,825,149
Other current liabilities	16,434,061,330	0	30,718,439	16,275,272	60,443,715	37,181,207	56,023,915
Loans from shareholders	417,399,775	0	47,834,898	15,442,363	35,896,798	17,180,624	18,209,833
Mortgages, notes, bonds payable in 1 year or more	11,982,600,898	0	51,571,447	37,448,270	110,598,725	50,895,946	63,676,929
Other liabilities	11,651,954,860	0	10,105,580	3,605,797	17,902,040	10,354,574	19,268,610
Net worth, total	35,207,127,311	0	88,782,199	73,017,658	253,411,459	152,565,594	251,533,945
Capital stock	2,448,406,044	0	26,321,649	9,960,008	23,581,103	14,601,100	23,036,388
Additional paid-in capital	26,283,027,835	0	42,654,945	16,641,579	65,121,897	42,814,821	87,702,470
Retained earnings, appropriated	409,026,556	0	850,107	977,394	2,926,100	829,602	840,314
Retained earnings, unappropriated	8,760,788,222	0	29,643,896	52,173,688	180,435,225	102,378,702	151,235,892
Less: Cost of treasury stock	2,694,121,347	0	10,688,397	6,735,010	18,652,865	8,058,631	11,281,120
Total receipts	26,482,672,335	299,289,107	1,548,200,849	548,092,787	1,565,097,125	860,282,139	1,178,077,868
Business receipts	23,331,523,968	244,476,587	1,514,580,131	531,857,555	1,529,356,410	840,797,734	1,146,779,565
Dividends	127,286,395	358,709	103,628	75,122	349,271	138,752	342,577
Interest	1,002,546,350	17,228,113	356,070	192,004	808,503	527,903	1,315,771
Gross rents	148,774,124	1,552,426	756,258	406,676	1,116,378	463,654	1,085,088
Gross royalties	178,969,675	493,059	147,683	89,095	678,373	416,268	354,932
Net short-term capital gain less net long-term loss	71,829,531	746,654	43,889	52,697	145,908	102,642	311,614
Net long-term capital gain less net short-term loss	174,166,609	10,952,339	2,179,668	1,302,747	4,005,900	1,925,107	3,363,241
Net gain, noncapital assets	99,770,306	4,186,185	2,323,948	891,370	2,988,041	1,368,075	1,890,337
Tax-exempt interest	48,386,649	425,900	12,477	67,215	88,536	69,526	172,637
Other receipts	1,299,418,728	18,869,133	27,697,095	13,158,305	25,559,807	14,472,478	22,462,107
Total deductions [2]	24,027,366,574	251,041,168	1,389,681,800	d	d	809,871,308	1,112,049,714
Cost of goods sold [3]	14,847,387,006	127,184,944	570,482,955	264,861,956	932,929,776	576,022,887	827,179,966
Compensation of officers	382,243,165	8,601,088	142,174,017	33,199,181	57,128,581	20,883,208	19,333,213
Salaries and wages	2,438,459,614	28,287,165	231,984,414	71,034,507	170,431,121	78,909,540	99,781,662
Repairs and maintenance	157,713,536	2,004,644	12,827,529	5,163,966	10,825,531	4,426,547	4,913,050
Bad debts	92,902,499	762,777	852,379	612,907	2,369,403	1,115,612	1,384,797
Rents paid	392,177,570	6,257,337	64,851,320	18,140,703	37,413,487	16,145,550	19,322,858
Taxes and licenses	465,705,415	6,216,024	43,348,435	14,807,830	33,358,978	14,739,220	18,879,129

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 2.2. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets

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

Item	Total	Size of total assets [1]					
		Zero assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total deductions [2]—continued							
Interest paid	529,919,554	11,659,360	5,827,519	2,613,986	7,399,192	3,717,717	5,176,569
Charitable contributions	17,665,654	83,656	183,316	75,913	190,851	102,431	154,756
Amortization	157,968,961	1,061,940	1,769,143	862,401	1,520,276	634,230	1,249,968
Depreciation	558,012,602	3,661,615	13,816,963	6,681,300	17,908,245	8,528,459	12,758,954
Depletion	16,248,580	55,829	34,460	33,464	148,463	83,087	201,311
Advertising	237,038,346	1,629,817	14,321,079	4,410,847	10,222,889	5,809,772	7,226,021
Pension, profit-sharing, etc., plans	139,103,182	1,330,028	10,530,148	3,170,154	5,918,373	2,734,042	3,340,099
Employee benefit programs	306,398,329	3,055,005	13,988,419	5,350,468	15,811,237	9,718,464	12,361,637
Domestic production activities deduction	36,626,475	151,753	d	50,531	254,912	188,497	341,320
Net loss, noncapital assets	16,920,161	734,360	d	d	d	79,325	247,209
Other deductions	3,160,482,691	47,877,272	262,444,360	73,488,458	157,916,031	65,994,433	78,072,060
Total receipts less total deductions	2,455,305,761	48,247,939	158,519,049	d	d	50,410,830	66,028,154
Net income	2,561,226,487	47,990,549	158,539,502	43,416,582	103,061,774	50,381,227	65,956,796
Income subject to tax	1,400,049,252	d	d	d	13,562,398	8,494,283	13,728,049
Total income tax before credits	490,283,884	5,582,175	d	d	4,209,425	2,881,070	4,710,289
Total income tax after credits	335,464,472	5,303,380	d	d	4,071,203	2,767,599	4,516,188

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 2.2. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets—Continued

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

Item	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	13,810	8,486	7,769	4,454	6,212	3,065
Total assets	483,272,430	599,912,606	1,241,786,478	1,586,023,314	6,985,844,399	70,847,405,491
Cash	54,521,298	58,554,270	86,998,708	88,714,973	265,844,120	3,886,949,052
Trade notes and accounts receivable	99,262,068	123,817,850	272,236,893	307,222,970	832,306,284	10,211,605,105
Less: Allowance for bad debts	1,904,249	2,919,846	5,447,868	6,159,689	17,574,835	141,707,380
Inventories	81,521,272	72,201,056	87,621,163	70,015,567	195,976,114	781,417,580
U.S. government obligations	2,947,440	10,844,317	42,456,580	63,081,394	248,961,943	2,719,939,055
Tax-exempt securities	2,889,587	12,109,274	42,403,764	65,218,550	303,047,189	1,302,929,224
Other current assets	42,684,136	41,412,276	58,105,672	63,903,491	209,708,636	3,547,467,299
Loans to shareholders	3,176,904	2,515,541	3,123,988	2,704,888	6,848,674	355,913,201
Mortgage and real estate loans	3,636,671	10,157,075	36,205,915	59,325,587	236,537,224	6,963,250,144
Other investments	85,719,682	138,551,615	388,082,087	609,116,623	3,565,678,545	28,720,128,995
Depreciable assets	168,670,816	174,522,923	264,879,727	245,823,272	875,889,655	6,050,566,899
Less: Accumulated depreciation	100,080,567	99,404,843	142,321,661	125,132,342	412,837,459	2,792,586,112
Depletable assets	1,444,391	2,223,669	5,416,403	6,467,329	28,967,235	537,111,215
Less: Accumulated depletion	721,300	1,086,485	2,974,732	3,441,054	10,099,475	251,431,223
Land	10,032,428	10,519,408	17,296,831	18,119,398	66,330,476	279,392,452
Intangible assets (amortizable)	24,244,742	39,068,323	77,345,737	105,695,418	490,453,896	3,890,859,822
Less: Accumulated amortization	7,107,059	9,499,327	17,651,565	20,571,064	89,674,352	691,706,208
Other assets	12,334,170	16,325,512	28,008,835	35,918,003	189,480,529	5,477,306,371
Total liabilities	483,272,430	599,912,606	1,241,786,478	1,586,023,314	6,985,844,399	70,847,405,491
Accounts payable	55,999,076	57,861,623	83,364,830	85,373,533	323,308,986	4,178,787,751
Mortgages, notes, bonds payable in less than 1 year	48,732,047	41,407,522	50,259,309	41,053,541	127,956,250	2,486,941,915
Other current liabilities	58,284,259	102,917,920	305,151,959	390,874,656	1,114,810,451	14,261,379,537
Loans from shareholders	11,381,608	9,943,717	13,114,859	10,415,340	29,198,685	208,781,050
Mortgages, notes, bonds payable in 1 year or more	60,132,557	67,668,926	125,787,243	150,014,777	665,234,297	10,599,571,782
Other liabilities	20,843,649	27,002,889	50,029,084	66,372,220	336,488,565	11,089,981,850
Net worth, total	227,899,234	293,110,008	614,079,194	841,919,247	4,388,847,165	28,021,961,607
Capital stock	24,400,625	33,964,753	68,327,894	87,635,702	390,590,209	1,745,986,613
Additional paid-in capital	109,794,797	161,412,787	422,865,697	648,833,151	3,480,674,803	21,204,510,888
Retained earnings, appropriated	1,107,702	1,585,073	3,109,108	5,459,359	33,782,643	357,559,156
Retained earnings, unappropriated	100,401,552	105,074,436	140,082,897	120,468,356	647,110,672	7,131,782,906
Less: Cost of treasury stock	7,805,442	8,927,041	20,306,402	20,477,321	163,311,161	2,417,877,957
Total receipts	818,071,936	737,351,244	931,904,772	792,601,989	2,603,769,209	14,599,933,311
Business receipts	793,175,109	708,347,847	872,338,946	719,015,514	2,314,540,726	12,116,257,845
Dividends	360,086	436,176	3,284,391	1,285,357	8,916,500	111,635,824
Interest	1,379,009	2,697,665	10,509,318	16,574,999	72,415,644	878,541,351
Gross rents	1,209,582	1,762,432	3,553,298	4,537,553	21,414,676	110,916,102
Gross royalties	303,026	768,311	1,679,737	2,522,235	12,162,831	159,354,125
Net short-term capital gain less net long-term loss	620,819	803,833	1,925,110	3,252,845	20,644,120	43,179,400
Net long-term capital gain less net short-term loss	3,235,985	3,265,387	4,935,357	8,600,259	17,771,645	112,628,975
Net gain, noncapital assets	1,410,292	1,834,590	2,783,108	2,259,769	9,602,724	68,231,864
Tax-exempt interest	261,351	468,715	1,635,568	2,453,478	10,650,754	32,080,492
Other receipts	16,116,678	16,966,288	29,259,937	32,099,979	115,649,589	967,107,332
Total deductions [2]	771,278,038	691,886,522	860,844,522	725,422,315	2,348,515,965	13,100,190,823
Cost of goods sold [3]	577,584,781	504,189,473	600,808,807	491,360,046	1,506,982,391	7,867,799,021
Compensation of officers	11,272,919	8,031,463	9,307,210	6,533,752	17,307,717	48,470,815
Salaries and wages	66,300,111	62,076,296	84,026,286	70,608,979	252,112,929	1,222,906,604
Repairs and maintenance	3,159,847	3,086,476	4,246,554	4,082,528	15,228,674	87,748,191
Bad debts	1,078,399	1,055,391	2,118,263	1,986,834	9,183,650	70,382,086
Rents paid	12,358,041	11,619,191	13,604,198	10,688,492	38,561,449	143,214,945
Taxes and licenses	11,740,718	10,840,999	14,979,507	12,872,891	47,338,241	236,583,442

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 2.2. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets—Continued

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

Item	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Total deductions [2]—continued						
Interest paid	4,246,841	5,099,395	9,090,419	11,174,843	44,594,001	419,319,712
Charitable contributions	120,142	139,863	268,137	294,192	1,382,537	14,669,862
Amortization	1,318,586	1,799,478	3,187,367	4,327,190	16,659,643	123,578,739
Depreciation	10,823,107	11,576,424	17,308,494	15,468,255	57,168,909	382,311,877
Depletion	157,679	210,956	d	d	d	d
Advertising	5,452,080	5,679,230	7,519,127	7,382,165	23,254,157	144,131,162
Pension, profit-sharing, etc., plans	2,557,260	2,378,485	3,522,378	2,846,589	11,096,404	89,679,222
Employee benefit programs	8,292,450	8,270,388	10,951,939	10,118,630	35,155,486	173,324,207
Domestic production activities deduction	358,107	d	d	d	d	d
Net loss, noncapital assets	183,820	d	397,450	517,506	2,409,723	11,601,652
Other deductions	53,995,679	54,664,127	76,692,203	71,002,098	247,975,025	1,970,360,944
Total receipts less total deductions	46,793,898	45,464,722	71,060,250	67,179,675	255,253,243	1,499,742,488
Net Income	46,724,983	45,283,459	73,604,626	65,570,242	251,377,832	1,609,318,914
Income subject to tax	d	15,221,801	d	d	d	1,125,159,124
Total income tax before credits	4,432,328	5,293,915	11,217,911	10,505,428	42,394,200	396,231,660
Total income tax after credits	4,166,693	4,916,070	8,293,970	9,443,254	35,259,098	254,024,477

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

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

[1] Size of total assets is in thousands of dollars, except for the third asset column which should be read as \$1 under \$500,000.

[2] Includes deductions specific to Form 1120-PC and Form 1120-RIC, which are not shown separately.

[3] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

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

Table 2.3. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets

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

Item	Size of total assets [1]						
	Total	Zero assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	1,601,402	292,606	950,056	125,239	155,768	27,851	20,396
Total assets	69,124,685,998	0	104,422,544	89,152,677	334,683,205	195,945,751	318,892,683
Cash	4,860,672,533	0	29,750,997	19,895,459	62,118,886	32,568,842	48,442,878
Trade notes and accounts receivable	12,843,907,463	0	11,593,586	13,474,538	61,443,453	39,241,652	60,743,390
Less: Allowance for bad debts	193,604,956	0	713,600	d	d	1,278,993	2,433,633
Inventories	1,452,073,601	0	11,830,100	11,299,798	45,777,890	27,413,365	44,425,123
U.S. government obligations	1,682,300,368	0	d	d	333,872	d	1,229,033
Tax-exempt securities	1,039,348,149	0	d	d	d	561,898	1,170,234
Other current assets	4,982,993,744	0	5,973,132	5,333,267	23,374,965	14,497,020	22,819,440
Loans to shareholders	409,606,687	0	7,036,931	d	d	2,224,314	2,157,881
Mortgage and real estate loans	7,085,649,658	0	571,134	558,479	d	d	1,514,618
Other investments	18,031,195,638	0	5,635,562	7,504,972	39,730,361	28,237,220	51,731,055
Depreciable assets	9,332,312,446	0	d	d	184,715,166	83,033,936	117,854,549
Less: Accumulated depreciation	4,452,597,128	0	d	d	126,728,276	51,384,405	67,934,217
Depletable assets	1,009,224,946	0	407,554	194,906	877,286	544,329	1,876,232
Less: Accumulated depletion	444,923,448	0	346,996	32,008	494,826	226,695	868,333
Land	344,300,886	0	3,415,199	d	18,588,723	7,285,830	9,508,941
Intangible assets (amortizable)	5,562,633,770	0	d	d	13,387,574	9,761,325	19,221,157
Less: Accumulated amortization	1,019,125,924	0	d	d	6,076,363	4,870,678	6,243,420
Other assets	6,598,717,564	0	2,809,944	d	9,370,115	6,794,632	13,677,755
Total liabilities	69,124,685,998	0	104,422,544	89,152,677	334,683,205	195,945,751	318,892,683
Accounts payable	5,213,135,497	0	14,650,687	10,409,592	45,411,549	28,290,557	42,462,184
Mortgages, notes, bonds payable in less than 1 year	3,312,167,869	0	9,920,845	6,252,876	d	d	29,898,339
Other current liabilities	17,612,132,200	0	16,375,657	d	39,598,287	d	50,971,221
Loans from shareholders	456,347,486	0	30,956,590	d	d	d	15,423,578
Mortgages, notes, bonds payable in 1 year or more	13,183,988,620	0	25,952,931	18,391,682	65,041,289	34,544,609	51,751,341
Other liabilities	13,724,759,620	0	10,848,137	d	17,248,188	d	35,431,257
Net worth, total	15,622,154,707	0	-4,282,304	26,487,309	110,772,073	60,691,697	92,954,763
Capital stock	1,829,145,759	0	31,170,696	d	58,299,606	32,930,868	50,145,668
Additional paid-in capital	12,181,673,118	0	42,838,740	24,687,070	118,953,646	72,498,908	134,866,171
Retained earnings, appropriated	225,964,754	0	1,726,648	d	d	1,121,292	1,421,413
Retained earnings, unappropriated	4,110,733,831	0	-72,251,204	-9,420,933	-60,152,252	-40,031,230	-87,602,246
Less: Cost of treasury stock	2,725,362,755	0	7,767,184	d	d	5,828,142	5,876,243
Total receipts	23,496,521,183	353,572,423	485,396,472	210,287,605	611,003,022	331,485,889	481,064,170
Business receipts	20,850,080,383	297,645,431	470,391,865	200,841,940	585,970,793	319,541,157	462,482,330
Dividends	134,075,997	518,530	120,521	106,888	396,219	169,054	371,780
Interest	926,958,925	23,076,261	431,454	264,532	1,033,788	602,744	1,409,304
Gross rents	91,345,268	634,915	1,048,446	528,372	1,500,640	555,159	801,563
Gross royalties	193,908,402	1,175,124	182,437	105,638	704,369	472,044	475,984
Net short-term capital gain less net long-term loss	9,191,281	495,993	45,367	72,302	153,292	78,076	189,685
Net long-term capital gain less net short-term loss	169,050,824	7,455,095	2,288,686	d	d	2,096,220	2,906,576
Net gain, noncapital assets	92,790,857	2,567,956	d	d	d	d	1,009,594
Tax-exempt interest	26,864,282	369,608	d	d	d	d	51,074
Other receipts	1,002,254,963	19,633,509	d	d	15,480,943	7,263,869	11,366,280
Total deductions	22,361,139,367	367,425,966	d	d	d	d	482,702,207
Cost of goods sold [2]	13,365,502,218	186,131,747	181,967,745	102,265,339	348,476,128	203,701,041	307,085,198
Compensation of officers	224,193,596	d	51,445,031	d	27,845,609	9,830,198	d
Salaries and wages	2,260,697,341	41,168,245	d	29,782,361	75,412,296	40,429,002	56,193,231
Repairs and maintenance	154,472,247	2,365,292	5,254,331	d	d	2,002,365	2,639,907
Bad debts	103,869,451	2,231,532	596,238	417,995	d	780,851	d
Rents paid	330,414,451	6,429,446	d	d	d	d	9,775,303
Taxes and licenses	426,502,956	9,212,999	15,018,222	6,758,886	15,837,303	6,829,202	9,583,737

Footnotes at end of table.

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

Table 2.3. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets

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

Item	Size of total assets [1]						
	Total	Zero assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total deductions—continued							
Interest paid	644,900,789	20,503,487	3,106,639	1,318,478	4,679,618	2,573,130	4,415,783
Charitable contributions	17,755,335	95,745	208,433	78,031	196,336	104,353	157,037
Amortization	206,526,585	3,248,059	691,876	289,376	1,048,204	766,560	1,382,969
Depreciation	659,423,664	6,764,134	6,864,777	d	d	5,678,170	8,327,017
Depletion	25,900,565	397,784	17,761	29,045	151,156	79,945	228,009
Advertising	236,610,668	d	4,422,760	d	4,558,943	3,050,845	4,151,700
Pension, profit-sharing, etc., plans	135,507,532	2,037,090	4,400,918	1,460,342	3,020,973	1,469,791	1,675,226
Employee benefit programs	307,950,218	4,446,211	6,975,651	2,996,576	8,972,563	4,792,338	6,647,236
Domestic production activities deduction	36,667,626	151,753	41,152	54,033	268,897	191,076	342,582
Net loss, noncapital assets	49,933,908	6,163,695	734,250	d	d	d	d
Other deductions	3,174,310,217	67,189,588	97,367,906	32,679,929	85,979,339	42,368,141	58,683,929
Total receipts less total deductions	1,135,381,816	-13,853,543	d	d	d	d	-1,638,037
Net income (less deficit)	1,268,630,828	-13,983,591	-1,788,642	57,698	-2,689,015	-1,752,435	-1,560,123
Income subject to tax	1,399,992,796	d	8,694,972	d	13,491,284	8,452,849	13,708,005
Total income tax before credits	490,530,005	5,533,449	1,835,864	978,222	d	2,863,408	d
Total income tax after credits	335,522,225	5,254,635	1,773,576	917,568	4,053,340	2,749,937	4,508,643

Footnotes at end of table.

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

Table 2.3. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets—Continued

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

Item	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	9,218	6,228	5,556	3,031	3,583	1,871
Total assets	324,661,780	440,615,630	881,615,917	1,075,427,992	3,965,687,368	61,393,580,451
Cash	43,890,418	52,808,185	88,874,165	90,075,530	269,036,002	4,123,211,171
Trade notes and accounts receivable	58,663,453	84,356,609	200,383,935	258,659,403	757,275,535	11,298,071,909
Less: Allowance for bad debts	2,545,033	3,772,136	5,132,900	d	19,007,350	150,830,194
Inventories	37,840,502	40,297,093	65,066,297	66,348,340	219,245,319	882,529,773
U.S. government obligations	2,734,113	7,038,446	24,158,632	32,720,855	95,343,445	1,518,016,230
Tax-exempt securities	2,102,673	5,292,425	16,046,076	d	78,723,409	913,456,128
Other current assets	22,475,937	28,642,670	49,422,076	56,236,040	201,691,264	4,552,527,933
Loans to shareholders	1,799,376	1,142,654	2,652,769	d	7,649,437	d
Mortgage and real estate loans	2,087,780	9,143,159	31,811,832	57,251,915	204,157,389	6,775,432,136
Other investments	57,041,374	77,878,014	150,251,506	179,957,933	749,693,534	16,683,534,108
Depreciable assets	111,863,601	134,549,370	230,296,732	d	949,854,567	7,087,294,776
Less: Accumulated depreciation	61,008,783	71,873,807	118,389,125	d	472,026,340	3,213,737,715
Depletable assets	2,527,453	5,788,847	9,943,106	d	89,599,898	d
Less: Accumulated depletion	878,596	2,746,480	5,100,961	d	36,551,178	d
Land	8,100,426	8,581,080	12,545,217	d	45,578,986	214,971,553
Intangible assets (amortizable)	31,562,446	57,171,044	117,486,120	d	702,794,510	4,441,817,205
Less: Accumulated amortization	9,103,448	14,030,714	25,862,287	d	129,730,515	784,274,181
Other assets	15,508,089	20,349,172	37,162,727	d	252,359,455	6,188,429,906
Total liabilities	324,661,780	440,615,630	881,615,917	1,075,427,992	3,965,687,368	61,393,580,451
Accounts payable	38,560,082	43,845,009	70,528,110	77,713,108	257,397,523	4,583,867,096
Mortgages, notes, bonds payable in less than 1 year	23,427,418	30,716,789	43,910,852	42,310,318	150,278,607	2,931,214,407
Other current liabilities	50,058,597	89,930,853	248,973,096	340,514,481	1,051,755,197	15,688,725,945
Loans from shareholders	12,481,856	12,632,105	19,229,264	18,653,485	43,347,686	245,290,389
Mortgages, notes, bonds payable in 1 year or more	55,952,661	78,246,780	149,023,118	192,751,049	884,410,753	11,627,922,407
Other liabilities	40,223,959	48,097,646	75,099,391	94,485,663	456,983,438	12,927,498,835
Net worth, total	103,957,207	137,146,449	274,852,087	308,999,889	1,121,514,164	13,389,061,373
Capital stock	48,016,929	d	73,161,094	61,865,865	174,255,518	1,233,075,216
Additional paid-in capital	184,793,541	186,914,790	301,529,834	305,282,052	1,129,459,559	9,679,848,806
Retained earnings, appropriated	946,778	1,275,406	1,054,139	1,830,668	4,738,543	206,253,320
Retained earnings, unappropriated	-125,469,865	-96,523,306	-86,533,132	-38,662,922	-17,383,630	4,744,764,551
Less: Cost of treasury stock	4,330,175	d	14,359,847	21,315,774	169,555,825	2,474,880,520
Total receipts	392,608,370	438,474,840	706,255,022	755,276,785	2,665,074,741	16,066,021,845
Business receipts	377,255,748	416,804,303	664,512,207	703,862,228	2,498,430,027	13,852,342,354
Dividends	411,648	511,730	3,379,159	1,397,515	9,800,174	116,892,780
Interest	1,522,947	3,049,138	9,827,781	14,843,379	45,340,411	825,557,185
Gross rents	597,353	941,022	1,407,642	1,342,522	4,232,867	77,754,767
Gross royalties	414,493	998,074	2,198,982	3,163,105	13,809,503	170,208,650
Net short-term capital gain less net long-term loss	270,825	213,206	223,681	382,981	970,145	6,095,727
Net long-term capital gain less net short-term loss	2,733,564	2,862,765	4,234,831	7,116,592	14,958,932	116,639,434
Net gain, noncapital assets	676,124	996,222	d	d	8,870,194	71,708,780
Tax-exempt interest	79,543	158,449	d	d	2,111,212	22,858,333
Other receipts	8,646,125	11,939,930	d	20,596,122	66,551,275	805,963,836
Total deductions	393,129,811	437,636,097	d	d	2,570,970,541	15,031,667,154
Cost of goods sold [2]	249,172,109	265,333,640	430,188,695	450,798,172	1,569,397,679	9,070,984,726
Compensation of officers	6,559,803	5,245,938	7,699,155	6,886,371	19,859,870	55,850,962
Salaries and wages	44,872,914	d	79,773,158	d	297,420,515	1,373,468,593
Repairs and maintenance	1,919,100	2,398,571	3,912,137	4,376,373	17,430,200	104,677,737
Bad debts	1,255,157	1,155,358	2,247,055	2,359,436	11,742,236	78,204,850
Rents paid	7,790,108	d	13,214,121	d	47,190,889	165,407,994
Taxes and licenses	7,302,432	8,932,898	12,992,621	13,529,839	51,787,617	268,717,199

Footnotes at end of table.

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

Table 2.3. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets—Continued

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

Item	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Total deductions—continued						
Interest paid	4,352,011	6,483,802	12,464,248	16,661,192	64,143,244	504,199,158
Charitable contributions	122,274	141,990	270,074	296,296	1,387,753	14,697,015
Amortization	1,839,587	3,122,148	5,872,027	7,423,671	29,436,718	151,405,391
Depreciation	8,111,341	10,001,795	17,526,050	18,826,905	72,010,534	489,304,071
Depletion	177,610	273,366	d	d	3,517,376	d
Advertising	4,073,157	5,091,345	7,837,819	8,165,935	27,052,282	164,662,013
Pension, profit-sharing, etc., plans	1,333,736	1,479,605	2,611,639	2,760,186	11,613,069	101,644,958
Employee benefit programs	6,098,806	6,861,344	10,235,889	11,299,316	42,643,173	195,981,115
Domestic production activities deduction	360,973	381,768	775,993	824,599	3,702,856	29,571,945
Net loss, noncapital assets	1,188,135	1,270,135	1,432,197	d	4,796,992	d
Other deductions	46,600,558	57,469,394	87,329,245	90,478,512	295,837,537	2,212,326,140
Total receipts less total deductions	-521,441	838,743	d	d	94,104,200	1,034,354,691
Net income (less deficit)	-358,432	1,028,137	13,029,955	19,533,450	99,912,434	1,157,201,392
Income subject to tax	12,801,993	15,215,715	32,109,545	29,886,361	119,818,154	1,126,052,248
Total income tax before credits	4,421,624	5,289,707	11,215,769	10,498,039	42,210,861	396,788,728
Total income tax after credits	4,155,707	4,911,848	8,291,605	9,435,418	35,075,529	254,394,419

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

[1] Size of total assets is in thousands of dollars, except for the third asset column which should be read as \$1 under \$500,000.

[2] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 2.4. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets

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

Item	Total	Size of total assets [1]				
		Zero assets	\$1 under \$100	\$100 under \$250	\$250 under \$500	\$500 under \$1,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	4,380,125	826,311	1,909,079	621,465	393,976	258,528
Total assets	3,990,973,368	0	53,760,282	98,436,008	139,453,673	180,598,838
Cash	557,577,994	0	22,481,640	31,239,667	35,079,866	35,625,435
Trade notes and accounts receivable	925,647,587	0	2,569,878	6,612,044	12,408,614	18,416,428
Less: Allowance for bad debts	14,432,616	0	* 17,171	20,776	272,455	d
Inventories	492,525,904	0	3,779,115	9,733,138	14,021,285	19,206,174
U.S. government obligations	68,873,439	0	d	d	0	d
Tax-exempt securities	40,903,540	0	d	d	d	d
Other current assets	220,786,864	0	1,945,764	4,649,083	8,000,860	10,895,747
Loans to shareholders	70,498,374	0	4,014,515	6,940,334	8,336,284	d
Mortgage and real estate loans	88,206,064	0	* 74,651	* 103,617	639,294	1,686,454
Other investments	508,985,141	0	1,424,738	3,078,269	6,278,186	10,884,363
Depreciable assets	1,835,693,440	0	101,161,208	110,392,354	127,446,659	152,048,979
Less: Accumulated depreciation	1,156,007,214	0	87,101,392	84,879,548	89,901,263	103,216,404
Depletable assets	21,564,735	0	* 57,586	* 91,973	* 350,595	110,202
Less: Accumulated depletion	8,751,261	0	* 2,875	* 37,714	* 35,410	69,554
Land	135,005,810	0	538,038	2,873,991	6,691,785	13,343,577
Intangible assets (amortizable)	176,082,709	0	9,012,092	13,744,518	12,897,408	16,143,717
Less: Accumulated amortization	68,112,796	0	d	7,769,045	d	7,757,385
Other assets	95,925,655	0	673,820	1,645,312	3,067,564	4,255,034
Total liabilities	3,990,973,368	0	53,760,282	98,436,008	139,453,673	180,598,838
Accounts payable	462,587,262	0	4,026,746	7,107,017	9,873,262	13,737,814
Mortgages, notes, bonds payable in less than 1 year	332,864,655	0	5,204,195	6,626,153	8,983,475	11,117,102
Other current liabilities	788,668,860	0	10,245,286	11,071,441	12,074,839	14,279,010
Loans from shareholders	267,506,363	0	44,038,380	27,251,933	29,143,611	d
Mortgages, notes, bonds payable in 1 year or more	676,662,420	0	13,211,127	21,000,854	33,138,565	50,467,928
Other liabilities	153,803,257	0	2,057,341	2,695,771	4,012,314	d
Net worth, total	1,308,880,550	0	-25,022,792	22,682,838	42,227,607	55,844,890
Capital stock	96,731,583	0	8,496,723	7,922,422	9,716,755	9,799,611
Additional paid-in capital	456,192,000	0	31,774,681	33,058,726	31,278,913	30,260,998
Retained earnings, unappropriated	838,585,325	0	-62,425,069	-16,229,211	4,212,697	22,100,673
Less: Cost of treasury stock	82,628,358	0	2,869,128	2,069,099	2,980,757	6,316,392
Total receipts	7,379,538,361	132,334,841	542,056,703	481,266,850	461,924,199	467,263,582
Business receipts	7,225,097,382	127,384,398	534,550,447	473,166,741	453,151,811	457,759,405
Net gain, noncapital assets	19,728,021	2,555,286	d	d	d	d
Tax-exempt interest	1,713,715	6,035	d	d	d	d
Other receipts	132,999,244	2,389,122	6,917,296	7,150,418	8,332,500	8,705,532
Total deductions	6,957,044,701	122,732,256	d	d	d	d
Cost of goods sold	4,484,922,036	55,038,978	168,687,567	192,630,551	199,469,781	233,982,905
Compensation of officers	263,438,744	8,264,962	62,476,492	41,091,273	31,152,278	23,466,778
Salaries and wages	783,045,336	13,649,669	77,072,395	73,436,050	73,078,621	61,361,360
Repairs and maintenance	46,007,574	1,423,217	4,666,076	4,216,849	3,889,685	4,471,110
Bad debts	11,913,360	408,491	232,147	299,842	742,360	703,941
Rents paid	179,617,290	5,720,285	d	d	d	d
Taxes and licenses	145,177,739	3,219,288	16,051,278	14,290,130	12,844,432	12,076,029

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 2.4. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets

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

Item	Total	Size of total assets [1]				
		Zero assets	\$1 under \$100	\$100 under \$250	\$250 under \$500	\$500 under \$1,000
	(1)	(2)	(3)	(4)	(5)	(6)
Total deductions—continued						
Interest paid	40,249,448	817,253	1,824,187	2,047,450	2,202,413	2,698,976
Amortization	11,242,153	358,168	467,102	843,802	758,579	970,155
Depreciation	96,034,247	1,889,599	4,671,100	4,934,105	5,355,660	6,323,894
Depletion	709,015	* 13,450	d	d	0	* 5,719
Advertising	58,539,397	1,390,263	6,524,458	4,449,578	3,993,546	4,196,626
Pension, profit-sharing, etc., plans	30,137,188	560,697	3,356,501	2,828,599	3,468,304	2,316,383
Employee benefit programs	70,575,493	886,641	4,267,132	3,850,773	3,829,557	4,173,729
Net loss, noncapital assets	1,644,364	174,946	74,383	123,599	* 20,662	d
Other deductions	733,791,317	28,916,348	117,335,243	76,617,125	67,567,439	63,063,313
Total receipts less total deductions	422,493,661	9,602,585	d	d	d	d
Total net income (less deficit)	506,756,993	24,464,813	51,440,152	38,766,647	38,171,689	34,771,736
Net income (less deficit) from a trade or business	420,779,946	9,596,550	49,607,743	37,234,130	34,795,344	31,894,749
Portfolio income (less deficit) distributed to shareholders	74,677,387	15,275,744	1,525,024	651,371	2,293,000	1,401,701
Interest income	8,402,238	240,573	79,000	73,434	211,055	311,933
Dividends	10,391,553	111,131	89,147	27,358	148,012	204,065
Royalties	2,719,808	31,225	370,700	* 53,701	46,162	16,031
Net short-term capital gain (loss)	1,039,179	120,877	-232,628	4,442	65,969	71,390
Net long-term capital gain (loss)	52,124,609	14,771,938	1,218,806	492,435	1,821,803	798,281
Real estate rental net income (less deficit)	10,109,908	-406,057	273,306	761,558	1,015,254	1,390,077
Net income (less deficit) from other rental activity	1,189,751	-1,423	34,079	119,589	68,090	85,210
Total income tax before credits	438,248	92,801	d	d	d	* 720

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 2.4. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets—Continued

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

Item	Size of total assets [1]—continued					
	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	280,507	44,963	28,185	8,760	4,254	4,096
Total assets	588,545,499	316,861,779	429,884,548	301,692,842	295,580,641	1,586,159,256
Cash	94,339,993	44,335,673	54,396,513	34,242,937	31,679,305	174,156,965
Trade notes and accounts receivable	102,446,530	71,442,127	93,352,048	68,380,256	73,280,086	476,739,578
Less: Allowance for bad debts	913,518	909,899	1,606,081	1,110,415	1,282,447	d
Inventories	77,704,797	59,749,547	88,864,072	60,520,540	47,025,384	111,921,851
U.S. government obligations	* 403,475	* 76,854	151,631	1,012,560	4,875,428	62,215,540
Tax-exempt securities	455,027	462,176	903,321	1,040,965	3,161,571	34,820,239
Other current assets	41,350,976	22,050,421	27,349,840	20,288,066	18,054,075	66,202,033
Loans to shareholders	16,801,849	6,641,238	6,821,702	3,917,267	2,748,607	d
Mortgage and real estate loans	4,506,788	2,509,096	3,013,321	2,439,530	3,977,891	69,255,422
Other investments	45,117,802	21,697,847	44,725,009	34,496,327	40,539,971	300,742,630
Depreciable assets	377,943,345	163,889,393	192,728,102	127,392,002	111,893,750	370,797,647
Less: Accumulated depreciation	240,487,435	102,508,080	116,973,021	75,030,146	64,185,671	191,724,253
Depletable assets	1,412,180	671,413	1,285,592	1,314,727	1,504,390	14,766,077
Less: Accumulated depletion	753,703	268,590	609,568	508,864	623,597	5,841,388
Land	39,393,917	14,360,440	15,205,783	8,669,332	7,783,540	26,145,407
Intangible assets (amortizable)	29,917,452	8,769,046	14,671,996	10,929,310	9,940,273	50,056,895
Less: Accumulated amortization	13,512,958	3,470,961	5,020,619	3,245,675	2,666,323	12,244,030
Other assets	12,418,982	7,364,038	10,624,907	6,944,123	7,874,405	41,057,471
Total liabilities	588,545,499	316,861,779	429,884,548	301,692,842	295,580,641	1,586,159,256
Accounts payable	68,019,924	42,480,057	54,483,009	36,721,590	32,058,170	194,079,671
Mortgages, notes, bonds payable in less than 1 year	41,923,791	40,185,933	62,979,774	42,067,662	30,368,950	83,407,620
Other current liabilities	52,085,404	28,810,796	37,612,538	34,162,554	52,616,852	535,710,139
Loans from shareholders	61,470,117	d	21,671,985	11,346,483	8,322,916	10,421,720
Mortgages, notes, bonds payable in 1 year or more	147,729,632	62,331,356	68,982,768	50,033,404	44,270,984	185,495,803
Other liabilities	21,363,670	d	13,918,527	9,363,712	9,914,192	77,673,650
Net worth, total	195,952,960	111,562,432	170,235,948	117,997,436	118,028,578	499,370,652
Capital stock	21,594,530	8,402,248	9,422,250	5,366,679	3,540,210	12,470,156
Additional paid-in capital	96,068,603	34,218,110	48,307,562	26,959,338	32,183,438	92,081,631
Retained earnings, unappropriated	93,972,037	75,080,563	121,651,053	91,135,676	87,732,596	421,354,310
Less: Cost of treasury stock	15,682,209	6,138,489	9,144,917	5,464,256	5,427,665	26,535,445
Total receipts	1,316,697,768	705,244,663	930,969,399	588,196,600	469,883,597	1,283,700,160
Business receipts	1,297,299,029	693,971,887	914,996,256	577,301,964	461,618,853	1,233,896,591
Net gain, noncapital assets	2,350,571	1,113,165	1,427,117	1,117,359	1,332,774	d
Tax-exempt interest	48,373	27,196	95,634	69,262	140,673	d
Other receipts	16,999,795	10,132,415	14,450,391	9,708,013	6,791,297	41,422,466
Total deductions	1,246,761,889	671,564,741	889,721,772	563,190,218	449,917,565	d
Cost of goods sold	796,031,051	487,878,295	677,575,137	434,042,079	343,955,700	895,629,991
Compensation of officers	43,578,841	15,380,938	14,578,197	7,468,754	5,360,925	10,619,307
Salaries and wages	151,169,603	63,567,459	75,206,312	46,084,926	36,285,372	112,133,568
Repairs and maintenance	9,200,735	3,671,079	3,781,741	2,317,801	1,989,429	6,379,851
Bad debts	2,189,177	1,117,745	1,325,983	854,400	735,582	3,303,692
Rents paid	d	d	15,320,964	8,649,093	6,530,051	d
Taxes and licenses	28,375,989	11,793,946	14,139,744	8,109,679	6,224,222	18,053,001

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 2.4. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets—Continued

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

Item	Size of total assets [1]—continued					
	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(7)	(8)	(9)	(10)	(11)	(12)
Total deductions—continued						
Interest paid	7,296,264	3,467,174	4,094,264	2,635,275	2,331,125	10,835,068
Amortization	1,665,515	507,197	956,819	727,511	612,995	3,374,309
Depreciation	15,186,247	7,164,913	10,757,764	8,137,374	7,630,807	23,982,785
Depletion	47,530	* 18,823	96,500	46,445	79,977	377,729
Advertising	10,560,500	4,728,514	5,949,639	3,736,935	3,475,629	9,533,710
Pension, profit-sharing, etc., plans	4,302,739	1,836,228	2,396,883	1,677,732	1,482,603	5,910,518
Employee benefit programs	12,401,900	7,750,222	9,610,472	5,523,763	4,779,656	13,501,648
Net loss, noncapital assets	d	d	99,991	43,763	80,474	892,645
Other deductions	132,764,604	49,237,925	53,831,358	33,134,687	28,363,018	82,960,255
Total receipts less total deductions	69,935,880	33,679,921	41,247,627	25,006,382	19,966,033	d
Total net income (less deficit)	81,334,680	39,913,960	49,266,854	30,138,865	24,977,802	93,509,795
Net income (less deficit) from a trade or business	69,887,507	33,652,725	41,151,994	24,937,119	19,825,360	68,196,725
Portfolio income (less deficit) distributed to shareholders	8,215,154	5,028,360	7,087,648	4,674,146	4,694,900	23,830,338
Interest income	1,357,097	643,602	802,512	643,147	674,018	3,365,867
Dividends	670,488	547,305	1,076,356	752,764	771,985	5,992,942
Royalties	333,403	322,387	224,843	260,210	130,161	930,985
Net short-term capital gain (loss)	238,263	89,549	72,159	-30,867	337,123	302,902
Net long-term capital gain (loss)	5,615,902	3,425,516	4,911,778	3,048,893	2,781,613	13,237,643
Real estate rental net income (less deficit)	3,186,847	1,169,128	933,551	420,531	370,276	995,439
Net income (less deficit) from other rental activity	45,173	63,747	93,660	107,068	87,267	487,292
Total income tax before credits	d	52,306	17,065	13,269	7,261	215,651

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

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

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

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 2.4A. Percentage Distribution of Assets Across Asset Classes, by Sector

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

Sector	Total	Size of total assets [1]				
		Zero assets	\$1 under \$100	\$100 under \$250	\$250 under \$500	\$500 under \$1,000
	(1)	(2)	(3)	(4)	(5)	(6)
All industries	3,990,973,368	-	1.3%	2.5%	3.5%	4.5%
Agriculture, forestry, fishing, and hunting	92,007,512	-	0.9%	2.1%	5.7%	9.6%
Mining	68,228,188	-	0.4%	0.9%	1.3%	2.6%
Utilities	5,404,212	-	3.1%	**	8.5%	**
Construction	393,681,788	-	2.0%	2.8%	3.5%	5.7%
Manufacturing	468,584,298	-	0.3%	0.8%	1.4%	2.1%
Wholesale trade	450,868,536	-	0.7%	1.1%	1.9%	2.9%
Retail trade	429,761,357	-	1.0%	3.3%	4.6%	5.3%
Transportation and warehousing	106,093,421	-	1.8%	2.3%	3.7%	5.5%
Information	59,113,396	-	1.6%	2.0%	1.6%	2.8%
Finance and insurance	414,163,197	-	0.5%	0.7%	0.8%	1.7%
Real estate and rental and leasing	379,663,521	-	1.1%	2.6%	5.8%	8.5%
Professional, scientific, and technical services	177,085,260	-	5.3%	6.9%	8.2%	8.2%
Management of companies (holding companies)	564,871,738	-	[2]	0.1%	0.2%	0.3%
Administrative and support and waste management and remediation services	77,610,517	-	3.5%	5.4%	6.6%	6.4%
Educational services	11,457,545	-	4.0%	6.4%	6.2%	10.7%
Health care and social assistance	87,904,159	-	6.5%	12.9%	16.2%	14.5%
Arts, entertainment, and recreation	38,726,753	-	2.9%	4.8%	5.9%	8.6%
Accommodation and food services	118,005,867	-	3.1%	6.9%	9.2%	7.5%
Other services	47,742,103	-	6.9%	13.1%	11.5%	17.9%

Sector	Size of total assets [1]—continued					
	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(7)	(8)	(9)	(10)	(11)	(12)
All industries	14.7%	7.9%	10.8%	7.6%	7.4%	39.7%
Agriculture, forestry, fishing, and hunting	22.3%	9.9%	10.4%	8.1%	7.7%	23.4%
Mining	9.2%	4.9%	9.9%	9.5%	9.2%	51.9%
Utilities	6.0%	9.6%	9.5%	**	11.4%	51.9%
Construction	20.9%	11.3%	15.4%	9.3%	7.8%	21.3%
Manufacturing	10.8%	10.3%	14.4%	11.3%	10.4%	38.2%
Wholesale trade	15.0%	10.8%	14.7%	10.5%	10.9%	31.6%
Retail trade	17.8%	10.5%	17.0%	10.9%	7.0%	22.8%
Transportation and warehousing	16.0%	8.6%	12.0%	9.2%	7.1%	33.8%
Information	11.3%	8.1%	11.5%	7.8%	7.2%	46.0%
Finance and insurance	3.9%	2.0%	4.3%	3.5%	5.2%	77.5%
Real estate and rental and leasing	26.9%	10.7%	11.9%	7.0%	6.1%	19.2%
Professional, scientific, and technical services	23.8%	9.9%	11.0%	7.0%	5.5%	14.3%
Management of companies (holding companies)	1.6%	0.7%	2.2%	2.9%	7.0%	85.0%
Administrative and support and waste management and remediation services	19.9%	8.2%	9.3%	8.5%	7.4%	24.8%
Educational services	14.1%	21.3%	10.6%	6.0%	7.7%	12.9%
Health care and social assistance	20.7%	5.1%	6.4%	4.2%	4.2%	9.3%
Arts, entertainment, and recreation	21.0%	6.1%	9.8%	6.3%	4.7%	29.9%
Accommodation and food services	29.4%	12.0%	9.1%	4.1%	3.8%	14.9%
Other services	26.8%	6.3%	6.1%	2.5%	2.9%	6.0%

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

[1] Size of total assets is in thousands of dollars, except for the second asset column which should be read as \$1 under \$100,000.

[2] Percentage is less than 0.05%.

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS

Table 3.1. Selected Balance Sheet, Income Statement, and Tax Items, by Size of Business Receipts [1]

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Item	Total	Size of business receipts					
		Under \$25,000 [2]	\$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 \$5,000,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	6,001,491	1,418,797	952,547	1,011,745	798,039	669,689	831,087
Total assets	95,864,232,810	2,074,023,340	129,373,630	192,515,585	226,361,193	363,586,449	1,717,570,934
Total receipts	31,562,783,912	200,680,997	62,427,918	176,550,887	293,617,607	487,817,904	1,809,539,525
Business receipts	28,075,177,764	6,408,191	55,796,635	166,612,086	284,936,801	472,278,962	1,752,449,203
Dividends	134,075,997	576,384	140,874	124,998	234,927	158,057	445,723
Interest	1,099,539,451	5,685,719	311,965	354,493	408,714	867,064	6,065,351
Gross rents	174,616,402	84,966,782	120,529	415,834	335,197	281,006	1,060,671
Gross royalties	193,908,402	4,155,105	124,501	135,178	111,398	857,561	860,547
Net short-term capital gain less net long-term loss	74,318,723	224,475	56,847	59,477	122,167	192,000	1,432,581
Net long-term capital gain less net short-term loss	189,766,702	25,645,301	465,568	798,226	711,955	810,750	4,514,198
Net gain, noncapital assets	114,953,489	3,506,277	332,294	881,050	890,807	1,231,891	4,740,505
Tax-exempt interest	55,626,685	153,955	40,149	108,823	157,029	159,288	1,324,218
Other receipts	1,450,800,295	69,358,809	5,038,555	7,060,723	5,708,611	10,981,325	36,646,528
Total deductions [3]	29,522,395,123	185,390,684	61,966,238	162,223,756	272,187,183	456,345,253	1,717,136,214
Cost of goods sold [4]	17,850,424,254	2,094,795	9,171,947	37,133,059	80,353,252	153,192,488	802,552,112
Compensation of officers	488,312,828	8,610,783	7,731,628	22,849,825	33,530,346	46,782,214	118,015,047
Salaries and wages	3,047,339,090	13,972,789	4,876,243	16,932,986	39,634,262	75,789,579	284,304,739
Repairs and maintenance	203,547,453	4,692,469	1,331,840	2,925,330	4,020,667	5,877,383	17,803,699
Bad debts	117,271,745	1,663,630	346,402	415,437	433,920	649,014	3,371,069
Rents paid	513,203,667	6,581,061	4,918,800	10,961,351	16,712,822	26,098,939	66,398,331
Taxes and licenses	580,595,537	12,680,526	2,273,751	5,942,203	10,019,675	16,719,953	52,244,215
Interest paid	706,062,988	19,187,868	1,342,443	2,224,573	2,853,511	4,406,846	14,021,919
Charitable contributions	17,755,335	74,218	20,652	27,717	49,578	73,693	216,248
Amortization	219,690,385	4,497,795	687,270	670,363	796,859	1,245,607	3,536,536
Depreciation	769,459,631	18,893,629	2,587,708	4,556,328	5,806,641	8,859,880	27,987,067
Depletion	26,609,580	639,693	20,559	35,619	60,253	76,787	321,059
Advertising	295,420,565	1,324,433	714,140	1,965,003	3,678,279	5,782,108	16,818,581
Pension, profit-sharing, etc., plans	165,644,720	862,404	216,662	1,409,567	1,971,695	3,468,546	9,324,613
Employee benefit programs	378,525,710	1,272,193	589,494	1,459,966	2,541,560	4,549,800	20,641,128
Domestic production activities deduction	36,667,626	106,801	10,185	9,353	26,222	30,856	152,885
Net loss, noncapital assets	53,299,385	3,401,734	234,110	336,789	415,447	422,790	1,239,980
Other deductions	3,973,051,890	84,686,297	24,846,324	52,266,170	69,092,087	101,960,319	275,559,749
Total receipts less total deductions	2,040,388,788	15,290,312	461,679	14,327,131	21,430,425	31,472,651	92,403,311
Net income (less deficit)	2,144,875,397	15,376,010	481,225	14,218,396	21,296,451	31,319,913	91,266,132
Income subject to tax	1,401,174,826	8,412,379	1,308,719	2,216,917	2,645,126	4,053,570	12,669,813
Total income tax before credits	491,086,359	2,829,306	254,011	483,900	564,723	1,052,923	3,765,115
Total income tax after credits	336,078,471	2,551,018	214,042	476,090	533,809	1,005,189	3,552,401

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 3.1. Selected Balance Sheet, Income Statement, and Tax Items, by Size of Business Receipts [1]—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Item	Size of business receipts—continued						
	\$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 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	145,810	135,307	18,889	11,260	3,707	2,052	2,562
Total assets	1,543,594,890	6,773,347,775	3,825,586,901	5,631,758,050	4,932,906,549	4,625,431,828	63,828,175,684
Total receipts	1,029,233,650	2,817,530,497	1,350,111,917	1,745,033,418	1,326,606,174	1,470,641,340	18,792,992,078
Business receipts	984,532,692	2,627,254,346	1,225,257,136	1,559,161,252	1,160,119,474	1,300,154,852	16,480,216,135
Dividends	291,166	1,316,848	1,137,078	2,489,286	3,897,632	5,715,157	117,547,868
Interest	8,736,587	51,291,254	34,254,676	57,842,033	50,446,739	61,074,686	822,200,169
Gross rents	517,168	1,506,315	838,934	1,771,725	1,710,897	3,306,528	77,784,815
Gross royalties	1,097,687	3,009,501	1,674,480	3,963,762	4,897,306	5,252,086	167,769,289
Net short-term capital gain less net long-term loss	1,524,578	11,500,252	10,444,409	14,094,286	13,040,443	8,630,030	12,997,177
Net long-term capital gain less net short-term loss	2,902,882	9,404,603	6,635,309	7,108,256	5,442,627	6,279,625	119,047,402
Net gain, noncapital assets	2,963,106	7,877,947	3,661,788	5,480,116	4,909,772	5,561,962	72,915,975
Tax-exempt interest	1,635,734	9,672,008	5,467,999	6,704,448	4,820,578	3,151,822	22,230,635
Other receipts	25,032,051	94,697,423	60,740,106	86,418,254	77,320,705	71,514,592	900,282,613
Total deductions [3]	981,040,124	2,663,349,553	1,257,727,851	1,621,970,130	1,214,214,114	1,354,572,532	17,574,271,490
Cost of goods sold [4]	567,011,245	1,687,526,900	848,569,855	1,062,599,643	743,091,538	806,473,455	11,050,653,963
Compensation of officers	46,115,103	77,729,975	20,123,136	18,983,508	12,628,317	12,248,639	62,964,309
Salaries and wages	131,467,671	310,910,954	132,184,995	171,659,631	140,659,655	164,907,077	1,560,038,508
Repairs and maintenance	6,596,668	14,926,136	5,678,836	8,187,424	6,948,111	9,416,315	115,142,576
Bad debts	2,462,923	7,508,484	2,727,607	5,074,446	4,055,973	5,922,844	82,639,996
Rents paid	28,113,619	55,202,389	22,140,470	26,103,794	20,954,508	26,000,274	203,017,308
Taxes and licenses	23,424,075	54,400,014	22,424,077	28,566,591	21,621,480	25,691,877	304,587,099
Interest paid	8,013,324	27,894,761	16,908,061	31,170,236	28,646,505	38,503,020	510,889,921
Charitable contributions	142,055	461,176	217,663	329,140	409,272	533,757	15,200,168
Amortization	1,747,545	7,276,730	6,279,472	10,497,408	11,511,332	15,384,491	155,558,976
Depreciation	14,492,731	41,130,973	21,339,715	32,217,360	31,219,727	37,310,769	523,057,102
Depletion	294,805	843,457	474,698	1,038,486	1,357,409	1,628,149	19,818,606
Advertising	7,481,134	22,905,528	10,373,686	14,026,401	11,693,535	14,425,860	184,231,875
Pension, profit-sharing, etc., plans	4,552,962	11,910,008	4,287,425	5,982,310	4,908,669	7,114,083	109,635,775
Employee benefit programs	12,683,276	34,989,128	15,880,733	21,477,486	17,330,220	21,219,676	223,891,048
Domestic production activities deduction	162,240	744,387	434,050	970,053	1,050,137	1,506,572	31,463,884
Net loss, noncapital assets	1,537,417	2,937,966	1,188,446	5,740,176	1,738,192	3,051,451	31,054,887
Other deductions	121,713,637	288,090,304	115,800,035	163,590,555	142,290,488	155,668,253	2,377,487,673
Total receipts less total deductions	48,193,526	154,180,944	92,384,066	123,063,288	112,392,060	116,068,807	1,218,720,588
Net income (less deficit)	46,854,196	145,004,315	87,750,655	119,753,554	109,614,675	117,197,413	1,344,742,461
Income subject to tax	9,550,797	36,366,358	24,486,390	38,016,162	38,854,138	51,239,014	1,171,355,442
Total income tax before credits	3,242,445	12,586,619	8,540,752	13,352,949	13,717,109	18,121,795	412,574,711
Total income tax after credits	3,062,910	11,769,851	7,819,083	11,493,636	11,717,050	14,352,258	267,531,132

[1] Size of total receipts was used in lieu of size of business receipts to classify statistics for corporations in "Finance and Insurance," and "Management of Companies (Holding Companies)" sectors.

[2] This amount includes returns with zero receipts and receipts not reported.

[3] Includes deductions specific to Form 1120-PC and Form 1120-RIC, which are not shown separately.

[4] Includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns, which are shown separately in Table 12.

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."

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 3.2. Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts [1]

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Item	Size of business receipts					
	Total	Under \$25,000 [2]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	4,380,125	1,000,877	697,330	780,195	607,304	502,092
Number of shareholders	7,215,740	1,791,088	936,070	1,070,810	872,246	808,296
Total assets	3,990,973,368	406,193,201	43,075,347	68,948,250	100,660,226	141,939,156
Income from a trade or business:						
Total receipts	7,379,538,361	22,335,832	44,324,296	133,186,912	221,069,013	362,231,845
Business receipts	7,225,097,382	4,437,776	41,533,028	128,774,036	217,371,637	354,998,334
Net gain, noncapital assets	19,728,021	1,077,561	178,725	571,824	671,566	865,058
Tax-exempt interest	1,713,715	94,562	5,792	25,191	25,256	29,022
Other receipts	132,999,244	16,725,933	2,606,751	3,815,861	3,000,553	6,339,431
Total deductions	6,957,044,701	26,234,878	38,532,020	115,192,237	197,347,362	329,518,202
Cost of goods sold	4,484,922,036	1,021,165	6,076,893	27,601,994	59,380,663	111,691,171
Compensation of officers	263,438,744	4,444,676	6,065,559	18,324,485	26,177,562	33,982,071
Salaries and wages	783,045,336	2,027,329	2,650,763	11,564,636	29,548,137	56,045,467
Repairs and maintenance	46,007,574	558,050	691,396	1,699,558	2,713,870	3,994,154
Bad debts	11,913,360	545,330	204,795	201,257	240,245	382,623
Rents paid	179,617,290	1,145,818	3,384,977	7,445,953	12,009,026	19,010,743
Taxes and licenses	145,177,739	1,225,289	1,299,705	4,121,397	7,203,298	12,218,663
Interest paid	40,249,448	832,776	563,811	1,181,437	1,732,009	2,718,526
Amortization	11,242,153	173,045	197,140	443,143	588,187	883,163
Depreciation	96,034,247	1,765,256	1,582,709	3,021,944	3,834,419	5,823,318
Depletion	709,015	* 3,430	d	* 5,451	* 7,776	* 24,403
Advertising	58,539,397	214,370	d	1,501,138	2,894,052	4,439,010
Pension, profit-sharing, etc., plans	30,137,188	599,025	177,904	1,125,487	1,554,130	2,590,655
Employee benefit programs	70,575,493	287,912	275,818	860,354	1,459,265	2,764,226
Net loss, noncapital assets	1,644,364	115,745	27,444	54,625	32,032	64,430
Other deductions	733,791,317	11,275,661	14,816,037	36,039,377	47,972,690	72,885,581
Total receipts less total deductions	422,493,661	-3,899,046	5,792,276	17,994,676	23,721,651	32,713,642
Net income (less deficit) from a trade or business	420,779,946	-3,993,608	5,786,485	17,969,484	23,696,394	32,684,620
Portfolio income (less deficit) distributed to shareholders	74,677,387	21,153,112	1,600,425	1,660,544	1,293,767	2,587,128
Interest income	8,402,238	2,360,707	162,123	387,209	262,073	293,895
Dividends	10,391,553	2,154,062	116,728	92,403	272,915	130,510
Royalties	2,719,808	580,652	47,959	375,620	136,164	69,395
Net short-term capital gain (loss)	1,039,179	905,137	-96,818	-223,551	56,065	130,539
Net long-term capital gain (loss)	52,124,609	15,152,554	1,370,434	1,028,863	566,550	1,962,788
Real estate rental net income (less deficit)	10,109,908	7,047,327	350,545	462,706	85,142	252,840
Net income (less deficit) from other rental activity	1,189,751	320,256	2,555	1,114	58,732	20,990
Total net income (less deficit)	506,756,993	24,527,087	7,740,010	20,093,849	25,134,035	35,545,578

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 3.2. Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts [1]—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Item	Size of business receipts—continued					
	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$250,000,000	\$250,000,000 or more
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	431,748	160,737	96,706	85,247	15,985	1,905
Number of shareholders	750,636	332,005	247,150	304,323	81,812	21,305
Total assets	250,295,509	239,993,066	329,692,683	905,601,445	738,883,611	765,690,874
Income from a trade or business:						
Total receipts	686,826,197	569,488,215	674,340,971	1,733,070,322	1,551,138,222	1,381,526,537
Business receipts	673,507,552	561,772,935	663,430,083	1,703,213,702	1,523,398,095	1,352,660,204
Net gain, noncapital assets	1,512,761	1,244,640	2,058,761	3,589,911	2,673,821	5,283,393
Tax-exempt interest	60,956	170,292	239,016	589,312	305,650	168,665
Other receipts	11,744,928	6,300,348	8,613,111	25,677,397	24,760,655	23,414,274
Total deductions	633,950,467	531,182,680	632,378,862	1,641,862,103	1,486,583,991	1,324,261,899
Cost of goods sold	276,617,303	275,702,163	390,401,482	1,136,887,027	1,147,820,617	1,051,721,556
Compensation of officers	47,014,121	30,439,127	27,476,295	42,718,421	19,047,936	7,748,491
Salaries and wages	111,264,218	87,676,266	79,455,241	176,378,904	127,714,077	98,720,298
Repairs and maintenance	7,283,359	5,056,961	3,976,010	8,869,460	5,728,511	5,436,246
Bad debts	984,543	950,693	1,290,679	3,137,305	1,663,184	2,312,707
Rents paid	29,407,025	17,824,111	18,450,984	33,518,762	21,827,608	15,592,284
Taxes and licenses	20,573,920	15,341,221	14,769,342	31,582,777	20,789,060	16,053,066
Interest paid	4,634,442	3,457,844	3,751,635	8,701,560	6,274,387	6,401,020
Amortization	1,219,937	923,047	757,683	1,627,643	1,986,273	2,442,892
Depreciation	9,134,041	7,143,580	7,358,021	19,298,930	18,504,365	18,567,663
Depletion	* 31,942	* 16,520	49,387	128,613	d	259,171
Advertising	6,923,141	4,799,439	4,594,452	13,416,762	d	9,019,270
Pension, profit-sharing, etc., plans	3,652,037	2,766,131	2,378,637	6,032,369	4,499,067	4,761,745
Employee benefit programs	6,095,717	6,299,348	7,058,518	18,926,883	14,701,427	11,846,025
Net loss, noncapital assets	106,707	59,707	96,354	225,409	223,239	638,671
Other deductions	109,008,013	72,726,522	70,514,142	140,411,277	85,401,222	72,740,795
Total receipts less total deductions	52,875,731	38,305,535	41,962,108	91,208,218	64,554,231	57,264,638
Net income (less deficit) from a trade or business	52,814,774	38,135,243	41,723,092	90,618,907	64,248,580	57,095,973
Portfolio income (less deficit) distributed to shareholders	3,202,700	4,660,957	5,222,721	12,401,675	11,690,233	9,204,124
Interest income	388,980	312,317	506,216	1,240,778	1,118,288	1,369,652
Dividends	406,134	251,108	296,486	1,245,748	1,692,025	3,733,433
Royalties	134,189	73,218	81,845	300,961	395,756	524,050
Net short-term capital gain (loss)	105,517	32,290	23,375	22,515	115,775	-31,664
Net long-term capital gain (loss)	2,167,880	3,992,024	4,314,798	9,591,673	8,368,390	3,608,653
Real estate rental net income (less deficit)	277,435	297,637	290,349	339,863	502,025	204,038
Net income (less deficit) from other rental activity	34,380	52,332	67,866	174,078	296,737	160,711
Total net income (less deficit)	56,329,290	43,146,170	47,304,028	103,534,524	76,737,577	66,664,846

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

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

[1] Size of total receipts was used in lieu of size of business receipts to classify statistics for corporations in "Finance and Insurance," and "Management of Companies (Holding Companies)" sectors.

[2] This amount includes returns with zero receipts and receipts not reported.

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."

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

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

Table 3.3. Selected Balance Sheet, Income Statement, and Tax Items, by Size of Business Receipts [1]

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Item	Total	Size of business receipts					
		Under \$25,000 [2]	\$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 \$5,000,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	1,601,402	414,633	254,207	230,016	189,137	165,851	234,637
Total assets	69,124,685,998	409,561,778	74,843,404	93,915,930	75,191,576	115,604,134	505,882,112
Total receipts	23,496,521,183	48,812,813	18,040,722	43,104,637	71,959,736	124,335,615	543,556,979
Business receipts	20,850,080,383	1,970,414	14,263,607	37,838,050	67,565,164	117,280,629	517,168,716
Dividends	134,075,997	576,384	140,874	124,998	234,927	158,057	445,723
Interest	926,958,925	1,874,228	297,245	293,824	305,245	607,511	4,202,086
Gross rents	91,345,268	2,493,491	d	415,834	335,197	281,006	d
Gross royalties	193,908,402	4,155,105	124,501	135,178	111,398	857,561	860,547
Net short-term capital gain less net long-term loss	9,191,281	127,475	51,800	46,502	64,499	52,205	223,072
Net long-term capital gain less net short-term loss	169,050,824	5,820,099	465,568	798,226	711,955	810,750	d
Net gain, noncapital assets	92,790,857	796,132	153,569	309,070	218,795	366,261	1,962,872
Tax-exempt interest	26,864,282	29,180	d	15,653	16,608	26,053	227,371
Other receipts	1,002,254,963	30,970,306	2,396,032	3,127,302	2,395,948	3,895,583	12,897,259
Total deductions	22,361,139,367	77,546,957	23,375,010	46,924,654	74,603,580	126,370,591	548,441,499
Cost of goods sold [3]	13,365,502,218	1,073,629	3,095,054	9,531,065	20,972,589	41,501,317	250,232,646
Compensation of officers	224,193,596	3,573,357	d	d	d	12,799,424	40,560,340
Salaries and wages	2,260,697,341	8,708,977	2,225,103	5,367,815	10,085,423	19,742,212	85,359,996
Repairs and maintenance	154,472,247	1,131,361	640,444	1,225,772	1,306,797	1,883,228	d
Bad debts	103,869,451	810,672	141,607	214,180	d	d	1,432,562
Rents paid	330,414,451	2,306,485	1,533,824	3,515,399	d	d	d
Taxes and licenses	426,502,956	4,719,963	973,311	1,818,551	2,813,183	4,494,888	16,273,356
Interest paid	644,900,789	4,731,115	777,123	1,037,153	1,118,868	1,685,898	5,885,048
Charitable contributions	17,755,335	74,218	20,652	27,717	49,578	73,693	216,248
Amortization	206,526,585	2,653,387	486,276	219,245	193,062	338,519	1,328,136
Depreciation	659,423,664	3,336,966	1,005,000	1,534,384	1,972,222	d	11,708,361
Depletion	25,900,565	636,263	d	30,168	52,476	52,385	272,597
Advertising	236,610,668	856,436	d	463,866	d	d	d
Pension, profit-sharing, etc., plans	135,507,532	263,378	38,757	284,080	417,566	877,892	2,906,446
Employee benefit programs	307,950,218	984,280	313,676	599,613	1,082,296	1,785,574	8,246,063
Domestic production activities deduction	36,667,626	106,801	10,185	9,353	26,222	30,856	152,885
Net loss, noncapital assets	49,933,908	1,649,766	d	282,164	383,414	d	1,059,591
Other deductions	3,174,310,217	39,929,900	10,029,351	d	21,095,770	d	93,081,414
Total receipts less total deductions	1,135,381,816	-28,734,143	-5,334,287	-3,820,017	-2,643,844	-2,034,976	-4,884,520
Net income (less deficit)	1,268,630,828	-28,523,669	d	-3,835,584	-2,637,397	-2,054,479	-4,924,851
Income subject to tax	1,399,992,796	8,277,522	1,308,421	2,216,460	2,645,096	4,039,466	12,648,872
Total income tax before credits	490,530,005	2,741,599	d	d	563,844	1,047,978	3,757,437
Total income tax after credits	335,522,225	2,463,383	213,938	475,129	532,931	1,000,244	3,544,723

Footnotes at end of table.

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

Table 3.3. Selected Balance Sheet, Income Statement, and Tax Items, by Size of Business Receipts [1]—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Item	Size of business receipts—continued						
	\$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 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	47,554	46,759	7,312	5,300	2,248	1,484	2,263
Total assets	409,051,789	1,751,475,606	1,028,484,526	1,770,254,729	1,732,443,480	2,263,524,236	58,894,452,699
Total receipts	343,748,207	1,005,884,641	531,039,992	851,975,391	821,752,967	1,083,156,250	18,009,153,233
Business receipts	321,102,609	924,040,644	484,488,985	776,531,308	748,583,597	992,945,734	15,846,300,926
Dividends	291,166	1,316,848	1,137,078	2,489,286	3,897,632	5,715,157	117,547,868
Interest	6,364,730	30,454,913	17,206,803	27,432,991	24,061,068	32,276,976	781,581,306
Gross rents	d	1,402,780	788,512	1,623,172	d	d	d
Gross royalties	1,097,687	3,009,501	1,674,480	3,963,762	4,897,306	5,252,086	167,769,289
Net short-term capital gain less net long-term loss	116,443	658,944	398,685	866,578	476,130	274,208	5,834,740
Net long-term capital gain less net short-term loss	d	9,328,978	6,429,364	6,935,279	d	d	119,047,402
Net gain, noncapital assets	d	4,089,397	2,361,213	3,746,858	d	4,067,733	70,218,666
Tax-exempt interest	304,931	1,357,117	554,929	962,861	1,084,321	1,319,200	d
Other receipts	10,178,973	30,225,519	15,999,943	27,423,296	28,361,170	32,249,291	802,134,343
Total deductions	344,650,612	998,508,379	519,279,076	835,877,716	794,445,614	1,041,233,439	16,929,882,239
Cost of goods sold [3]	176,609,763	550,639,873	295,671,331	467,677,549	428,950,812	571,005,399	10,548,541,189
Compensation of officers	18,635,439	34,990,328	9,467,248	10,572,467	9,413,748	9,994,741	60,642,437
Salaries and wages	52,006,752	134,483,713	67,920,395	108,032,937	110,397,717	142,891,205	1,513,475,097
Repairs and maintenance	d	d	d	5,231,749	5,012,520	8,145,955	112,861,331
Bad debts	1,148,815	4,114,842	1,939,235	3,748,590	2,946,339	4,502,617	82,410,658
Rents paid	9,662,116	21,679,043	10,793,485	15,605,050	15,412,284	22,852,583	196,095,760
Taxes and licenses	8,588,589	22,422,906	11,612,036	17,885,511	15,938,711	21,704,637	297,257,314
Interest paid	4,206,691	18,425,548	13,574,092	26,751,019	25,173,967	35,784,611	505,749,658
Charitable contributions	142,055	461,176	217,663	329,140	409,272	533,757	15,200,168
Amortization	976,780	5,571,818	5,413,718	9,402,956	10,708,723	14,821,695	154,412,271
Depreciation	d	21,789,763	12,529,807	22,485,495	24,927,688	32,810,278	515,152,477
Depletion	245,418	714,844	d	896,601	1,253,628	1,603,142	19,688,224
Advertising	d	d	d	8,935,125	8,981,718	12,385,856	179,953,517
Pension, profit-sharing, etc., plans	2,174,324	5,877,639	2,173,347	3,597,322	3,572,160	5,879,309	107,445,312
Employee benefit programs	5,624,759	16,062,245	8,554,986	14,101,806	13,288,345	18,271,077	219,035,497
Domestic production activities deduction	162,240	744,387	434,050	970,053	1,050,137	1,506,572	31,463,884
Net loss, noncapital assets	d	2,707,030	1,034,380	5,662,718	1,688,616	2,938,373	30,532,886
Other deductions	50,389,332	142,285,318	69,370,482	113,991,628	115,319,228	133,601,634	2,339,964,557
Total receipts less total deductions	-902,405	7,376,262	11,760,916	16,097,675	27,307,352	41,922,810	1,079,270,994
Net income (less deficit)	-910,933	6,514,523	12,040,575	18,529,529	28,266,225	44,884,038	d
Income subject to tax	9,471,979	36,259,655	23,995,238	37,940,874	38,772,627	51,094,452	1,171,322,134
Total income tax before credits	3,159,268	12,538,371	8,359,546	13,318,583	13,684,263	18,066,230	412,556,041
Total income tax after credits	2,979,734	11,721,603	7,637,877	11,459,270	11,684,240	14,296,693	267,512,461

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

[1] Size of total receipts was used in lieu of size of business receipts to classify statistics for corporations in "Finance and Insurance," and "Management of Companies (Holding Companies)."

[2] This amount includes returns with zero receipts and receipts not reported.

[3] Includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS WITH TOTAL INCOME TAX AFTER CREDITS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 4. Number of Returns and Selected Tax Items, by Size of Total Income Tax After Credits

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of total income tax after credits is in whole dollars]

Size of total income tax after credits	Number of returns	Income subject to tax	Total income tax before credits	Income tax	Foreign tax credit	General business credit	Total income tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	515,763	1,375,202,527	481,747,785	478,658,748	109,543,348	34,162,319	335,522,225
\$1 under \$6,000	337,575	4,009,800	667,105	653,895	41,217	41,175	580,744
\$6,000 under \$10,000	46,276	2,288,703	403,228	394,181	32,873	10,354	350,159
\$10,000 under \$15,000	24,900	2,177,331	509,458	499,528	189,189	14,328	305,043
\$15,000 under \$20,000	15,063	1,192,372	282,667	265,883	* 1,534	16,543	259,863
\$20,000 under \$25,000	8,698	817,262	200,286	189,906	2,065	3,719	193,561
\$25,000 under \$50,000	22,218	3,028,041	887,131	848,010	37,298	50,919	788,133
\$50,000 under \$75,000	10,955	2,568,871	848,344	817,333	149,887	22,788	670,554
\$75,000 under \$100,000	7,216	2,088,380	720,789	691,550	53,364	29,945	628,271
\$100,000 under \$250,000	17,519	8,486,934	3,038,678	2,891,042	102,255	124,955	2,787,870
\$250,000 under \$500,000	8,557	13,060,024	4,611,048	4,482,215	1,401,029	146,105	3,029,330
\$500,000 under \$1,000,000	6,025	16,875,864	5,921,338	5,785,788	1,449,710	190,172	4,239,809
\$1,000,000 under \$10,000,000	8,317	92,074,246	32,510,320	31,825,038	6,127,275	1,516,103	24,510,120
\$10,000,000 under \$50,000,000	1,625	149,748,441	53,228,332	52,406,645	14,856,228	3,576,785	34,282,296
\$50,000,000 under \$100,000,000	308	85,300,224	29,992,132	29,855,658	5,920,863	2,292,208	21,556,372
\$100,000,000 or more	510	991,486,034	347,926,929	347,052,078	79,178,561	26,126,219	241,340,100

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

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

SOURCE: IRS, Statistics of Income Division, Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry

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

Item	All industries			Agriculture, forestry, fishing, and hunting					Mining				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
Number of returns	6,001,491	139,808	100,955	9,608	29,245	37,479	17,666	1,246	1,137	3,902			
Total assets	95,864,232,810	166,794,621	134,517,407	10,051,276	22,225,938	1,283,352,700	762,145,457	71,984,845	223,043,836	47,790,763			
Cash	5,578,377,780	17,013,790	12,472,013	1,137,016	3,404,761	52,943,234	32,260,750	3,401,020	5,006,424	3,249,802			
Trade notes and accounts receivable	14,090,273,241	15,584,338	11,597,045	740,250	3,247,043	118,898,963	45,737,294	8,629,571	25,226,547	4,464,032			
Less: Allowance for bad debts	209,743,782	119,262	90,027	*15,577	13,658	2,072,487	1,363,175	63,533	198,893	74,407			
Inventories	1,944,599,505	20,457,224	16,936,778	552,731	2,967,716	30,172,202	6,173,468	1,472,982	11,570,603	3,435,312			
U.S. government obligations	3,237,253,649	*155,997	*155,997	0	0	268,037	229,905	d	d	d			
Tax-exempt securities	1,900,119,216	161,566	d	d	d	385,121	345,906	d	d	d			
Other current assets	5,459,538,608	8,808,034	7,087,473	354,084	1,366,477	48,680,992	31,335,151	2,343,277	6,265,022	1,523,627			
Loans to shareholders	482,047,573	5,849,436	5,022,368	173,233	653,836	4,965,252	1,082,757	* 33,534	* 38,924	78,125			
Mortgage and real estate loans	7,506,046,862	443,888	430,983	*11,916	*989	167,029	101,920	d	0	d			
Other investments	37,092,911,322	17,767,302	14,363,515	968,731	2,435,057	230,739,159	104,192,665	14,825,385	75,602,211	4,384,258			
Depreciable assets	11,852,319,323	148,140,353	118,291,252	10,799,189	19,049,912	483,857,390	233,803,835	31,016,748	77,887,350	33,827,450			
Less: Accumulated depreciation	5,736,109,017	106,359,548	84,627,824	8,140,311	13,591,413	217,363,149	97,499,929	15,580,824	31,625,103	21,128,033			
Depletable assets	1,030,789,680	2,427,599	240,363	2,076,609	*110,827	695,354,870	631,013,059	27,174,536	31,314,617	4,568,796			
Less: Accumulated depletion	453,674,709	606,974	d	d	d	313,536,317	296,461,077	5,205,045	10,454,608	722,878			
Land	633,254,835	26,927,242	24,593,381	1,050,037	1,283,824	11,606,319	4,327,856	518,903	2,818,702	2,987,779			
Intangible assets (amortizable)	5,798,596,127	4,027,437	3,168,695	91,183	767,559	109,664,865	70,129,057	5,363,312	7,108,563	9,155,181			
Less: Accumulated amortization	1,103,036,917	874,863	606,977	61,268	206,617	33,302,433	21,251,365	4,308,207	3,035,294	634,338			
Other assets	6,760,669,513	6,991,060	5,382,968	824,270	783,823	61,923,635	17,987,381	2,356,025	25,501,075	2,634,267			
Total liabilities	95,864,232,810	166,794,621	134,517,407	10,051,276	22,225,938	1,283,352,700	762,145,457	71,984,845	223,043,836	47,790,763			
Accounts payable	6,336,549,225	11,336,387	8,812,064	186,020	2,338,303	93,959,461	47,226,195	4,965,744	22,711,791	1,929,021			
Mortgages, notes, bonds payable in less than 1 year	3,756,702,800	17,484,980	15,137,572	660,160	1,687,248	35,365,361	27,194,403	836,849	3,683,647	784,770			
Other current liabilities	18,728,660,690	9,001,607	5,832,340	337,052	2,832,216	61,538,749	39,509,202	3,342,637	6,969,837	2,179,130			
Loans from shareholders	727,762,874	15,459,912	13,126,813	689,425	1,643,673	15,509,492	7,331,936	143,706	1,469,179	2,314,940			
Mortgages, notes, bonds payable in 1 year or more	14,303,576,318	39,654,888	33,218,238	2,987,194	3,449,456	337,897,635	194,312,216	30,119,544	46,447,963	11,509,160			
Other liabilities	14,012,985,144	5,702,569	4,384,822	249,587	1,068,160	166,979,603	95,217,646	15,637,582	29,963,369	6,166,198			
Net worth, total	37,997,995,760	68,154,277	54,005,557	4,941,838	9,206,882	572,102,409	351,353,861	16,938,783	111,798,050	22,907,544			
Capital stock	3,118,462,690	10,817,603	8,969,225	604,264	1,244,114	53,628,946	18,487,918	461,693	20,591,305	562,168			
Additional paid-in capital	30,088,342,919	38,208,549	32,074,823	932,904	5,200,823	416,396,785	226,652,004	d	d	12,960,767			
Retained earnings, appropriated	454,873,967	354,182	d	*56,006	d	406,138	280,773	d	d	* 83,691			
Retained earnings, unappropriated	7,168,451,108	22,477,905	16,031,732	3,420,162	3,026,012	141,482,012	125,269,403	4,721,483	14,201,003	11,616,583			
Less: Cost of treasury stock	2,812,134,924	3,703,962	d	71,497	d	39,811,471	19,336,237	1,190,397	6,279,948	2,315,666			
Total receipts	31,562,783,912	223,005,071	160,061,009	16,137,753	46,806,309	577,047,846	326,138,507	29,471,180	57,423,473	31,123,754			
Business receipts	28,075,177,764	193,797,756	134,026,880	15,771,648	43,999,228	512,988,022	277,953,877	26,856,806	53,485,307	29,786,455			
Dividends	134,075,957	78,429	68,340	4,893	5,195	13,128,118	11,818,861	* 41,522	1,132,784	72,952			
Interest	1,099,539,451	184,561	152,788	11,188	20,585	2,210,107	792,116	408,354	458,275	32,469			
Gross rents	174,616,402	1,417,331	1,352,449	24,176	40,706	2,118,120	246,458	52,141	55,948	41,845			

Footnotes at end of table.

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Agriculture, forestry, fishing, and hunting						Mining			
	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting, and trapping	Total	Oil and gas extraction	Coal mining	Metal ore mining	Nonmetallic mineral mining and quarrying
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total receipts—continued										
Gross royalties	193,908,402	196,015	172,710	d	d	2,103,524	1,089,232	170,403	216,478	48,115
Net short-term capital gain less net long-term loss	74,318,723	16,407	d	* 655	d	9,639	6,669	d	0	* 2,614
Net long-term capital gain less net short-term loss	189,766,702	858,861	725,622	115,383	17,855	10,540,714	8,954,472	389,322	229,568	302,740
Net gain, noncapital assets	114,953,489	1,299,638	1,063,361	91,439	144,837	13,982,672	10,881,794	136,840	1,328,421	365,025
Tax-exempt interest	55,626,685	27,792	d	d	3,996	36,382	29,629	d	d	2,745
Other receipts	1,450,800,295	25,128,280	22,461,062	112,185	2,555,032	19,930,547	14,365,400	d	d	468,795
Total deductions [1]	29,522,395,123	211,682,647	150,996,670	16,559,920	45,126,057	555,535,682	312,322,868	32,714,977	57,218,141	29,598,166
Cost of goods sold [2]	17,850,424,254	106,596,513	68,945,022	9,696,865	27,954,626	285,557,862	134,668,648	16,122,534	32,832,676	19,283,580
Compensation of officers	488,312,828	3,724,437	2,470,185	356,325	897,927	4,840,044	2,156,182	166,530	151,941	375,055
Salaries and wages	3,047,339,090	16,297,137	9,614,691	1,162,583	5,519,862	31,674,341	14,261,461	1,458,552	1,297,930	1,231,754
Repairs and maintenance	203,547,453	4,461,902	3,259,652	465,695	736,555	3,531,400	829,689	230,052	37,474	376,545
Bad debts	117,271,745	70,224	46,911	5,199	18,114	493,281	149,411	54,987	* 43,185	52,006
Rents paid	513,203,667	9,342,729	8,487,614	170,167	684,948	11,020,182	3,241,871	533,231	333,411	671,780
Taxes and licenses	580,595,537	4,106,366	2,779,840	323,072	1,003,454	14,830,798	9,139,817	1,586,596	628,496	531,912
Interest paid	706,062,988	2,408,852	2,028,406	133,776	246,671	23,025,901	12,977,382	2,470,577	2,721,410	1,030,539
Charitable contributions	17,755,335	73,915	66,073	3,252	4,589	215,333	113,103	* 9,477	40,664	31,718
Amortization	219,690,385	426,128	353,141	21,517	51,470	23,477,420	20,197,662	334,049	1,901,378	170,638
Depreciation	769,459,631	9,927,005	7,896,544	943,794	1,086,667	44,911,929	24,039,772	2,103,485	5,595,620	2,160,887
Depletion	26,609,580	98,583	31,523	d	d	16,429,954	10,517,964	959,704	4,029,325	762,495
Advertising	295,420,565	456,893	370,888	15,509	70,495	372,171	82,378	15,808	7,330	57,144
Pension, profit-sharing, etc., plans	165,644,720	377,634	262,089	21,997	93,549	2,707,508	1,358,482	180,954	373,445	222,002
Employee benefit programs	378,525,710	1,386,396	1,016,056	107,787	262,553	6,470,171	2,100,122	1,291,700	532,349	459,409
Domestic production activities deduction	36,667,626	378,918	369,468	* 2,517	6,933	891,378	358,536	* 9,511	* 89,163	81,080
Net loss, noncapital assets	53,299,385	80,030	70,100	d	d	3,544,857	1,950,454	96,382	1,380,492	40,379
Other deductions	3,973,051,890	51,468,982	42,928,465	2,060,478	6,480,039	101,541,150	74,179,923	5,090,849	5,221,853	2,059,244
Total receipts less total deductions	2,040,388,788	11,322,424	9,064,338	577,833	1,680,252	21,512,164	13,815,649	-3,243,797	205,332	1,525,588
Net income (less deficit)	2,144,875,397	d	d	d	1,676,256	34,831,549	23,880,495	-3,072,942	2,705,082	1,589,317
Income subject to tax	1,401,174,826	4,595,732	d	116,819	d	43,241,098	29,836,807	162,799	5,527,041	1,112,478
Total income tax before credits	491,086,359	1,441,580	1,319,751	38,564	83,265	15,641,827	10,752,887	73,035	2,083,927	420,081
Total income tax after credits	336,078,471	1,327,464	1,208,472	38,291	80,701	6,213,126	3,627,203	43,333	323,495	368,875

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Mining— continued	Utilities					Construction				
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns	13,527	6,696	1,257	360	4,662	416	708,312	216,389	22,693	26,823	
Total assets	178,387,798	1,843,792,338	1,037,540,009	200,107,189	46,209,362	559,935,778	728,845,250	298,135,824	155,714,567	61,383,443	
Cash	9,025,238	38,727,168	22,205,855	8,239,901	880,913	7,400,499	105,014,022	43,359,130	19,339,261	4,620,612	
Trade notes and accounts receivable	34,841,540	109,810,629	52,124,415	25,977,309	1,414,598	30,294,307	193,140,723	69,101,871	35,764,153	3,958,880	
Less: Allowance for bad debts	372,479	2,655,949	977,920	264,206	61,603	1,352,220	1,322,967	304,756	335,610	53,350	
Inventories	7,519,838	32,383,448	18,574,556	3,886,024	236,697	9,686,171	90,889,925	64,094,504	4,188,336	14,132,774	
U.S. government obligations	d	590,899	* 554,184	d	d	d	259,200	55,903	* 172,456	d	
Tax-exempt securities	d	* 45,500	d	0	d	d	968,007	262,039	588,153	d	
Other current assets	7,213,914	78,585,823	42,227,252	15,387,177	1,026,339	19,945,056	80,632,950	44,231,001	13,182,430	4,634,079	
Loans to shareholders	3,731,911	164,987	70,586	d	37,980	d	11,432,870	3,585,221	2,140,898	759,889	
Mortgage and real estate loans	d	* 2,902,839	d	d	d	d	4,782,700	3,543,680	85,651	993,922	
Other investments	31,734,641	172,389,348	102,625,557	13,619,881	2,702,218	53,441,692	72,056,087	28,025,778	23,246,191	11,909,877	
Depreciable assets	107,322,007	1,507,109,156	887,225,091	104,104,609	45,388,783	470,390,674	312,546,657	54,666,410	99,805,240	13,996,212	
Less: Accumulated depreciation	51,529,260	470,180,003	287,273,770	30,967,633	12,886,597	139,052,003	211,176,752	35,039,354	61,520,382	6,395,912	
Depletable assets	1,283,861	20,116,575	d	18,209,196	d	d	2,105,995	* 76,817	1,470,872	* 329,951	
Less: Accumulated depletion	692,711	9,898,515	d	8,611,657	d	d	560,533	* 56,473	379,226	* 49,471	
Land	953,080	6,123,822	4,654,399	232,584	529,730	707,109	22,033,810	8,556,239	3,182,042	7,763,719	
Intangible assets (amortizable)	17,908,752	61,394,803	28,311,554	8,245,231	2,795,237	22,042,781	27,755,902	3,902,944	11,688,420	707,642	
Less: Accumulated amortization	4,073,229	8,075,073	4,893,034	919,839	143,169	2,119,031	6,759,945	1,415,009	2,568,176	254,567	
Other assets	13,444,887	304,256,881	168,762,184	42,909,219	4,190,494	88,394,983	25,046,599	11,489,879	5,663,859	4,280,807	
Total liabilities	178,387,798	1,843,792,338	1,037,540,009	200,107,189	46,209,362	559,935,778	728,845,250	298,135,824	155,714,567	61,383,443	
Accounts payable	17,126,710	68,948,527	36,203,749	13,075,264	2,127,079	17,542,434	132,694,079	71,338,547	21,338,856	1,627,502	
Mortgages, notes, bonds payable in less than 1 year	2,865,693	87,692,728	48,575,633	20,398,634	1,695,915	17,022,546	44,021,989	18,132,315	7,477,307	4,502,477	
Other current liabilities	9,537,944	109,174,746	57,331,548	18,450,945	1,888,170	31,504,083	102,339,459	40,753,820	23,995,885	3,741,198	
Loans from shareholders	4,249,722	3,898,354	3,423,524	* 362,757	106,671	* 5,402	39,463,682	14,065,973	2,257,561	10,479,567	
Mortgages, notes, bonds payable in 1 year or more	55,508,752	567,544,728	325,348,404	75,040,120	14,301,881	152,854,322	135,313,357	55,247,329	31,091,400	19,825,487	
Other liabilities	19,994,808	524,442,733	302,152,325	46,050,047	12,486,734	163,753,626	28,353,721	7,768,955	10,488,260	4,645,942	
Net worth, total	69,104,171	482,090,522	264,504,825	26,729,422	13,602,910	177,253,365	246,658,962	90,838,884	59,065,297	16,561,269	
Capital stock	13,525,861	108,510,298	42,133,153	15,524,972	2,459,460	48,392,713	16,343,842	6,496,753	2,821,635	1,789,248	
Additional paid-in capital	71,131,376	273,548,001	181,601,769	10,318,064	12,331,023	69,297,144	106,582,127	39,112,071	24,302,443	23,837,546	
Retained earnings, appropriated	* 19,651	2,217,367	1,875,758	d	* 35,517	d	369,712	* 83,475	* 34,692	d	
Retained earnings, unappropriated	-4,883,495	117,493,779	52,282,922	d	-1,090,299	d	141,601,945	53,946,955	34,925,287	d	
Less: Cost of treasury stock	10,689,222	19,678,924	13,388,777	3,046,519	132,792	3,110,836	18,238,664	8,800,369	3,018,761	670,246	
Total receipts	132,890,931	623,225,939	335,155,087	83,264,188	11,660,063	193,146,301	1,453,497,071	554,180,477	227,057,381	17,841,210	
Business receipts	124,905,578	591,790,963	315,684,811	79,850,682	11,253,420	185,002,050	1,434,695,016	547,101,439	222,168,013	16,439,775	
Dividends	62,000	2,900,524	2,500,974	158,763	2,111	238,675	117,394	31,533	42,157	3,547	
Interest	518,893	3,284,061	2,589,874	182,458	32,006	479,724	830,045	413,704	198,915	110,278	
Gross rents	1,721,727	1,680,933	983,445	33,888	13,005	650,594	1,246,983	492,658	158,787	300,599	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Mining— continued	Utilities					Construction			
		Total	Electric power generation, transmission, and distribution	Natural gas distribution	Water, sewage, and other systems	Combination gas and electric	Total	Construction of buildings	Heavy and civil engineering construction	Land subdivision
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total receipts—continued										
Gross royalties	579,296	152,131	97,673	* 41,035	* 12,464	958	198,701	26,879	82,792	* 26,984
Net short-term capital gain less net long-term loss	d	578,922	236,467	* 16	* 237	342,202	69,620	52,361	7,484	5,032
Net long-term capital gain less net short-term loss	664,613	4,080,141	1,486,857	994,798	18,890	1,579,596	1,235,690	623,458	280,075	117,482
Net gain, noncapital assets	1,270,592	3,548,575	d	d	39,225	d	2,669,340	444,016	1,221,483	111,648
Tax-exempt interest	d	38,464	d	d	* 892	d	204,428	64,931	39,174	7,705
Other receipts	3,164,277	15,170,925	9,216,480	1,534,119	287,813	4,132,512	12,229,853	4,929,497	2,858,502	718,161
Total deductions [1]	123,681,539	620,899,162	334,326,868	83,619,676	11,837,629	191,114,989	1,398,935,631	536,959,743	219,489,048	18,540,112
Cost of goods sold [2]	62,650,425	339,625,222	183,533,441	59,395,811	3,708,975	92,986,995	1,070,028,599	458,494,063	171,237,768	11,937,447
Compensation of officers	1,990,337	2,713,386	1,299,314	515,104	262,450	636,518	41,580,514	10,547,424	4,341,190	489,145
Salaries and wages	13,424,644	30,252,506	11,698,150	3,009,062	892,138	14,653,156	82,823,032	21,497,950	9,238,152	1,359,557
Repairs and maintenance	2,057,641	21,448,200	11,442,274	1,604,725	949,480	7,451,720	5,862,425	1,253,127	1,150,571	244,274
Bad debts	193,692	2,607,932	1,199,577	307,606	64,288	1,036,461	1,972,742	570,577	290,583	132,160
Rents paid	6,239,888	4,302,651	2,545,553	380,129	134,022	1,242,948	25,761,534	4,792,337	5,690,016	219,135
Taxes and licenses	2,943,977	23,320,089	12,994,999	1,741,092	657,238	7,926,760	25,006,612	5,476,058	3,664,755	410,597
Interest paid	3,825,993	31,642,803	21,150,689	2,109,173	809,519	7,573,423	7,011,691	2,182,987	1,560,908	717,322
Charitable contributions	20,371	303,582	139,821	24,415	303	139,043	153,236	50,683	28,135	2,579
Amortization	873,694	4,813,094	3,129,507	411,980	139,203	1,132,404	1,650,246	451,224	585,007	56,025
Depreciation	11,012,166	73,640,765	40,863,258	5,903,428	1,753,021	25,121,057	18,736,734	2,712,770	6,754,610	322,597
Depletion	160,467	395,240	d	d	* 855	d	133,538	3,358	119,718	d
Advertising	209,511	1,037,701	664,800	72,589	22,869	277,443	4,432,922	1,462,808	189,194	133,995
Pension, profit-sharing, etc., plans	572,625	5,885,373	3,241,726	364,089	158,889	2,120,669	4,166,423	1,167,952	670,114	65,682
Employee benefit programs	2,086,590	8,089,732	3,309,273	876,040	274,562	3,629,856	17,891,598	3,447,461	2,616,072	127,453
Domestic production activities deduction	353,089	267,106	d	d	* 3,112	192,290	696,949	395,622	99,381	d
Net loss, noncapital assets	77,150	1,828,700	d	151,916	68,616	d	418,275	73,997	173,382	d
Other deductions	14,989,281	68,725,080	35,894,298	6,525,533	1,938,088	24,367,161	90,608,561	22,379,344	11,079,491	2,230,191
Total receipts less total deductions	9,209,392	2,326,477	828,219	-355,487	-177,566	2,031,311	54,561,440	17,220,734	7,568,333	-698,902
Net income (less deficit)	9,729,598	3,351,026	1,799,907	-355,330	-178,458	2,084,907	54,491,717	17,182,084	7,626,047	-706,607
Income subject to tax	6,601,974	6,576,956	1,541,671	1,139,568	103,788	3,791,929	10,291,320	4,805,369	1,653,304	189,170
Total income tax before credits	2,311,887	2,662,384	750,282	523,742	35,786	1,352,573	3,377,499	1,636,571	569,398	69,060
Total income tax after credits	1,850,221	1,808,792	399,929	467,535	35,633	905,695	3,179,315	1,524,174	530,414	63,794

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Construction—continued				Manufacturing						
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Number of returns	59,483	78,917	304,006	236,749	1,726	1,932	828	1,314	4,215	3,199	
Total assets	42,897,246	41,284,865	129,429,305	127,40,697,107	111,491,191	65,269,864	157,060,303	33,392,457	90,312,855	28,669,583	
Cash	6,726,972	8,134,657	22,833,389	443,365,574	3,053,330	1,869,527	2,249,543	1,427,572	4,379,542	2,242,024	
Trade notes and accounts receivable	18,695,983	18,118,204	47,501,633	2,517,259,061	7,181,849	4,311,006	20,520,300	5,227,090	9,684,477	4,092,331	
Less: Allowance for bad debts	138,723	142,849	347,679	23,470,864	180,397	45,667	90,002	100,711	132,226	74,332	
Inventories	1,215,074	1,836,392	5,422,846	758,862,100	12,826,311	4,887,708	9,973,675	4,517,744	15,610,245	2,201,141	
U.S. government obligations	d	* 11,198	* 1,644	7,404,393	d	0	d	d	0	0	
Tax-exempt securities	d	d	* 36,525	5,839,568	d	0	d	0	0	0	
Other current assets	4,388,846	3,218,689	10,977,906	508,006,819	5,428,556	1,806,971	4,410,558	2,388,467	3,243,891	879,915	
Loans to shareholders	721,566	849,084	3,376,212	108,854,887	82,832	* 5,227	62,256	d	95,686	451,288	
Mortgage and real estate loans	* 20,529	* 14,282	124,638	3,399,881	d	0	d	d	d	d	
Other investments	1,654,763	1,341,432	5,878,046	4,238,472,880	22,176,945	23,542,967	73,367,200	1,977,750	12,294,512	1,158,412	
Depreciable assets	17,910,888	20,329,083	105,838,824	3,138,323,458	52,095,760	18,060,696	25,711,747	22,623,432	41,084,724	21,053,120	
Less: Accumulated depreciation	12,301,685	15,627,165	80,292,255	1,782,895,919	31,572,912	10,303,635	13,625,191	11,305,476	22,789,766	12,755,024	
Depletable assets	0	d	d	200,461,994	0	0	0	0	d	0	
Less: Accumulated depletion	0	d	d	99,109,368	0	0	0	0	0	0	
Land	271,795	297,396	1,962,619	87,326,956	753,944	997,941	729,527	440,930	1,416,859	563,959	
Intangible assets (amortizable)	3,972,719	2,528,112	4,956,065	2,015,694,717	23,689,352	20,791,908	19,465,315	5,921,534	18,734,371	8,611,255	
Less: Accumulated amortization	863,074	350,157	1,308,963	402,657,207	1,130,383	3,438,334	1,298,254	488,599	1,280,603	1,055,411	
Other assets	618,662	678,466	2,315,126	1,015,558,177	14,444,953	2,783,549	15,543,209	703,174	7,959,740	1,283,133	
Total liabilities	42,897,246	41,284,865	129,429,305	127,40,697,107	111,491,191	65,269,864	157,060,303	33,392,457	90,312,855	28,669,583	
Accounts payable	6,972,501	8,287,790	23,128,883	1,441,211,379	14,213,215	5,561,882	19,924,580	4,394,563	8,517,427	2,563,718	
Mortgages, notes, bonds payable in less than 1 year	2,529,757	2,053,537	9,326,595	868,103,930	5,771,271	3,344,242	5,762,822	1,377,522	3,548,855	1,217,521	
Other current liabilities	8,075,937	8,092,978	17,679,640	1,123,848,506	6,666,192	3,623,446	5,392,604	3,409,870	6,423,636	2,200,384	
Loans from shareholders	1,161,425	2,079,875	9,429,280	222,786,615	3,713,857	200,324	554,555	681,143	1,164,868	418,911	
Mortgages, notes, bonds payable in 1 year or more	4,056,607	4,661,050	20,431,483	2,954,446,185	29,939,101	14,290,549	32,766,056	9,394,300	25,356,782	6,926,934	
Other liabilities	1,519,128	1,169,541	2,761,896	1,474,398,151	13,168,141	10,526,019	12,739,698	3,241,095	8,539,726	4,802,181	
Net worth, total	18,581,890	14,940,094	46,671,528	4,649,902,341	38,019,414	27,723,402	79,919,990	10,893,965	36,761,560	10,539,936	
Capital stock	824,594	1,353,331	3,058,281	454,528,860	8,996,837	4,947,422	17,088,282	1,425,197	1,264,255	1,488,456	
Additional paid-in capital	6,145,275	2,355,612	10,829,180	3,359,152,914	16,328,727	d	d	d	d	d	
Retained earnings, appropriated	d	* 14,654	167,020	9,650,052	0	d	d	d	d	d	
Retained earnings, unappropriated		12,888,661	35,453,080	2,219,997,992	26,092,098	24,649,168	12,407,486	5,293,186	23,418,487	3,961,780	
Less: Cost of treasury stock	1,241,091	1,672,165	2,836,032	1,393,427,477	13,398,248	5,515,448	683,728	609,978	1,504,243	429,476	
Total receipts	111,511,639	133,227,725	409,678,639	8,587,603,767	142,221,290	43,113,128	59,749,310	67,652,533	172,241,577	46,726,437	
Business receipts	109,814,724	132,630,550	406,540,515	8,067,907,032	139,101,885	41,823,697	56,992,304	66,819,339	171,053,533	45,973,888	
Dividends	14,095	3,227	22,834	53,145,368	651,282	676,767	* 124,729	503	17,268	62,979	
Interest	28,285	17,873	60,989	71,834,094	91,611	75,980	202,098	18,687	127,380	86,162	
Gross rents	15,574	11,148	268,218	29,339,249	165,162	21,134	20,845	18,769	40,749	15,922	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Construction—continued				Manufacturing					
	Electrical contractors	Plumbing, heating, and air-conditioning contractors	Other specialty trade contractors	Total	Animal food manufacturing and grain and oilseed milling	Sugar and confectionery product	Fruit and vegetable preserving and specialty food manufacturing	Dairy product	Meat and seafood processing	Bakeries and tortilla manufacturing
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total receipts—continued										
Gross royalties	0	0	* 62,046	104,237,270	441,767	312,236	* 240,656	* 181,664	* 28,230	* 61,261
Net short-term capital gain less net long-term loss	614	* 2,354	1,776	623,247	* 5,515	0	d	d	* 5,847	d
Net long-term capital gain less net short-term loss	11,161	51,659	151,854	45,022,766	157,831	* 104,316	112,325	* 573	228,063	327,310
Net gain, noncapital assets	91,686	89,873	710,635	25,441,819	328,999	9,287	277,161	223,962	113,848	85,222
Tax-exempt interest	d	d	75,672	389,600	d	d	d	d	d	d
Other receipts	d	d	1,784,100	189,663,323	d	d	1,774,379	387,814	d	112,952
Total deductions [1]	106,428,301	127,268,767	390,249,660	8,122,792,430	135,982,854	39,335,790	57,084,645	66,398,716	166,476,434	45,306,156
Cost of goods sold [2]	75,564,090	87,162,990	265,632,241	5,987,530,325	112,506,510	25,708,170	39,568,907	54,206,252	144,466,046	29,609,782
Compensation of officers	4,643,318	6,335,173	15,224,264	58,273,229	745,853	516,109	414,513	375,920	962,878	672,284
Salaries and wages	8,346,835	11,181,350	31,199,187	491,812,134	4,244,444	2,747,302	2,558,370	2,629,023	5,322,356	4,339,052
Repairs and maintenance	334,220	493,936	2,386,296	31,049,627	844,633	134,568	267,807	340,098	546,265	381,434
Bad debts	270,312	211,875	497,235	8,388,571	42,048	12,118	35,338	45,081	58,370	27,344
Rents paid	1,848,152	2,496,837	10,715,056	63,790,641	748,702	366,675	764,954	462,021	828,709	845,983
Taxes and licenses	2,928,916	3,558,391	8,967,895	119,435,454	884,049	394,780	619,690	573,959	1,265,971	902,272
Interest paid	425,975	444,257	1,680,241	173,728,045	1,674,263	697,969	1,722,020	507,087	1,151,239	372,404
Charitable contributions	22,614	17,973	31,253	6,884,569	116,369	47,502	33,291	16,516	74,960	24,143
Amortization	164,508	136,468	257,014	57,448,219	346,683	404,665	470,178	267,973	361,373	338,500
Depreciation	1,261,014	1,090,816	6,594,927	206,714,413	2,636,406	1,065,518	1,813,068	1,564,293	2,359,014	1,272,095
Depletion	d	0	d	5,647,706	d	d	d	0	0	0
Advertising	223,171	995,705	1,428,048	84,332,324	5,072,964	2,546,875	1,380,453	842,366	1,259,319	509,812
Pension, profit-sharing, etc., plans	507,110	598,523	1,157,042	52,360,742	371,716	197,124	197,208	340,343	490,190	402,205
Employee benefit programs	2,792,686	2,675,885	6,232,030	103,409,572	969,594	477,332	695,152	550,904	1,303,471	1,002,665
Domestic production activities deduction	d	38,044	98,133	24,199,479	424,469	201,663	248,721	65,889	397,457	89,080
Net loss, noncapital assets	10,079	13,619	d	15,353,511	d	d	d	66,679	d	37,650
Other deductions	7,023,592	9,816,925	38,079,018	632,433,872	4,320,348	3,747,416	6,215,485	3,544,313	5,583,648	4,479,452
Total receipts less total deductions	5,083,339	5,958,958	19,428,979	464,811,338	6,238,436	3,777,338	2,664,665	1,253,816	5,765,143	1,420,280
Net income (less deficit)	5,073,587	5,956,030	19,360,576	544,928,196	6,805,983	5,166,829	4,210,356	1,260,856	5,813,539	1,439,069
Income subject to tax	883,712	777,001	1,982,764	503,870,867	5,760,733	4,838,966	3,669,717	722,189	4,224,481	1,429,820
Total income tax before credits	292,991	219,889	589,591	176,453,567	2,015,000	1,692,332	1,283,712	261,277	1,480,685	496,641
Total income tax after credits	282,609	213,514	564,810	102,957,812	1,541,540	871,763	820,234	203,786	1,372,489	467,981

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of returns	3,559	457	518	2,576	28	2,212	2,529	93	6,247	1,474
Total assets	586,490,351	81,996,025	89,161,095	65,620,633	59,337,052	15,635,887	16,328,849	2,312,146	18,202,477	1,108,746
Cash	5,468,784	3,888,569	1,916,313	1,239,040	5,978,583	762,425	752,999	144,693	1,456,546	67,534
Trade notes and accounts receivable	249,798,754	4,963,961	1,942,894	4,146,523	971,894	2,074,867	2,280,255	431,959	3,194,493	274,094
Less: Allowance for bad debts	196,987	79,104	3,907	15,792	* 27,539	40,677	41,593	24,369	105,559	* 5,663
Inventories	15,340,147	3,556,985	930,140	13,486,387	4,136,982	2,366,360	3,784,044	844,356	4,420,922	530,677
U.S. government obligations	0	0	d	* 508	0	0	0	0	0	0
Tax-exempt securities	d	d	d	d	0	0	* 174,251	0	d	0
Other current assets	5,018,381	2,817,534	1,380,852	1,928,526	2,586,194	718,612	530,412	125,063	1,167,060	129,330
Loans to shareholders	d	* 96,142	* 3,115	168,976	* 16,274	* 37,690	* 13,619	* 49,312	54,273	* 1,288
Mortgage and real estate loans	d	d	d	0	0	d	d	d	0	0
Other investments	162,253,640	33,686,976	12,148,215	15,980,194	* 9,579,907	2,279,239	2,715,518	111,486	2,247,957	* 22,471
Depreciable assets	65,204,088	32,473,374	12,555,564	16,703,072	9,014,801	8,695,683	10,575,151	1,101,519	4,488,891	210,369
Less: Accumulated depreciation	36,548,607	16,935,635	5,074,480	8,509,176	5,376,145	5,910,166	7,297,759	800,258	2,783,594	140,930
Depletable assets	0	d	d	0	0	0	d	d	0	0
Less: Accumulated depletion	0	d	d	0	0	0	0	0	0	0
Land	1,212,547	1,193,446	204,282	1,460,175	* 247,352	110,454	134,987	16,206	152,630	* 2,415
Intangible assets (amortizable)	100,035,638	d	53,974,244	d	32,321,833	d	d	232,874	4,265,729	d
Less: Accumulated amortization	8,011,967	2,459,500	209,880	1,004,657	* 1,454,388	188,270	567,911	* 65,120	d	d
Other assets	26,573,220	3,364,534	9,149,533	3,736,007	1,341,303	3,887,914	596,326	88,262	340,935	* 15,420
Total liabilities	586,490,351	81,996,025	89,161,095	65,620,633	59,337,052	15,635,887	16,328,849	2,312,146	18,202,477	1,108,746
Accounts payable	266,836,841	4,662,637	3,001,265	1,996,546	573,640	1,485,988	1,725,012	331,772	2,729,312	130,703
Mortgages, notes, bonds payable in less than 1 year	12,391,998	23,142,878	d	3,005,086	10,431,515	791,185	1,688,532	202,479	748,359	* 127,406
Other current liabilities	15,824,271	5,705,465	2,728,643	3,112,766	d	729,334	855,324	157,728	1,787,424	113,404
Loans from shareholders	6,802,851	496,172	d	459,248	d	280,750	472,155	* 36,841	901,231	* 200,567
Mortgages, notes, bonds payable in 1 year or more	93,596,136	28,425,291	43,072,854	19,738,386	* 23,824,033	7,109,199	2,093,262	480,093	3,351,047	* 64,418
Other liabilities	26,706,746	13,856,526	13,855,860	4,928,424	14,134,288	559,733	1,490,638	178,853	2,169,267	* 24,765
Net worth, total	164,331,507	5,707,056	19,936,826	32,380,177	8,834,879	4,679,698	8,023,925	924,380	6,515,836	447,482
Capital stock	15,105,297	2,682,946	365,717	2,730,477	960,411	989,612	341,840	14,954	815,614	3,089
Additional paid-in capital	d	19,505,021	19,170,832	10,431,562	14,309,186	2,173,998	2,497,557	678,660	5,085,964	* 43,679
Retained earnings, appropriated	d	0	0	0	0	d	d	0	d	0
Retained earnings, unappropriated	39,371,519	26,011,908	752,462	22,312,837	d	d	d	d	3,492,906	457,048
Less: Cost of treasury stock	41,991,390	42,492,819	* 352,184	3,094,699	d	124,515	798,467	d	d	* 56,334
Total receipts	187,865,219	66,292,607	24,725,640	36,406,905	48,894,217	16,817,941	23,532,802	3,113,859	32,967,067	2,305,072
Business receipts	176,797,446	59,844,330	23,822,655	34,837,085	46,915,110	16,520,729	23,218,573	3,063,139	32,052,548	2,283,680
Dividends	95,617	* 1,369,521	d	d	d	22,880	* 39,342	d	d	d
Interest	2,277,828	105,168	13,300	100,687	* 73,767	63,525	13,643	6,120	3,208	d
Gross rents	159,120	60,711	d	10,314	d	3,808	* 7,429	d	d	0

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total receipts—continued										
Gross royalties	1,233,860	* 627,361	d	d	* 71,317	* 43,549	* 33,443	d	334,023	0
Net short-term capital gain less net long-term loss	* 902	d	d	d	0	d	* 6,008	d	0	0
Net long-term capital gain less net short-term loss	50,390	97,585	d	* 3,820	d	* 11,186	* 4,295	* 4,288	d	d
Net gain, noncapital assets	40,425	176,341	8,973	38,174	* 524,125	21,494	8,427	* 10,900	1,721	* 5,116
Tax-exempt interest	d	d	* 6,770	d	d	d	d	d	d	0
Other receipts	d	4,004,811	610,512	584,814	261,781	130,578	d	d	502,206	16,191
Total deductions [1]	179,246,895	d	d	33,872,980	d	16,308,296	22,691,896	d	31,894,908	d
Cost of goods sold [2]	119,169,916	30,417,077	10,333,085	19,653,693	17,236,208	11,866,166	15,864,151	2,272,312	20,700,594	1,415,349
Compensation of officers	1,040,116	217,238	176,629	429,652	267,300	270,667	526,114	39,543	849,668	74,260
Salaries and wages	10,159,402	8,819,505	1,780,872	2,560,229	1,404,465	989,495	2,458,020	234,373	3,089,196	273,101
Repairs and maintenance	957,448	307,270	202,449	144,218	45,912	79,401	107,066	14,738	104,139	3,529
Bad debts	56,819	34,620	2,826	4,165	2,113	11,195	25,012	10,044	36,478	* 2,252
Rents paid	1,394,433	680,027	124,077	580,116	122,317	204,679	378,933	61,682	887,077	45,752
Taxes and licenses	1,988,930	1,261,299	2,391,596	2,503,346	11,927,610	244,503	353,339	45,894	793,660	101,625
Interest paid	6,995,693	1,206,134	2,746,592	1,137,939	1,012,321	285,759	353,536	33,657	330,864	22,819
Charitable contributions	195,565	53,018	* 12,738	25,690	d	3,496	4,989	* 414	17,149	d
Amortization	1,190,447	806,310	198,517	639,597	372,127	46,332	66,651	8,985	146,331	* 761
Depreciation	3,569,199	2,954,715	783,345	1,070,084	438,043	405,985	505,444	47,265	366,246	9,418
Depletion	0	d	0	d	0	0	0	0	0	0
Advertising	5,237,117	1,868,205	1,022,916	1,832,777	398,947	119,715	128,642	73,185	778,497	66,502
Pension, profit-sharing, etc., plans	1,024,271	325,168	219,664	188,641	240,871	80,556	115,184	9,327	412,699	* 2,507
Employee benefit programs	2,589,181	2,617,466	294,748	328,508	461,239	239,801	321,235	51,427	276,609	d
Domestic production activities deduction	826,749	229,136	183,548	184,014	d	26,747	40,938	d	6,394	0
Net loss, noncapital assets	75,781	d	d	d	d	11,297	3,073	d	27,111	d
Other deductions	22,775,826	8,647,398	2,191,312	2,511,570	2,602,983	1,422,499	1,439,568	183,070	3,072,197	96,861
Total receipts less total deductions	8,618,324	d	d	2,533,925	d	509,645	840,906	d	1,072,159	d
Net income (less deficit)	9,917,990	7,432,954	2,055,137	2,964,562	d	558,970	948,349	26,404	1,128,390	d
Income subject to tax	8,750,141	7,670,498	1,745,521	2,528,005	d	330,133	d	* 27,578	841,270	* 6,473
Total income tax before credits	3,055,988	2,684,177	611,232	884,347	d	d	179,760	* 10,389	292,025	* 1,730
Total income tax after credits	2,975,086	1,335,581	598,577	726,611	d	d	150,254	* 9,658	228,672	* 1,655

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Number of returns	1,952	10,892	217	1,824	21,871	203	865	648	602	1,425
Total assets	10,144,073	54,324,580	109,267,472	142,770,371	64,615,311	2,336,131,810	14,193,266	466,212,464	117,233,937	1,378,387,801
Cash	431,204	5,032,791	1,899,771	2,131,260	5,519,992	23,847,789	1,438,626	13,392,993	8,334,703	23,641,535
Trade notes and accounts receivable	2,628,581	7,090,810	12,047,077	13,715,155	11,837,601	680,847,921	2,381,541	108,875,058	13,442,145	148,459,234
Less: Allowance for bad debts	82,068	102,017	109,256	175,074	263,184	730,660	225,092	361,986	130,790	4,182,229
Inventories	1,999,877	8,831,045	5,995,198	9,946,803	4,574,670	41,159,296	1,988,038	23,130,795	10,077,006	54,541,192
U.S. government obligations	0	0	0	0	d	d	0	d	d	0
Tax-exempt securities	0	d	d	d	d	d	d	d	d	d
Other current assets	295,283	1,902,233	2,337,685	4,157,458	1,694,392	71,459,937	706,628	11,861,417	3,125,327	78,999,579
Loans to shareholders	* 70,929	212,579	* 6,949,066	71,351	578,665	d	42,920	373,195	30,612,335	771,915
Mortgage and real estate loans	0	* 122,950	* 72,232	0	d	d	d	d	0	d
Other investments	908,034	5,662,596	39,844,350	55,846,912	4,506,887	999,439,851	2,466,020	161,471,523	11,685,045	524,339,442
Depreciable assets	2,293,018	42,634,153	62,425,306	66,532,378	44,519,926	432,888,552	7,549,791	161,546,858	58,032,220	150,370,005
Less: Accumulated depreciation	1,380,688	28,641,129	38,860,368	39,419,920	32,630,138	212,096,919	4,617,251	92,502,575	33,386,243	81,115,200
Depletable assets	0	2,929,314	d	d	0	184,011,330	* 42,486	980,315	d	d
Less: Accumulated depletion	0	178,372	d	d	0	95,410,637	* 13,582	67,282	d	0
Land	63,678	1,668,431	1,092,632	1,172,690	502,324	29,416,989	316,129	3,122,023	919,861	3,120,537
Intangible assets (amortizable)	2,896,586	5,143,922	8,159,352	20,215,716	26,769,869	114,625,238	1,883,024	48,136,573	12,083,232	388,189,488
Less: Accumulated amortization	240,762	1,019,717	921,789	4,772,102	6,163,689	43,928,185	322,967	8,536,417	2,371,061	80,402,255
Other assets	260,403	d	7,712,107	13,193,914	3,144,674	100,696,334	540,834	34,669,812	4,769,675	171,624,761
Total liabilities	10,144,073	54,324,580	109,267,472	142,770,371	64,615,311	2,336,131,810	14,193,266	466,212,464	117,233,937	1,378,387,801
Accounts payable	1,765,020	4,144,712	4,475,569	12,913,767	6,075,892	253,941,627	1,128,035	36,588,438	9,453,888	70,008,203
Mortgages, notes, bonds payable in less than 1 year	358,102	2,719,911	6,305,132	5,342,425	3,542,488	39,139,602	709,480	84,667,722	3,241,299	159,638,895
Other current liabilities	1,005,422	4,333,540	4,317,487	7,346,535	5,941,699	270,954,113	1,261,646	17,563,606	7,694,962	155,943,575
Loans from shareholders	* 133,358	1,986,606	11,150,581	619,271	1,572,703	53,363,642	289,605	4,911,828	5,688,490	32,823,835
Mortgages, notes, bonds payable in 1 year or more	3,121,455	14,629,401	30,000,110	40,547,182	26,811,076	401,781,405	2,400,617	107,938,491	47,508,951	286,820,165
Other liabilities	822,517	6,188,880	16,225,734	15,332,232	7,740,559	181,174,668	3,012,969	76,318,675	11,236,991	207,754,289
Net worth, total	2,938,198	20,321,531	36,792,859	60,668,958	12,930,894	1,135,776,754	5,410,915	138,223,705	32,409,355	465,398,840
Capital stock	484,918	2,949,603	1,951,210	2,433,835	2,518,429	36,253,449	277,711	17,976,932	2,714,591	36,283,663
Additional paid-in capital	272,703	7,168,224	39,644,594	18,014,145	13,001,569	650,976,891	475,449	d	21,129,955	d
Retained earnings, appropriated	0	* 34,046	d	* 31,635	d	d	d	d	0	d
Retained earnings, unappropriated	2,307,813	12,040,118	d	68,059,083	2,026,601	731,872,020	4,790,753	36,298,086	16,647,851	220,812,862
Less: Cost of treasury stock	* 127,236	1,870,460	2,163,728	27,869,740	d	d	d	27,581,012	8,083,042	187,667,196
Total receipts	11,397,528	88,947,385	62,416,463	113,924,254	80,263,356	2,085,986,718	19,794,558	245,478,624	77,231,152	450,126,211
Business receipts	10,973,612	87,081,349	60,955,619	107,225,793	78,401,269	2,000,022,317	19,482,622	231,631,410	72,649,572	356,735,105
Dividends	d	179,786	d	d	113,259	13,096,656	* 21,092	1,431,404	328,504	9,006,670
Interest	2,571	115,629	426,383	367,431	57,227	d	15,813	1,743,849	486,129	4,763,967
Gross rents	d	36,558	9,596	27,111	69,802	975,992	2,255	227,628	25,812	171,013

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total receipts—continued										
Gross royalties	d	40,239	44,979	2,322,251	109,886	1,593,805	* 39,676	3,511,292	544,260	32,231,700
Net short-term capital gain less net long-term loss	d	* 2,190	0	5,627	* 1,243	* 87,521	d	d	d	10,193
Net long-term capital gain less net short-term loss	d	269,721	182,568	177,441	29,944	5,736,614	* 10,609	989,045	642,381	20,131,478
Net gain, noncapital assets	* 3,408	272,393	197,324	337,526	94,721	d	13,992	d	d	2,717,716
Tax-exempt interest	d	1,528	d	d	2,415	d	d	* 1,495	* 51	9,268
Other receipts	237,032	947,990	580,481	1,671,430	1,383,590	51,302,533	197,687	5,320,956	2,452,935	24,349,101
Total deductions [1]	11,227,497	84,938,576	61,561,054	103,777,178	77,853,228	2,004,653,370	d	234,001,943	71,555,824	400,605,297
Cost of goods sold [2]	7,358,782	65,598,454	46,398,530	74,127,740	49,095,921	1,818,517,637	14,480,904	175,383,295	52,015,504	181,799,279
Compensation of officers	393,115	1,215,826	336,419	833,376	2,150,990	1,033,105	251,797	1,270,023	365,827	2,183,360
Salaries and wages	1,141,162	5,356,756	2,023,235	9,061,793	8,978,704	28,282,615	939,667	13,234,038	2,245,750	54,205,403
Repairs and maintenance	69,297	624,326	290,609	324,583	486,106	2,027,549	156,881	1,772,853	941,595	2,091,289
Bad debts	11,811	61,021	35,942	d	123,487	123,527	10,138	184,673	36,513	178,151
Rents paid	206,631	959,459	341,402	1,385,365	1,802,508	6,593,843	162,154	2,233,620	402,341	2,563,433
Taxes and licenses	178,267	1,356,848	770,890	1,385,817	1,649,602	22,469,497	231,031	2,090,306	568,749	6,563,919
Interest paid	174,301	1,057,426	2,083,609	2,126,368	2,063,417	18,572,015	394,090	6,858,351	1,703,465	20,487,047
Charitable contributions	* 3,369	17,840	24,827	87,652	13,897	525,539	4,478	89,417	25,640	3,312,184
Amortization	48,069	237,404	184,857	485,500	563,566	8,476,201	17,956	1,556,854	532,265	6,788,773
Depreciation	133,110	1,990,390	2,703,450	3,686,699	2,235,950	19,269,365	511,171	8,246,080	2,923,815	9,375,010
Depletion	0	138,581	18,339	d	0	4,062,142	* 5,005	228,097	* 73,967	d
Advertising	419,358	372,019	112,187	699,816	754,758	1,049,323	185,581	631,926	165,156	12,971,615
Pension, profit-sharing, etc., plans	37,121	292,037	1,315,579	713,146	344,023	3,882,490	49,984	2,051,009	377,903	4,355,822
Employee benefit programs	d	1,066,186	936,447	1,670,371	1,350,824	3,108,824	192,230	3,089,721	1,052,640	9,862,054
Domestic production activities deduction	d	96,846	94,800	576,618	80,962	1,507,004	49,728	1,150,653	424,716	1,945,924
Net loss, noncapital assets	62,481	17,779	102,846	47,307	89,763	1,861,467	d	350,543	110,726	d
Other deductions	847,806	4,479,377	3,796,084	6,485,351	6,068,750	63,291,207	1,131,099	13,582,484	7,589,250	80,592,496
Total receipts less total deductions	170,032	4,008,809	855,409	10,147,076	2,410,129	81,333,349	d	11,476,681	5,675,328	49,520,914
Net income (less deficit)	172,323	4,083,242	910,828	12,475,558	2,561,203	98,049,959	1,057,522	14,568,558	6,390,993	64,012,039
Income subject to tax	* 315,331	1,683,480	1,003,381	10,489,528	1,258,766	102,100,793	605,080	15,532,775	6,778,611	62,963,934
Total income tax before credits	110,895	579,612	351,755	3,677,764	434,202	35,769,206	209,969	5,443,098	2,375,188	22,049,192
Total income tax after credits	88,125	425,137	220,615	1,642,665	377,534	7,268,776	153,618	3,481,219	1,820,127	14,684,169

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Number of returns	1,747	1,484	1,848	9,675	1,546	2,453	1,665	3,426	2,680	1,021
Total assets	52,943,200	314,278,717	107,692,935	116,767,876	64,096,441	23,955,762	60,259,335	107,365,113	136,508,653	189,669,136
Cash	1,681,155	2,104,671	6,739,009	7,013,873	2,048,278	1,674,287	3,109,163	2,936,558	6,322,575	3,190,407
Trade notes and accounts receivable	8,881,228	45,266,380	12,230,818	20,507,250	9,971,621	3,290,477	4,782,516	8,277,284	23,405,145	55,915,437
Less: Allowance for bad debts	118,171	252,401	229,882	320,724	176,067	54,387	101,776	244,339	319,788	115,114
Inventories	5,465,564	8,412,377	11,869,104	15,853,567	9,052,946	3,415,518	4,207,339	6,650,627	24,478,248	10,624,905
U.S. government obligations	0	0	d	d	0	0	0	* 94,415	d	d
Tax-exempt securities	d	d	d	* 208,276	d	0	0	* 118,878	0	d
Other current assets	3,444,892	8,129,660	5,759,769	4,593,876	2,837,286	1,138,160	1,876,040	5,107,222	5,505,478	4,516,313
Loans to shareholders	144,952	20,260,159	363,875	672,064	* 170,153	96,826	d	290,197	211,295	43,823
Mortgage and real estate loans	d	0	* 24,590	* 37,555	0	0	0	* 37,451	d	d
Other investments	11,784,302	134,359,320	26,650,559	16,456,439	12,751,290	2,480,316	19,188,599	17,157,478	21,086,688	55,910,135
Depreciable assets	19,832,736	45,788,610	41,078,706	66,816,270	33,711,359	13,715,178	28,424,037	65,005,533	83,325,079	41,163,284
Less: Accumulated depreciation	12,742,656	26,994,301	21,066,525	41,106,043	19,798,908	7,727,368	16,814,224	38,952,177	46,092,895	22,361,283
Depletable assets	d	d	d	d	d	73,932	d	8,340,441	d	d
Less: Accumulated depletion	0	d	75,174	d	d	* 20,786	d	1,609,259	* 374,002	d
Land	585,934	797,767	1,272,122	935,117	302,710	485,855	355,409	6,584,175	1,817,686	939,878
Intangible assets (amortizable)	13,757,033	65,702,031	19,716,019	27,003,159	8,328,420	4,984,936	7,157,702	28,280,463	17,690,368	19,971,392
Less: Accumulated amortization	3,798,282	7,579,938	3,772,056	4,037,437	1,496,901	832,935	1,402,480	3,159,009	3,619,777	4,395,860
Other assets	4,007,959	18,282,767	5,588,225	d	5,492,981	1,235,755	7,179,254	2,449,177	3,741,327	24,159,286
Total liabilities	52,943,200	314,278,717	107,692,935	116,767,876	64,096,441	23,955,762	60,259,335	107,365,113	136,508,653	189,669,136
Accounts payable	5,769,020	46,859,707	8,807,718	13,490,878	7,879,084	1,889,301	3,026,834	5,038,645	20,193,193	37,083,153
Mortgages, notes, bonds payable in less than 1 year	3,256,451	17,999,722	6,474,794	6,225,285	2,881,931	633,399	1,875,585	3,401,108	3,773,007	15,568,895
Other current liabilities	13,894,149	14,614,162	7,486,052	8,508,732	4,651,839	1,164,866	4,050,620	4,597,563	8,058,131	5,028,287
Loans from shareholders	597,105	9,086,262	2,001,076	3,223,257	1,201,483	653,864	3,983,581	1,073,794	1,493,692	992,157
Mortgages, notes, bonds payable in 1 year or more	20,516,446	53,551,998	27,755,515	41,595,702	17,850,383	6,203,558	9,516,252	28,187,415	34,184,224	51,661,674
Other liabilities	5,320,958	28,091,040	11,082,725	8,062,705	11,235,588	1,674,659	7,173,496	10,132,464	25,660,698	15,893,784
Net worth, total	3,589,069	144,095,827	44,085,055	35,661,317	18,396,132	11,736,115	30,632,968	54,934,123	45,145,708	63,441,388
Capital stock	2,952,088	11,820,567	4,854,336	5,571,967	2,310,099	2,415,490	4,354,010	3,482,645	4,215,305	5,838,808
Additional paid-in capital	d	d	38,740,852	18,038,561	16,214,558	9,685,113	28,523,422	56,835,572	28,595,393	52,185,894
Retained earnings, appropriated	d	d	0	d	d	d	* 74,705	d	d	d
Retained earnings, unappropriated	6,368,963	121,602,102	12,736,520	d	d	305,033	5,009,416	-5,260,093	15,893,059	9,726,292
Less: Cost of treasury stock	14,193,528	100,782,908	12,246,652	3,517,460	1,174,554	d	7,328,585	d	d	d
Total receipts	60,841,175	113,804,417	84,331,739	d	d	22,278,607	34,056,432	69,936,539	156,771,660	103,510,979
Business receipts	57,936,316	99,575,587	80,732,186	138,660,589	67,791,231	21,938,834	30,445,231	67,971,179	153,322,713	100,169,395
Dividends	572,649	1,727,607	319,315	264,161	423,995	16,213	171,499	27,931	68,388	153,525
Interest	139,560	446,617	200,639	206,934	366,436	62,450	48,496	145,154	862,550	1,084,413
Gross rents	17,644	30,078	14,620	43,510	10,981	1,491	8,432	78,343	75,417	46,785

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total receipts—continued										
Gross royalties	524,193	4,877,648	668,136	212,390	681,933	66,679	1,057,492	48,699	31,308	130,992
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	d	d	* 781	* 2,790
Net long-term capital gain less net short-term loss	972,519	3,987,607	694,921	239,420	50,026	* 2,096	* 82,149	87,266	340,415	25,080
Net gain, noncapital assets	d	d	d	241,621	99,453	34,280	183,858	518,158	d	45,510
Tax-exempt interest	* 859	* 38	625	d	d	d	d	d	d	450
Other receipts	562,849	3,002,459	1,082,324	743,004	303,007	156,056	2,058,841	1,056,403	1,595,316	1,852,038
Total deductions [1]	57,649,710	95,515,798	76,392,515	136,368,599	67,821,696	21,649,134	30,927,418	67,729,168	155,204,847	102,649,728
Cost of goods sold [2]	36,705,328	45,610,679	54,749,040	101,992,941	46,877,881	15,389,434	20,631,502	48,181,041	128,042,882	84,842,043
Compensation of officers	934,041	1,033,912	818,601	2,207,679	481,430	428,759	485,195	638,878	853,954	461,175
Salaries and wages	5,769,473	9,135,278	5,607,784	7,454,720	4,488,194	1,340,705	1,877,978	3,728,027	4,266,726	3,107,708
Repairs and maintenance	271,307	762,056	416,271	526,131	556,257	211,863	270,099	357,037	1,535,159	323,932
Bad debts	74,734	86,125	56,887	90,808	110,723	37,867	32,316	107,257	314,924	27,634
Rents paid	929,061	960,985	861,149	1,993,835	973,015	337,787	420,360	1,343,690	907,661	621,742
Taxes and licenses	808,129	1,780,213	974,130	1,943,763	861,723	367,692	563,567	1,363,950	1,401,399	569,678
Interest paid	1,825,246	2,973,566	1,653,195	2,805,899	1,365,302	473,047	487,847	1,896,125	3,268,773	3,316,629
Charitable contributions	25,466	131,468	67,623	16,062	9,363	1,127	56,335	27,081	25,064	9,501
Amortization	549,938	1,453,881	628,492	851,799	378,548	117,340	160,544	558,107	465,546	442,122
Depreciation	1,165,104	2,636,245	2,085,039	3,724,551	2,424,253	828,871	1,091,180	3,288,759	4,704,423	2,310,129
Depletion	0	d	69,447	0	0	30,591	d	393,767	443,051	d
Advertising	890,259	7,354,861	351,833	503,039	841,297	138,191	78,476	246,438	83,026	121,194
Pension, profit-sharing, etc., plans	795,177	1,357,198	373,254	590,293	1,896,502	235,644	188,051	574,992	1,511,248	670,805
Employee benefit programs	1,138,156	1,750,477	943,850	1,967,751	1,760,613	365,137	565,079	1,415,063	1,669,152	804,221
Domestic production activities deduction	212,554	718,868	535,044	166,608	156,520	24,975	70,474	92,647	237,276	69,367
Net loss, noncapital assets	86,885	d	61,822	84,994	12,126	10,664	d	18,005	611,367	d
Other deductions	5,468,852	17,706,328	6,139,055	9,447,728	4,627,949	1,309,408	3,863,547	3,498,303	4,863,216	4,820,083
Total receipts less total deductions	3,191,465	18,288,619	7,939,224	d	d	629,503	3,129,014	2,207,371	1,566,813	861,251
Net income (less deficit)	3,735,640	20,882,102	8,755,413	4,481,902	2,172,533	665,687	4,014,906	2,230,502	1,629,562	1,163,832
Income subject to tax	3,141,622	19,988,921	7,680,503	2,101,640	2,431,653	374,554	3,201,650	1,262,659	2,607,263	842,804
Total income tax before credits	1,107,217	6,993,899	2,680,352	727,286	851,727	131,071	1,119,841	444,863	923,080	315,044
Total income tax after credits	700,027	4,289,659	2,102,407	628,824	698,689	115,364	195,680	377,861	847,329	285,579

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Number of returns	1,374	2,237	19,739	6,754	1,769	2,081	13,571	3,150	3,881	2,859
Total assets	38,090,411	16,086,269	60,501,228	36,766,838	32,903,226	11,075,687	299,262,616	328,779,574	71,279,722	58,276,839
Cash	1,711,349	1,471,627	4,974,507	3,344,840	1,388,194	974,168	8,052,455	9,186,219	4,528,636	2,543,680
Trade notes and accounts receivable	4,881,574	3,252,424	10,980,280	8,364,491	4,312,533	1,697,745	16,163,898	82,741,952	13,094,154	8,651,284
Less: Allowance for bad debts	60,535	36,986	131,190	127,580	82,109	29,065	294,468	723,016	185,405	240,081
Inventories	6,168,269	2,349,998	9,142,454	4,809,460	3,767,392	1,097,369	17,958,062	29,038,150	7,799,133	3,942,339
U.S. government obligations	0	d	d	* 110,278	0	0	d	0	* 20,966	d
Tax-exempt securities	d	* 125,321	0	* 51,925	d	0	d	d	d	0
Other current assets	601,712	813,110	2,139,888	1,514,143	1,982,390	373,809	5,163,990	15,156,366	3,033,053	4,347,910
Loans to shareholders	d	d	d	258,819	d	62,525	305,786	21,373,749	75,501	d
Mortgage and real estate loans	0	0	98,969	* 9,786	d	0	* 18,948	d	d	0
Other investments	4,834,582	1,895,747	11,117,862	5,096,863	6,835,651	1,841,723	137,475,990	100,989,484	19,575,090	15,013,350
Depreciable assets	15,194,956	10,549,018	37,832,839	19,298,884	13,895,528	8,590,189	51,807,240	64,479,408	16,437,136	13,264,747
Less: Accumulated depreciation	8,706,620	7,132,789	28,115,695	12,839,739	8,639,361	5,587,312	35,117,457	33,651,147	10,629,615	8,808,645
Depletable assets	0	0	d	0	d	0	0	d	d	0
Less: Accumulated depletion	0	0	0	0	d	0	0	d	d	0
Land	405,134	121,682	405,728	377,456	188,117	164,663	1,052,338	979,215	483,676	210,046
Intangible assets (amortizable)	11,670,686	1,025,972	10,416,104	5,410,266	6,902,872	1,765,838	27,719,957	33,362,208	17,524,959	21,562,213
Less: Accumulated amortization	798,021	80,851	1,544,582	589,587	936,242	268,800	5,547,793	5,768,851	2,479,978	4,935,901
Other assets	1,945,416	1,689,784	2,729,559	1,676,533	3,249,014	392,836	74,429,122	11,548,198	1,961,108	2,577,291
Total liabilities	38,090,411	16,086,269	60,501,228	36,766,838	32,903,226	11,075,687	299,262,616	328,779,574	71,279,722	58,276,839
Accounts payable	3,415,191	1,790,763	6,230,194	3,863,072	3,380,213	806,576	8,716,592	45,875,398	8,589,824	3,406,243
Mortgages, notes, bonds payable in less than 1 year	1,741,450	627,611	2,984,393	1,777,856	879,507	514,011	8,487,279	30,266,716	2,327,079	3,601,620
Other current liabilities	1,874,882	929,646	3,552,443	3,544,034	2,947,953	665,524	9,793,291	16,442,546	8,111,808	5,358,296
Loans from shareholders	143,735	417,934	2,791,064	1,062,102	1,039,106	720,083	3,627,595	20,603,064	1,446,140	975,928
Mortgages, notes, bonds payable in 1 year or more	9,144,292	3,071,245	21,719,203	7,391,657	14,500,367	3,798,615	97,040,405	86,566,201	10,411,985	17,299,185
Other liabilities	4,510,651	938,892	3,587,763	2,879,535	5,425,085	520,495	9,362,622	25,568,156	3,426,688	8,243,874
Net worth, total	17,260,211	8,310,178	19,636,168	16,248,581	5,730,996	4,060,383	162,234,833	103,457,494	36,966,198	19,391,693
Capital stock	609,997	450,583	1,633,409	4,842,777	2,534,028	600,111	35,544,953	11,585,507	3,489,711	4,936,059
Additional paid-in capital	2,508,498	1,873,720	9,878,563	5,434,305	4,752,441	1,973,100	111,549,320	51,848,177	22,559,574	11,579,240
Retained earnings, appropriated	d	d	* 118,508	d	0	d	* 179,964	* 38,393	d	d
Retained earnings, unappropriated	17,198,551	6,907,302	10,479,487	7,698,921	3,810,384	1,606,563	33,300,565	73,673,068	28,610,928	8,787,451
Less: Cost of treasury stock	d	d	2,473,800	d	5,365,858	d	18,339,968	33,687,652	d	d
Total receipts	34,757,346	20,709,280	74,485,911	52,744,445	33,151,195	13,891,976	127,655,964	186,966,988	49,464,115	44,652,596
Business receipts	34,416,246	20,259,303	72,349,087	52,120,616	32,262,181	13,711,174	122,745,050	175,502,438	48,658,379	41,035,801
Dividends	38,848	* 8,822	260,205	20,500	89,555	1,776	1,358,671	955,455	281,168	129,575
Interest	39,244	51,614	411,741	59,105	120,806	5,011	127,727	3,070,530	57,316	279,387
Gross rents	8,057	3,433	18,758	7,151	11,799	9,152	113,171	2,139,307	89,946	1,379,841

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total receipts—continued										
Gross royalties	* 11,351	d	57,237	* 35,875	d	* 10,067	376,390	1,540,522	424,633	453,701
Net short-term capital gain less net long-term loss	* 271	d	d	* 166	* 2,742	d	* 653	* 7,588	* 1,196	d
Net long-term capital gain less net short-term loss	4,259	13,852	20,399	4,860	* 78,232	9,188	1,341,682	267,581	96,535	95,338
Net gain, noncapital assets	d	53,832	207,147	109,220	74,073	19,636	215,032	615,207	224,849	40,009
Tax-exempt interest	d	d	d	1,831	d	d	17,138	16,552	8,429	d
Other receipts	214,499	314,857	1,155,611	385,321	398,765	125,596	1,360,451	2,851,809	-378,335	1,233,439
Total deductions [1]	31,951,242	19,440,804	69,788,736	51,150,167	32,172,125	13,152,301	116,414,035	172,614,039	45,683,542	43,203,174
Cost of goods sold [2]	25,129,205	14,981,789	46,914,606	37,938,827	24,525,886	8,420,805	83,765,864	126,879,004	31,538,502	20,044,323
Compensation of officers	428,464	380,435	2,379,458	1,087,829	511,724	601,715	2,613,782	930,177	755,750	595,145
Salaries and wages	1,677,605	980,555	5,217,440	3,216,377	1,488,775	1,067,189	8,210,478	10,418,251	5,238,039	5,590,997
Repairs and maintenance	146,754	75,392	399,401	277,508	88,025	151,240	426,767	527,094	218,740	198,558
Bad debts	28,147	14,193	63,051	79,558	52,179	20,706	100,381	120,781	50,834	69,929
Rents paid	215,705	309,891	1,339,978	865,057	381,324	261,420	1,630,828	1,305,591	556,324	989,200
Taxes and licenses	436,601	341,429	1,524,586	968,073	495,339	364,427	2,323,348	1,495,887	801,118	699,954
Interest paid	428,243	303,451	1,515,212	690,891	820,306	256,395	1,840,273	3,699,278	657,166	1,111,890
Charitable contributions	13,340	3,753	18,215	5,221	7,885	1,301	50,218	113,410	25,882	25,805
Amortization	356,640	63,886	401,124	131,464	188,113	70,775	787,944	692,428	248,006	1,086,676
Depreciation	978,373	648,662	1,865,959	1,011,227	783,019	426,254	2,611,182	5,985,362	900,018	1,974,084
Depletion	0	0	d	d	0	d	0	* 1,607	d	d
Advertising	35,621	26,079	493,536	251,443	50,155	27,716	676,776	593,015	212,728	293,607
Pension, profit-sharing, etc., plans	181,043	142,755	393,767	265,019	209,846	96,201	1,102,776	965,948	345,588	382,441
Employee benefit programs	532,268	417,232	1,325,936	998,450	412,016	358,918	2,246,076	1,887,035	1,017,501	763,353
Domestic production activities deduction	205,617	28,337	145,538	47,950	96,041	15,622	419,552	947,871	224,167	114,533
Net loss, noncapital assets	13,307	1,424	d	d	552,205	d	146,353	18,665	d	d
Other deductions	1,144,309	721,538	5,730,629	3,287,534	1,509,488	1,008,353	7,461,434	16,032,635	2,839,053	9,117,708
Total receipts less total deductions	2,806,105	1,268,476	4,697,175	1,594,278	979,070	739,672	11,241,930	14,355,949	3,780,572	1,449,422
Net income (less deficit)	2,828,366	1,267,367	4,904,584	1,606,705	1,004,003	744,987	11,961,665	16,168,839	4,006,670	2,458,166
Income subject to tax	2,160,065	324,690	1,913,153	536,758	1,059,735	240,126	8,177,480	14,700,349	2,937,925	1,929,483
Total income tax before credits	755,101	111,050	660,141	182,006	370,695	82,642	2,843,352	5,146,058	1,022,701	674,231
Total income tax after credits	715,092	104,418	573,843	166,513	309,332	78,846	2,231,065	3,815,770	730,061	293,620

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	1,393	5,639	597	4,710	1,969	1,713	584	4,066	4,562	780
Total assets	34,515,125	35,002,151	81,905,821	117,213,136	350,476,020	88,664,120	64,689,223	342,932,285	276,230,331	919,931,338
Cash	2,583,145	2,711,655	3,160,261	6,640,527	14,965,390	7,362,868	1,479,145	27,085,177	12,477,300	40,726,876
Trade notes and accounts receivable	4,578,593	4,393,862	11,981,723	21,903,599	48,011,771	18,624,718	13,858,803	43,744,588	26,129,972	164,440,641
Less: Allowance for bad debts	82,794	63,024	161,316	300,275	785,888	156,938	126,857	445,680	422,602	4,200,572
Inventories	4,314,546	4,590,620	9,036,405	15,162,542	10,887,175	5,591,336	4,071,866	17,976,988	12,752,358	17,718,711
U.S. government obligations	d	0	d	d	d	0	d	d	d	d
Tax-exempt securities	d	* 21,932	0	0	d	d	d	d	d	d
Other current assets	1,189,311	1,379,612	4,712,608	6,391,015	35,611,841	6,084,135	8,194,619	23,380,638	16,188,668	13,650,143
Loans to shareholders	* 54,516	72,252	d	d	d	d	d	367,412	3,125,919	* 6,912
Mortgage and real estate loans	d	0	0	0	0	d	0	d	0	d
Other investments	5,010,676	10,267,769	21,815,406	24,258,261	127,918,505	9,401,380	21,615,186	103,245,192	103,621,676	565,144,135
Depreciable assets	9,114,126	15,102,342	19,325,573	26,378,347	75,284,502	16,698,871	6,702,816	147,862,075	30,838,557	91,262,542
Less: Accumulated depreciation	5,440,055	10,218,382	11,123,600	15,662,977	46,323,943	10,465,324	4,352,854	93,416,711	19,183,150	60,064,585
Depletable assets	d	0	0	0	0	0	0	d	d	0
Less: Accumulated depletion	d	0	0	0	0	0	0	d	d	0
Land	276,195	199,831	368,618	574,418	1,116,948	358,320	234,932	3,015,990	965,008	1,127,773
Intangible assets (amortizable)	12,685,934	4,462,036	25,354,824	30,413,055	37,224,443	40,911,187	18,237,813	55,855,962	93,368,343	d
Less: Accumulated amortization	1,402,285	858,034	7,461,344	4,314,300	11,346,441	22,733,564	8,815,701	13,331,024	18,251,649	7,729,028
Other assets	1,606,448	2,939,679	4,831,648	4,496,134	57,789,941	16,901,666	3,425,366	27,582,409	14,601,989	47,071,889
Total liabilities	34,515,125	35,002,151	81,905,821	117,213,136	350,476,020	88,664,120	64,689,223	342,932,285	276,230,331	919,931,338
Accounts payable	2,601,689	2,527,268	6,259,609	13,569,113	39,943,060	10,800,666	13,746,385	35,110,101	22,093,628	42,459,582
Mortgages, notes, bonds payable in less than 1 year	1,614,729	1,911,966	1,628,138	6,226,211	28,175,883	2,087,503	5,140,017	10,755,256	8,992,618	172,142,777
Other current liabilities	3,033,394	2,493,056	14,447,483	11,990,987	72,885,807	14,122,279	4,309,863	25,857,475	26,016,850	42,262,505
Loans from shareholders	2,230,619	450,911	327,005	792,588	1,963,528	378,820	6,699,305	2,318,579	7,686,106	377,123
Mortgages, notes, bonds payable in 1 year or more	9,551,025	13,744,097	8,120,892	22,140,537	105,272,920	34,038,902	2,755,726	82,958,517	45,783,039	259,923,984
Other liabilities	4,194,800	2,544,258	16,964,215	13,147,897	54,040,179	23,457,368	3,418,574	29,040,276	50,021,533	75,702,797
Net worth, total	11,288,870	11,330,595	34,158,479	49,345,803	48,194,643	3,778,562	28,619,353	156,892,081	115,636,557	327,062,570
Capital stock	1,598,765	1,795,343	3,333,976	4,335,991	46,754,334	2,342,751	1,506,089	20,101,623	7,444,642	4,108,088
Additional paid-in capital	7,997,501	4,922,895	16,170,436	43,863,876	97,041,769	73,053,036	32,797,596	297,046,257	98,617,031	62,469,598
Retained earnings, appropriated	d	d	0	d	* 132,026	d	d	d	* 51,375	* 1,076,832
Retained earnings, unappropriated	4,829,064	8,486,239	18,513,314	11,750,949	51,099,353	-63,729,166	-4,489,279	-94,345,876	30,100,678	307,431,025
Less: Cost of treasury stock	d	d	3,859,248	d	146,832,839	d	d	d	20,577,169	48,022,973
Total receipts	33,493,988	30,455,388	62,673,065	99,464,607	260,320,280	60,553,275	30,751,419	236,776,659	119,777,259	205,976,394
Business receipts	32,922,877	29,171,360	59,282,897	96,081,055	229,496,286	58,544,907	30,463,134	217,034,443	112,283,799	143,815,109
Dividends	55,216	173,119	253,693	1,165,150	2,075,383	365,332	d	2,465,422	d	1,096,370
Interest	62,433	167,286	422,704	152,969	996,797	303,149	14,131	524,424	1,329,998	27,357,915
Gross rents	12,394	8,124	206,568	247,260	1,661,474	30,429	* 2,973	44,976	50,572	7,314,019

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total receipts—continued										
Gross royalties	183,338	* 10,238	925,103	403,922	19,864,078	344,222	* 86,759	9,251,436	890,468	2,516,837
Net short-term capital gain less net long-term loss	d	d	d	* 388	107,281	0	0	111,420	* 7,935	d
Net long-term capital gain less net short-term loss	* 18,045	587,380	* 326,387	470,106	1,031,839	d	d	768,594	562,340	39,240
Net gain, noncapital assets	d	53,845	d	178,124	130,442	190,363	2,362	1,576,569	453,678	5,150,442
Tax-exempt interest	4,313	d	d	2,588	89,835	d	d	10,281	d	d
Other receipts	222,939	282,697	963,934	763,044	5,066,864	692,079	115,557	4,989,094	3,220,419	18,602,979
Total deductions [1]	d	28,067,953	d	93,301,194	232,981,891	58,743,851	30,787,013	216,928,171	113,556,965	d
Cost of goods sold [2]	22,397,217	19,212,373	42,694,241	66,063,166	128,846,029	32,908,417	19,606,252	134,894,781	65,494,720	99,800,548
Compensation of officers	440,179	661,169	421,142	1,255,848	1,967,998	602,277	260,716	2,137,835	1,827,620	1,159,979
Salaries and wages	2,840,156	2,380,027	7,941,636	8,145,374	35,550,164	7,756,757	3,209,059	29,333,212	14,362,643	16,715,899
Repairs and maintenance	97,837	126,542	104,587	332,066	991,606	298,180	84,584	1,335,858	563,642	1,206,585
Bad debts	24,703	13,844	23,039	89,148	242,212	103,743	59,120	100,783	134,676	d
Rents paid	455,077	390,006	521,657	1,039,680	1,441,078	735,506	318,999	1,673,297	1,256,748	1,377,667
Taxes and licenses	504,787	604,247	1,012,265	1,310,104	4,314,940	1,123,784	293,740	3,028,226	2,334,560	1,335,818
Interest paid	622,674	576,045	657,489	1,832,712	3,654,490	2,467,595	264,195	4,339,022	4,158,676	20,711,933
Charitable contributions	7,025	5,408	30,495	68,061	91,910	8,382	2,179	128,883	46,550	204,250
Amortization	239,519	123,138	190,645	769,776	726,768	1,580,340	227,679	2,211,834	1,724,504	1,495,988
Depreciation	544,710	803,640	1,395,973	1,723,714	7,184,640	1,095,360	601,127	8,924,309	1,993,841	10,133,673
Depletion	d	d	0	0	0	0	0	d	d	0
Advertising	290,911	158,494	277,698	565,599	3,209,133	258,011	724,556	2,065,659	765,010	2,168,076
Pension, profit-sharing, etc., plans	205,865	141,173	765,339	1,002,030	881,417	1,644,071	334,249	1,259,475	1,181,679	635,658
Employee benefit programs	584,983	853,325	1,500,497	1,954,615	3,634,444	999,740	569,567	4,292,056	2,647,201	2,790,037
Domestic production activities deduction	96,386	47,157	247,949	266,624	2,160,534	152,611	15,412	1,255,665	506,143	646,866
Net loss, noncapital assets	d	d	d	331,998	302,713	82,057	134,957	d	d	d
Other deductions	2,348,619	1,966,575	-320,820	6,550,681	37,781,814	6,927,021	4,080,622	19,175,960	14,430,815	36,193,712
Total receipts less total deductions	d	2,387,435	d	6,163,413	27,338,389	1,809,424	-35,593	19,848,488	6,220,293	d
Net income (less deficit)	1,931,888	2,491,751	5,444,225	7,282,596	33,610,937	2,120,434	-3,264	22,742,795	8,092,668	10,612,235
Income subject to tax	1,377,100	1,419,146	5,024,428	6,081,452	37,748,296	2,005,948	427,226	23,309,563	7,827,755	10,310,103
Total income tax before credits	478,244	490,418	1,757,763	2,129,422	13,242,328	703,679	150,136	8,191,208	2,736,131	3,607,603
Total income tax after credits	402,206	405,094	1,363,413	1,309,618	10,178,027	373,645	93,849	5,129,489	1,640,942	1,006,251

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Number of returns	1,832	2,877	5,165	1,481	757	1,739	12,219	8,762	17,538	399,474	
Total assets	134,347,544	97,498,247	1,019,389,949	453,362,763	45,453,745	31,437,191	45,643,163	268,282,573	89,492,205	3,072,415,173	
Cash	2,283,885	5,821,029	40,593,153	30,923,717	4,617,337	2,908,407	3,052,446	29,336,039	6,173,880	208,614,035	
Trade notes and accounts receivable	21,986,534	12,687,200	324,885,498	46,883,678	4,056,136	9,404,255	7,561,559	37,783,810	25,251,759	569,915,887	
Less: Allowance for bad debts	325,161	214,513	2,424,170	699,473	36,203	164,713	192,326	920,457	377,959	9,162,202	
Inventories	6,897,269	7,909,073	57,675,894	83,648,621	5,362,035	4,574,809	7,268,563	22,179,773	13,482,950	446,759,322	
U.S. government obligations	0	d	0	d	0	d	d	d	* 189,211	18,457,941	
Tax-exempt securities	0	d	0	0	0	0	d	d	d	3,489,016	
Other current assets	2,328,881	2,803,562	55,391,477	12,177,813	5,044,778	2,211,967	2,840,035	13,546,146	5,744,243	150,520,915	
Loans to shareholders	268,638	1,324,974	2,660,954	282,507	d	* 33,052	115,764	259,848	276,132	13,422,764	
Mortgage and real estate loans	d	d	* 18,840	d	d	d	d	d	* 4,799	1,205,440	
Other investments	55,558,100	21,113,717	212,664,119	76,173,103	3,016,592	2,140,710	4,238,574	59,120,394	7,933,870	699,541,243	
Depreciable assets	18,372,602	22,789,205	356,315,044	111,146,327	13,539,689	12,759,028	23,643,998	52,828,241	28,704,634	740,435,636	
Less: Accumulated depreciation	10,692,946	13,879,609	168,094,950	65,076,426	7,040,590	6,547,063	16,489,776	29,928,614	19,650,420	354,145,863	
Depletable assets	d	d	d	d	0	0	* 871	0	d	100,985,924	
Less: Accumulated depletion	d	d	d	d	0	0	0	0	d	26,844,834	
Land	424,373	419,828	3,107,032	2,189,138	366,623	185,609	697,609	1,521,005	680,051	23,463,637	
Intangible assets (amortizable)	38,787,104	19,701,399	53,323,017	108,893,162	19,083,973	3,157,717	11,332,092	79,716,336	20,258,850	423,099,311	
Less: Accumulated amortization	6,381,924	3,563,446	18,067,472	19,348,011	4,810,728	423,870	2,010,915	17,798,781	4,931,847	74,476,881	
Other assets	4,766,887	20,403,499	101,305,769	66,086,190	2,179,447	1,115,973	3,312,767	20,483,522	5,740,139	137,133,884	
Total liabilities	134,347,544	97,498,247	1,019,389,949	453,362,763	45,453,745	31,437,191	45,643,163	268,282,573	89,492,205	3,072,415,173	
Accounts payable	25,697,637	9,549,198	155,342,611	35,427,943	2,997,998	2,448,325	5,636,676	19,552,665	20,191,376	442,705,468	
Mortgages, notes, bonds payable in less than 1 year	4,532,272	2,692,935	96,299,690	10,444,037	1,111,819	6,777,679	10,373,162	106,345,710	20,466,109	576,729,030	
Other current liabilities	6,055,322	7,356,988	91,318,427	88,422,660	9,049,020	3,205,864	5,312,874	22,166,497	8,741,741	378,106,031	
Loans from shareholders	1,967,540	1,729,790	4,483,394	289,483	370,195	85,594	705,700	1,153,009	2,691,488	57,936,279	
Mortgages, notes, bonds payable in 1 year or more	30,037,941	18,664,882	227,866,754	80,952,771	7,958,931	4,727,918	10,373,162	106,345,710	20,466,109	576,729,030	
Other liabilities	8,030,488	23,328,093	148,517,602	125,524,948	7,958,931	2,748,645	4,345,620	29,015,065	7,875,492	268,851,071	
Net worth, total	58,026,346	34,176,360	295,561,471	112,300,921	17,188,102	11,460,832	17,219,110	18,011,788	25,123,420	1,144,066,988	
Capital stock	4,067,832	2,949,640	22,000,172	33,276,236	911,790	690,433	1,587,275	15,847,149	2,769,537	136,182,386	
Additional paid-in capital	50,241,983	32,869,822	184,194,035	55,159,617	6,108,439	4,876,478	7,756,316	96,203,935	16,886,027	633,743,092	
Retained earnings, appropriated	0	* 66,325	* 131,554	* 60,013	d	d	d	* 1,670,184	* 7,123	9,423,915	
Retained earnings, unappropriated	15,394,828	594,704	99,392,878	84,926,634	19,880,686	12,722,077	12,593,187	7,743,996	11,741,140	461,693,439	
Less: Cost of treasury stock	11,678,296	2,304,131	10,157,168	61,121,578	d	d	d	40,453,476	6,280,407	96,975,846	
Total receipts	69,914,343	63,496,688	871,259,577	346,897,785	48,634,169	33,269,638	73,315,761	150,897,821	86,116,579	4,872,244,343	
Business receipts	65,161,325	62,290,317	823,720,380	337,154,705	47,327,403	31,267,306	72,274,114	139,852,486	81,880,981	4,777,412,376	
Dividends	1,443,653	118,441	4,415,620	623,518	* 54,785	* 70,163	19,429	1,159,097	116,727	10,077,263	
Interest	232,341	406,413	8,760,080	647,821	195,756	564,155	36,258	556,966	173,585	9,578,867	
Gross rents	43,195	11,422	12,157,693	552,974	* 7,425	* 77,894	25,827	89,170	22,009	7,490,421	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Total receipts—continued											
Gross royalties	810,876	102,720	5,276,299	2,499,573	d	d	95,533	3,185,573	1,305,926	11,536,439	
Net short-term capital gain less net long-term loss	d	* 4,137	d	d	d	d	* 658	946	* 809	1,072,041	
Net long-term capital gain less net short-term loss	940,155	63,594	530,280	817,977	* 33,021	* 44,995	79,283	601,310	235,441	6,178,915	
Net gain, noncapital assets	242,797	43,238	2,090,821	179,579	217,686	645,167	75,843	d	d	5,904,278	
Tax-exempt interest	d	2,819	d	d	* 674	0	2,711	d	d	111,205	
Other receipts	1,039,170	453,588	14,082,576	4,419,999	795,964	501,908	706,104	5,302,241	1,126,722	42,882,537	
Total deductions [1]	d	61,832,087	d	d	d	d	70,363,535	142,918,897	80,554,362	4,741,466,412	
Cost of goods sold [2]	42,843,665	42,367,736	669,482,467	230,384,524	34,480,111	20,930,592	47,642,147	74,888,918	49,689,577	3,935,711,056	
Compensation of officers	809,497	1,002,844	1,946,599	1,057,910	457,573	401,508	1,354,869	2,486,577	1,780,406	44,033,633	
Salaries and wages	6,040,485	5,535,104	24,119,254	16,158,671	3,273,468	1,957,792	5,873,381	22,493,166	9,165,490	248,786,582	
Repairs and maintenance	249,760	215,040	1,438,371	1,236,015	238,474	260,073	269,259	608,551	386,903	13,989,882	
Bad debts	31,310	46,100	1,138,284	208,980	9,943	78,439	104,210	255,581	117,479	5,072,240	
Rents paid	560,083	660,433	3,224,856	2,749,760	489,035	240,915	1,266,618	1,328,277	1,709,449	39,296,871	
Taxes and licenses	1,117,549	1,124,925	5,323,891	4,946,634	775,976	419,873	1,483,668	3,126,081	1,651,931	42,907,295	
Interest paid	1,959,009	1,501,438	10,337,763	4,780,160	399,428	497,502	662,075	5,404,361	1,742,354	34,865,517	
Charitable contributions	56,265	18,133	160,669	283,309	9,701	10,786	35,628	267,398	33,679	1,493,610	
Amortization	664,178	748,848	7,426,450	1,971,652	301,196	145,307	256,834	1,811,780	641,531	16,650,679	
Depreciation	1,135,625	1,368,485	40,784,236	7,120,736	738,946	1,188,470	1,001,223	3,894,086	1,703,729	61,112,137	
Depletion	0	* 1,191	* 1,869	d	0	d	d	d	d	1,406,756	
Advertising	338,139	646,233	12,776,167	952,347	463,444	355,176	1,778,674	1,173,891	1,595,784	32,368,535	
Pension, profit-sharing, etc., plans	939,038	540,246	4,441,426	5,520,068	435,647	223,034	355,412	912,632	647,144	10,378,631	
Employee benefit programs	1,271,226	1,039,057	9,032,949	6,895,674	1,512,865	440,876	1,345,218	3,742,071	1,277,465	26,641,722	
Domestic production activities deduction	259,276	95,950	1,235,223	1,749,713	241,000	204,704	120,451	459,611	167,154	1,842,806	
Net loss, noncapital assets	d	107,242	d	d	d	d	d	d	d	1,664,393	
Other deductions	6,280,376	4,813,081	44,653,302	38,219,085	902,595	2,338,287	6,751,966	19,870,626	8,174,552	223,244,066	
Total receipts less total deductions	d	1,664,601	d	d	d	d	2,952,226	7,978,923	4,564,217	130,777,931	
Net income (less deficit)	6,364,577	1,906,127	30,838,251	23,706,465	4,055,896	3,612,967	2,991,394	9,913,440	4,814,912	138,515,948	
Income subject to tax	6,019,850	1,529,246	21,769,353	23,479,886	3,351,031	3,381,670	1,507,735	9,794,838	2,734,964	98,556,904	
Total income tax before credits	2,116,625	533,293	7,669,410	8,227,469	1,172,459	1,182,866	524,874	3,424,151	937,592	34,174,209	
Total income tax after credits	1,082,886	398,301	3,469,296	6,136,391	1,030,602	1,110,345	468,623	2,032,589	686,126	27,811,369	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Motor vehicle and motor vehicle parts and supplies	21,380	14,411	36,678	7,455	32,137	13,040	52,436	76,572	8,574	6,514
Number of returns	229,464,391	46,281,402	210,738,568	72,473,760	225,903,717	51,485,810	227,669,924	123,842,829	20,865,963	449,565,363
Cash	11,774,145	3,641,805	15,260,823	4,534,677	16,446,358	4,031,859	16,851,250	10,288,895	1,654,005	30,790,968
Trade notes and accounts receivable	74,082,780	11,974,952	60,004,860	16,051,663	67,837,937	13,870,147	49,317,556	30,761,445	7,572,293	64,421,583
Less: Allowance for bad debts	1,315,731	294,672	d	166,367	1,057,581	278,761	703,750	524,892	d	d
Inventories	d	13,052,772	26,334,497	24,070,713	37,998,894	17,402,046	70,101,351	39,053,096	4,988,978	49,697,317
U.S. government obligations	d	d	0	d	* 28,471	0	* 374,576	* 20,506	d	d
Tax-exempt securities	d	* 12,366	d	d	* 598,336	0	* 36,710	* 63,838	0	d
Other current assets	8,148,443	2,390,322	13,660,027	2,837,757	20,387,753	2,147,997	12,908,601	7,004,411	980,235	12,738,181
Loans to shareholders	572,967	440,802	1,441,942	146,731	1,678,012	203,109	1,743,426	1,272,598	196,483	2,226,080
Mortgage and real estate loans	d	18,553	* 119,427	* 6,932	d	* 5,914	199,787	201,158	d	* 8,694
Other investments	19,774,496	2,451,233	24,314,981	8,541,569	28,774,150	2,436,021	27,468,910	11,366,633	1,096,620	107,370,437
Depreciable assets	90,567,672	17,618,081	38,397,032	16,522,508	46,199,801	11,765,214	55,947,054	26,276,557	6,067,922	32,993,780
Less: Accumulated depreciation	30,362,124	11,323,961	25,454,782	7,680,473	27,355,950	7,220,982	29,889,649	16,716,974	3,839,876	16,760,375
Depletable assets	d	410,327	0	d	d	0	50,760	* 619,196	d	0
Less: Accumulated depletion	d	d	0	d	d	0	* 32,733	* 185,987	d	0
Land	1,548,094	888,402	1,212,541	934,457	1,116,957	476,107	2,228,202	1,154,544	142,379	1,092,753
Intangible assets (amortizable)	9,326,771	3,875,983	55,996,491	5,879,201	24,151,796	6,720,586	19,007,421	10,177,894	2,152,469	149,648,447
Less: Accumulated amortization	2,097,741	604,558	8,872,032	876,362	6,116,838	1,185,035	3,659,335	2,605,251	430,552	29,978,659
Other assets	9,425,601	1,819,136	9,355,512	1,482,459	15,128,823	1,111,588	5,719,785	5,615,118	388,660	46,443,215
Total liabilities	229,464,391	46,281,402	210,738,568	72,473,760	225,903,717	51,485,810	227,669,924	123,842,829	20,865,963	449,565,363
Accounts payable	28,718,222	7,262,040	27,488,024	12,701,866	51,875,647	9,455,457	36,712,051	30,078,067	5,492,986	105,218,120
Mortgages, notes, bonds payable in less than 1 year	29,411,696	4,213,398	10,148,203	7,893,191	26,546,021	3,846,131	26,414,769	13,692,484	2,149,237	15,534,193
Other current liabilities	39,672,050	3,796,123	34,042,606	6,362,596	23,937,258	3,637,012	21,673,933	10,112,121	2,829,170	47,856,161
Loans from shareholders	4,137,997	1,535,984	4,056,376	1,211,029	8,840,936	1,599,561	6,890,542	7,774,534	814,286	2,096,893
Mortgages, notes, bonds payable in 1 year or more	51,420,431	10,253,776	74,158,317	13,785,973	21,114,619	12,346,169	36,513,018	18,539,532	3,086,212	80,566,560
Other liabilities	28,599,025	2,146,827	13,291,569	4,086,167	14,019,845	1,914,301	8,425,240	5,494,282	760,151	44,875,876
Net worth, total	47,504,970	17,073,254	47,553,472	26,432,937	79,569,392	18,687,178	91,040,371	38,151,807	5,733,921	153,417,761
Capital stock	5,829,348	1,294,713	7,331,449	3,687,998	15,865,173	7,860,934	7,860,934	7,625,625	366,901	45,576,823
Additional paid-in capital	13,742,556	6,535,606	69,139,780	9,675,142	67,124,571	7,765,467	28,651,441	18,336,860	2,317,507	110,169,671
Retained earnings, appropriated	d	d	d	* 80,855	* 28,067	* 81,958	751,561	* 44,435	d	* 69,412
Retained earnings, unappropriated	28,805,313	10,319,727	-27,529,590	13,546,630	534,310	11,052,729	61,157,167	17,159,805	d	48,362,605
Less: Cost of treasury stock	d	d	d	557,689	3,982,729	1,652,179	7,380,731	5,014,918	468,452	50,760,550
Total receipts	309,679,919	119,494,091	291,759,098	135,804,355	466,148,961	111,981,627	378,663,300	286,975,598	64,238,478	632,872,896
Business receipts	300,251,679	118,669,250	287,140,241	134,205,978	459,216,335	110,717,629	372,220,135	284,203,251	63,861,552	615,887,940
Dividends	113,156	9,089	213,571	159,798	869,298	66,635	88,536	100,305	12,674	312,526
Interest	2,400,709	62,200	550,651	99,639	279,001	112,798	403,775	216,427	17,921	590,503
Gross rents	3,635,528	33,331	408,117	41,771	99,872	25,446	470,599	71,904	3,873	45,291

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale trade—continued									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total receipts—continued										
Gross royalties	d	* 20	655,545	d	1,744,415	d	40,126	388,871	d	4,762,743
Net short-term capital gain less net long-term loss	* 7,405	d	14,595	d	3,971	* 2,077	232,409	* 3,541	* 3,595	* 277,974
Net long-term capital gain less net short-term loss	240,520	29,548	d	105,288	279,435	39,420	208,801	143,857	26,778	1,176,005
Net gain, noncapital assets	696,868	137,622	257,591	339,198	99,418	41,917	2,043,182	136,503	12,985	189,031
Tax-exempt interest	d	d	d	2,069	11,290	d	5,257	3,187	d	1,395
Other receipts	2,278,043	552,362	2,349,555	844,188	3,545,926	964,595	2,950,481	1,707,752	278,126	9,629,488
Total deductions [1]	304,400,495	116,268,134	282,218,238	132,818,550	456,582,788	106,706,907	361,371,282	280,976,970	63,182,698	607,985,991
Cost of goods sold [2]	249,504,938	92,661,283	210,411,359	117,396,843	382,014,263	79,911,477	283,060,738	228,643,039	d	d
Compensation of officers	1,734,281	1,855,832	3,896,493	1,361,211	3,597,042	2,153,759	7,080,886	4,974,981	785,282	2,598,333
Salaries and wages	11,312,180	8,184,131	31,759,964	4,752,993	25,932,007	10,757,501	25,950,859	15,132,101	3,880,725	22,183,160
Repairs and maintenance	708,443	658,139	1,033,384	425,589	915,587	394,838	1,474,202	687,607	175,006	758,900
Bad debts	457,938	287,229	d	104,253	d	153,000	620,815	323,299	62,107	422,744
Rents paid	2,160,715	1,906,548	2,730,128	829,226	3,209,012	1,985,878	3,740,147	4,111,540	791,702	1,817,296
Taxes and licenses	2,275,354	1,395,519	3,191,826	919,828	3,067,476	1,513,661	4,107,187	2,748,457	514,545	2,931,624
Interest paid	2,077,601	737,287	2,759,045	825,058	1,791,527	853,474	2,316,565	1,670,130	328,905	6,228,919
Charitable contributions	47,115	11,078	97,776	15,271	91,394	17,940	112,853	49,801	5,370	675,505
Amortization	360,006	150,780	1,024,852	216,524	3,332,932	200,513	744,611	685,945	94,118	2,490,824
Depreciation	14,756,593	1,053,325	3,696,864	905,129	3,722,224	721,545	6,926,701	1,691,961	319,601	2,442,276
Depletion	0	* 36,798	d	* 2,674	d	0	* 72,611	* 17,358	d	d
Advertising	4,416,026	296,732	2,290,807	88,742	4,734,055	556,062	1,343,210	3,267,117	105,994	4,872,180
Pension, profit-sharing, etc., plans	563,773	284,570	700,236	308,825	997,880	445,814	1,391,365	485,331	167,035	677,772
Employee benefit programs	1,501,486	833,556	2,335,771	763,967	3,076,231	1,030,489	3,457,479	1,338,501	322,951	2,591,505
Domestic production activities deduction	67,592	24,970	353,859	70,429	78,265	9,157	156,602	19,803	* 1,808	540,609
Net loss, noncapital assets	31,576	15,000	207,750	7,716	282,433	38,396	70,667	108,996	3,937	241,888
Other deductions	12,424,877	5,875,357	15,308,040	3,824,271	19,145,051	5,963,403	18,743,783	15,021,001	2,895,071	32,498,601
Total receipts less total deductions	5,279,424	3,225,957	9,540,860	2,985,804	9,566,173	5,274,720	17,292,018	5,998,628	1,055,780	24,886,905
Net income (less deficit)	5,343,858	3,226,153	11,580,000	2,999,995	9,821,368	5,280,941	17,423,656	6,091,166	1,058,739	26,002,636
Income subject to tax	4,506,095	928,877	8,897,098	1,816,312	6,188,103	2,564,678	9,239,991	2,949,998	395,903	25,313,536
Total income tax before credits	1,559,647	312,188	3,091,295	632,519	2,133,229	877,610	3,157,944	948,175	125,534	8,873,584
Total income tax after credits	1,476,964	306,557	2,554,261	601,706	1,769,576	870,012	3,070,256	890,033	124,684	8,004,192

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued										Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)		
Number of returns	24,277	38,452	3,805	9,355	7,000	4,293	29,410	13,685	574,168	44,558		
Total assets	224,512,141	613,951,764	86,492,618	73,244,346	254,150,039	50,396,487	106,646,810	4,729,241	2,007,926,232	240,659,355		
Cash	8,236,144	52,806,525	3,337,139	3,866,714	12,013,906	2,944,986	9,442,015	691,820	153,044,106	21,117,387		
Trade notes and accounts receivable	18,629,380	63,467,057	21,169,949	15,380,726	29,804,251	7,187,278	17,620,854	761,176	192,033,104	29,043,701		
Less: Allowance for bad debts	807,855	785,285	d	147,737	d	63,292	298,201	d	3,659,685	210,867		
Inventories	20,997,841	39,468,659	13,285,670	9,768,923	11,925,688	10,699,879	21,037,236	d	471,622,147	124,725,264		
U.S. government obligations	d	* 17,284,236	* 26,916	d	d	d	d	0	237,843	d		
Tax-exempt securities	d	* 2,411,766	0	d	* 27,757	d	d	0	3,575,489	d		
Other current assets	7,994,371	26,497,308	6,005,762	9,446,148	10,119,603	1,195,276	5,651,720	407,001	78,842,072	5,657,220		
Loans to shareholders	439,408	938,068	121,753	186,223	814,327	318,942	612,836	* 69,056	8,031,967	2,211,020		
Mortgage and real estate loans	d	* 115,576	d	d	187,853	* 5,503	d	0	824,606	43,307		
Other investments	135,848,016	199,432,417	29,469,633	11,797,909	57,322,561	3,727,086	27,422,684	925,887	231,515,128	15,291,509		
Depreciable assets	23,686,895	211,340,778	23,194,211	23,472,011	79,433,399	9,400,967	26,498,357	1,053,396	875,407,475	46,221,471		
Less: Accumulated depreciation	13,410,044	74,647,676	13,712,731	11,457,508	43,561,661	5,328,606	14,806,442	616,048	469,008,891	23,250,463		
Depletable assets	0	d	0	d	97,935,988	d	* 1,206,613	0	108,962	* 3,361		
Less: Accumulated depletion	0	d	0	d	26,039,119	d	* 151,517	0	60,788	* 2,059		
Land	547,000	3,704,637	747,382	918,031	4,956,037	492,648	913,012	* 390,454	86,255,864	5,772,629		
Intangible assets (amortizable)	14,970,179	65,081,621	1,619,156	8,781,836	17,669,177	17,715,595	9,241,003	1,083,685	264,080,053	11,352,039		
Less: Accumulated amortization	2,519,850	7,032,804	267,904	1,770,110	1,428,993	2,212,132	2,643,202	175,521	39,013,093	1,623,320		
Other assets	9,881,002	13,812,803	1,633,182	2,788,559	3,200,639	4,304,818	4,886,614	136,370	154,089,874	4,304,297		
Total liabilities	224,512,141	613,951,764	86,492,618	73,244,346	254,150,039	50,396,487	106,646,810	4,729,241	2,007,926,232	240,659,355		
Accounts payable	13,612,297	38,866,710	11,781,634	10,213,005	27,643,052	6,736,394	18,437,328	412,568	280,655,612	10,137,864		
Mortgages, notes, bonds payable in less than 1 year	8,383,198	17,350,659	5,976,028	11,322,524	6,568,329	5,214,134	9,004,241	351,869	178,297,216	11,139,055		
Other current liabilities	9,844,545	134,591,736	5,412,326	3,641,126	18,062,630	3,057,363	8,691,499	885,775	203,871,559	17,476,933		
Loans from shareholders	3,758,943	4,125,843	1,157,662	878,677	4,784,368	724,760	3,263,455	284,634	46,859,154	11,521,899		
Mortgages, notes, bonds payable in 1 year or more	15,204,390	97,220,418	19,545,598	16,254,641	74,010,312	9,769,585	21,900,425	1,039,054	477,293,567	26,812,640		
Other liabilities	13,404,088	72,406,057	4,876,360	5,143,449	36,443,873	4,588,352	8,265,854	109,754	154,971,997	8,042,072		
Net worth, total	160,304,680	249,390,342	37,743,010	25,790,924	86,637,474	20,305,900	37,084,008	1,645,587	665,977,126	55,529,092		
Capital stock	5,067,233	10,554,863	1,926,526	4,926,170	5,421,524	6,705,897	4,335,323	366,881	55,228,897	7,446,033		
Additional paid-in capital	51,307,430	158,287,515	4,996,395	8,355,533	58,107,383	4,099,912	14,204,857	945,465	315,648,642	18,010,806		
Retained earnings, appropriated	d	* 6,602,726	0	0	* 240,157	0	* 34,286	0	680,530	98,808		
Retained earnings, unappropriated	d	84,826,537	31,167,605	13,766,790	24,957,617	10,254,514	19,505,648	552,516	460,000,766	34,958,741		
Less: Cost of treasury stock	5,834,284	10,861,299	347,516	1,257,568	2,089,208	754,424	996,106	* 219,275	165,579,708	4,985,096		
Total receipts	145,493,732	692,230,034	161,019,968	110,103,027	673,427,619	90,502,017	196,727,931	5,076,692	4,314,217,384	791,741,633		
Business receipts	140,369,912	675,104,916	157,224,425	108,239,922	662,526,390	89,325,917	192,483,204	5,763,700	4,220,977,385	771,420,081		
Dividends	587,149	4,356,972	72,055	70,078	2,201,167	* 1,827	842,428	0	4,892,127	32,403		
Interest	79,305	3,787,366	412,591	87,321	315,226	20,008	135,429	8,000	5,436,572	764,669		
Gross rents	60,119	2,078,974	158,429	d	282,692	d	31,841	d	4,140,058	277,446		

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued							Retail trade		
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
Total receipts—continued										
Gross royalties	2,403,881	638,478	* 103,605	* 7,683	87,748	76,422	539,592	d	6,809,272	d
Net short-term capital gain less net long-term loss	* 6,512	200,641	* 30,701	* 11,049	276,269	d	1,014	d	63,334	4,490
Net long-term capital gain less net short-term loss	190,142	1,245,470	78,250	19,232	1,988,808	60,340	180,262	d	4,275,105	136,898
Net gain, noncapital assets	17,816	238,704	d	56,168	1,264,040	129,715	d	* 1,398	2,331,331	763,113
Tax-exempt interest	6,423	44,798	d	d	8,595	2,067	d	d	124,008	d
Other receipts	1,772,474	4,533,715	2,848,897	1,594,689	4,521,685	861,299	2,357,931	-708,668	65,168,191	18,269,339
Total deductions [1]	138,473,175	671,933,106	158,813,179	106,696,693	670,236,613	87,986,572	190,507,802	4,307,218	4,187,610,242	780,441,452
Cost of goods sold [2]	d	545,993,324	d	88,229,365	621,492,181	d	155,760,292	* 77,801	3,173,535,969	681,961,628
Compensation of officers	2,297,642	4,903,267	730,572	1,142,625	1,379,462	852,587	2,033,353	656,025	32,789,926	5,107,348
Salaries and wages	14,427,251	38,713,437	3,097,429	6,062,059	8,343,393	7,220,255	9,572,923	1,504,213	366,996,469	38,099,974
Repairs and maintenance	597,193	3,430,394	418,721	497,882	916,865	328,472	545,283	23,376	22,629,391	1,478,672
Bad debts	174,823	693,203	95,003	113,363	295,881	21,789	216,776	* 14,607	5,842,646	414,968
Rents paid	4,256,672	5,189,643	680,213	1,091,867	1,631,365	816,031	2,197,661	171,228	89,119,218	7,420,916
Taxes and licenses	2,927,921	7,318,292	579,997	1,000,057	3,743,219	1,932,182	2,531,674	208,476	61,546,217	6,445,798
Interest paid	1,196,068	6,802,302	1,118,026	869,659	3,091,721	574,269	1,561,009	63,932	30,306,534	2,922,984
Charitable contributions	101,002	131,509	35,936	15,187	26,368	9,453	47,865	* 2,185	2,799,977	28,394
Amortization	460,373	1,528,491	57,754	372,981	3,240,297	1,276,836	386,627	26,214	6,336,773	713,887
Depreciation	1,809,901	12,630,724	1,622,018	1,348,845	5,223,785	553,333	1,616,478	70,834	55,243,578	3,494,074
Depletion	d	* 22,536	d	* 97,064	904,972	d	* 194,978	0	10,179	d
Advertising	3,460,857	2,855,244	107,535	159,443	196,398	1,642,175	1,940,127	35,830	50,617,438	7,393,223
Pension, profit-sharing, etc., plans	380,062	1,668,834	202,468	285,253	869,192	385,670	486,969	77,580	9,356,310	385,895
Employee benefit programs	950,001	4,413,414	754,124	733,792	761,282	742,765	923,338	111,070	33,320,190	3,200,997
Domestic production activities deduction	* 5,800	155,861	65,971	96,858	64,522	* 27,661	103,038	0	742,948	d
Net loss, noncapital assets	111,064	47,079	* 8,189	21,524	251,874	25,687	186,723	* 3,896	2,472,213	502,161
Other deductions	14,466,883	35,435,553	3,743,007	4,558,867	17,803,835	4,073,826	10,202,689	1,259,949	243,944,266	20,870,525
Total receipts less total deductions	7,020,557	20,296,928	2,206,789	3,406,334	3,236,006	2,515,445	6,220,129	769,474	126,607,142	11,300,181
Net income (less deficit)	8,023,496	20,767,599	2,547,437	3,424,949	4,180,914	d	7,458,108	d	131,996,752	11,299,377
Income subject to tax	6,600,480	13,508,444	1,797,505	2,153,437	6,181,363	879,833	4,325,024	310,229	107,605,353	3,284,249
Total income tax before credits	2,300,390	4,697,491	628,895	741,528	2,156,189	302,671	1,532,059	103,260	37,390,759	1,123,156
Total income tax after credits	1,521,738	3,114,294	530,998	718,825	952,606	299,031	904,539	101,094	33,626,012	1,107,343
Footnotes at end of table.										

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RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Retail trade—continued										
Item	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
	37,770	29,862	21,216	3,340	8,606	15,983	8,671	76,530	22,533	45,655
Number of returns										
Total assets	79,472,086	46,288,527	44,941,750	115,246,041	10,779,619	36,409,120	6,470,565	229,102,082	10,343,002	196,439,876
Cash	5,149,667	4,245,114	4,882,022	1,674,768	1,070,924	3,172,326	869,106	18,054,377	1,762,883	11,176,975
Trade notes and accounts receivable	8,133,771	8,040,529	10,579,929	6,499,446	940,991	6,324,638	635,578	17,031,557	182,844	34,875,231
Less: Allowance for bad debts	94,838	144,401	268,237	22,199	5,678	145,138	12,210	d	d	1,095,849
Inventories	37,281,304	13,500,062	10,196,182	22,000,057	5,277,455	7,857,161	2,976,944	30,083,950	4,977,446	32,029,667
U.S. government obligations	d	d	0	0	0	d	0	0	0	d
Tax-exempt securities	0	* 33,835	0	d	d	0	0	* 3,515,458	0	d
Other current assets	2,314,585	2,325,550	2,707,758	3,434,279	342,980	2,209,807	159,017	10,499,421	369,028	7,028,307
Loans to shareholders	670,225	430,249	352,013	* 17,797	86,053	210,903	50,242	559,411	71,663	724,665
Mortgage and real estate loans	* 23,440	d	d	d	0	0	0	* 60,736	* 30,096	d
Other investments	2,903,585	1,305,177	7,567,796	12,183,406	833,624	5,478,634	140,873	33,850,699	281,575	17,311,384
Depreciable assets	30,276,246	22,753,546	15,177,585	56,737,479	5,427,887	12,515,288	3,948,477	164,747,041	3,401,332	52,291,103
Less: Accumulated depreciation	17,691,446	13,006,250	10,938,917	31,513,654	3,865,521	8,400,168	2,805,919	91,819,389	2,101,996	28,971,421
Depletable assets	d	0	0	0	0	* 68,946	0	0	d	d
Less: Accumulated depletion	d	0	0	0	0	* 44,285	0	0	0	d
Land	3,087,360	1,598,106	507,575	11,781,214	346,630	909,025	257,986	12,490,323	176,631	3,573,054
Intangible assets (amortizable)	7,276,776	4,487,785	d	d	d	2,321,945	118,003	26,235,824	1,558,722	68,088,706
Less: Accumulated amortization	816,550	877,163	384,044	103,603	105,453	755,282	44,635	4,156,681	767,031	7,498,012
Other assets	849,765	1,587,361	1,515,329	31,067,854	252,649	4,588,921	177,105	8,036,069	401,324	6,826,536
Total liabilities	79,472,086	46,288,527	44,941,750	115,246,041	10,779,619	36,409,120	6,470,565	229,102,082	10,343,002	196,439,876
Accounts payable	18,524,970	8,092,288	13,270,734	11,401,823	1,502,250	3,705,420	1,254,787	54,789,736	1,443,409	27,124,052
Mortgages, notes, bonds payable in less than 1 year	8,862,327	4,190,335	1,069,828	1,249,554	588,724	1,793,182	968,940	2,954,790	467,990	11,187,549
Other current liabilities	7,404,426	6,615,291	6,735,867	13,179,336	954,817	4,934,930	426,973	18,772,523	465,491	20,809,098
Loans from shareholders	3,386,480	1,904,192	923,449	135,431	680,395	1,850,966	571,061	4,229,267	2,307,043	2,363,920
Mortgages, notes, bonds payable in 1 year or more	17,416,092	6,636,245	5,646,926	58,474,882	2,934,547	10,972,495	1,175,879	51,017,569	1,712,129	35,667,524
Other liabilities	3,669,198	3,693,963	2,206,295	3,868,135	154,900	1,693,667	35,629	21,502,903	217,464	12,929,623
Net worth, total	20,208,593	15,156,214	15,088,651	26,936,880	3,963,984	11,458,460	2,037,298	75,835,295	3,729,477	86,358,111
Capital stock	1,942,010	1,090,012	3,574,622	841,365	557,042	811,514	277,323	16,365,775	629,901	3,512,402
Additional paid-in capital	7,217,543	9,650,394	3,414,535	d	1,420,265	6,772,710	d	27,315,859	1,545,571	54,436,797
Retained earnings, appropriated	* 90,022	* 35,208	d	d	* 7,913	* 121,633	d	* 35,360	0	* 93,326
Retained earnings, unappropriated	12,739,915	15,457,868	9,501,488	43,430,774	2,307,403	4,940,585	1,510,937	47,779,983	1,755,147	59,113,274
Less: Cost of treasury stock	1,780,897	11,077,268	d	26,434,999	328,639	1,187,982	129,518	15,661,682	* 201,143	30,797,687
Total receipts	162,476,073	89,163,863	102,525,898	157,544,155	24,471,691	61,788,331	18,326,917	665,879,861	30,680,342	375,884,978
Business receipts	160,579,259	87,849,373	100,074,799	155,497,430	24,179,735	60,683,829	18,203,471	655,918,548	30,294,428	368,558,032
Dividends	13,426	d	195,156	d	13,429	3,599	d	43,247	d	d
Interest	73,234	183,947	259,977	16,465	11,545	268,430	9,855	571,331	1,217	50,453
Gross rents	43,750	24,708	35,264	499,179	4,058	15,126	* 1,139	613,359	* 8,323	199,667

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Total receipts—continued										
Gross royalties	d	* 19,206	d	d	d	d	d	1,664,199	0	* 234,196
Net short-term capital gain less net long-term loss	* 12,850	d	d					24,597	0	* 1,809
Net long-term capital gain less net short-term loss	28,892	48,534	* 13,035	* 175	* 3,956	14,200	* 2,060	1,708,401	* 21,124	481,705
Net gain, noncapital assets	243,545	40,412	15,641	2,449	24,376	42,555	16,924	329,903	38,305	157,236
Tax-exempt interest	d	2,136	2,589	* 43,854	* 1,419	d	0	47,847	d	d
Other receipts	1,459,969	990,201	1,859,879	1,205,644	233,005	753,189	81,478	4,958,428	316,076	6,152,093
Total deductions [1]	155,961,419	85,405,487	100,232,380	143,554,080	23,614,840	60,001,300	17,699,606	652,543,510	30,098,406	359,461,961
Cost of goods sold [2]	110,161,184	51,074,585	75,001,824	100,374,052	15,693,013	44,368,818	12,745,914	501,287,018	23,770,592	260,992,189
Compensation of officers	2,489,415	1,708,818	910,890	391,253	814,617	1,272,817	382,422	2,663,082	750,115	3,508,832
Salaries and wages	16,911,441	10,589,937	9,099,742	18,845,085	2,939,821	5,389,458	1,685,404	59,243,342	1,581,863	33,115,896
Repairs and maintenance	934,805	667,100	405,654	1,071,912	188,456	369,430	130,835	5,085,736	107,435	1,479,802
Bad debts	158,056	175,586	215,946	369,763	21,409	170,462	21,095	d	d	568,159
Rents paid	4,376,251	4,580,207	2,499,759	2,378,819	886,497	1,091,978	398,227	11,966,711	1,072,315	10,312,028
Taxes and licenses	3,114,307	1,984,302	1,422,161	3,416,485	515,760	1,051,303	393,186	9,211,365	642,479	4,503,169
Interest paid	1,408,669	509,320	478,574	1,307,102	200,961	762,141	98,144	3,411,818	118,582	2,675,236
Charitable contributions	11,461	151,432	16,299	95,531	4,105	10,050	1,515	713,185	1,815	105,215
Amortization	210,365	137,156	156,462	39,878	d	119,924	6,887	789,737	86,688	1,294,890
Depreciation	1,919,649	1,277,538	727,981	2,576,369	281,533	735,947	189,178	9,254,643	179,749	3,387,158
Depletion	0	0	0	0	d	* 4,846	d	d	d	d
Advertising	1,787,376	3,305,537	1,946,213	2,122,256	446,950	399,936	202,836	3,725,234	136,809	3,631,983
Pension, profit-sharing, etc., plans	239,419	95,935	120,199	335,824	65,268	113,003	15,222	2,473,005	22,547	d
Employee benefit programs	1,307,730	877,833	607,763	2,382,907	252,781	581,605	149,402	7,516,983	72,458	2,295,962
Domestic production activities deduction	11,932	* 2,786	* 16,781	* 5,876	* 726	* 2,604	d	137,848	0	265,808
Net loss, noncapital assets	25,287	56,462	34,982	* 56,966	* 571	22,100	* 2,734	267,859	* 1,328	69,494
Other deductions	10,894,071	8,230,953	6,571,150	7,784,003	1,290,752	3,534,879	1,296,235	34,608,194	1,541,828	30,265,941
Total receipts less total deductions	6,514,654	3,758,376	2,293,518	13,990,075	856,851	1,787,030	627,312	13,336,350	581,936	16,423,017
Net income (less deficit)	6,564,115	d	d	d	855,432	1,786,026	627,312	13,296,518	d	d
Income subject to tax	4,024,115	2,668,042	2,254,081	12,291,726	159,594	342,997	112,370	11,901,123	77,246	13,443,874
Total income tax before credits	1,379,795	920,208	776,657	4,299,992	43,849	111,663	31,009	4,122,689	18,308	4,684,425
Total income tax after credits	1,331,692	904,863	669,971	4,221,849	42,273	106,769	30,365	3,975,992	18,307	4,579,905

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Retail trade—continued							Transportation and warehousing				
	(121)	(122)	(123)	(124)	(125)	(126)	Total	Air transportation	Rail transportation	Water transportation		
Number of returns	46,832	49,062	22,177	9,851	72,119	59,405	227,300	6,572	227	3,146		
Total assets	66,820,071	136,418,397	49,763,715	381,745,465	59,982,925	297,043,636	837,929,947	210,996,269	177,706,196	47,612,010		
Cash	6,360,846	13,824,623	3,571,941	13,368,259	7,940,701	34,802,189	51,306,813	16,030,518	4,464,881	2,276,984		
Trade notes and accounts receivable	4,063,238	8,681,144	6,289,977	8,412,537	7,049,053	35,249,139	126,043,239	11,087,791	6,875,332	5,971,261		
Less: Allowance for bad debts	51,224	262,075	102,748	205,238	182,424	764,225	1,279,190	108,184	195,760	67,871		
Inventories	7,012,106	39,231,431	17,208,975	82,079,951	16,892,982	18,291,210	9,460,694	2,603,833	1,352,550	584,540		
U.S. government obligations	* 15,378	* 5,411	d	0	0	0	* 1,642,158	d	d	0		
Tax-exempt securities	0	d	0	0	0	d	547,145	d	0	d		
Other current assets	2,450,173	7,670,936	1,760,633	10,431,019	2,854,139	16,627,218	43,171,587	21,649,625	2,640,666	2,163,097		
Loans to shareholders	643,307	523,080	120,868	* 208,580	459,150	692,741	6,101,281	17,141	* 9,417	210,741		
Mortgage and real estate loans	132,369	d	d	d	d	* 29,023	172,213	0	d	d		
Other investments	4,613,827	7,116,617	4,013,455	21,039,780	5,004,067	92,579,119	79,606,657	5,286,385	15,649,494	6,316,080		
Depreciable assets	53,726,035	75,818,703	26,212,957	227,927,370	26,730,302	51,494,655	681,205,899	166,544,912	192,833,726	40,324,469		
Less: Accumulated depreciation	28,371,466	43,098,139	15,082,799	103,538,206	17,894,036	26,659,103	279,406,357	56,374,196	53,032,007	14,219,033		
Depletable assets	0	0	d	0	0	d	59,056	d	d	0		
Less: Accumulated depletion	0	0	0	0	0	0	24,504	d	0	0		
Land	9,287,045	1,892,504	1,082,375	31,913,573	753,556	826,278	10,359,081	356,809	3,221,192	325,792		
Intangible assets (amortizable)	6,784,759	17,759,891	4,988,142	d	10,007,875	76,830,745	81,610,471	34,494,945	1,436,905	1,719,672		
Less: Accumulated amortization	1,881,878	2,114,908	1,203,445	1,592,133	1,497,779	13,591,176	13,625,200	3,227,404	500,194	301,958		
Other assets	2,035,557	9,359,891	779,596	70,070,541	1,608,224	10,628,836	40,978,905	10,939,090	2,935,612	2,284,229		
Total liabilities	66,820,071	136,418,397	49,763,715	381,745,465	59,982,925	297,043,636	837,929,947	210,996,269	177,706,196	47,612,010		
Accounts payable	7,027,504	18,961,207	7,970,743	53,886,758	8,905,810	32,656,459	110,072,846	8,785,063	8,870,220	2,367,235		
Mortgages, notes, bonds payable in less than 1 year	1,559,230	3,257,085	1,707,069	13,434,507	3,144,735	10,722,319	30,865,612	6,669,417	1,389,289	1,789,399		
Other current liabilities	4,520,892	18,171,794	5,472,153	41,041,909	7,101,903	29,787,221	84,292,679	45,999,110	7,484,382	2,543,407		
Loans from shareholders	4,208,494	3,451,683	1,981,334	679,436	4,249,426	2,414,678	16,092,637	1,798,818	* 134,301	398,247		
Mortgages, notes, bonds payable in 1 year or more	17,014,211	38,968,079	16,346,712	94,558,813	17,648,442	74,290,384	208,704,978	54,011,927	34,460,682	16,079,971		
Other liabilities	6,440,404	13,018,742	4,041,518	37,252,475	3,718,489	32,486,520	158,031,843	56,293,011	58,228,459	5,905,371		
Net worth, total	26,049,336	40,589,806	12,244,186	140,891,567	15,214,121	114,686,055	229,869,353	37,438,923	67,138,863	18,528,381		
Capital stock	2,421,606	6,891,937	868,074	1,639,660	1,720,066	4,637,556	30,254,468	1,528,533	16,259,660	1,347,047		
Additional paid-in capital	11,140,998	26,891,267	9,889,261	40,740,030	14,813,333	72,918,693	182,116,937	d	38,784,695	11,980,072		
Retained earnings, appropriated	* 34,960	* 9,384	* 37,073	d	* 61,840	d	126,123	d	0	0		
Retained earnings, unappropriated	13,423,552	15,407,542	4,056,537	121,390,752	7,771,466	64,454,801	50,192,597	-22,243,917	24,466,812	6,810,119		
Less: Cost of treasury stock	971,781	8,610,324	2,606,759	d	9,152,584	d	32,820,772	d	12,372,305	d		
Total receipts	364,105,323	242,957,370	94,540,190	728,730,301	125,884,392	277,516,066	896,569,877	194,758,183	d	d		
Business receipts	360,211,021	234,857,572	92,074,459	709,146,442	122,293,613	269,135,292	865,362,043	186,314,239	62,815,303	29,747,838		
Dividends	112,584	1,065,365	* 303,010	1,075,548	407,222	1,564,257	560,480	32,643	49,570	* 6,119		
Interest	70,928	556,786	648,039	662,239	190,696	1,096,761	1,260,532	187,943	132,678	43,129		
Gross rents	129,852	88,797	286,450	914,916	44,960	953,065	1,549,203	185,687	551,009	* 10,510		

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued						Transportation and warehousing			
	(121)	(122)	(123)	(124)	(125)	(126)	Total	Air transportation	Rail transportation	Water transportation
Total receipts—continued							(127)	(128)	(129)	(130)
Gross royalties	* 48,126	862,908	132,548	1,822,472	278,651	1,303,820	1,662,880	d	* 35,207	d
Net short-term capital gain less net long-term loss	* 2,975	* 302	d	* 7,751	* 3,504	* 821	43,057	d	d	d
Net long-term capital gain less net short-term loss	305,766	766,358	* 1,428	383,206	31,523	327,843	3,918,092	440,313	d	114,048
Net gain, noncapital assets	151,416	114,643	77,568	12,522	125,642	175,082	4,205,521	562,763	204,988	512,783
Tax-exempt interest	3,178	3,386	d	* 4,406	* 1,471	2,631	27,522	* 3,638	d	* 1,819
Other receipts	3,069,477	4,641,253	1,013,754	14,700,800	2,507,111	2,956,496	17,980,547	7,023,427	800,827	455,585
Total deductions [1]	368,923,039	230,711,620	91,891,052	702,307,795	121,976,893	272,785,403	857,200,803	189,556,623	54,141,089	30,423,522
Cost of goods sold [2]	320,866,920	129,469,123	58,626,203	526,067,288	75,854,945	185,220,676	293,469,298	63,264,522	8,682,761	12,147,713
Compensation of officers	1,389,299	2,984,559	1,568,484	765,066	2,557,223	3,525,687	10,434,184	1,040,632	335,141	369,552
Salaries and wages	10,748,757	32,030,370	11,054,387	74,368,384	14,957,842	26,374,767	146,994,424	31,910,012	10,717,535	3,048,660
Repairs and maintenance	1,581,938	1,678,560	694,557	4,703,699	1,042,200	998,598	29,447,308	10,172,786	2,997,008	671,075
Bad debts	d	1,360,479	120,658	421,335	136,933	1,401,420	1,389,196	192,370	d	441,156
Rents paid	3,874,410	17,588,748	4,521,734	7,733,088	6,017,895	2,399,635	38,577,494	12,104,450	2,236,292	1,386,441
Taxes and licenses	3,599,608	5,043,357	2,050,220	12,455,846	2,492,503	3,204,369	25,438,480	3,163,139	3,321,484	512,467
Interest paid	1,198,756	2,598,602	1,239,303	6,325,025	1,388,896	3,662,422	12,607,492	2,859,129	2,365,705	904,771
Charitable contributions	76,551	95,139	36,470	1,357,161	22,244	73,409	214,488	6,048	45,226	6,676
Amortization	325,378	513,426	195,496	517,454	d	910,478	2,196,237	520,017	58,870	134,789
Depreciation	3,566,286	5,641,391	1,432,312	12,178,565	1,501,517	6,899,688	46,298,210	11,564,671	7,142,561	2,717,269
Depletion	d	d	0	d	d	0	13,399	0	d	d
Advertising	440,495	5,440,445	1,878,891	8,188,283	2,149,904	7,421,069	2,927,027	1,044,258	103,232	74,417
Pension, profit-sharing, etc., plans	144,261	d	d	d	154,037	871,591	12,810,176	5,405,797	497,142	163,319
Employee benefit programs	665,983	2,505,712	571,758	7,153,140	1,111,025	2,066,153	25,897,514	5,610,027	3,303,436	632,383
Domestic production activities deduction	* 19,560	76,763	d	* 98,516	20,813	82,315	13,319	0	d	d
Net loss, noncapital assets	53,645	758,296	84,114	280,181	115,184	140,850	530,081	381,365	d	5,546
Other deductions	10,274,059	22,322,849	7,670,913	37,109,107	12,146,531	27,532,278	207,942,475	40,317,400	12,286,224	7,200,625
Total receipts less total deductions	5,182,284	12,245,750	2,649,138	26,422,506	3,907,499	4,730,663	39,369,074	5,201,559	d	d
Net income (less deficit)	d	13,113,657	2,736,890	28,475,322	d	d	39,703,381	5,244,857	10,737,004	471,736
Income subject to tax	2,189,832	13,802,929	1,521,294	31,189,085	2,597,652	5,745,145	29,955,139	2,710,433	10,825,437	686,618
Total income tax before credits	752,801	4,798,997	524,299	10,916,513	879,748	2,006,652	10,343,516	950,810	3,787,379	240,804
Total income tax after credits	721,467	4,052,610	507,858	9,472,078	700,522	1,182,149	9,725,948	937,268	3,628,670	230,559

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Transportation and warehousing—continued						Information			
	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage	Total	Newspaper publishers	Periodical publishers	Book publishers	Database directory and other publishers
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
Number of returns	134,393	31,678	461	47,023	3,801	124,773	5,661	6,638	4,049	4,360
Total assets	111,545,273	22,532,884	34,273,860	204,524,874	28,738,580	3,072,553,964	72,547,602	69,110,848	65,252,519	13,998,009
Cash	10,197,167	1,247,405	573,604	14,606,112	1,910,143	170,750,466	4,716,666	4,259,423	4,756,254	1,493,592
Trade notes and accounts receivable	25,890,185	2,508,290	1,490,461	88,886,941	3,332,978	351,143,874	5,357,031	4,848,090	20,233,564	1,499,607
Less: Allowance for bad debts	367,228	22,749	* 17,851	466,387	33,159	8,335,343	207,430	393,010	484,136	133,216
Inventories	1,214,031	130,649	279,347	2,562,199	733,546	27,454,124	411,182	494,766	1,957,856	781,725
U.S. government obligations	d	0	0	* 6,862	0	641,014	d	d	d	0
Tax-exempt securities	* 38,545	0	0	* 420,401	0	1,491,329	d	d	d	0
Other current assets	5,394,496	1,327,449	496,181	7,530,137	1,969,936	149,658,559	2,402,691	3,208,528	3,706,253	1,134,605
Loans to shareholders	2,780,611	1,591,533	d	d	303,488	7,679,885	321,488	94,506	343,605	d
Mortgage and real estate loans	137,401	* 5,753	0	* 8,461	* 10,950	318,319	d	d	d	0
Other investments	7,493,484	2,087,142	11,291,724	22,374,487	9,107,861	796,629,736	29,127,214	16,481,894	7,638,897	2,068,393
Depreciable assets	116,372,653	16,129,187	23,177,544	109,881,912	15,941,498	988,350,933	17,128,888	8,780,350	5,813,998	4,439,069
Less: Accumulated depreciation	70,127,564	8,955,663	6,904,831	61,642,568	8,150,496	596,133,918	11,468,873	6,059,116	4,017,676	3,202,078
Depletable assets	d	0	d	d	0	* 305,306	d	0	0	0
Less: Accumulated depletion	* 14,815	0	d	d	0	* 179,368	d	0	0	0
Land	2,985,671	273,335	194,873	2,216,386	785,022	15,254,388	1,172,320	304,400	146,107	57,746
Intangible assets (amortizable)	8,541,420	6,327,101	616,942	26,136,949	2,336,536	1,068,171,437	22,293,915	38,468,345	32,552,590	6,629,011
Less: Accumulated amortization	2,182,778	1,453,557	94,196	5,432,654	432,459	227,548,525	4,310,391	13,399,408	11,213,956	2,229,471
Other assets	3,144,991	1,337,009	3,158,065	16,257,173	922,736	326,901,747	5,453,962	11,639,450	3,806,334	1,329,602
Total liabilities	111,545,273	22,532,884	34,273,860	204,524,874	28,738,580	3,072,553,964	72,547,602	69,110,848	65,252,519	13,998,009
Accounts payable	11,846,289	935,236	858,822	73,870,243	2,539,739	148,220,601	2,379,068	1,989,290	8,679,551	801,406
Mortgages, notes, bonds payable in less than 1 year	9,368,637	1,720,343	2,779,020	5,898,152	1,251,355	152,800,385	1,083,352	2,440,752	3,274,737	587,645
Other current liabilities	8,741,593	2,099,789	889,302	13,632,505	2,902,590	335,182,757	7,795,513	4,998,818	9,769,175	2,453,883
Loans from shareholders	4,968,725	3,082,888	* 65,221	4,530,808	1,113,630	24,573,640	1,608,595	289,583	4,592,368	926,273
Mortgages, notes, bonds payable in 1 year or more	31,237,376	8,519,112	14,493,782	43,989,522	5,912,605	942,094,723	20,636,230	15,563,911	11,842,560	6,536,934
Other liabilities	10,546,477	1,603,746	5,183,454	17,142,630	3,128,695	553,992,125	8,113,800	15,518,601	13,349,987	1,297,571
Net worth, total	34,836,176	4,571,770	10,004,260	45,461,015	11,889,966	915,689,734	30,931,044	28,309,892	13,744,139	1,394,297
Capital stock	2,396,128	526,408	1,290,667	5,747,698	1,158,327	150,620,999	1,015,276	832,601	1,935,913	1,244,241
Additional paid-in capital	12,706,946	5,229,171	d	34,371,745	8,706,428	1,347,203,019	d	d	19,162,655	d
Retained earnings, appropriated	30,458	d	0	* 21,909	d	1,896,469	d	d	0	0
Retained earnings, unappropriated	25,393,020	-839,978	972,562	13,398,141	2,235,838	-201,433,538	12,506,288	-120,815,769	633,116	-3,819,770
Less: Cost of treasury stock	5,690,376	d	d	8,078,478	d	382,597,215	6,256,193	1,538,547	7,987,545	364,429
Total receipts	d	d	d	270,510,416	d	1,268,799,029	30,893,583	30,454,867	d	d
Business receipts	264,221,829	28,605,566	7,950,752	262,733,993	22,972,524	1,068,232,916	27,355,302	27,001,695	24,624,876	13,566,428
Dividends	d	* 964	d	456,637	2,353	5,415,323	369,467	818,995	58,849	2,667
Interest	427,475	83,008	32,818	284,397	69,082	16,778,293	46,844	88,828	590,021	41,321
Gross rents	460,038	27,359	19,406	272,374	22,820	6,618,912	67,964	122,659	* 41,902	* 65,955

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Transportation and warehousing—continued					Information				
	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage	Total	Newspaper publishers	Periodical publishers	Book publishers	Database directory and other publishers
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
Total receipts—continued										
Gross royalties	* 14,512	d	d	* 1,592,180	d	39,772,082	90,771	432,426	426,449	* 49,077
Net short-term capital gain less net long-term loss	* 116	0	d	32,938	d	268,599	d	* 416	d	* 4,136
Net long-term capital gain less net short-term loss	112,199	* 64,604	d	845,576	1,998,529	10,399,965	911,863	251,338	1,093,616	d
Net gain, noncapital assets	1,998,000	192,646	* 1,133	399,768	333,441	4,156,039	236,773	17,328	79,382	d
Tax-exempt interest	d	d	d	15,139	* 819	139,121	d	1,212	d	d
Other receipts	3,816,202	249,641	823,404	3,877,414	934,048	117,017,778	1,811,823	1,719,971	1,031,781	d
Total deductions [1]	262,616,911	28,435,290	8,160,737	260,250,125	23,616,506	1,180,563,303	28,829,199	28,168,208	25,757,238	13,418,106
Cost of goods sold [2]	89,579,022	7,234,975	2,510,354	102,288,073	7,761,878	267,227,903	7,779,499	8,518,068	6,804,591	4,404,143
Compensation of officers	4,112,564	785,389	31,869	3,411,518	347,519	19,955,080	505,843	953,526	372,767	767,704
Salaries and wages	43,631,098	7,536,900	726,702	44,079,839	5,343,677	226,386,790	6,549,917	5,735,967	6,099,716	2,631,755
Repairs and maintenance	7,452,530	640,240	329,253	6,745,204	439,211	11,340,846	289,214	206,515	144,245	104,600
Bad debts	282,660	27,729	d	403,364	17,240	5,604,403	119,310	165,437	72,271	56,886
Rents paid	11,466,064	1,448,320	157,825	8,060,498	1,717,603	25,292,085	476,032	747,864	616,619	289,257
Taxes and licenses	8,889,199	1,317,490	324,805	7,212,691	697,205	30,595,382	1,019,338	728,287	666,405	460,652
Interest paid	2,456,979	682,799	838,893	2,111,474	387,742	66,017,388	1,150,771	997,252	1,964,673	799,158
Charitable contributions	31,697	3,640	* 888	114,052	6,261	1,093,798	23,266	17,665	33,360	3,236
Amortization	353,047	176,029	41,682	806,610	105,192	43,268,778	1,097,809	987,941	1,141,209	331,552
Depreciation	13,636,003	1,732,451	1,084,260	7,335,534	1,085,462	62,265,342	730,811	491,955	695,502	268,483
Depletion	* 6,612	0	d	* 209	d	461,120	0	0	0	0
Advertising	630,128	151,794	8,940	861,162	53,096	31,641,041	575,801	558,913	425,489	441,972
Pension, profit-sharing, etc., plans	928,319	141,960	32,954	5,478,559	162,126	8,170,071	274,738	283,520	283,138	95,176
Employee benefit programs	5,355,705	590,646	157,125	9,613,342	634,850	28,500,893	997,691	853,864	688,684	284,882
Domestic production activities deduction	* 1,195	0	0	* 2,557	3,001	5,370,723	91,911	80,986	* 48,484	* 16,095
Net loss, noncapital assets	43,216	11,109	d	47,508	d	4,166,307	74,510	66,099	47,305	529,123
Other deductions	73,760,873	5,953,820	1,904,941	61,677,931	4,840,661	343,205,351	7,072,736	6,774,351	5,652,781	1,933,432
Total receipts less total deductions	d	d	d	10,260,291	d	88,235,726	2,064,384	2,286,659	d	d
Net income (less deficit)	8,465,929	801,683	733,966	10,526,048	2,722,160	102,401,878	2,149,874	2,380,775	2,224,367	501,827
Income subject to tax	2,926,953	172,566	672,401	9,359,349	2,601,381	106,329,368	1,818,082	1,680,623	2,046,835	284,001
Total income tax before credits	941,846	52,392	234,897	3,232,299	903,090	37,249,073	634,810	587,656	716,774	98,553
Total income tax after credits	914,844	49,677	233,537	2,831,624	899,769	28,035,900	593,525	541,535	645,969	93,379
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RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Information—Continued										Finance and insurance		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)			
Number of returns	13,102	32,078	4,312	5,779	14,795	13,503	20,498	239,281	1,930	985			
Total assets	432,288,287	226,455,909	25,136,102	297,963,672	1,453,257,691	163,194,519	253,348,806	47,013,344,314	764,647,180	961,098,134			
Cash	39,400,572	12,797,958	686,267	6,530,362	59,299,234	12,148,345	24,661,793	1,298,513,854	56,541,184	49,731,960			
Trade notes and accounts receivable	45,358,988	22,927,646	2,164,891	20,278,552	196,201,426	13,467,248	18,806,831	3,146,788,409	444,580,691	97,042,086			
Less: Allowance for bad debts	1,469,197	1,185,316	104,825	526,469	3,154,106	275,855	401,784	24,957,386	5,007,116	5,191,134			
Inventories	2,625,886	12,777,544	350,351	1,586,525	5,651,816	185,826	630,648	1,880,971	d	d			
U.S. government obligations	d	d	0	d	98,758	0	d	2,075,919,210	79,077,094	d			
Tax-exempt securities	d	d	0	d	117,770	d	d	1,560,662,617	14,158,244	9,764,129			
Other current assets	26,167,709	12,783,053	1,398,224	13,035,099	27,031,029	18,655,338	40,136,030	2,743,408,065	5,764,388	21,635,337			
Loans to shareholders	226,385	537,265	* 4,348,155	672,309	701,425	d	225,256	29,073,883	0	* 6,709			
Mortgage and real estate loans	d	d	0	* 4,303	* 191,122	0	d	6,176,553,038	30,925,953	513,929,256			
Other investments	63,911,280	70,202,511	7,002,543	104,493,123	391,493,037	33,543,033	70,667,810	25,677,998,321	81,880,503	190,096,937			
Depreciable assets	52,343,739	36,758,114	1,758,504	71,478,559	703,692,614	43,958,759	42,198,339	371,150,849	34,262,123	17,971,649			
Less: Accumulated depreciation	31,180,963	23,464,973	1,349,392	44,018,575	429,076,364	22,800,360	19,495,547	141,223,714	9,921,114	8,947,030			
Depletable assets	0	0	0	d	0	d	d	1,303,605	d	0			
Less: Accumulated depletion	0	d	0	d	0	d	d	508,574	d	0			
Land	1,583,676	1,481,826	* 94,098	2,461,997	4,470,419	679,516	2,802,284	12,368,522	1,378,746	1,745,882			
Intangible assets (amortizable)	161,944,290	71,020,042	9,968,707	156,672,640	447,799,608	53,374,181	67,448,108	476,912,564	1,546,224	13,770,420			
Less: Accumulated amortization	29,026,931	6,500,646	2,090,922	50,409,345	83,327,754	10,695,099	14,344,601	76,578,855	567,301	d			
Other assets	99,618,078	15,953,995	909,503	15,420,577	132,067,659	20,786,611	19,715,976	3,684,078,934	30,026,761	31,192,979			
Total liabilities	432,288,287	226,455,909	25,136,102	297,963,672	1,453,257,691	163,194,519	253,348,806	47,013,344,314	764,647,180	961,098,134			
Accounts payable	15,941,920	13,478,848	202,482	3,455,614	88,851,721	4,876,382	7,564,318	2,282,632,729	3,064,002	12,394,759			
Mortgages, notes, bonds payable in less than 1 year	11,612,423	3,427,018	202,970	2,782,206	121,598,976	2,002,557	3,787,750	1,058,583,373	37,056,111	36,806,212			
Other current liabilities	134,435,307	25,185,092	4,894,822	30,703,516	74,868,766	15,481,368	24,596,497	5,497,907,637	524,237,781	685,084,969			
Loans from shareholders	1,291,129	5,750,585	3,961,196	1,351,052	2,252,978	1,014,081	1,535,801	53,410,214	* 651,606	* 3,605			
Mortgages, notes, bonds payable in 1 year or more	121,847,128	89,228,945	5,624,050	93,510,751	509,823,159	40,959,681	26,521,373	5,083,113,343	77,997,436	67,312,060			
Other liabilities	50,586,442	29,403,401	999,648	40,189,059	342,367,945	13,040,424	39,125,248	9,397,788,408	72,593,883	53,429,395			
Net worth, total	96,573,938	59,982,020	9,250,936	125,971,475	313,494,146	85,820,026	150,217,820	23,639,908,609	49,046,362	106,067,135			
Capital stock	d	d	5,288,578	12,826,135	19,299,309	8,797,574	49,524,360	1,541,759,771	21,672,348	14,832,279			
Additional paid-in capital	d	163,043,167	7,589,914	131,289,800	339,632,319	104,188,756	137,867,774	18,811,259,702	55,597,757	66,825,027			
Retained earnings, appropriated	* 37,612	d	0	* 79,666	1,264,325	d	* 250,209	401,865,944	129,588	1,070,825			
Retained earnings, unappropriated	-40,648,275	-38,419,155	-3,627,030	3,392,474	31,115,814	-21,599,088	-20,152,143	3,167,929,518	-27,997,413	31,906,458			
Less: Cost of treasury stock	177,933,678	21,616,601	* 527	21,616,601	77,817,621	d	17,272,380	282,906,326	355,918	8,567,454			
Total receipts	207,285,269	114,410,825	d	128,369,862	517,632,364	69,034,720	119,626,352	3,842,776,385	79,302,913	42,559,202			
Business receipts	140,111,056	94,427,536	6,766,905	110,948,623	455,784,290	62,435,456	105,210,750	2,367,269,364	18,193,850	5,742,208			
Dividends	579,124	1,504,553	* 1,639	267,586	1,474,933	31,898	305,611	22,059,238	36,415	118,154			
Interest	309,567	2,982,288	106,324	1,976,931	9,729,632	348,969	557,568	594,818,694	39,997,696	27,622,598			
Gross rents	116,606	351,168	* 6,497	238,189	5,459,954	15,426	132,593	12,698,149	3,860,175	640,909			

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Information—continued								Finance and insurance		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	
Total receipts—continued											
	10,893,781	8,726,298	* 1,381,350	5,939,296	5,590,604	2,794,713	3,447,316	2,643,612	9,032	5,617	
Gross royalties	16,951	* 5,383	d	* 142,308	87,139	* 7,990	* 1,517	70,054,973	181,935	22,095	
Net short-term capital gain less net long-term loss	829,607	1,663,148	d	676,391	2,957,820	229,227	1,352,402	48,906,058	340,459	531,655	
Net long-term capital gain less net short-term loss	71,085	d	d	225,495	2,512,610	505,462	70,003	21,960,347	d	d	
Net gain, noncapital assets	34,142	d	0	5,607	51,336	d	41,186	42,042,347	d	d	
Tax-exempt interest	54,323,348	4,337,590	d	7,949,437	33,984,047	d	8,507,407	660,323,602	11,562,590	5,565,841	
Other receipts	193,398,259	102,640,050	9,055,249	115,749,690	481,666,730	67,345,681	114,534,893	3,146,881,103	70,591,764	35,289,171	
Total deductions [1]	48,773,318	18,893,857	2,849,568	13,816,984	111,972,383	13,782,935	29,632,558	1,317,833,107	d	d	
Cost of goods sold [2]	3,550,456	3,673,923	170,913	2,969,383	2,356,261	1,995,167	2,639,137	38,604,709	1,750,077	1,113,737	
Compensation of officers	57,134,361	10,719,465	958,924	17,054,436	66,420,047	22,119,407	30,962,774	330,257,489	10,104,832	8,387,470	
Salaries and wages	1,297,361	844,628	14,125	703,532	6,528,022	514,669	693,937	6,094,880	562,312	517,883	
Repairs and maintenance	549,644	47,389	20,848	241,990	3,808,781	294,127	227,719	33,276,612	2,766,052	1,889,845	
Bad debts	2,414,129	4,858,494	158,473	2,220,144	10,172,600	1,867,317	1,471,158	24,788,540	1,440,393	871,932	
Rents paid	6,295,489	1,696,200	166,172	2,217,824	12,351,378	1,806,799	3,186,839	57,213,278	2,492,021	1,339,373	
Taxes and licenses	5,579,217	6,844,650	510,020	7,721,691	35,984,985	2,569,578	1,895,393	153,632,268	19,965,754	6,554,464	
Interest paid	183,106	224,201	* 1,754	145,276	296,292	18,087	147,555	1,588,311	51,792	131,130	
Charitable contributions	2,652,091	17,439,120	335,423	9,247,327	7,303,081	1,383,604	1,349,621	28,512,830	631,958	628,155	
Amortization	5,701,931	6,729,438	524,505	4,129,842	35,087,135	3,637,455	4,268,285	41,567,347	5,960,747	2,081,262	
Depreciation	0	d	0	* 88	d	d	d	468,260	d	d	
Depletion	6,305,541	4,356,290	140,605	3,466,969	9,811,810	1,619,904	3,937,745	23,070,636	418,271	603,459	
Advertising	539,014	d	* 4,052	572,252	4,644,145	d	d	19,455,613	787,586	804,402	
Pension, profit-sharing, etc., plans	5,965,181	1,280,446	79,755	4,107,601	10,858,643	1,437,010	1,947,137	28,518,797	1,152,020	1,279,157	
Employee benefit programs	1,716,092	d	0	922,512	d	* 47,275	117,168	758,156	d	d	
Domestic production activities deduction	372,582	50,426	* 16,860	71,349	2,729,845	105,568	102,640	12,647,268	4,005,627	373,589	
Net loss, noncapital assets	44,368,726	23,430,052	3,103,253	46,140,490	159,663,454	13,797,950	31,268,125	951,080,269	21,120,562	8,713,218	
Other deductions	13,887,010	11,770,775	d	12,620,171	35,965,634	1,689,039	5,091,459	695,895,282	8,711,149	7,270,031	
Total receipts less total deductions	16,136,758	12,202,671	218,351	12,801,424	36,639,433	1,759,800	15,386,598	664,335,342	7,755,500	6,717,277	
Net income (less deficit)	20,106,408	12,126,876	* 48,505	12,930,542	33,426,971	1,803,132	20,057,394	220,461,435	8,513,696	5,805,220	
Income subject to tax	7,042,341	4,243,289	* 9,832	4,534,576	11,693,923	660,511	7,026,808	78,289,124	3,020,092	2,028,193	
Total income tax before credits	3,975,605	2,593,445	* 9,780	3,925,786	9,330,950	598,608	5,727,317	62,396,294	2,591,513	1,891,059	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and Insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Number of returns	7,058	6,499	5,132	13,605	3,392	7,088	1,621	46,973	631	11,933
Total assets	760,027,235	121,676,244	5,372,180,172	205,572,430	4,181,237,008	1,287,117,262	67,828,004	782,771,131	7,503,895,066	3,022,504,259
Cash	50,974,728	8,012,922	99,344,519	17,347,941	399,357,570	107,257,804	16,282,611	135,252,649	76,325,811	115,884,567
Trade notes and accounts receivable	393,616,866	18,893,488	97,249,307	31,000,075	1,127,758,572	151,361,017	9,338,128	64,669,936	102,513,182	247,588,812
Less: Allowance for bad debts	7,547,341	387,007	597,969	892,448	681,997	208,886	21,274	391,044	177,806	2,178,280
Inventories	* 13,817	* 38,798	d	139,097	d	d	d	18,732	247,538	1,221,459
U.S. government obligations	d	* 91,821	d	* 558,172	106,429,387	d	d	19,108,139	193,610,205	125,223,291
Tax-exempt securities	* 4,096,753	* 55,592	d	d	* 1,557,883	d	0	3,047,234	319,978,323	379,148,152
Other current assets	42,030,238	13,081,604	113,048,726	19,730,994	903,730,191	747,783,631	30,373,140	125,699,133	346,510,685	106,438,134
Loans to shareholders	839,142	3,986,612	75,614	206,335	* 30,779	904,189	* 2,477	1,796,458	d	1,823,878
Mortgage and real estate loans	6,414,139	53,556,506	4,798,005,698	22,866,425	d	* 3,960,202	d	2,200,345	372,610,168	46,111,301
Other investments	167,205,903	3,900,672	176,477,397	22,311,351	870,940,676	158,625,168	8,180,275	199,301,862	3,671,159,131	1,718,801,287
Depreciable assets	64,292,335	2,516,794	5,642,757	13,282,476	22,004,652	10,874,550	972,416	32,981,150	69,252,449	59,472,734
Less: Accumulated depreciation	14,697,398	1,249,999	2,050,297	7,275,669	13,039,232	6,326,737	562,019	19,182,162	21,610,260	22,638,064
Depletable assets	d	0	0	d	0	0	0	1,065,607	d	188,828
Less: Accumulated depletion	0	0	0	d	0	0	0	407,637	d	86,001
Land	208,158	531,010	285,906	245,191	996,452	271,108	* 21,869	1,355,116	322,475	1,237,610
Intangible assets (amortizable)	16,093,267	2,880,426	2,925,909	81,171,209	17,836,062	20,432,567	1,629,045	115,138,109	22,430,148	108,222,285
Less: Accumulated amortization	7,005,997	143,512	625,123	11,425,304	4,646,579	3,947,363	578,337	7,680,520	4,002,419	17,129,525
Other assets	43,024,024	15,930,525	65,572,943	16,118,967	748,878,189	76,718,161	1,859,551	108,798,023	2,354,285,501	153,173,768
Total liabilities	760,027,235	121,676,244	5,372,180,172	205,572,430	4,181,237,008	1,287,117,262	67,828,004	782,771,131	7,503,895,066	3,022,504,259
Accounts payable	41,818,352	12,025,085	33,010,835	15,244,015	1,034,714,039	179,851,661	28,342,523	107,189,428	49,710,878	81,584,873
Mortgages, notes, bonds payable in less than 1 year	34,999,851	19,701,431	306,366,519	4,549,496	210,868,385	104,867,021	2,826,000	78,986,317	38,247,188	17,177,969
Other current liabilities	144,771,597	16,709,273	25,278,854	34,224,928	1,232,900,284	780,576,422	5,118,679	159,786,563	361,923,505	1,195,792,337
Loans from shareholders	2,472,565	1,537,807	3,176,070	2,162,138	1,263,905	15,312,409	2,465,208	11,307,763	3,522,041	4,032,726
Mortgages, notes, bonds payable in 1 year or more	389,745,245	13,479,433	3,477,017,747	73,942,984	410,582,332	16,241,699	2,003,036	85,343,140	182,742,388	147,698,051
Other liabilities	65,593,775	28,477,208	1,501,881,925	28,172,932	1,001,359,462	88,843,372	20,717,639	120,344,146	5,917,788,520	362,665,850
Net worth, total	80,625,850	29,746,006	25,448,221	47,275,938	289,548,601	101,424,678	6,354,919	219,813,773	949,960,544	1,213,552,452
Capital stock	4,919,852	1,992,433	226,576,740	3,480,334	57,923,683	9,167,271	2,797,359	18,466,607	31,092,340	52,481,606
Additional paid-in capital	42,301,448	49,905,848	9,916,811	52,516,058	321,413,954	96,733,715	8,598,741	159,255,043	627,633,859	514,441,555
Retained earnings, appropriated	* 8,496	d	* 76,765	d	d	d	0	*	312,529	80,055,454
Retained earnings, unappropriated	39,866,026	d	-199,131,565	d	d	2,603,135	-4,946,475	49,886,153	257,935,181	653,269,031
Less: Cost of treasury stock	6,469,972	d	11,990,530	19,711,984	d	d	* 94,706	8,106,559	59,228,057	86,695,195
Total receipts	99,885,163	25,475,035	88,342,335	66,800,834	109,924,651	77,193,366	4,222,040	150,269,054	1,052,616,672	1,346,270,580
Business receipts	57,846,810	16,266,743	9,762,831	55,156,516	46,749,446	47,348,179	3,304,902	125,320,349	656,678,604	1,200,978,091
Dividends	243,190	218,156	14,650	1,269,477	1,135,143	336,548	4,362	1,024,895	11,976,158	5,036,836
Interest	33,088,237	1,619,612	41,474,388	3,528,557	32,643,281	14,404,193	245,013	7,099,960	172,932,693	48,192,075
Gross rents	11,412	17,243	22,960	226,475	301,244	298,501	d	118,889	4,719,881	1,435,129

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Total receipts—continued										
Gross royalties	d	d	d	d	46,392	6,435	d	211,078	10,121	19,243
Net short-term capital gain less net long-term loss	* 58,149	* 13,846	* 1,614	* 10,579	d	228,609	d	174,341	2,129,557	1,400,447
Net long-term capital gain less net short-term loss	869,972	583,570	67,254	579,670	3,931,014	654,028	* 48,970	2,834,229	17,629,257	14,253,894
Net gain, noncapital assets	740,212	5,664,642	3,464,642	348,314	278,356	214,654	49,095	1,450,680	541,462	756,774
Tax-exempt interest	d	d	d	d	d	85,092	d	86,936	1,928,682	10,357,221
Other receipts	6,148,777	1,064,988	33,388,762	4,305,940	24,061,593	13,617,128	433,484	11,947,696	184,070,257	63,841,071
Total deductions [1]	85,752,503	23,344,270	55,969,375	52,180,306	108,254,279	70,100,180	4,107,956	121,285,634	1,004,517,762	1,265,739,564
Cost of goods sold [2]	313,837	d	d	821,304	d	d	0	644,612	548,227,465	753,918,323
Compensation of officers	918,269	629,652	729,162	1,153,818	1,021,017	4,570,401	158,330	10,697,984	1,270,917	4,020,029
Salaries and wages	9,535,043	7,394,811	3,739,482	12,228,397	20,566,344	21,685,491	684,533	36,775,976	21,148,723	140,945,855
Repairs and maintenance	338,722	96,335	177,338	608,821	300,919	344,366	28,266	768,540	183,044	1,245,709
Bad debts	9,207,221	306,668	10,375,212	1,539,167	1,773,011	177,055	4,178	340,734	963,252	2,559,280
Rents paid	935,702	605,188	409,562	1,225,293	1,600,705	1,762,325	114,118	2,795,960	2,458,893	6,684,524
Taxes and licenses	1,721,706	787,899	425,445	1,291,550	2,634,520	1,879,444	107,247	3,751,992	7,363,197	26,978,568
Interest paid	11,401,200	2,226,699	19,244,091	5,377,298	28,820,418	7,436,474	323,702	9,300,472	22,169,761	10,504,281
Charitable contributions	85,690	4,082	8,440	45,285	74,807	35,952	294	110,486	224,520	746,000
Amortization	1,497,816	948,642	292,864	1,533,167	543,936	493,007	108,305	2,446,165	11,377,762	3,487,444
Depreciation	12,085,460	207,496	908,852	1,368,583	1,163,295	905,150	340,195	2,351,267	3,666,504	8,879,912
Depletion	0	0	0	0	* 3,911	0	0	206,327	94,862	78,955
Advertising	3,638,075	693,985	343,182	1,949,644	238,207	934,054	18,061	1,661,339	2,307,075	8,463,006
Pension, profit-sharing, etc., plans	545,471	187,113	189,654	428,642	1,079,631	623,405	80,229	2,325,866	4,616,499	6,082,560
Employee benefit programs	885,277	423,019	496,827	1,116,818	1,126,874	1,210,893	36,208	2,603,228	2,441,176	11,966,059
Domestic production activities deduction	* 12,699	0	d	* 591,423	d	d	0	55,894	d	42,092
Net loss, noncapital assets	115,518	d	d	121,912	3,797,597	619,221	98,532	422,868	d	1,894,122
Other deductions	32,514,795	7,889,701	18,595,064	20,779,183	37,795,150	27,163,112	2,025,758	44,025,923	375,893,358	277,242,845
Total receipts less total deductions	14,132,660	2,130,765	32,372,960	14,620,527	1,670,372	7,093,186	114,084	28,983,420	48,098,910	80,531,017
Net income (less deficit)	14,474,454	2,204,013	32,242,170	15,648,398	4,194,185	7,042,308	119,674	29,769,849	48,221,183	71,359,940
Income subject to tax	15,067,606	2,077,417	20,599,165	15,750,491	12,979,678	5,952,634	281,080	21,688,541	32,169,963	67,936,647
Total income tax before credits	5,267,644	724,749	7,206,379	5,512,503	4,559,959	2,102,843	102,701	7,595,488	11,804,273	24,234,826
Total income tax after credits	4,804,128	640,577	4,159,076	4,122,250	1,344,165	2,058,570	88,615	6,951,023	7,854,919	22,488,602

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing				
	Insurance agencies and brokerages	Other insurance related activities (third-party administrator of insurance, etc.)	Open-end investment funds (Form 1120-RIC)	Other financial vehicles (including mortgage REITs)	Total	Lessors of buildings (including equity REITs)	Lessors of miniwarehouses, self-storage units, and other real estate (including equity REITs)	Offices of real estate agents and brokers	Other real estate activities	Automotive equipment rental and leasing
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
Number of returns	92,736	16,481	17,200	6,016	659,592	251,396	63,573	132,237	170,972	6,367
Total assets	162,320,112	71,273,668	20,802,320,263	946,876,147	2,198,165,636	1,184,614,550	503,611,581	46,435,940	163,763,678	101,774,398
Cash	21,132,445	6,487,413	87,536,166	51,063,564	103,087,133	44,414,761	17,816,736	6,591,367	19,712,618	3,035,875
Trade notes and accounts receivable	21,648,418	9,894,035	255,312,053	74,321,744	79,309,470	16,442,244	6,634,543	5,833,268	14,342,264	7,898,548
Less: Allowance for bad debts	192,628	94,212	0	1,388,465	2,417,703	326,281	142,535	85,009	1,100,074	298,414
Inventories	* 6,368	171,198	0	0	7,256,584	104,431	51,453	* 80,914	588,343	2,033,109
U.S. government obligations	d	848,675	1,478,177,437	9,938,262	307,663	104,815	* 12,376	d	* 104,303	d
Tax-exempt securities	267,526	1,891,690	d	* 279,197	1,137,301	438,266	d	0	390,190	d
Other current assets	7,636,120	5,178,767	204,493,463	50,293,514	84,026,646	32,915,277	11,708,951	3,793,865	22,786,614	3,593,874
Loans to shareholders	828,695	218,259	d	d	16,902,816	9,618,139	2,054,158	1,335,359	2,607,203	246,986
Mortgage and real estate loans	358,713	504,992	* 6,647,182	318,372,895	22,475,647	14,618,199	d	503,855	3,807,328	d
Other investments	56,808,715	21,401,057	17,948,692,642	382,214,746	545,129,914	293,305,270	163,958,271	9,397,134	44,593,688	10,077,270
Depreciable assets	12,724,719	6,024,242	24,405	18,851,406	1,262,386,854	741,146,836	230,179,006	11,776,978	44,612,083	95,460,859
Less: Accumulated depreciation	8,519,386	3,423,167	14,347	1,766,834	355,822,292	194,541,451	45,451,150	7,080,936	15,076,080	33,448,197
Depletable assets	d	0	0	d	810,622	237,912	467,143	d	10,425	0
Less: Accumulated depletion	d	0	0	d	165,065	55,636	d	0	* 2,983	0
Land	258,745	211,348	0	3,298,907	239,159,871	159,815,757	d	1,368,566	13,203,601	1,330,316
Intangible assets (amortizable)	50,057,415	19,612,394	395,030	2,772,053	119,879,231	37,971,398	29,407,151	12,127,199	5,811,287	9,025,531
Less: Accumulated amortization	10,265,709	4,034,288	186,411	d	28,318,204	12,876,317	6,135,322	1,808,070	1,630,296	1,180,450
Other assets	9,417,433	6,381,264	1,179,430	21,521,415	102,819,148	41,280,930	27,344,111	2,597,755	9,003,165	3,465,495
Total liabilities	162,320,112	71,273,668	20,802,320,263	946,876,147	2,198,165,636	1,184,614,550	503,611,581	46,435,940	163,763,678	101,774,398
Accounts payable	27,583,595	3,270,682	573,411,141	79,416,860	36,544,464	13,095,004	4,575,896	2,386,169	5,878,490	2,791,580
Mortgages, notes, bonds payable in less than 1 year	3,443,338	3,276,099	25,839,582	133,571,855	67,889,571	21,434,981	6,436,004	2,030,011	7,626,955	18,984,098
Other current liabilities	17,657,704	10,441,718	204,244,191	98,158,831	98,967,364	32,394,219	25,551,076	5,099,542	11,585,007	12,954,779
Loans from shareholders	1,664,274	792,327	996,046	2,049,725	83,198,863	38,087,580	12,153,053	3,445,490	20,447,380	924,289
Mortgages, notes, bonds payable in 1 year or more	25,871,594	17,191,137	7,927,460	88,017,602	734,141,725	431,970,838	136,214,667	11,409,191	51,467,191	32,360,252
Other liabilities	17,197,931	15,303,469	19,415,220	84,003,682	144,086,880	46,807,669	29,924,638	4,877,410	15,214,772	15,363,697
Net worth, total	68,901,675	2,247,509	1,049,466,521	42,266,195	156,996,311	93,010,480	43,911,579	1,697,961	9,499,616	657,108
Capital stock	2,376,694	2,247,509	1,049,466,521	42,266,195	156,996,311	93,010,480	43,911,579	1,697,961	9,499,616	657,108
Additional paid-in capital	50,342,368	17,892,542	16,309,321,206	428,563,771	1,026,904,115	614,641,041	282,006,406	13,617,267	56,114,367	13,003,932
Retained earnings, appropriated	139,440	* 141,677	227,232,255	129,623	3,109,410	1,784,615	d	* 109,094	944,989	d
Retained earnings, unappropriated	19,340,918	5,239,091	2,384,560,732	-9,659,900	-121,368,837	-99,030,653	-35,859,818	2,276,248	-8,338,997	12,505,685
Less: Cost of treasury stock	3,297,744	4,522,583	94,092	642,095	32,304,228	9,581,225	d	512,443	6,676,092	d
Total receipts	88,981,085	41,369,421	529,704,739	39,859,296	464,357,722	129,772,500	52,482,526	56,443,626	d	d
Business receipts	84,981,485	37,654,267	0	1,285,083	285,595,304	31,419,453	9,159,862	53,757,894	58,697,307	54,393,767
Dividends	387,227	97,695	0	160,332	449,964	154,304	116,452	15,645	66,271	8,480
Interest	288,376	539,628	146,204,360	24,938,027	7,545,884	3,151,020	1,407,556	165,867	1,213,793	593,808
Gross rents	52,668	113,129	0	d	85,599,723	60,320,208	22,410,252	150,353	d	221,704

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing				
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
Total receipts—continued										
Gross royalties	123,116	* 63,567	0	d	5,493,847	39,423	146,020	d	346,236	* 607,784
Net short-term capital gain less net long-term loss	9,213	29,449	64,258,868	1,224,289	236,301	d	d	d	58,507	d
Net long-term capital gain less net short-term loss	362,209	299,623	0	5,930,452	26,521,044	15,372,002	8,959,500	162,309	1,780,512	94,555
Net gain, noncapital assets	133,579	173,374	652,076	1,597,327	10,951,661	1,904,239	620,876	95,313	2,461,794	3,191,086
Tax-exempt interest	16,362	51,722	27,016,990	72,789	157,365	d	d	d	38,407	d
Other receipts	2,626,849	2,346,964	291,572,444	3,769,220	41,806,630	17,203,325	9,594,685	1,379,356	8,602,289	2,487,928
Total deductions [1]	79,776,745	37,436,947	111,655,920	20,878,728	392,560,331	92,918,782	37,078,138	49,319,285	69,721,452	60,742,111
Cost of goods sold [2]	2,224,173	5,187,430	0	* 48,156	42,579,057	5,468,904	350,507	d	1,747,049	11,177,836
Compensation of officers	9,089,583	1,309,073	33,945	138,714	15,338,651	1,632,201	802,251	4,932,423	5,253,611	508,055
Salaries and wages	27,034,357	9,238,754	124,361	683,060	69,480,653	5,820,425	2,709,624	18,157,857	23,757,028	7,851,098
Repairs and maintenance	608,360	240,986	0	73,280	10,371,664	3,786,870	1,347,151	451,313	1,088,545	1,664,002
Bad debts	99,139	42,399	0	1,233,399	2,033,151	561,871	306,538	49,857	571,930	151,653
Rents paid	3,089,869	699,988	10,392	83,695	21,181,435	3,541,862	1,924,080	4,020,360	2,880,739	4,679,247
Taxes and licenses	3,003,050	1,034,681	2,063,698	338,886	19,724,632	8,028,788	2,915,568	1,572,958	3,236,602	1,990,928
Interest paid	2,482,760	1,201,018	1,835,364	7,788,512	28,754,015	13,289,171	5,401,161	911,117	2,483,660	2,435,367
Charitable contributions	50,339	18,110	0	1,381	104,646	27,805	10,671	20,928	26,649	4,092
Amortization	1,695,863	508,746	138,782	180,199	3,524,080	1,329,830	640,493	274,927	310,409	146,867
Depreciation	848,994	541,766	1,931	255,933	56,732,810	14,160,753	4,572,459	605,013	1,389,292	18,403,865
Depletion	* 15	0	0	84,100	57,650	16,073	25,300	d	9,438	0
Advertising	1,476,573	266,432	1,205	58,068	4,972,821	480,053	197,819	1,670,567	767,619	725,419
Pension, profit-sharing, etc., plans	1,358,168	331,123	0	35,263	1,543,497	152,652	47,913	370,467	448,494	297,042
Employee benefit programs	1,975,050	1,637,830	0	168,360	5,114,617	436,652	231,966	535,431	1,598,778	1,114,724
Domestic production activities deduction	d	* 235	0	* 235	66,037	3,213	* 1,294	d	* 5,207	d
Net loss, noncapital assets	d	d	45,892	123,928	3,449,508	1,767,927	571,990	31,035	380,081	d
Other deductions	24,705,667	15,144,757	27,887,617	9,583,558	107,531,406	32,413,733	15,021,352	15,545,751	23,765,319	9,578,964
Total receipts less total deductions	9,204,340	3,932,473	418,048,819	18,980,568	71,797,391	36,853,718	15,404,387	7,124,341	d	d
Net income (less deficit)	10,367,494	4,272,587	391,031,829	18,914,482	d	36,770,188	15,393,903	7,147,872	5,968,319	d
Income subject to tax	3,660,473	3,462,807	17,066	4,498,952	12,502,891	3,293,372	d	938,059	2,560,901	505,023
Total income tax before credits	1,237,296	1,206,121	69,441	1,616,615	4,235,877	1,064,545	542,350	299,163	852,719	190,615
Total income tax after credits	623,904	1,112,047	69,441	1,596,405	3,833,250	1,043,663	527,963	287,023	790,040	186,824

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Real estate and rental and leasing—continued				Professional, scientific, and technical services						
	Other consumer goods and general rental centers	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services	
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)	
Number of returns	9,704	22,531	2,812	926,727	126,519	93,419	103,782	45,985	148,254	243,138	
Total assets	20,776,984	147,854,593	29,333,912	1,142,790,456	28,234,621	94,631,038	165,584,506	7,857,040	307,596,911	174,118,760	
Cash	1,971,168	7,192,232	2,352,376	165,554,896	10,462,857	6,578,779	18,718,995	1,893,572	43,792,117	26,674,693	
Trade notes and accounts receivable	825,244	24,900,040	2,433,319	193,658,382	2,036,908	5,437,601	41,055,809	1,277,927	61,232,184	31,766,385	
Less: Allowance for bad debts	22,895	379,281	63,214	3,040,505	109,304	256,017	776,159	9,077	786,814	496,154	
Inventories	720,846	3,579,144	98,346	17,147,361	* 97,508	27,112	4,184,674	546,764	2,486,535	3,442,612	
U.S. government obligations	0	d	0	312,680	d	d	* 15,593	d	d	* 15,937	
Tax-exempt securities	d	d	0	499,418	d	d	* 23,870	0	0	d	
Other current assets	2,830,680	3,998,511	2,398,874	114,422,996	5,403,197	30,312,595	15,841,012	536,437	17,381,373	15,809,463	
Loans to shareholders	119,190	669,262	* 252,519	10,792,067	1,467,996	238,742	1,041,735	256,066	2,584,277	2,424,602	
Mortgage and real estate loans	0	95,734	d	930,241	d	d	* 146,205	0	* 49,470	d	
Other investments	940,339	15,076,795	7,781,146	209,487,990	1,862,476	9,441,121	26,719,953	610,650	58,342,492	36,275,628	
Depreciable assets	13,078,507	124,283,245	1,849,340	207,946,507	14,275,781	8,645,586	49,272,657	4,388,049	38,767,186	31,281,272	
Less: Accumulated depreciation	8,042,750	51,026,395	955,334	132,481,394	11,092,379	6,029,427	33,119,608	2,790,922	22,726,907	18,841,425	
Depletable assets	0	0	d	157,284	0	0	d	0	* 2,884	* 26,234	
Less: Accumulated depletion	0	0	d	55,982	0	0	d	0	d	* 15,624	
Land	d	678,127	116,468	4,145,831	249,399	167,676	736,751	d	548,767	1,463,617	
Intangible assets (amortizable)	3,093,083	12,412,469	10,031,114	306,007,599	2,974,805	13,819,487	38,622,267	474,362	105,623,361	42,192,658	
Less: Accumulated amortization	509,911	1,853,408	2,324,429	59,583,277	574,861	4,160,747	8,256,757	127,077	22,470,418	5,699,846	
Other assets	5,663,265	8,183,581	5,280,847	106,888,363	1,017,780	29,793,220	11,266,532	765,924	22,768,726	7,542,553	
Total liabilities	20,776,984	147,854,593	29,333,912	1,142,790,456	28,234,621	94,631,038	165,584,506	7,857,040	307,596,911	174,118,760	
Accounts payable	2,809,266	4,696,188	311,870	105,714,522	1,360,473	2,477,345	18,186,178	866,457	30,454,340	11,089,249	
Mortgages, notes, bonds payable in less than 1 year	179,593	9,726,522	1,471,407	54,431,380	1,896,229	1,438,204	9,282,185	280,213	21,815,834	8,037,715	
Other current liabilities	1,530,559	7,187,173	2,665,008	188,200,614	8,880,225	32,919,384	26,596,677	2,190,108	42,186,922	30,262,128	
Loans from shareholders	1,135,090	6,895,337	110,646	45,415,431	2,417,937	1,208,384	6,160,596	648,000	11,908,853	14,912,341	
Mortgages, notes, bonds payable in 1 year or more	4,465,093	61,076,610	5,177,883	218,086,236	4,220,475	4,683,292	29,177,272	851,729	60,738,239	34,212,279	
Other liabilities	4,776,867	23,734,521	3,387,305	143,122,549	1,740,767	31,836,810	15,671,640	1,172,841	27,670,838	16,746,141	
Net worth, total	5,880,517	34,538,242	16,209,792	387,819,723	7,718,515	20,067,618	60,509,958	1,847,692	112,821,886	58,858,906	
Capital stock	282,758	3,324,160	4,612,648	122,432,648	1,437,945	2,392,145	10,822,671	500,425	42,814,873	11,402,770	
Additional paid-in capital	3,205,965	28,709,729	15,605,408	519,923,897	2,984,226	13,205,146	38,423,491	1,950,406	157,450,704	54,662,338	
Retained earnings, appropriated	* 17,858	* 73,524	d	586,638	* 5,627	0	207,807	0	105,742	* 149,711	
Retained earnings, unappropriated	4,004,788	4,718,732	-1,644,822	-191,454,021	4,175,359	14,996,663	15,854,055	-402,536	-79,532,456	3,162,560	
Less: Cost of treasury stock	1,630,852	2,287,903	d	63,669,439	884,642	10,526,336	4,798,067	200,603	8,016,976	10,518,473	
Total receipts	d	59,661,024	d	1,340,173,955	d	d	249,666,606	23,466,995	323,266,973	288,531,578	
Business receipts	18,886,103	53,862,264	5,418,654	1,295,775,629	103,437,725	60,402,152	245,295,374	23,394,208	315,237,427	280,649,248	
Dividends	* 3,068	31,280	* 54,464	1,745,467	3,409	d	332,131	d	220,447	186,005	
Interest	30,537	839,146	144,156	2,924,900	29,772	564,320	397,507	1,138	673,583	305,655	
Gross rents	d	89,446	* 5,224	705,532	36,494	d	199,353	d	201,710	67,585	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services						
	Other consumer goods and general rental centers	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Total receipts—continued										
Gross royalties	d	* 23,172	3,555,571	5,878,406	d	d	84,332	0	1,859,461	399,040
Net short-term capital gain less net long-term loss	0	* 598	d	128,178	d	* 1,449	19,088	d	19,429	60,229
Net long-term capital gain less net short-term loss	* 1,336	137,157	* 13,674	2,794,957	31,003	d	259,562	d	498,373	367,061
Net gain, noncapital assets	131,292	2,507,978	* 39,082	1,729,894	49,363	32,328	276,355	* 3,396	376,118	363,938
Tax-exempt interest	* 1,004	12,754	d	75,247	d	d	5,949	0	7,189	18,776
Other receipts	220,486	2,157,229	161,332	28,415,746	4,326,741	1,547,368	2,796,955	59,235	4,173,235	6,114,041
Total deductions [1]	18,541,235	57,261,057	6,976,272	1,293,246,219	95,346,426	55,795,761	237,455,701	22,256,592	320,731,866	270,091,059
Cost of goods sold [2]	d	17,205,176	914,867	443,147,840	3,341,748	9,734,193	107,573,543	10,029,759	107,192,523	117,116,144
Compensation of officers	565,204	1,400,927	243,980	83,578,594	20,290,109	6,612,005	12,006,073	1,916,945	12,107,249	15,538,991
Salaries and wages	3,440,717	6,012,910	1,730,993	309,868,760	31,593,258	18,896,814	48,446,809	3,341,059	81,473,966	56,771,494
Repairs and maintenance	317,693	1,667,837	48,252	6,426,798	646,933	494,751	1,418,518	95,758	1,300,902	823,013
Bad debts	23,962	331,508	35,832	2,156,149	117,039	246,261	359,644	27,231	528,151	509,038
Rents paid	1,051,014	2,782,722	301,411	35,302,488	5,432,675	2,154,126	7,297,566	973,636	5,108,123	5,192,822
Taxes and licenses	661,766	1,095,772	222,251	41,522,031	3,602,601	2,793,004	7,165,349	614,192	11,605,482	8,092,142
Interest paid	270,265	3,608,867	354,408	17,279,889	506,286	446,431	2,151,344	80,541	5,224,205	2,154,667
Charitable contributions	4,129	6,702	3,671	298,246	17,082	10,275	65,853	1,720	43,914	66,931
Amortization	226,915	379,405	215,234	9,850,812	120,692	519,197	1,327,266	73,388	2,859,026	1,355,260
Depreciation	2,590,869	14,773,099	237,458	15,717,793	579,468	630,409	3,422,350	286,920	3,984,292	2,346,745
Depletion	0	d	* 3,852	218,520	d	0	7,015	0	d	* 4,733
Advertising	670,485	167,896	292,964	14,568,174	2,447,106	552,692	719,277	106,080	2,832,652	1,490,552
Pension, profit-sharing, etc., plans	26,586	167,124	33,218	12,303,940	2,015,018	678,677	3,015,343	84,274	1,812,499	2,600,409
Employee benefit programs	291,192	793,794	111,079	30,553,343	2,251,077	1,411,060	6,633,290	276,919	7,814,723	5,988,833
Domestic production activities deduction	d	5,999	* 20,775	728,221	0	* 131,745	152,246	d	321,799	d
Net loss, noncapital assets	d	d	17,776	1,745,821	d	15,318	127,880	d	d	d
Other deductions	2,796,250	6,219,786	2,190,250	267,978,799	22,319,303	10,468,801	35,566,334	4,312,492	76,297,388	49,907,276
Total receipts less total deductions	d	d	2,399,966	46,927,735	d	d	12,210,905	1,210,403	2,535,107	18,440,519
Net income (less deficit)	795,199	2,394,281	2,457,766	49,053,476	12,568,320	7,613,637	12,507,180	1,210,403	3,226,748	18,628,568
Income subject to tax	d	1,336,771	2,053,795	31,066,420	594,158	3,923,769	d	116,293	d	6,786,859
Total income tax before credits	100,921	466,460	713,105	10,675,576	168,041	1,361,461	1,500,036	33,293	2,613,170	2,297,271
Total income tax after credits	78,763	388,783	530,192	8,792,733	165,255	1,192,560	1,090,455	31,971	2,155,656	1,928,522

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Professional, scientific, and technical services—continued			Management of companies (holding companies)			Administrative and support and waste management and remediation services		
	Scientific research and development services	Advertising and related services	Other professional, scientific, and technical services	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)
Number of returns	20,817	48,490	96,323	69,437	4,320	65,117	281,553	20,723	19,410
Total assets	128,395,793	139,083,579	97,288,207	18,151,978,336	17,228,270,532	923,707,804	360,257,572	51,338,456	35,242,247
Cash	35,344,895	11,728,926	10,360,063	2,607,400,444	2,574,146,832	33,253,613	34,681,171	6,955,772	5,354,210
Trade notes and accounts receivable	12,757,365	25,740,289	12,353,913	6,296,849,520	6,239,673,967	57,175,554	61,177,894	15,700,636	5,574,994
Less: Allowance for bad debts	165,020	227,496	214,465	101,713,110	101,612,127	100,993	1,335,683	263,246	89,110
Inventories	3,692,163	1,131,914	1,538,079	3,458,729	1,984,784	1,473,945	4,670,544	100,231	460,218
U.S. government obligations			d	1,130,245,748	1,124,263,047	5,982,701	* 134,503	0	d
Tax-exempt securities			d	318,233,182	316,668,666	1,564,516	354,149	d	d
Other current assets	14,504,114	9,464,914	5,169,891	1,285,698,492	1,231,161,223	54,537,269	23,405,428	3,845,260	3,828,944
Loans to shareholders	219,901	856,637	1,702,109	238,040,632	223,652,730	14,387,901	4,264,225	874,847	263,555
Mortgage and real estate loans			* 84,496	1,289,773,154	1,286,071,618	3,701,536	281,113	d	d
Other investments	23,037,205	36,668,708	16,529,756	3,868,178,513	3,259,372,446	608,806,067	49,165,431	8,470,701	7,138,932
Depreciable assets	23,045,097	15,988,315	22,282,564	268,904,970	213,092,970	55,812,000	153,513,075	6,575,280	7,647,398
Less: Accumulated depreciation	12,020,441	10,695,785	15,164,499	130,966,651	117,974,963	12,991,688	97,080,270	4,753,640	4,854,075
Depletable assets	d	0	0	1,268,440	6,388	1,262,052	5,009,390	0	0
Less: Accumulated depletion	d	0	0	435,988	* 1,873	434,115	1,576,482	0	0
Land		263,985	308,422	20,824,191	19,344,639	1,479,551	4,752,949	251,674	291,497
Intangible assets (amortizable)	25,247,961	38,114,102	38,938,595	424,588,041	389,195,572	35,392,469	125,087,031	14,798,185	9,582,976
Less: Accumulated amortization	4,463,054	5,794,632	8,036,886	56,148,379	52,359,266	3,789,112	25,737,923	3,733,198	1,748,250
Other assets	6,548,132	15,823,841	11,361,655	687,778,407	621,583,878	66,194,530	19,491,028	2,506,108	1,547,886
Total liabilities	128,395,793	139,083,579	97,288,207	18,151,978,336	17,228,270,532	923,707,804	360,257,572	51,338,456	35,242,247
Accounts payable	7,432,973	27,273,950	6,573,557	1,093,614,380	1,030,462,631	63,151,750	25,037,515	4,539,620	3,356,246
Mortgages, notes, bonds payable in less than 1 year				878,399,523	822,916,423	55,483,100	14,750,831	2,469,614	457,559
Other current liabilities	16,002,570	18,366,544	10,796,056	10,348,551,590	10,286,863,569	61,688,022	50,708,888	10,616,087	11,235,729
Loans from shareholders	2,683,469	2,680,041	2,795,809	36,854,498	2,220,316	34,634,182	11,535,071	1,449,998	1,231,548
Mortgages, notes, bonds payable in 1 year or more	34,223,480	23,873,294	26,106,196	1,447,932,495	1,254,525,994	193,406,502	109,587,227	7,392,396	5,483,581
Other liabilities	15,063,634	18,399,391	14,820,488	774,135,517	684,723,451	89,412,066	42,469,816	4,502,812	4,406,065
Net worth, total	47,658,099	45,698,130	32,638,919	3,572,490,332	3,146,558,148	425,932,184	106,168,224	20,367,929	9,071,518
Capital stock	38,526,659	9,453,585	5,081,575	221,175,412	158,356,176	62,819,236	13,196,036	d	d
Additional paid-in capital	174,887,205	38,286,541	38,073,839	2,580,579,689	2,159,014,497	421,585,192	111,474,728	16,607,356	12,148,556
Retained earnings, appropriated	* 18,782	* 27,403	* 71,566	18,515,262	18,194,516	320,747	171,607	d	d
Retained earnings, unappropriated	-150,831,113	7,695,222	-6,571,775	895,448,287	896,327,808	-879,521	8,993,010	5,068,102	-540,607
Less: Cost of treasury stock	14,943,435	9,764,621	4,016,286	143,228,319	85,334,850	57,893,470	27,667,158	2,933,611	4,447,380
Total receipts	63,525,414	110,136,557	110,399,435	782,834,013	708,459,621	74,374,392	561,358,610	158,607,994	51,197,593
Business receipts	54,357,011	105,788,424	107,214,060	189,918,996	182,064,406	7,854,590	546,600,788	157,297,985	47,746,921
Dividends	166,099	419,795	156,257	12,356,746	3,491,986	8,864,761	707,839	35,675	57,624
Interest	197,158	709,564	46,203	378,430,916	371,408,829	7,022,087	663,812	86,922	189,504
Gross rents	18,557	105,940	51,916	17,538,453	17,059,607	478,846	208,365	26,291	82,346

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Professional, scientific, and technical services—continued			Management of companies (holding companies)			Administrative and support and waste management and remediation services		
	Scientific research and development services	Advertising and related services	Other professional, scientific, and technical services	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)
Total receipts—continued									
Gross royalties	2,339,635	110,641	861,838	2,389,151	45,589	2,343,562	954,764	284,094	* 216,315
Net short-term capital gain less net long-term loss	7,325	* 19,754	d	1,080,519	27,819	1,052,700	26,251	* 2,361	d
Net long-term capital gain less net short-term loss	893,027	443,605	118,238	19,342,630	7,389,662	11,952,969	935,964	141,537	97,436
Net gain, noncapital assets	258,261	207,149	162,987	12,457,399	11,375,853	1,081,546	712,058	23,151	76,421
Tax-exempt interest	1,723	3,472	d	12,145,908	11,888,380	257,528	25,641	1,835	d
Other receipts	5,286,618	2,328,213	1,783,339	137,173,294	103,707,490	33,465,804	10,523,126	708,144	2,712,191
Total deductions [1]	80,663,595	105,957,426	104,947,794	613,345,021	559,817,246	53,527,775	536,695,688	154,520,577	49,794,358
Cost of goods sold [2]	15,063,050	41,042,286	32,054,594	3,743,925	d	d	219,554,658	77,281,041	23,364,372
Compensation of officers	3,553,295	4,376,449	7,177,477	10,471,951	9,757,699	714,252	14,605,157	2,170,729	963,579
Salaries and wages	22,508,817	22,666,246	24,170,296	150,902,422	148,014,350	2,888,072	128,589,378	42,375,173	7,474,021
Repairs and maintenance	501,827	421,263	723,831	9,045,193	8,994,103	51,090	4,980,039	249,303	275,044
Bad debts	84,861	133,580	150,344	32,876,874	32,486,440	390,434	1,137,700	113,503	94,485
Rents paid	2,112,520	3,098,905	3,932,116	13,920,970	13,729,120	191,850	11,323,139	1,295,085	755,381
Taxes and licenses	2,055,132	2,459,694	3,134,436	22,392,479	18,120,969	4,271,510	23,606,522	9,483,151	1,954,795
Interest paid	2,297,333	2,391,540	2,027,540	83,729,802	70,757,145	12,972,657	7,584,069	612,462	376,294
Charitable contributions	52,706	23,162	16,603	1,749,548	1,667,410	82,138	108,955	11,934	21,743
Amortization	1,344,270	1,153,162	1,098,550	8,953,448	7,517,649	1,435,799	3,899,785	435,458	221,933
Depreciation	1,797,795	1,106,837	1,562,977	27,678,900	26,993,979	684,921	10,596,631	478,503	489,371
Depletion	d	0	d	679,193	d	d	583,703	0	0
Advertising	942,353	4,625,060	852,402	12,127,128	11,850,792	276,336	6,695,548	439,552	2,822,510
Pension, profit-sharing, etc., plans	363,646	554,553	1,179,521	7,939,843	7,765,675	173,968	2,070,816	265,224	279,023
Employee benefit programs	2,305,294	1,430,140	2,442,005	15,108,616	14,897,846	210,770	12,352,062	4,237,626	821,540
Domestic production activities deduction	78,361	* 3,463	10,434	336,720	92,879	243,841	90,730	d	* 5,580
Net loss, noncapital assets	d	206,851	d	2,620,613	1,498,243	1,122,371	492,112	d	22,654
Other deductions	25,366,760	20,264,235	23,476,212	209,067,596	183,272,183	25,795,412	90,424,683	15,006,181	9,852,034
Total receipts less total deductions	-17,138,181	4,179,131	5,451,642	169,488,992	148,642,375	20,846,617	24,662,921	4,087,417	1,403,235
Net income (less deficit)	-16,782,373	4,487,442	5,593,750	172,599,782	141,500,494	31,099,288	25,272,802	4,212,285	d
Income subject to tax	3,397,685	2,519,163	1,847,754	168,155,915	d	d	11,532,213	d	1,054,940
Total income tax before credits	1,191,061	882,529	628,714	59,264,696	46,907,131	12,357,564	3,943,601	760,380	367,048
Total income tax after credits	976,744	691,696	559,874	33,011,472	26,309,344	6,702,128	3,293,612	577,578	303,524

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Administrative and support and waste management and remediation services—continued		Educational services	Health care and social assistance						
	Other administrative and support services	Waste management and remediation services		Total	Offices of physicians	Offices of dentists	Offices of other health practitioners	Outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	
Number of returns	226,824	14,595	60,031	465,780	156,673	84,708	124,065	7,920	75,690	16,722
Total assets	177,921,372	95,755,498	50,939,252	413,936,396	65,166,794	22,473,499	23,057,985	49,797,474	80,592,897	172,847,747
Cash	17,663,159	4,708,030	10,213,686	40,534,963	13,066,492	5,353,375	5,224,082	2,357,242	7,239,438	7,294,333
Trade notes and accounts receivable	29,736,931	10,165,333	6,128,286	67,932,512	13,076,400	1,082,735	3,993,876	4,650,696	16,457,838	28,670,938
Less: Allowance for bad debts	730,652	252,675	1,010,208	21,342,167	5,602,578	112,661	874,767	551,482	5,379,976	8,820,704
Inventories	3,047,148	1,062,947	534,692	2,586,084	351,939	17,838	459,359	623,432	985,016	148,499
U.S. government obligations	d	d	d	* 109,446	* 49,326	0	0	d	d	d
Tax-exempt securities	* 174,208	d	d	d	* 1,031,846	0	0	d	d	d
Other current assets	11,744,516	3,986,708	2,582,058	24,108,758	4,611,738	852,996	1,402,337	2,893,730	5,178,600	9,169,358
Loans to shareholders	2,550,402	575,420	324,231	7,320,019	3,077,466	1,736,113	1,023,535	* 48,464	949,847	484,594
Mortgage and real estate loans	120,581	* 88,281	* 83,356	522,764	* 11,233	d	d	0	* 58,311	d
Other investments	29,253,209	4,302,590	8,409,247	60,279,064	6,888,653	1,078,892	1,707,771	6,054,536	5,878,277	38,670,935
Depreciable assets	68,105,187	71,185,210	21,738,365	218,227,223	40,680,878	29,538,813	13,885,504	11,377,187	29,004,366	93,740,475
Less: Accumulated depreciation	46,620,402	40,852,153	13,123,582	127,131,221	29,995,950	22,840,699	10,021,211	5,705,099	17,720,183	40,848,080
Depletable assets	* 66,384	4,943,006	d	d	0	0	0	0	0	0
Less: Accumulated depletion	d	d	d	d	0	0	0	0	0	0
Land	1,388,208	2,821,570	899,120	6,797,668	606,608	d	168,502	d	538,453	4,976,679
Intangible assets (amortizable)	64,823,358	35,882,512	12,654,017	129,497,027	12,739,589	9,216,896	6,816,671	28,570,732	39,589,095	32,564,043
Less: Accumulated amortization	16,008,305	4,248,170	3,038,999	18,104,132	1,737,915	3,819,712	1,898,175	2,264,690	5,300,305	3,083,336
Other assets	12,597,872	2,839,162	4,390,680	21,510,871	6,311,067	188,670	1,167,638	1,386,351	3,062,088	9,395,057
Total liabilities	177,921,372	95,755,498	50,939,252	413,936,396	65,166,794	22,473,499	23,057,985	49,797,474	80,592,897	172,847,747
Accounts payable	12,180,656	4,960,992	2,684,291	18,458,380	4,444,516	465,332	1,048,065	1,323,857	3,684,795	7,491,815
Mortgages, notes, bonds payable in less than 1 year	7,742,190	4,081,469	3,576,868	16,340,462	4,268,197	1,326,863	2,039,572	768,903	4,248,340	3,688,586
Other current liabilities	20,116,939	8,740,134	8,798,620	49,837,341	12,741,919	2,584,126	3,951,511	3,791,599	9,912,801	16,855,384
Loans from shareholders	7,461,597	1,391,928	1,500,151	12,440,126	4,021,809	1,863,835	1,120,653	736,189	3,224,167	1,473,473
Mortgages, notes, bonds payable in 1 year or more	62,708,684	34,002,566	12,126,486	180,937,736	16,506,128	10,711,812	5,608,149	23,079,678	25,367,795	99,664,174
Other liabilities	16,494,649	17,066,290	5,809,179	53,171,576	15,071,739	580,416	1,817,327	3,994,068	10,961,366	20,746,660
Net worth, total	51,216,657	25,512,120	16,443,657	82,750,774	8,112,486	4,941,115	7,472,708	16,103,180	23,193,632	22,927,654
Capital stock	6,743,472	d	3,349,123	11,652,537	3,052,501	559,422	667,088	2,270,926	3,905,202	1,197,398
Additional paid-in capital	48,395,226	34,323,591	16,964,422	137,101,750	16,250,763	2,807,958	5,661,898	10,695,271	28,694,184	72,991,675
Retained earnings, appropriated	129,247	d	0	143,027	* 22,199	d	d	d	* 36,062	d
Retained earnings, unappropriated	7,897,394	-3,431,879	7,099,037	-54,261,369	-10,408,276	d	d	d	-3,125,534	d
Less: Cost of treasury stock	11,948,682	8,337,485	10,968,924	11,885,171	804,702	176,123	135,849	82,209	6,316,282	4,370,006
Total receipts	270,920,142	80,632,880	63,122,283	763,871,821	d	d	d	d	120,411,543	170,088,701
Business receipts	262,568,750	78,987,132	61,269,081	729,684,327	259,604,803	76,797,345	72,954,247	46,523,151	116,871,620	156,933,162
Dividends	496,760	117,781	69,459	130,075	7,079	* 1,363	* 985	* 2,936	90,241	27,472
Interest	303,440	83,946	118,670	1,302,101	109,238	5,513	127,894	65,539	87,292	906,625
Gross rents	61,928	37,800	44,096	856,103	116,663	* 4,920	29,992	16,157	19,858	668,513

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Administrative and support and waste management and remediation services—continued		Educational services	Health care and social assistance								
	Other administrative and support services	Waste management and remediation services		Total	Offices of physicians	Offices of dentists	Offices of other health practitioners	Outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities		
	(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)		
Total receipts—continued												
Gross royalties	443,799	* 10,556	103,331	108,373	d	0	0	0	97,947	d		
Net short-term capital gain less net long-term loss	12,175	d	* 2,006	13,025	* 690	d	* 4,064	d	d	3,413		
Net long-term capital gain less net short-term loss	470,916	226,075	573,828	892,085	351,610	* 33,035	46,924	* 12,378	150,473	297,664		
Net gain, noncapital assets	237,014	375,473	83,097	585,511	d	134,801	d	d	109,234	66,600		
Tax-exempt interest	12,153	d	3,349	30,634	9,832	d	d	* 2,042	d	d		
Other receipts	6,313,207	789,584	855,368	30,289,586	9,961,228	1,665,757	1,350,953	3,158,803	2,982,759	11,170,086		
Total deductions [1]	256,205,348	76,175,405	61,417,308	723,653,838	254,428,360	69,972,825	68,274,953	47,796,122	116,924,013	166,257,534		
Cost of goods sold [2]	87,853,292	31,055,953	8,353,578	65,058,630	13,293,877	3,428,230	12,730,048	10,664,175	19,213,411	5,728,889		
Compensation of officers	10,262,089	1,208,759	2,275,563	70,699,020	43,504,754	12,989,046	6,576,272	1,608,899	4,538,273	1,481,775		
Salaries and wages	63,959,434	12,780,750	18,552,176	233,898,278	81,335,328	19,614,844	17,992,446	10,902,098	38,304,299	65,749,263		
Repairs and maintenance	2,443,383	2,012,308	783,233	6,984,957	1,704,209	612,675	454,412	281,394	1,201,369	2,730,898		
Bad debts	744,973	184,739	974,340	12,299,329	585,433	153,576	2,656,055	622,629	3,492,439	4,809,198		
Rents paid	7,183,042	2,089,631	4,669,471	34,895,435	11,834,709	4,372,433	4,111,321	1,436,227	4,627,746	8,512,999		
Taxes and licenses	9,888,379	2,280,197	2,131,135	27,773,814	8,002,916	2,856,218	2,422,898	1,450,979	4,806,601	8,234,202		
Interest paid	4,504,865	2,090,449	1,117,888	12,696,296	1,107,502	803,531	549,628	1,347,143	2,141,835	6,746,656		
Charitable contributions	49,107	26,172	23,268	195,853	35,306	2,545	8,582	93,775	21,605	34,039		
Amortization	2,321,572	920,822	639,750	4,210,412	413,174	494,066	279,384	788,795	1,195,955	1,039,038		
Depreciation	5,285,044	4,343,712	1,250,486	12,107,394	2,177,515	1,438,370	710,014	911,524	2,191,834	4,678,137		
Depletion	d	d	d	d	0	0	0	d	0	0		
Advertising	3,178,683	254,804	3,487,490	4,893,513	1,361,835	1,263,374	706,302	212,252	628,226	721,525		
Pension, profit-sharing, etc., plans	1,186,202	340,367	258,368	12,821,194	8,659,601	1,659,196	495,401	828,469	393,981	784,546		
Employee benefit programs	5,634,417	1,658,479	1,364,710	21,265,930	6,237,269	870,313	1,197,035	2,352,890	3,163,818	7,444,605		
Domestic production activities deduction	d	* 54,687	* 33,888	15,010	d	0	d	d	* 6,375	d		
Net loss, noncapital assets	302,089	d	d	d	d	35,995	d	d	202,123	d		
Other deductions	51,362,525	14,203,944	15,182,188	203,272,319	74,137,494	19,378,412	17,379,324	14,247,978	30,794,124	47,334,987		
Total receipts less total deductions	14,174,794	4,457,475	1,704,976	40,217,983	d	d	d	d	3,487,530	3,831,166		
Net income (less deficit)	15,154,388	d	1,743,071	40,217,787	15,948,768	8,672,980	6,271,407	2,006,380	3,489,177	3,829,075		
Income subject to tax	5,275,065	d	2,379,911	9,976,734	1,123,455	95,421	485,824	1,571,342	2,693,280	4,007,414		
Total income tax before credits	1,766,849	1,049,324	819,584	3,440,077	373,854	32,832	161,494	548,866	923,596	1,399,435		
Total income tax after credits	1,431,254	981,256	772,681	3,335,869	367,333	32,617	160,591	523,394	872,756	1,379,177		

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services				Other services			
	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)		
Number of returns	131,158	81,388	49,771	309,820	32,897	276,922	403,354	114,275	62,451	179,249	47,380	
Total assets	128,846,322	53,869,874	74,976,448	509,214,557	228,340,256	280,874,302	140,452,637	26,601,088	24,310,309	63,090,848	26,450,391	
Cash	16,164,684	9,739,208	6,425,476	38,012,424	15,479,587	22,532,837	23,435,318	4,511,281	3,344,461	7,049,165	8,530,411	
Trade notes and accounts receivable	8,118,627	3,265,939	4,852,688	23,838,121	10,031,292	13,806,829	12,642,182	2,022,011	4,906,420	4,246,035	1,467,716	
Less: Allowance for bad debts	222,820	88,102	134,719	1,049,807	822,466	227,340	576,443	22,960	59,123	136,866	357,494	
Inventories	1,924,510	848,527	1,075,983	8,833,596	2,408,898	6,424,698	8,245,249	2,461,133	3,189,573	2,548,622	45,921	
U.S. government obligations	d	0	d	* 360,501	d	d	73,392	d	d	* 9,099	d	
Tax-exempt securities	* 1,344,619	* 1,338,377	* 6,241	* 74,620	d	d	84,559	0	0	d	d	
Other current assets	8,318,146	6,391,190	1,926,957	17,065,624	5,454,203	11,611,421	9,594,645	830,253	1,356,839	3,311,061	4,096,491	
Loans to shareholders	2,184,859	1,419,230	765,629	4,397,918	1,154,868	3,243,050	2,243,593	1,006,893	416,257	789,964	* 30,479	
Mortgage and real estate loans	140,836	* 38,244	* 102,592	832,631	336,857	495,773	237,166	d	d	* 18,099	d	
Other investments	14,191,441	7,085,622	7,105,819	111,423,546	47,245,270	64,178,276	9,930,315	994,701	3,005,239	4,155,540	1,774,835	
Depreciable assets	92,102,144	22,279,566	69,822,578	300,102,146	131,157,604	168,944,542	80,870,234	23,380,993	11,662,145	40,248,053	5,579,042	
Less: Accumulated depreciation	49,272,241	12,269,903	37,002,338	149,456,965	53,252,712	96,204,253	53,080,285	16,477,586	8,478,678	25,084,569	3,039,453	
Depletable assets	d	d	d	* 25,399	d	d	* 249,476	d	0	d	0	
Less: Accumulated depletion	d	d	d	* 3,682	d	d	* 84,275	0	0	* 84,275	0	
Land	7,994,581	1,702,057	6,292,524	39,376,870	28,965,214	10,411,657	7,584,113	2,401,154	227,004	4,139,506	816,448	
Intangible assets (amortizable)	24,323,797	11,798,944	12,524,853	95,590,690	32,096,759	63,493,930	28,557,135	6,560,795	4,327,608	16,112,150	1,556,582	
Less: Accumulated amortization	3,944,734	2,594,551	1,350,183	18,688,252	5,133,182	13,555,070	6,560,942	1,751,207	916,402	3,581,754	311,579	
Other assets	5,344,934	2,914,205	2,430,729	38,479,179	12,864,358	25,614,821	17,007,208	469,460	1,289,960	9,076,166	6,171,621	
Total liabilities	128,846,322	53,869,874	74,976,448	509,214,557	228,340,256	280,874,302	140,452,637	26,601,088	24,310,309	63,090,848	26,450,391	
Accounts payable	7,210,881	3,377,256	3,833,625	25,539,084	5,362,106	20,176,978	9,308,619	2,453,092	2,395,135	3,533,037	927,356	
Mortgages, notes, bonds payable in less than 1 year	7,855,538	3,926,879	3,928,659	30,377,813	21,720,370	8,657,442	5,844,933	1,762,138	1,498,029	2,217,574	387,191	
Other current liabilities	14,234,294	7,543,372	6,690,922	43,708,754	17,143,204	26,565,550	14,389,495	2,042,126	2,555,514	4,894,865	4,896,989	
Loans from shareholders	7,812,647	3,460,355	4,352,292	22,910,301	5,704,486	17,205,815	10,105,815	3,757,824	1,037,353	5,244,954	* 65,683	
Mortgages, notes, bonds payable in 1 year or more	43,190,520	11,448,521	31,742,000	196,728,610	103,578,405	93,150,205	38,052,849	9,228,542	8,051,327	18,522,170	2,250,810	
Other liabilities	15,030,897	7,209,542	7,821,355	78,841,610	37,766,125	41,075,485	22,804,898	679,282	1,946,802	13,431,407	6,747,407	
Net worth, total	33,511,545	16,903,949	16,607,595	111,108,385	37,065,558	74,042,827	39,946,029	6,678,084	6,826,150	15,246,841	11,194,955	
Capital stock	6,335,921	1,947,738	4,388,183	17,678,720	6,413,508	11,265,213	7,771,911	1,866,609	1,096,822	4,211,413	597,067	
Additional paid-in capital	44,650,650	17,826,334	26,824,316	123,630,496	68,375,966	55,254,530	23,253,405	4,884,723	4,757,567	9,958,001	3,653,114	
Retained earnings, appropriated	268,688	* 68,249	200,439	323,491	* 84,948	238,543	4,765,409	d	d	8,158,955	4,585,770	
Retained earnings, unappropriated	-13,698,128	-2,563,071	-11,135,057	43,858,246	-23,301,101	67,159,347	12,398,469	d	d	8,158,955	2,383,548	
Less: Cost of treasury stock	4,045,587	375,301	3,670,286	74,382,568	14,507,762	59,874,806	8,243,164	d	600,086	d	* 24,544	
Total receipts	131,767,127	68,505,978	63,261,149	563,640,159	120,025,609	443,614,550	232,671,810	d	d	87,503,822	14,497,381	
Business receipts	122,515,031	64,432,900	58,082,131	518,602,356	96,440,594	422,161,762	224,783,378	79,500,147	49,274,826	84,943,735	11,064,669	
Dividends	147,488	50,756	96,733	5,972,774	3,782,473	2,190,302	121,922	12,555	* 5,372	81,322	22,673	
Interest	676,628	224,377	452,252	1,482,024	1,120,581	361,443	178,689	13,327	38,481	74,082	52,799	
Gross rents	256,443	124,444	131,999	969,096	571,531	397,564	139,233	24,428	25,720	51,152	37,933	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services				
	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)
Total receipts—continued											
Gross royalties	186,129	54,496	131,634	9,053,675	3,354,183	5,699,491	428,798	* 65,134	* 173,476	179,087	* 11,101
Net short-term capital gain less net long-term loss	23,538	16,183	* 7,355	7,672	* 980	6,692	1,394	* 11	d	d	d
Net long-term capital gain less net short-term loss	633,405	205,246	428,158	2,332,299	682,516	1,669,783	324,183	68,168	58,904	159,405	37,706
Net gain, noncapital assets	367,799	166,569	201,230	1,993,249	d	d	593,258	d	75,640	420,352	d
Tax-exempt interest	22,293	18,655	3,638	8,392	d	d	16,986	* 548	d	d	d
Other receipts	6,938,372	3,212,353	3,726,019	23,218,622	12,964,981	10,253,641	6,083,968	256,442	985,944	1,585,837	3,255,745
Total deductions [1]	125,121,224	63,734,369	61,386,855	531,652,906	110,827,517	420,825,389	221,135,173	76,609,047	47,357,459	82,961,110	14,207,658
Cost of goods sold [2]	28,605,698	15,820,196	12,785,502	193,958,842	16,103,329	177,855,514	88,306,170	37,956,026	26,659,868	22,542,463	1,147,813
Compensation of officers	12,018,090	10,245,894	1,772,197	10,900,387	1,380,345	9,520,042	11,476,271	4,194,503	2,550,316	4,541,081	190,371
Salaries and wages	22,876,903	10,216,758	12,660,145	107,013,660	25,747,974	81,265,685	35,875,957	11,129,226	5,933,088	17,249,474	1,564,169
Repairs and maintenance	2,021,905	385,919	1,635,986	9,234,868	2,435,847	6,799,021	3,842,935	757,260	353,293	1,358,571	1,373,810
Bad debts	134,902	46,959	87,943	435,891	169,846	266,045	505,562	62,076	d	d	99,886
Rents paid	7,177,261	2,119,985	5,057,277	38,788,982	8,846,998	29,941,984	14,652,539	4,381,041	1,262,349	8,865,369	143,781
Taxes and licenses	7,022,999	2,169,753	4,853,247	24,172,720	6,305,168	17,867,552	7,849,233	2,714,057	1,349,001	3,517,217	268,958
Interest paid	3,122,050	788,603	2,333,447	13,835,735	7,850,961	5,984,775	2,696,753	757,678	559,105	1,211,060	168,910
Charitable contributions	57,909	41,141	16,768	354,276	34,964	319,312	41,815	7,369	6,481	19,417	8,548
Amortization	1,389,831	836,385	553,445	3,090,131	846,248	2,243,883	1,351,733	277,837	147,627	891,355	34,914
Depreciation	4,866,490	1,133,681	3,732,809	15,580,905	5,064,385	10,516,520	4,510,762	1,217,034	741,849	2,343,447	208,432
Depletion	* 3,638	d	d	* 299	d	d	* 1,002	0	0	* 1,002	0
Advertising	2,797,347	1,174,844	1,622,504	11,573,553	2,651,010	8,922,542	3,048,303	1,077,534	278,174	1,429,990	262,605
Pension, profit-sharing, etc., plans	951,327	807,462	143,865	1,370,467	505,177	865,290	716,987	184,894	159,212	343,788	29,093
Employee benefit programs	1,629,885	696,241	933,644	7,657,640	2,724,352	4,933,288	3,352,322	845,998	1,015,299	1,052,120	438,905
Domestic production activities deduction	46,267	d	d	160,686	d	d	28,286	0	d	d	0
Net loss, noncapital assets	435,218	190,811	244,406	805,803	-192,705	-613,099	-159,282	-30,471	-19,302	-98,222	-11,287
Other deductions	29,963,504	17,014,776	12,948,727	92,718,061	29,943,520	62,774,541	42,719,262	11,016,042	6,229,257	17,217,888	8,256,075
Total receipts less total deductions	6,645,902	4,771,609	1,874,293	31,987,253	9,198,092	22,789,161	11,536,637	d	d	4,542,711	289,823
Net income (less deficit)	6,687,039	4,777,356	1,909,703	39,959,235	15,358,759	24,600,476	11,532,167	3,423,935	3,281,363	4,595,208	291,660
Income subject to tax	2,111,787	1,047,663	1,064,125	29,360,279	d	d	2,604,504	380,310	d	1,446,337	d
Total income tax before credits	710,297	d	d	10,183,131	4,552,722	5,630,409	789,983	105,494	d	470,251	d
Total income tax after credits	675,328	d	d	4,566,090	d	d	715,403	99,286	d	411,228	d

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

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

[1] Includes deductions specific to Form 1120-RIC, which are not shown separately.

[2] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry

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

Item	Agriculture, forestry, fishing, and hunting						Mining				
	All industries					Total	Oil and gas extraction	Coal mining	Metal ore mining	Nonmetallic mineral mining and quarrying	
	(1)	(2)	(3)	(4)	(5)						
Number of returns	3,725,161	83,527	60,256	6,050	17,221	24,588	11,694	684	61	2,951	
Total assets	83,690,705,573	117,829,047	95,950,977	5,219,734	16,658,336	730,305,740	422,566,644	21,082,718	109,785,173	35,526,239	
Cash	4,825,505,227	13,854,762	10,363,326	671,452	2,819,983	36,632,172	23,491,962	904,034	1,716,354	2,614,984	
Trade notes and accounts receivable	12,224,620,340	11,507,427	8,585,556	325,971	2,595,899	82,434,632	29,422,790	5,986,329	13,125,516	3,102,230	
Less: Allowance for bad debts	180,252,396	101,737	d	d	d	610,856	167,412	d	* 25,952	55,519	
Inventories	1,608,017,211	15,531,563	12,616,295	482,594	2,432,674	19,680,102	4,316,295	d	d	2,364,643	
U.S. government obligations	3,090,427,314	d	d	d	d	d	d	d	d	d	
Tax-exempt securities	1,731,635,014	d	d	d	d	365,512	338,117	d	d	d	
Other current assets	4,095,526,924	6,739,005	5,333,632	277,723	1,127,649	27,699,775	19,630,349	428,264	2,303,220	999,505	
Loans to shareholders	429,825,931	4,075,657	3,473,160	144,499	457,997	4,297,805	541,202	d	d	74,914	
Mortgage and real estate loans	7,318,288,074	386,791	d	d	* 989	d	d	d	d	d	
Other investments	33,678,336,066	11,815,372	9,366,688	556,045	1,892,639	138,485,369	87,057,045	2,914,771	22,743,723	2,094,168	
Depreciable assets	8,950,127,038	104,796,698	84,665,690	7,350,207	12,780,800	310,962,010	144,149,678	8,267,509	46,419,695	26,832,981	
Less: Accumulated depreciation	4,508,133,388	77,029,902	62,147,059	5,773,863	9,108,980	149,406,431	68,333,010	4,146,809	18,109,956	17,316,468	
Depletable assets	585,945,436	1,030,969	d	893,570	d	332,159,352	296,011,755	* 6,601,025	25,044,052	3,772,581	
Less: Accumulated depletion	271,892,509	323,258	37,303	d	d	165,946,660	154,840,705	* 2,005,576	8,188,186	560,417	
Land	464,314,563	17,450,041	16,422,190	282,908	744,943	7,345,487	1,877,027	213,621	* 1,927,376	2,524,600	
Intangible assets (amortizable)	4,730,686,127	3,218,789	2,650,793	22,157	545,840	71,049,014	45,345,249	483,138	* 3,144,997	7,330,818	
Less: Accumulated amortization	884,462,945	524,223	402,968	6,054	115,202	20,204,541	14,683,637	* 186,853	* 1,509,091	354,580	
Other assets	5,802,191,546	5,334,250	4,572,369	272,851	489,030	35,042,525	8,142,684	d	d	2,062,759	
Total liabilities	83,690,705,573	117,829,047	95,950,977	5,219,734	16,658,336	730,305,740	422,566,644	21,082,718	109,785,173	35,526,239	
Accounts payable	5,025,475,663	8,196,460	6,129,991	99,145	1,967,324	47,879,682	23,787,541	1,813,003	6,151,059	1,280,263	
Mortgages, notes, bonds payable in less than 1 year	2,972,085,737	12,480,671	10,843,593	393,609	1,243,468	9,632,506	5,823,469	* 88,925	1,474,007	565,645	
Other current liabilities	16,434,061,330	6,793,525	4,637,153	191,374	1,964,997	37,174,955	24,349,480	1,207,503	2,996,933	1,385,585	
Loans from shareholders	417,399,775	4,437,535	3,794,757	394,481	248,298	4,993,594	1,525,498	d	d	346,193	
Mortgages, notes, bonds payable in 1 year or more	11,982,600,898	24,943,576	21,073,452	1,515,079	2,355,045	181,255,665	85,905,924	8,187,607	32,761,934	9,538,071	
Other liabilities	11,651,954,860	5,060,997	4,388,248	211,007	461,742	90,622,605	47,396,227	d	d	4,710,477	
Net worth, total	35,207,127,311	55,916,283	45,083,783	2,415,039	8,417,461	358,746,732	233,778,505	3,838,562	48,517,710	17,700,007	
Capital stock	2,448,406,044	6,652,842	5,715,551	178,853	758,438	23,737,899	7,528,629	27,447	3,391,648	522,962	
Additional paid-in capital	26,283,027,835	13,608,691	11,106,655	506,762	1,995,274	141,233,685	d	d	d	d	
Retained earnings, appropriated	409,026,556	331,090	d	d	d	260,473	d	d	d	d	
Retained earnings, unappropriated	8,760,788,222	38,080,125	d	1,744,199	d	229,129,593	158,889,743	1,304,558	22,705,706	10,596,345	
Less: Cost of treasury stock	2,694,121,347	2,756,464	d	d	d	35,614,918	17,035,449	d	d	2,245,475	
Total receipts	26,482,672,335	181,691,239	132,034,881	10,971,612	38,684,746	414,919,279	230,651,966	11,650,482	35,150,275	24,992,909	
Business receipts	23,331,523,968	157,328,617	110,111,645	10,648,815	36,568,157	365,498,309	193,825,188	10,677,090	31,607,709	23,984,451	
Dividends	127,286,395	d	d	d	d	13,048,409	11,796,334	d	d	d	
Interest	1,002,546,350	155,299	129,167	9,866	16,266	1,409,788	327,907	347,160	227,707	21,739	
Gross rents	148,774,124	1,183,974	1,136,541	8,988	38,445	1,505,676	194,252	* 5,224	* 28,261	38,987	

Footnotes at end of table.

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries		Agriculture, forestry, fishing, and hunting					Mining				
	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting, and trapping	Total	Oil and gas extraction	Coal mining	Metal ore mining	Nonmetallic mineral mining and quarrying			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Total receipts—continued												
Gross royalties	178,969,675	183,708	d	d	d	1,321,102	591,579	19,582	* 123,389	24,968		
Net short-term capital gain less net long-term loss	71,829,531	14,619	d	* 655	d	7,978	5,121	d	0	* 2,614		
Net long-term capital gain less net short-term loss	174,166,609	771,615	d	97,937	d	9,155,372	d	* 3,277	* 203,129	d		
Net gain, noncapital assets	99,770,306	1,098,039	918,029	59,079	120,931	12,140,755	9,339,998	43,209	1,292,813	320,651		
Tax-exempt interest	48,386,649	d	d	d	2,922	26,067	d	d	d	d		
Other receipts	1,299,418,728	20,870,369	18,835,381	137,250	1,897,738	10,805,823	6,426,443	d	d	249,429		
Total deductions [1]	24,027,366,574	165,819,797	119,402,685	10,105,451	36,311,661	365,222,244	198,571,361	11,238,200	30,961,275	22,861,739		
Cost of goods sold [2]	14,847,387,006	89,968,849	56,823,350	6,250,845	24,894,654	198,320,960	107,455,208	d	d	14,828,575		
Compensation of officers	382,243,165	2,936,727	1,888,526	298,178	750,022	3,388,184	1,245,721	95,799	* 37,259	319,153		
Salaries and wages	2,438,459,614	11,603,405	7,079,811	719,203	3,804,391	22,207,081	9,868,619	706,788	823,401	998,901		
Repairs and maintenance	157,713,536	3,153,214	2,333,152	311,144	508,918	2,643,214	655,091	75,163	* 10,155	316,388		
Bad debts	92,902,499	41,245	28,578	d	d	206,876	53,431	* 816	d	d		
Rents paid	392,177,570	7,624,584	6,955,647	156,698	512,238	8,385,986	1,985,008	270,044	236,942	579,756		
Taxes and licenses	465,705,415	3,072,373	2,141,319	224,475	706,579	9,484,975	5,472,604	776,849	306,160	449,746		
Interest paid	529,919,554	1,540,926	1,331,042	72,034	137,850	11,627,004	5,275,879	903,573	1,623,205	757,641		
Charitable contributions	17,665,654	73,840	d	d	4,589	215,099	113,049	d	40,644	d		
Amortization	157,968,961	345,219	295,041	12,251	37,927	6,987,057	5,268,436	46,277	896,611	128,280		
Depreciation	558,012,602	6,885,134	5,673,433	565,284	646,418	27,064,962	13,336,135	508,275	3,539,107	1,520,812		
Depletion	16,248,580	69,253	d	d	d	9,188,573	4,990,730	535,737	d	659,075		
Advertising	237,038,346	360,142	289,002	13,116	58,023	281,222	49,822	6,258	* 3,584	44,333		
Pension, profit-sharing, etc., plans	139,103,182	340,601	233,654	18,821	88,127	2,089,840	1,104,021	104,566	188,589	201,912		
Employee benefit programs	306,398,329	1,092,020	773,060	87,384	231,576	4,163,567	1,538,956	454,220	171,618	326,471		
Domestic production activities deduction	36,626,475	357,274	347,825	* 2,517	6,933	891,378	358,536	* 9,511	* 89,163	81,080		
Net loss, noncapital assets	16,920,161	22,310	19,065	d	d	140,686	89,238	* 126	* 10,099	7,481		
Other deductions	3,160,482,691	36,332,679	31,094,240	1,326,168	3,912,271	57,935,579	39,710,878	1,748,796	3,253,757	1,586,896		
Total receipts less total deductions	2,455,305,761	15,871,442	12,632,196	866,161	2,373,086	49,697,035	32,080,605	412,282	4,189,000	2,131,170		
Net income (less deficit)	2,561,226,487	d	d	d	2,370,164	62,844,730	42,151,838	d	6,611,784	d		
Income subject to tax	1,400,049,252	d	d	116,819	d	d	d	162,799	5,527,041	1,112,478		
Total income tax before credits	490,283,884	1,440,166	1,318,337	38,564	83,265	15,390,796	10,511,294	d	d	d		
Total income tax after credits	335,464,472	1,326,051	1,207,058	38,291	80,701	5,964,448	3,385,625	d	d	d		

Footnotes at end of table.

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Mining— continued	Utilities					Construction				
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Number of returns	9,199	4,059	369	94	3,225	371	484,308	138,773	15,216	6,688	
Total assets	141,344,965	1,013,770,650	658,241,631	d	13,441,394	d	553,230,201	243,549,231	107,632,048	27,902,445	
Cash	7,904,838	20,628,170	9,140,499	6,381,205	d	d	86,829,577	36,978,935	13,690,677	2,797,298	
Trade notes and accounts receivable	30,797,766	54,201,439	34,558,252	4,869,039	328,160	14,445,987	156,535,513	56,790,878	27,377,109	2,350,652	
Less: Allowance for bad debts	d	1,417,747	587,361	d	d	683,992	1,001,229	214,110	d	44,092	
Inventories	6,715,450	16,579,516	10,761,602	1,947,524	9,658	3,860,732	72,292,627	56,266,474	3,084,207	6,111,275	
U.S. government obligations	d	d	d	d	d	d	241,661	d	d	d	
Tax-exempt securities	d	d	0	0	0	0	796,269	174,789	d	d	
Other current assets	4,338,437	48,868,794	25,134,415	13,076,088	d	d	61,393,743	35,742,504	8,980,145	1,539,202	
Loans to shareholders	3,635,027	119,007	d	d	d	0	7,499,025	2,732,531	509,078	208,327	
Mortgage and real estate loans	d	d	d	0	0	0	3,743,382	3,099,994	d	428,446	
Other investments	23,675,662	88,207,237	55,945,390	d	d	24,353,795	48,639,048	21,261,721	15,815,874	5,130,492	
Depreciable assets	85,292,147	834,945,167	575,405,038	40,512,632	d	d	228,295,248	38,419,398	69,791,645	6,910,125	
Less: Accumulated depreciation	41,500,188	257,882,567	182,746,772	11,835,706	d	d	159,370,063	24,947,069	45,725,499	3,124,975	
Depletable assets	729,940	d	d	d	0	d	1,807,470	d	d	d	
Less: Accumulated depletion	351,777	d	d	d	0	0	456,582	d	d	d	
Land	802,864	2,425,492	1,790,528	96,488	168,711	369,766	13,208,969	5,967,552	2,371,408	2,921,722	
Intangible assets (amortizable)	14,744,812	25,097,189	d	1,300,596	d	10,983,705	20,356,106	3,081,672	9,034,860	268,437	
Less: Accumulated amortization	3,470,380	3,698,940	d	764,270	d	907,051	4,863,256	1,223,905	1,925,214	39,705	
Other assets	8,303,047	175,629,663	118,029,361	d	d	50,773,055	17,282,695	9,359,786	3,192,157	2,134,675	
Total liabilities	141,344,965	1,013,770,650	658,241,631	d	13,441,394	d	553,230,201	243,549,231	107,632,048	27,902,445	
Accounts payable	14,847,816	36,821,839	23,136,748	4,051,501	1,266,658	8,366,932	106,030,842	60,243,819	14,713,924	639,650	
Mortgages, notes, bonds payable in less than 1 year	1,680,461	45,353,934	32,232,242	5,824,210	256,706	7,040,777	28,895,597	13,230,060	4,108,660	2,032,077	
Other current liabilities	7,235,454	61,394,157	30,211,621	14,933,365	439,856	15,809,315	80,772,723	32,573,858	18,500,053	1,658,731	
Loans from shareholders	3,085,799	2,292,059	d	d	* 25,788	d	16,907,506	6,821,932	1,232,295	1,272,992	
Mortgages, notes, bonds payable in 1 year or more	44,862,129	276,451,808	190,982,665	16,083,136	3,345,869	66,040,138	93,357,968	44,203,118	21,066,670	8,954,119	
Other liabilities	14,721,358	286,757,309	d	d	3,666,846	79,496,875	15,922,144	5,498,572	4,996,414	1,327,315	
Net worth, total	54,911,948	304,699,544	d	22,148,646	4,439,671	d	211,343,422	80,977,873	43,014,036	12,017,560	
Capital stock	12,267,214	67,480,677	d	10,240,884	445,585	d	9,706,931	4,488,489	1,255,446	453,374	
Additional paid-in capital	d	144,107,926	110,965,770	6,871,584	1,879,198	24,391,374	62,386,084	30,362,434	10,347,208	9,754,279	
Retained earnings, appropriated	d	* 108,659	d	d	d	d	280,803	d	d	d	
Retained earnings, unappropriated	35,633,242	106,843,351	65,581,204	5,733,749	d	d	154,138,584	d	d	d	
Less: Cost of treasury stock	9,721,075	13,841,070	d	d	101,160	d	15,168,979	8,273,684	1,879,555	d	
Total receipts	112,473,646	385,795,077	221,393,009	d	d	111,624,333	1,212,885,596	470,996,585	180,608,149	12,870,199	
Business receipts	105,403,871	363,509,246	207,177,577	46,104,195	3,837,744	106,389,730	1,197,097,861	464,713,137	176,997,074	11,499,391	
Dividends	60,930	2,684,831	2,481,106	* 156,846	* 1,594	45,285	82,080	d	19,570	d	
Interest	485,274	1,804,599	1,498,659	94,639	6,596	204,705	595,781	374,618	79,241	65,653	
Gross rents	1,238,953	1,106,733	669,980	10,893	2,736	423,124	792,232	396,551	105,712	226,977	

Footnotes at end of table.

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Mining—continued	UTILITIES						CONSTRUCTION			
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total receipts—continued											
Gross royalties	561,584	23,416	10,924	d	d	d	d	154,727	23,070	d	d
Net short-term capital gain less net long-term loss	d	205,825	203,436	d	d	* 237	d	62,358	49,783	6,495	* 1,493
Net long-term capital gain less net short-term loss	549,229	3,660,628	1,184,030	* 977,653	16,737	1,482,208	1,093,779	598,649	211,820	99,067	99,067
Net gain, noncapital assets	1,144,083	2,669,883	d	d	37,806	d	d	1,976,301	279,860	928,121	102,959
Tax-exempt interest	d	20,774	d	d	d	d	d	173,115	d	d	d
Other receipts	3,026,039	10,109,141	6,505,255	d	221,084	d	d	10,857,362	4,486,807	2,185,387	d
Total deductions [1]	101,589,670	367,351,935	210,556,915	46,415,480	3,675,172	106,702,369	1,142,433,521	448,796,668	169,689,693	11,285,450	11,285,450
Cost of goods sold [2]	54,215,730	216,389,258	d	35,421,853	1,174,538	d	885,012,424	386,276,613	134,996,961	7,617,204	7,617,204
Compensation of officers	1,690,252	1,542,956	d	140,684	149,234	d	33,405,097	8,337,079	3,260,369	321,814	321,814
Salaries and wages	9,809,373	14,435,472	d	1,226,896	263,947	d	66,097,612	17,662,950	6,694,976	864,545	864,545
Repairs and maintenance	1,586,418	11,504,960	d	292,699	254,338	d	4,587,584	963,058	829,303	141,732	141,732
Bad debts	128,556	1,361,938	d	d	9,161	d	1,078,834	220,011	136,120	5,994	5,994
Rents paid	5,314,236	1,797,851	d	242,392	72,710	d	20,530,885	3,823,669	4,405,913	146,070	146,070
Taxes and licenses	2,479,617	12,734,333	8,474,163	749,943	185,105	d	20,279,186	4,429,661	2,879,848	250,486	250,486
Interest paid	3,066,707	14,473,059	d	738,776	178,466	d	4,684,031	1,634,843	1,032,736	339,678	339,678
Charitable contributions	d	301,769	d	d	d	d	149,367	26,935	2,424	d	d
Amortization	647,454	2,393,531	1,625,451	233,896	d	d	1,164,963	329,341	454,894	27,433	27,433
Depreciation	8,160,634	40,666,600	25,575,622	2,483,203	423,876	d	13,655,493	2,023,797	4,655,645	194,482	194,482
Depletion	d	d	d	d	d	d	d	120,173	d	107,466	d
Advertising	177,226	558,207	d	32,057	17,953	d	3,597,257	1,219,292	137,007	94,735	94,735
Pension, profit-sharing, etc., plans	490,751	3,529,063	2,543,895	136,252	44,872	d	3,581,439	987,910	552,186	39,607	39,607
Employee benefit programs	1,672,302	4,289,655	d	449,707	59,146	d	14,602,489	2,945,056	2,109,681	77,296	77,296
Domestic production activities deduction	353,089	267,106	d	d	* 3,112	d	192,290	d	395,622	99,381	d
Net loss, noncapital assets	33,743	d	d	d	2,649	d	d	d	d	23,233	d
Other deductions	11,635,251	39,838,012	22,269,698	3,880,791	750,200	d	69,086,962	17,458,467	7,287,040	1,143,226	1,143,226
Total receipts less total deductions	10,883,977	18,443,142	10,834,095	d	4,921,964	d	70,452,075	22,199,918	10,918,456	1,584,749	1,584,749
Net income (less deficit)	d	19,338,308	11,731,748	2,224,939	461,506	4,920,114	70,327,936	d	d	d	d
Income subject to tax	d	6,576,956	1,541,671	1,139,568	103,788	3,791,929	10,291,320	4,805,369	1,653,304	189,170	189,170
Total income tax before credits	d	2,660,107	d	d	d	d	3,375,066	1,636,320	567,341	69,060	69,060
Total income tax after credits	d	1,807,348	d	d	d	905,695	3,176,882	1,523,923	528,358	63,794	63,794

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Construction—continued				Manufacturing					
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Number of returns										
Total assets	43,751	58,883	220,997	149,969	1,033	1,026	342	235	2,938	1,468
Cash	36,911,863	35,261,553	101,973,062	11,145,354,635	108,153,334	63,141,103	139,461,238	25,371,906	80,464,093	20,514,983
Trade notes and accounts receivable	6,036,687	7,242,714	20,083,266	383,489,332	2,923,862	1,821,731	1,601,434	1,217,266	4,089,149	2,043,385
Less: Allowance for bad debts	16,000,871	15,713,561	38,302,441	2,259,070,353	6,821,632	4,072,344	18,778,867	3,614,055	8,583,330	3,382,646
Inventories	d	127,772	277,864	20,225,479	175,989	34,730	75,161	70,087	110,374	53,995
U.S. government obligations	914,513	1,514,764	4,401,394	645,096,812	12,176,430	4,568,698	7,171,483	3,614,378	13,937,456	1,931,405
Tax-exempt securities	d	d	d	6,003,002	d	d	d	0	0	0
Other current assets	d	d	d	5,625,257	d	0	d	0	d	d
Loans to shareholders	3,761,568	2,727,878	8,642,445	417,580,427	5,334,383	1,740,546	3,954,739	1,922,032	2,997,265	572,905
Mortgage and real estate loans	616,322	636,685	2,796,083	104,638,811	75,503	* 5,227	53,915	d	93,498	382,686
Other investments	d	* 14,282	112,407	3,162,088	d	0	d	d	d	d
Depreciable assets	1,500,126	1,073,177	3,857,657	3,767,302,918	22,075,294	d	71,721,325	1,819,372	10,497,381	d
Less: Accumulated depreciation	14,050,573	16,839,080	82,284,428	2,639,502,472	48,931,947	17,205,543	18,687,411	16,864,205	36,650,544	16,707,863
Depletable assets	9,411,086	12,940,675	63,220,759	1,522,721,297	29,715,107	9,799,699	9,882,148	8,409,593	20,380,450	10,516,308
Less: Accumulated depletion	0	0	d	180,840,833	0	0	0	d	d	0
Land	0	0	d	93,238,248	0	0	0	0	0	0
Intangible assets (amortizable)	226,498	218,788	1,503,000	75,019,392	687,557	977,755	409,265	222,602	1,224,297	396,951
Less: Accumulated amortization	3,480,982	2,101,747	2,388,408	1,734,124,300	22,987,107	19,415,784	13,372,561	4,371,993	16,841,693	4,633,324
Other assets	693,241	195,654	785,537	335,037,333	946,124	3,131,672	1,072,250	311,989	994,785	672,373
Total liabilities	502,962	390,790	1,702,326	895,120,996	14,335,789	63,141,103	14,689,377	498,582	7,023,689	638,526
Accounts payable	36,911,863	35,261,553	101,973,062	11,145,354,635	108,153,334	63,141,103	139,461,238	25,371,906	80,464,093	20,514,983
Mortgages, notes, bonds payable in less than 1 year	5,706,086	6,844,528	17,882,835	1,261,705,524	13,740,516	5,258,864	18,531,347	2,771,583	7,709,386	2,010,469
Other current liabilities	1,517,369	1,519,668	6,487,764	749,550,791	5,240,119	3,049,424	5,242,559	1,060,059	2,604,389	610,668
Loans from shareholders	7,018,543	7,100,646	13,920,893	980,550,312	6,449,754	3,492,599	4,321,946	2,851,424	5,893,027	1,293,749
Mortgages, notes, bonds payable in 1 year or more	869,147	1,364,476	5,346,664	187,170,961	d	d	495,790	273,388	990,294	302,823
Other liabilities	2,688,345	3,273,494	13,172,222	2,504,536,098	28,768,778	13,529,919	26,556,313	6,998,956	22,497,048	4,356,936
Net worth, total	1,356,423	916,439	1,826,985	1,315,602,940	d	d	11,011,105	2,536,299	8,017,441	1,146,252
Capital stock	17,755,951	14,242,302	43,335,700	4,146,238,009	37,403,096	27,412,325	73,302,177	8,880,199	32,752,507	10,794,086
Additional paid-in capital	449,681	901,991	2,157,950	370,597,381	8,718,623	4,923,482	17,004,553	846,331	782,790	1,199,988
Retained earnings, appropriated	5,123,774	1,556,974	5,241,414	2,598,830,301	d	d	d	d	d	d
Retained earnings, unappropriated	d	d	* 125,500	8,498,395	0	d	d	d	d	d
Less: Cost of treasury stock	d	d	38,307,168	2,529,255,241	28,404,925	25,303,073	8,695,752	5,938,596	21,690,061	6,908,641
Total receipts	93,582,475	115,402,137	339,426,051	7,275,928,441	136,626,619	41,005,109	44,416,345	48,343,751	158,071,857	35,786,613
Business receipts	91,955,145	114,926,880	337,006,233	6,799,856,509	133,537,264	39,744,589	41,981,121	47,463,421	156,896,103	35,119,474
Dividends	d	2,412	20,701	51,505,960	d	d	d	d	d	* 62,683
Interest	26,379	13,918	35,972	65,512,578	90,104	74,085	189,464	14,016	107,984	49,371
Gross rents	14,850	6,944	41,198	23,553,080	164,637	d	11,969	14,665	37,314	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Construction—continued				Manufacturing					
	Electrical contractors	Plumbing, heating, and air-conditioning contractors	Other specialty trade contractors	Total	Animal food manufacturing and grain and oilseed milling	Sugar and confectionery product	Fruit and vegetable preserving and specialty food manufacturing	Dairy product	Meat and seafood processing	Bakeries and tortilla manufacturing
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total receipts—continued										
Gross royalties	0	0	d	97,844,590	441,767	d	d	d	d	d
Net short-term capital gain less net long-term loss	* 530	d	d	297,418	* 5,515	0	d	d	* 5,847	d
Net long-term capital gain less net short-term loss	8,109	35,232	140,903	42,717,612	d	* 104,316	102,739	d	209,310	* 308,462
Net gain, noncapital assets	59,428	76,649	529,283	23,970,048	327,618	d	261,184	212,992	100,405	72,603
Tax-exempt interest	d	d	d	370,019	d	d	d	d	d	d
Other receipts	1,490,865	335,566	d	170,300,626	1,250,699	65,069	1,519,811	d	668,790	106,398
Total deductions [1]	87,666,102	108,752,055	316,243,552	6,740,099,328	d	d	41,139,046	d	d	d
Cost of goods sold [2]	62,443,684	75,272,595	218,405,366	4,985,603,372	107,718,966	24,471,809	28,531,546	38,218,698	132,475,143	22,687,511
Compensation of officers	3,847,848	5,356,271	12,281,716	47,146,551	716,197	467,537	282,117	317,280	848,778	521,394
Salaries and wages	7,171,005	9,306,239	24,397,897	408,419,694	4,037,055	2,503,824	1,759,651	1,525,917	4,786,798	2,453,773
Repairs and maintenance	278,243	424,779	1,950,469	26,378,874	816,236	113,516	205,806	208,633	499,316	220,076
Bad debts	195,205	153,175	368,328	6,910,598	35,909	11,046	32,232	15,036	49,780	15,346
Rents paid	1,438,498	2,142,308	8,574,427	51,037,949	710,148	301,810	437,190	270,123	743,935	616,313
Taxes and licenses	2,461,458	3,069,678	7,188,056	106,336,365	849,507	357,473	479,317	338,740	1,137,738	666,883
Interest paid	240,202	326,446	1,110,126	142,459,406	1,616,591	637,245	1,404,764	364,027	930,224	226,349
Charitable contributions	22,553	17,531	30,428	6,876,968	d	d	33,291	d	d	24,143
Amortization	135,996	92,351	124,949	46,468,230	317,976	359,299	316,644	164,423	284,284	217,268
Depreciation	1,023,617	867,915	4,890,038	167,703,267	2,427,932	1,004,692	1,141,282	1,129,450	2,057,043	867,343
Depletion	d	0	d	4,537,079	d	d	0	0	d	0
Advertising	160,882	815,217	1,170,124	72,654,460	5,021,517	2,491,389	822,464	654,222	1,150,153	389,589
Pension, profit-sharing, etc., plans	467,172	487,549	1,047,015	43,556,714	362,513	191,665	142,162	279,525	456,473	240,561
Employee benefit programs	2,271,710	2,408,988	4,789,757	87,315,601	919,907	425,361	459,536	336,828	1,175,774	593,391
Domestic production activities deduction	d	38,044	d	24,197,664	d	201,663	d	65,889	397,457	89,080
Net loss, noncapital assets	5,089	4,629	d	4,507,469	d	d	d	d	d	d
Other deductions	5,441,244	7,968,342	29,798,643	527,999,046	3,968,235	3,437,155	4,807,138	2,297,691	4,807,464	3,615,131
Total receipts less total deductions	5,916,373	6,650,081	23,182,498	535,829,112	d	d	3,277,300	d	d	d
Net income (less deficit)	d	d	23,113,901	612,969,502	7,105,737	5,302,243	4,823,513	2,102,335	6,210,316	2,356,026
Income subject to tax	883,712	777,001	1,982,764	503,870,867	5,760,733	4,838,966	3,669,717	722,189	4,224,481	1,429,820
Total income tax before credits	d	d	589,489	176,406,858	2,015,000	1,692,332	d	261,277	d	496,641
Total income tax after credits	d	d	564,709	102,911,336	1,541,540	871,763	d	203,786	d	467,981
Footnotes at end of table.										

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of returns	2,207		157	1,034	d	876	1,967	18	3,625	817
Total assets	528,609,559	64,185,235	d	61,103,461	d	8,435,689	14,499,319	d	15,938,032	d
Cash	4,932,643	3,006,569	d	1,066,754	d	514,789	674,464	d	1,236,840	d
Trade notes and accounts receivable	244,617,714	3,458,004	d	3,914,593	d	1,559,603	1,895,541	d	2,910,766	d
Less: Allowance for bad debts	167,519	48,937	d	14,184	d	32,677	d	* 10,198	d	d
Inventories	13,622,807	2,634,488	d	12,308,472	d	1,856,989	3,381,013	d	3,623,127	d
U.S. government obligations	0	0	d	* 508	0	0	0	0	0	0
Tax-exempt securities	d	0	d	d	0	0	* 174,251	0	0	0
Other current assets	4,715,450	2,370,417	d	1,672,448	d	593,288	493,573	d	800,141	d
Loans to shareholders	d	d	* 3,115	d	* 16,274	d	* 13,619	d	* 9,076	d
Mortgage and real estate loans	d	0	0	0	0	0	d	0	0	0
Other investments	136,101,688	28,258,293	d	15,875,163	* 9,579,907	1,053,564	2,663,576	d	2,046,406	d
Depreciable assets	58,510,224	24,314,169	d	14,309,444	d	6,430,636	9,197,574	d	3,908,805	d
Less: Accumulated depreciation	32,771,039	13,427,325	d	7,339,100	d	4,449,506	6,377,408	d	2,356,232	d
Depletable assets	0	0	d	0	0	0	d	0	0	0
Less: Accumulated depletion	0	0	d	0	0	0	0	0	0	0
Land	1,076,995	864,260	d	1,021,411	d	84,460	111,702	d	4,033,848	d
Intangible assets (amortizable)	95,769,448	d	d	d	d	d	d	d	622,699	d
Less: Accumulated amortization	7,413,209	2,244,924	d	975,577	d	88,896	516,420	d	286,387	d
Other assets	d	2,857,244	d	3,154,982	d	431,360	546,417	d	15,938,032	d
Total liabilities	528,609,559	64,185,235	d	61,103,461	d	8,435,689	14,499,319	d	15,938,032	d
Accounts payable	263,777,841	3,031,200	d	1,746,018	d	1,132,531	1,488,863	d	2,367,789	d
Mortgages, notes, bonds payable in less than 1 year	10,795,232	22,744,180	d	2,645,318	d	618,985	1,544,367	* 134,012	602,496	* 127,406
Other current liabilities	13,902,015	4,804,698	d	2,839,045	d	426,261	750,310	d	1,543,070	d
Loans from shareholders	5,294,182	d	d	132,610	d	188,794	396,552	d	515,649	d
Mortgages, notes, bonds payable in 1 year or more	75,483,107	22,959,232	d	18,778,881	d	1,636,066	1,501,576	d	2,828,872	d
Other liabilities	21,679,973	10,031,070	d	4,698,882	d	434,412	1,365,154	* 92,885	1,842,539	d
Net worth, total	137,677,209	d	19,707,883	30,261,708	d	3,998,641	7,472,497	* 439,556	6,237,617	d
Capital stock	12,742,623	d	185,625	2,028,804	d	802,004	215,968	* 3,644	d	d
Additional paid-in capital	d	d	18,898,748	7,310,692	d	1,139,571	1,487,462	* 113,738	4,031,543	* 43,679
Retained earnings, appropriated	d	0	0	0	0	d	d	0	d	0
Retained earnings, unappropriated	28,658,691	26,769,026	d	24,016,911	d	d	d	d	4,641,583	d
Less: Cost of treasury stock	d	d	* 352,184	3,094,699	d	d	d	d	* 2,860,205	* 56,334
Total receipts	170,991,867	d	23,612,779	33,768,974	d	12,963,146	20,916,382	d	27,380,680	d
Business receipts	161,052,989	43,726,598	d	32,274,656	d	12,832,141	20,629,560	* 1,644,501	d	d
Dividends	d	d	d	d	d	d	d	d	d	d
Interest	2,223,067	93,683	d	87,764	d	7,963	12,216	d	1,489	d
Gross rents	158,715	* 56,264	d	8,973	d	3,463	* 7,429	0	d	0

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total receipts—continued										
Gross royalties	920,869	d	d	d	d	d	d	d	d	0
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	* 6,008	0	0	0
Net long-term capital gain less net short-term loss	46,160	d	d	d	d	d	d	d	d	d
Net gain, noncapital assets	d	81,140	d	29,397	d	13,048	5,039	d	1,472	d
Tax-exempt interest	d	d	* 6,770	d	d	d	d	0	0	0
Other receipts	6,456,393	3,923,409	604,221	d	d	d	178,703	d	667,638	d
Total deductions [1]	d	d	d	30,924,620	d	12,249,901	19,990,457	* 1,578,029	25,624,461	d
Cost of goods sold [2]	109,115,503	d	9,634,507	18,444,476	d	9,331,631	13,774,859	* 1,223,434	16,943,835	d
Compensation of officers	894,917	d	146,136	395,838	d	219,650	501,103	* 12,034	683,205	d
Salaries and wages	8,604,800	d	1,717,467	2,323,260	d	718,500	2,293,997	* 82,816	2,370,923	d
Repairs and maintenance	909,503	d	200,660	126,898	d	59,510	99,168	* 3,416	78,051	d
Bad debts	41,566	30,402	d	1,393	d	7,342	23,341	* 313	27,997	* 2,252
Rents paid	1,179,397	d	110,384	349,208	d	139,777	322,126	* 17,310	620,390	d
Taxes and licenses	1,801,308	d	2,326,315	2,380,800	d	181,308	315,128	* 18,800	648,036	d
Interest paid	5,508,113	d	2,711,222	1,088,393	d	95,689	317,156	* 23,538	226,354	d
Charitable contributions	d	d	* 12,738	d	d	d	d	d	16,997	d
Amortization	795,100	d	160,416	624,351	d	d	d	* 3,489	101,179	* 761
Depreciation	3,226,632	d	644,094	944,647	d	261,729	440,151	* 25,694	315,089	d
Depletion	0	0	0	d	0	0	0	0	0	0
Advertising	4,630,286	d	978,583	1,741,371	d	108,590	118,439	* 36,708	573,017	d
Pension, profit-sharing, etc., plans	762,947	244,162	218,594	185,570	240,871	63,578	110,309	* 4,984	390,220	* 2,507
Employee benefit programs	2,020,045	1,961,648	271,604	d	d	187,183	287,320	* 17,256	238,442	d
Domestic production activities deduction	826,749	229,136	183,548	184,014	d	26,747	40,938	d	6,394	0
Net loss, noncapital assets	d	d	d	13,155	d	d	d	d	19,801	d
Other deductions	20,814,451	d	2,128,297	1,723,342	d	816,998	1,290,218	* 106,896	2,364,532	d
Total receipts less total deductions	d	d	d	2,844,354	d	713,245	925,925	d	1,756,219	d
Net income (less deficit)	10,814,908	8,046,155	d	3,274,991	d	715,798	1,033,368	* 88,162	d	d
Income subject to tax	8,750,141	7,670,498	1,745,521	2,528,005	d	330,133	d	* 27,578	841,270	* 6,473
Total income tax before credits	d	2,684,177	611,232	884,347	d	d	179,760	* 10,389	292,025	* 1,730
Total income tax after credits	d	1,335,581	598,577	726,611	d	d	150,254	* 9,658	228,672	* 1,655

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Number of returns	1,071	7,546	172	1,522	13,915	161	305	476	313	744
Total assets	8,010,474	43,721,903	99,416,799	133,581,518	37,544,897	2,063,210,933	10,989,535	423,661,053	102,825,939	1,314,871,369
Cash	380,888	4,010,889	1,481,103	1,981,537	3,000,070	19,354,099	1,229,691	10,099,214	7,645,723	19,884,289
Trade notes and accounts receivable	2,257,146	6,100,607	10,796,783	12,403,099	8,303,601	670,792,838	1,982,401	105,342,066	11,066,934	141,867,503
Less: Allowance for bad debts	80,410	94,606	d	d	196,790	d	222,511	339,639	113,392	4,117,509
Inventories	1,694,401	7,472,158	4,751,671	8,444,662	3,287,602	37,624,071	1,626,459	20,165,100	7,883,336	50,031,934
U.S. government obligations	0	0	0	0	d	d	0	d	0	d
Tax-exempt securities	0	d	d	d	d	d	d	d	0	d
Other current assets	233,263	1,567,221	2,148,593	3,948,388	1,240,612	58,483,103	479,851	10,140,769	2,646,145	75,634,876
Loans to shareholders	d	d	* 6,949,066	d	394,003	d	d	d	* 30,530,908	d
Mortgage and real estate loans	0	d	d	0	0	d	d	d	0	d
Other investments	814,050	4,547,996	37,048,035	55,085,360	2,740,907	819,792,284	1,651,644	146,436,775	10,633,021	515,791,402
Depreciable assets	1,916,457	34,485,095	57,446,983	59,297,224	33,520,579	403,457,130	6,352,793	145,347,896	50,384,318	135,766,769
Less: Accumulated depreciation	1,200,340	24,190,810	36,862,964	35,054,920	25,263,811	201,601,035	4,055,629	84,644,791	29,367,796	73,266,964
Depletable assets	0	2,159,238	d	d	0	0	d	d	d	0
Less: Accumulated depletion	0	103,947	d	d	0	d	d	* 14,838	d	0
Land	57,575	1,365,528	953,014	1,081,343	345,550	29,259,639	281,136	2,873,351	667,003	2,900,989
Intangible assets (amortizable)	1,815,344	4,761,729	7,656,953	18,296,892	13,651,611	d	d	44,717,559	8,212,316	358,000,056
Less: Accumulated amortization	122,702	913,769	786,251	4,297,743	d	d	d	d	1,619,161	75,997,591
Other assets	d	2,247,034	7,227,364	12,349,845	1,288,706	88,814,264	451,626	30,023,396	4,216,104	167,588,799
Total liabilities	8,010,474	43,721,903	99,416,799	133,581,518	37,544,897	2,063,210,933	10,989,535	423,661,053	102,825,939	1,314,871,369
Accounts payable	1,594,874	3,290,489	3,784,032	11,492,188	4,037,642	241,132,002	937,602	33,479,748	7,081,313	62,025,568
Mortgages, notes, bonds payable in less than 1 year	284,874	2,113,207	6,086,507	4,764,315	1,712,499	d	d	82,813,033	2,660,211	146,481,701
Other current liabilities	578,965	3,575,935	3,559,838	6,690,221	3,296,884	256,413,482	1,099,082	14,297,121	5,871,006	147,815,555
Loans from shareholders	* 45,322	1,077,198	* 11,132,735	122,000	876,985	* 50,631,058	151,651	4,732,615	* 5,551,926	32,626,766
Mortgages, notes, bonds payable in 1 year or more	1,696,399	12,000,167	25,631,047	35,784,879	12,578,589	364,018,381	1,140,893	92,528,474	42,158,382	270,246,084
Other liabilities	543,485	5,142,553	d	14,201,120	3,292,499	d	d	68,752,656	9,908,251	203,709,613
Net worth, total	3,266,554	16,522,356	d	60,526,795	11,749,799	951,395,377	4,291,066	127,057,407	29,594,850	451,966,082
Capital stock	439,198	1,527,372	1,682,558	1,811,310	1,643,297	29,547,063	80,526	17,302,782	2,497,294	33,352,150
Additional paid-in capital	309,917	d	34,851,277	16,388,853	7,709,148	497,334,412	273,138	d	d	d
Retained earnings, appropriated	0	d	d	d	d	d	d	d	d	d
Retained earnings, unappropriated	d	10,965,515	d	d	d	707,830,906	4,070,401	35,788,708	19,880,655	236,847,342
Less: Cost of treasury stock	d	1,390,907	d	27,813,226	d	d	d	d	d	d
Total receipts	d	77,248,418	51,739,244	100,622,751	60,408,536	1,781,343,053	16,986,985	225,214,372	60,957,033	418,418,611
Business receipts	8,952,896	75,565,758	50,473,181	94,078,348	59,371,671	1,701,646,572	16,707,199	212,272,837	56,550,973	327,732,955
Dividends	d	178,647	d	d	77,796	d	d	1,315,145	320,173	8,992,594
Interest	* 2,261	105,399	416,702	358,354	24,450	d	8,613	1,499,943	453,295	4,639,768
Gross rents	d	d	d	d	14,723	d	d	220,363	23,889	150,159

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total receipts—continued										
Gross royalties	d	d	44,979	d	105,563	d	* 39,676	3,329,398	504,186	30,698,804
Net short-term capital gain less net long-term loss	d	* 2,190	0	5,627	d	d	d	d	d	d
Net long-term capital gain less net short-term loss	d	253,241	d	d	15,279	5,182,275	* 10,609	d	d	19,905,465
Net gain, noncapital assets	d	237,156	190,190	322,691	d	d	d	d	d	2,705,181
Tax-exempt interest	d	d	d	d	d	d	d	d	d	d
Other receipts	191,631	836,129	422,145	1,555,571	758,131	46,245,341	185,043	4,980,210	2,380,270	23,574,402
Total deductions [1]	8,748,263	d	50,325,815	89,973,896	56,739,827	d	d	210,815,489	54,409,388	365,558,139
Cost of goods sold [2]	5,821,332	56,104,828	36,858,924	63,497,363	37,082,785	1,536,152,142	12,216,195	160,570,668	39,139,163	168,447,793
Compensation of officers	253,447	1,042,474	302,220	752,455	1,520,938	959,968	236,988	1,005,410	300,971	1,638,148
Salaries and wages	947,559	4,700,239	1,809,924	8,326,550	6,392,402	23,919,133	815,402	12,023,592	1,475,715	49,314,627
Repairs and maintenance	49,301	566,653	279,498	293,518	274,391	1,854,406	152,688	1,597,368	909,694	1,674,324
Bad debts	10,666	44,496	d	51,735	63,261	61,683	9,249	170,114	13,634	144,267
Rents paid	155,017	817,861	294,125	1,188,815	1,301,283	5,575,606	118,167	2,081,002	301,459	2,212,960
Taxes and licenses	150,182	1,150,997	687,542	1,210,997	1,198,317	21,790,780	208,384	1,898,320	475,826	6,110,198
Interest paid	81,417	864,179	1,764,005	1,667,429	1,153,178	16,510,215	282,772	5,822,562	1,139,311	19,470,320
Charitable contributions	* 3,369	d	d	d	d	d	d	89,256	d	3,312,023
Amortization	12,172	190,890	140,723	432,132	300,524	6,817,026	13,486	1,380,031	211,461	5,781,724
Depreciation	112,096	1,525,485	2,370,362	3,257,072	1,461,037	17,495,844	353,165	7,413,343	2,353,530	8,451,322
Depletion	0	d	d	d	d	d	d	d	* 73,967	d
Advertising	379,152	316,468	103,177	675,537	374,365	862,357	178,208	613,811	134,118	11,561,931
Pension, profit-sharing, etc., plans	30,989	244,364	1,213,986	686,923	242,856	3,243,142	47,231	1,814,888	318,516	d
Employee benefit programs	d	891,127	666,700	1,491,546	d	2,458,911	166,060	2,765,040	940,824	9,056,337
Domestic production activities deduction	d	96,846	94,800	576,618	80,962	1,507,004	49,728	1,150,653	424,716	1,945,924
Net loss, noncapital assets	d	2,401	93,220	38,770	46,874	d	d	d	d	d
Other deductions	615,869	3,717,209	3,583,233	5,719,256	4,264,759	51,782,790	980,361	10,127,483	6,150,434	71,208,605
Total receipts less total deductions	d	d	1,413,429	10,648,855	3,668,709	d	d	14,398,884	6,547,646	52,860,472
Net income (less deficit)	538,974	4,895,378	1,468,847	12,973,133	3,754,644	103,077,549	1,175,657	17,143,541	d	d
Income subject to tax	* 315,331	1,683,480	1,003,381	10,489,528	1,258,766	102,100,793	605,080	15,532,775	6,778,611	62,983,934
Total income tax before credits	110,895	579,612	351,755	d	d	d	209,969	d	d	d
Total income tax after credits	88,125	425,137	220,615	d	d	d	153,618	d	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Paint, coating, and adhesive	1,022	964	1,481	6,118	1,039	1,370	868	2,595	1,624	814
Number of returns	40,849,173	308,636,668	92,802,832	84,145,884	50,143,121	17,227,970	56,765,080	53,483,014	93,867,218	169,749,935
Total assets										
Cash	1,317,312	1,933,773	5,657,420	5,940,535	2,020,899	1,395,892	2,964,810	2,353,628	5,130,271	2,782,841
Trade notes and accounts receivable	7,212,367	44,681,549	10,408,180	15,966,498	8,556,106	2,624,510	4,264,290	5,985,695	17,503,811	53,114,512
Less: Allowance for bad debts	96,201	228,587	210,655	230,669	148,168	39,423	80,791	146,897	220,735	87,085
Inventories	4,379,100	7,759,640	10,091,913	12,411,363	7,369,318	2,508,909	3,399,610	4,580,126	16,505,674	7,120,288
U.S. government obligations	0	0	0	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0	0	0	0
Other current assets	2,793,909	8,035,114	5,171,640	3,490,215	1,415,749	993,159	0	0	2,785,044	3,372,644
Loans to shareholders	0	20,260,159	0	377,087	0	0	0	0	62,252	0
Mortgage and real estate loans	0	0	0	0	0	0	0	0	0	0
Other investments	8,490,226	133,779,462	24,601,887	10,730,883	10,068,793	1,711,938	18,815,221	10,440,947	14,065,406	52,771,344
Depreciable assets	16,268,662	43,822,883	34,913,825	50,559,599	25,906,499	9,892,175	24,732,083	38,175,801	54,511,439	29,685,228
Less: Accumulated depreciation	10,851,090	25,983,175	18,383,251	32,141,972	14,821,176	5,610,930	14,387,718	23,803,415	32,544,340	17,131,553
Depletable assets	0	0	0	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0	0	0	0
Land	438,277	752,152	1,089,476	725,695	214,352	327,703	334,428	2,365,779	1,336,414	487,065
Intangible assets (amortizable)	11,009,282	64,363,533	17,409,789	17,354,273	7,240,873	3,267,835	6,805,962	8,565,968	14,424,839	16,937,754
Less: Accumulated amortization	0	7,313,504	3,094,526	3,008,275	1,352,759	424,753	1,244,302	1,485,710	2,876,732	2,672,769
Other assets	2,919,783	16,772,051	4,625,237	0	0	485,252	7,084,772	1,200,854	2,762,102	23,322,561
Total liabilities	40,849,173	308,636,668	92,802,832	84,145,884	50,143,121	17,227,970	56,765,080	53,483,014	93,867,218	169,749,935
Accounts payable	4,669,224	46,397,585	7,330,112	9,960,881	6,687,932	1,255,531	2,579,375	3,306,195	14,373,643	34,247,036
Mortgages, notes, bonds payable in less than 1 year	3,066,219	17,734,034	4,276,129	0	0	410,150	1,014,829	1,682,533	1,743,915	14,316,012
Other current liabilities	12,906,891	14,336,046	6,538,400	5,675,681	3,603,448	778,687	3,591,048	2,500,222	3,820,714	3,727,504
Loans from shareholders	333,193	8,977,899	685,396	0	0	312,586	3,507,140	488,266	0	499,208
Mortgages, notes, bonds payable in 1 year or more	11,471,148	50,472,969	23,903,664	25,274,279	12,103,837	4,082,296	8,106,613	16,297,304	20,982,554	45,482,012
Other liabilities	4,029,394	27,723,962	9,020,461	5,844,951	8,634,025	1,223,060	6,611,965	5,504,074	0	11,340,499
Net worth, total	4,373,104	142,994,172	41,048,671	29,595,426	15,321,301	9,165,660	31,354,110	23,744,419	38,426,809	60,137,664
Capital stock	1,732,838	10,954,140	3,280,935	4,274,891	1,994,356	692,488	3,869,765	948,138	3,307,236	5,159,971
Additional paid-in capital	0	0	33,982,442	11,431,297	11,742,846	0	25,949,474	0	0	41,378,062
Retained earnings, appropriated	0	0	0	0	0	0	0	0	0	0
Retained earnings, unappropriated	10,350,493	122,298,172	15,948,204	0	0	2,055,760	8,731,250	7,042,956	23,015,061	17,685,283
Less: Cost of treasury stock	0	0	12,162,910	0	0	0	0	0	0	0
Total receipts	50,578,889	107,863,898	75,883,809	0	0	16,384,899	29,287,288	47,994,602	108,338,542	74,777,929
Business receipts	48,138,480	93,690,107	72,466,132	110,063,965	53,930,058	16,133,938	25,790,288	46,588,616	106,267,796	71,644,977
Dividends	0	0	0	0	0	16,213	0	0	0	69,478
Interest	95,486	440,943	189,149	151,060	247,110	57,278	41,320	76,602	512,098	1,014,546
Gross rents	0	0	13,996	0	0	0	0	42,831	67,305	43,074

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total receipts—continued										
Gross royalties	369,774	4,867,755	644,542	112,270	182,106	61,520	1,047,433	32,834	d	d
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	d	d	d	* 2,790
Net long-term capital gain less net short-term loss	d	d	679,851	d	d	d	d	49,029	197,069	20,586
Net gain, noncapital assets	86,853	d	d	109,130	85,142	8,705	* 173,830	459,931	d	40,996
Tax-exempt interest	d	d	625	d	d	d	d	d	d	d
Other receipts	344,582	2,973,728	975,844	620,809	352,984	105,286	1,975,392	714,205	952,481	1,810,453
Total deductions [1]	46,787,253	89,413,001	67,186,350	104,642,962	52,193,901	d	d	44,985,286	104,202,998	72,931,331
Cost of goods sold [2]	30,291,930	41,313,665	48,348,259	80,123,860	37,548,909	11,060,696	d	32,678,779	85,576,744	60,208,450
Compensation of officers	882,875	989,986	689,429	1,608,725	390,714	295,194	d	452,921	708,610	362,407
Salaries and wages	4,950,806	8,753,200	4,983,958	5,765,253	3,146,173	1,000,315	d	2,470,153	3,163,858	2,267,324
Repairs and maintenance	227,966	746,890	370,855	442,352	270,089	d	219,419	217,368	1,442,897	193,801
Bad debts	61,198	82,553	46,602	74,356	100,546	26,491	29,875	63,981	158,724	14,477
Rents paid	801,583	868,654	758,589	1,494,778	740,797	260,458	d	889,398	619,438	459,361
Taxes and licenses	741,573	1,723,535	862,948	1,595,579	655,308	249,151	d	852,774	1,121,602	394,861
Interest paid	1,251,972	2,739,888	1,479,206	1,670,413	782,034	331,879	367,036	1,075,349	1,954,018	2,528,527
Charitable contributions	d	d	67,248	15,974	9,363	1,127	56,335	d	d	d
Amortization	410,632	1,317,542	538,257	535,762	209,852	49,878	141,040	330,535	328,359	360,655
Depreciation	816,474	2,507,137	1,761,045	2,793,382	1,926,303	517,209	d	1,963,605	2,941,698	1,516,542
Depletion	0	d	d	0	0	27,923	d	d	d	d
Advertising	857,098	7,278,716	310,675	366,273	711,148	78,996	63,586	187,827	69,405	101,566
Pension, profit-sharing, etc., plans	717,949	d	339,426	437,663	767,711	187,506	d	424,083	489,890	530,564
Employee benefit programs	980,174	1,720,566	774,125	1,486,799	1,297,916	272,352	465,215	889,648	1,088,386	511,782
Domestic production activities deduction	212,554	718,868	535,044	166,608	156,520	24,975	70,474	92,647	237,276	69,367
Net loss, noncapital assets	d	d	d	32,380	4,363	3,118	d	12,580	105,511	d
Other deductions	3,474,403	17,112,547	5,228,924	6,032,805	3,476,153	943,588	d	2,156,653	3,909,491	3,303,613
Total receipts less total deductions	3,791,636	18,450,898	8,697,460	d	d	d	d	3,009,315	4,135,544	1,846,598
Net income (less deficit)	4,286,002	d	d	6,901,916	3,177,538	916,359	4,435,193	3,024,429	4,194,829	2,048,721
Income subject to tax	3,141,622	19,988,921	7,680,503	2,101,640	2,431,653	374,554	3,201,650	1,262,659	2,607,263	842,804
Total income tax before credits	1,107,217	6,993,899	d	d	851,727	131,071	1,119,841	d	923,080	315,044
Total income tax after credits	700,027	4,289,659	d	d	698,689	115,364	195,680	d	847,329	285,579

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Foundries										
Number of returns	703	1,576	12,981	4,461	1,315	1,840	9,603	2,133	2,308	1,714
Total assets	35,736,397	14,350,022	51,340,447	26,338,588	28,032,544	6,714,106	285,562,563	324,268,554	66,154,582	54,540,256
Cash	1,633,746	1,366,446	4,340,250	2,741,921	1,222,258	808,052	6,825,757	8,938,223	3,999,740	2,123,217
Trade notes and accounts receivable	4,521,659	2,903,949	9,366,739	6,265,336	3,844,193	1,187,486	14,207,860	81,882,748	12,292,024	7,821,721
Less: Allowance for bad debts		34,141	98,025	84,817	71,588	11,038	264,808	708,355	165,458	225,608
Inventories	5,884,170	2,044,951	7,483,087	3,640,367	3,170,858	757,250	15,426,085	27,530,193	6,779,987	3,476,171
U.S. government obligations	0	0	0	0	0	0	0	0	* 20,966	d
Tax-exempt securities	d	* 125,321	0	0	d	0	0	d	d	0
Other current assets	517,750	700,332	1,550,310	989,407	1,823,483	283,554	4,585,823	14,993,920	2,250,564	4,105,301
Loans to shareholders	d	d	d	d	d	* 48,697	239,638	21,352,699	65,089	d
Mortgage and real estate loans	0	0	d	* 9,786	0	0	* 18,948	d	d	0
Other investments	4,337,184	1,823,490	10,233,903	3,317,593	6,557,938	504,707	134,939,415	100,661,001	19,176,152	14,531,176
Depreciable assets	13,747,805	8,716,055	28,936,347	13,958,947	11,318,159	6,175,941	44,433,786	62,520,383	14,797,810	11,898,146
Less: Accumulated depreciation	7,769,950	5,911,930	21,550,413	9,461,711	7,319,301	4,275,719	30,087,981	32,599,790	9,562,285	8,009,796
Depletable assets	0	0	0	0	0	0	0	0	d	0
Less: Accumulated depletion	0	0	0	0	0	0	0	0	d	0
Land	393,599	d	317,583	268,611	d	105,516	d	933,285	455,053	d
Intangible assets (amortizable)	11,472,165	881,643	9,012,864	3,559,250	5,031,150	1,113,689	25,671,022	32,842,008	16,359,875	20,808,186
Less: Accumulated amortization	744,567	71,963	1,156,227	359,723	569,194	156,100	5,171,695	5,606,879	1,978,581	4,779,438
Other assets	1,570,395	1,660,975	2,412,691	1,150,511	2,837,671	172,072	73,738,759	11,461,479	1,622,337	2,470,392
Total liabilities	35,736,397	14,350,022	51,340,447	26,338,588	28,032,544	6,714,106	285,562,563	324,268,554	66,154,582	54,540,256
Accounts payable	2,902,548	1,543,448	5,168,887	2,927,061	2,902,362	487,548	7,537,218	44,871,022	8,043,517	2,902,377
Mortgages, notes, bonds payable in less than 1 year	1,501,538	516,161	1,964,476	1,392,568	759,186	394,934	7,793,817	29,882,278	1,943,478	3,360,856
Other current liabilities	1,763,433	801,341	2,807,983	2,464,792	2,574,995	391,853	8,826,464	15,984,510	7,189,731	4,946,895
Loans from shareholders	d	210,557	2,029,793	749,768	214,576	152,135	3,097,396	20,251,860	1,108,651	715,457
Mortgages, notes, bonds payable in 1 year or more	d	2,738,269	18,102,655	3,615,962	11,367,147	1,362,774	93,148,794	85,299,990	9,576,020	16,150,234
Other liabilities	d	806,836	3,237,985	1,688,496	3,626,177	274,683	7,619,725	25,389,684	3,197,568	8,125,257
Net worth, total	16,715,470	7,733,410	18,028,668	13,499,940	6,588,101	3,650,179	157,539,149	102,589,209	35,095,616	18,339,180
Capital stock	419,396	320,420	1,321,264	2,767,692	2,396,902	197,798	34,198,446	11,334,834	2,965,405	4,372,129
Additional paid-in capital	d	d	7,959,071	d	d	d	107,712,195	50,100,763	19,943,454	d
Retained earnings, appropriated	d	d	d	0	0	0	d	d	d	d
Retained earnings, unappropriated	17,142,513	6,806,120	10,438,217	9,467,906	6,892,396	3,089,078	33,194,501	74,698,846	29,804,291	10,293,564
Less: Cost of treasury stock	d	d	d	d	d	d	d	d	d	d
Total receipts	31,815,051	17,557,890	61,585,343	40,625,433	27,291,662	9,987,722	113,624,861	181,511,740	44,347,386	41,646,029
Business receipts	31,513,037	17,242,119	59,563,345	40,204,832	26,615,392	9,823,839	108,858,878	170,147,444	43,655,592	38,121,274
Dividends	d	d	257,484	* 8291	d	* 842	1,357,538	d	d	d
Interest	10,939	10,797	407,087	28,135	36,399	2,092	115,429	3,062,107	46,873	272,190
Gross rents	6,590	d	13,729	4,102	d	* 2,996	111,553	2,136,160	87,271	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total receipts—continued										
Gross royalties	d	d	d	d	d	d	368,319	d	390,995	451,782
Net short-term capital gain less net long-term loss	d	d	d	* 166	* 2,742	d	d	* 7,588	* 1,196	0
Net long-term capital gain less net short-term loss	* 4,195	* 10,645	d	2,342	d	d	1,339,760	260,480	91,812	d
Net gain, noncapital assets	d	51,404	194,957	79,261	73,118	17,543	195,037	d	220,271	39,903
Tax-exempt interest	d	d	d	d	d	d	d	d	d	d
Other receipts	209,024	236,667	1,073,144	278,227	352,267	109,557	1,260,936	2,828,821	424,814	1,155,919
Total deductions [1]	28,844,971	d	56,192,512	38,300,200	d	9,006,512	101,241,295	d	40,167,735	d
Cost of goods sold [2]	23,078,555	12,610,338	37,773,618	28,911,226	20,122,088	5,519,046	73,287,215	122,866,864	27,830,018	18,171,041
Compensation of officers	344,625	296,045	1,885,819	885,920	396,433	515,419	2,225,440	810,303	652,721	509,664
Salaries and wages	1,393,308	837,031	4,334,905	2,432,968	1,217,968	816,459	7,265,692	9,995,045	4,618,459	5,278,514
Repairs and maintenance	110,818	61,230	304,348	164,066	81,789	126,224	371,157	505,589	185,009	178,619
Bad debts	16,458	13,752	44,563	59,959	34,967	2,781	89,459	112,086	44,583	60,316
Rents paid	196,433	271,484	1,072,266	587,916	322,176	181,964	1,361,837	1,219,694	473,861	876,260
Taxes and licenses	388,634	289,314	1,211,084	740,915	403,035	281,833	2,002,390	1,402,759	692,167	635,233
Interest paid	346,231	174,575	1,282,383	260,793	525,615	92,122	1,521,507	3,577,844	584,079	1,053,909
Charitable contributions	13,340	d	17,940	d	7,885	d	d	d	d	d
Amortization	325,141	32,352	334,758	67,837	130,129	30,946	679,888	663,514	212,442	1,058,407
Depreciation	831,393	443,502	1,398,255	666,655	616,925	274,464	2,263,532	5,820,566	798,112	1,868,639
Depletion	0	0	d	d	0	d	0	* 1,607	d	d
Advertising	32,404	24,269	399,904	142,907	45,125	19,261	580,219	538,189	182,357	274,655
Pension, profit-sharing, etc., plans	170,983	133,968	d	d	d	86,079	1,020,617	955,010	d	354,539
Employee benefit programs	464,199	359,779	1,117,012	772,639	283,437	290,067	2,009,605	1,810,034	904,682	672,941
Domestic production activities deduction	205,617	28,337	145,538	d	96,041	15,622	419,552	947,871	224,167	114,533
Net loss, noncapital assets	11,392	d	d	4,225	d	d	d	d	d	d
Other deductions	915,439	569,254	4,508,990	2,363,774	1,220,104	750,724	6,014,502	15,523,049	2,367,305	8,689,641
Total receipts less total deductions	2,970,080	d	5,392,831	2,325,233	d	961,210	12,383,567	d	4,179,650	d
Net income (less deficit)	2,986,968	1,406,415	5,594,855	2,331,653	1,665,914	961,022	13,101,843	16,453,613	4,398,290	2,739,292
Income subject to tax	2,160,065	324,690	1,913,153	536,758	1,059,735	240,126	8,177,480	14,700,349	2,937,925	1,929,483
Total income tax before credits	755,101	111,050	d	d	d	82,642	d	5,146,058	d	674,231
Total income tax after credits	715,092	104,418	d	d	d	78,846	d	3,815,770	d	293,620

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	855	3,286	546	2,768	668	1,258	278	2,487	2,927	646
Number of returns	30,064,630	32,278,939	75,702,162	95,443,164	283,609,893	64,927,090	14,707,390	248,598,127	241,057,410	916,340,603
Cash	2,360,228	2,466,656	2,974,454	6,273,442	11,600,452	5,830,815	966,886	21,446,628	11,365,887	40,458,744
Trade notes and accounts receivable	3,969,586	3,956,314	10,400,370	13,992,612	34,203,784	10,656,256	2,958,285	29,589,291	22,521,227	163,795,664
Less: Allowance for bad debts	72,619	59,997	138,554	245,372	517,964	112,470	60,589	327,775	366,689	4,193,783
Inventories	3,836,296	4,113,211	8,252,897	13,105,350	6,454,584	4,378,147	1,878,354	13,092,467	10,815,867	17,157,789
U.S. government obligations	d	0	d	d	d	0	d	0	0	d
Tax-exempt securities	d	* 21,932	0	0	d	d	d	d	0	d
Other current assets	1,014,871	1,186,651	4,448,860	4,118,230	31,237,255	5,213,840	583,991	18,270,863	14,913,690	13,519,401
Loans to shareholders	d	63,804	d	d	d	d	d	308,442	3,058,685	* 6,912
Mortgage and real estate loans	d	0	0	d	0	d	0	d	0	d
Other investments	4,605,803	10,159,566	19,874,682	21,241,550	98,165,302	7,514,526	3,131,774	67,836,083	97,144,109	d
Depreciable assets	8,037,646	12,600,295	17,204,216	22,605,351	59,744,504	13,681,538	3,191,854	119,299,687	26,596,987	90,442,885
Less: Accumulated depreciation	4,808,196	8,631,699	10,030,820	13,687,557	37,351,464	8,447,877	2,035,306	80,469,535	16,445,231	59,562,018
Depletable assets	0	0	0	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0	0	0	0
Land	d	163,996	d	d	d	d	d	2,649,561	785,195	1,111,172
Intangible assets (amortizable)	11,028,137	4,228,703	25,060,203	26,700,392	33,188,241	31,369,173	2,429,323	46,574,969	78,965,039	d
Less: Accumulated amortization	1,299,664	797,800	7,371,154	3,648,912	10,144,157	18,084,458	471,775	9,872,033	14,785,366	7,564,308
Other assets	1,067,058	2,807,305	4,634,372	3,196,748	56,038,219	12,550,017	1,887,949	20,191,078	6,470,067	d
Total liabilities	30,064,630	32,278,939	75,702,162	95,443,164	283,609,893	64,927,090	14,707,390	248,598,127	241,057,410	916,340,603
Accounts payable	2,158,646	2,138,407	5,140,012	9,377,477	25,712,868	3,780,359	2,544,938	20,375,836	19,609,584	41,802,186
Mortgages, notes, bonds payable in less than 1 year	1,555,480	1,597,311	1,460,680	2,817,289	12,676,212	806,993	313,139	7,492,987	8,184,389	171,927,569
Other current liabilities	2,528,371	2,071,222	12,235,515	9,744,134	51,620,159	7,239,970	1,461,384	20,973,472	23,212,811	41,910,702
Loans from shareholders	1,804,196	238,510	* 214,727	563,995	* 532,051	d	d	871,577	7,396,762	258,167
Mortgages, notes, bonds payable in 1 year or more	7,978,094	13,056,210	6,715,223	17,569,703	85,894,920	26,220,909	1,894,399	57,712,822	39,747,121	257,766,146
Other liabilities	3,531,042	2,470,000	17,383,278	10,507,049	51,369,968	d	d	22,155,656	48,622,139	75,638,871
Net worth, total	10,508,801	10,707,280	32,552,748	44,863,518	55,803,716	11,176,662	6,746,361	119,015,777	94,284,605	327,036,962
Capital stock	1,101,428	1,686,216	1,083,495	3,748,515	40,870,684	1,076,344	653,966	8,115,158	5,422,038	2,904,466
Additional paid-in capital	6,739,177	d	14,291,550	d	80,281,619	d	d	d	72,314,389	60,450,516
Retained earnings, appropriated	d	d	0	d	d	d	d	d	d	* 1,076,832
Retained earnings, unappropriated	5,777,901	8,674,743	20,990,253	16,874,349	77,538,554	-18,517,076	4,945,494	24,553,700	36,958,935	310,577,973
Less: Cost of treasury stock	d	d	3,812,550	d	d	d	d	d	d	47,972,825
Total receipts	30,109,108	27,277,624	58,494,412	82,483,857	190,031,152	48,812,027	14,886,254	192,306,888	103,716,287	203,144,942
Business receipts	29,645,326	26,041,795	55,097,737	79,272,622	165,199,084	47,415,399	14,672,823	174,284,376	96,724,796	141,027,534
Dividends	d	d	d	1,164,841	d	294,932	d	2,354,217	d	d
Interest	47,836	164,204	419,152	121,730	675,856	251,879	11,152	383,808	1,198,922	27,334,871
Gross rents	d	6,994	d	d	d	* 16,731	d	39,848	16,222	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total receipts—continued										
Gross royalties	169,170	d	d	d	d	310,834	d	9,078,727	748,828	d
Net short-term capital gain less net long-term loss	d	d	d	d	d	0	0	45,936	d	d
Net long-term capital gain less net short-term loss	d	587,380	d	467,552	614,862	d	d	750,084	553,506	d
Net gain, noncapital assets	d	46,842	254,030	157,540	d	16,522	d	1,475,446	449,758	5,149,258
Tax-exempt interest	d	d	d	d	d	d	d	9,250	d	d
Other receipts	154,041	251,541	979,404	679,161	2,276,611	435,682	112,815	3,885,197	3,076,100	18,591,057
Total deductions [1]	d	d	d	75,386,759	156,376,339	d	d	165,887,476	95,755,607	d
Cost of goods sold [2]	19,882,804	16,994,153	39,334,433	52,924,446	76,427,350	26,778,433	9,802,251	102,267,739	55,636,005	97,875,433
Compensation of officers	398,900	522,573	387,080	1,027,035	1,487,678	389,419	164,678	1,483,603	1,476,716	1,101,220
Salaries and wages	2,563,747	2,091,216	7,680,342	7,055,037	25,556,906	5,772,316	1,612,374	21,787,308	11,818,043	16,358,438
Repairs and maintenance	86,933	109,911	83,837	273,174	807,599	226,783	57,427	943,840	486,399	1,191,205
Bad debts	20,997	13,030	15,234	60,604	123,183	53,310	12,598	40,009	107,335	d
Rents paid	416,522	333,326	486,046	872,298	1,135,172	525,871	133,436	986,281	1,027,057	1,332,839
Taxes and licenses	436,733	513,099	945,126	1,120,611	3,542,455	918,863	174,701	2,391,391	1,904,451	1,286,916
Interest paid	492,296	541,668	617,509	1,533,919	2,207,371	1,614,896	70,497	2,945,851	3,479,104	20,529,448
Charitable contributions	d	d	30,495	68,033	d	d	d	128,629	46,226	d
Amortization	186,710	106,976	157,564	500,171	1,574,783	1,079,274	28,530	1,390,339	1,301,260	1,439,328
Depreciation	481,034	681,574	1,246,669	1,388,328	4,736,303	888,507	257,498	6,932,467	1,667,656	10,069,956
Depletion	0	d	0	0	0	0	0	d	d	0
Advertising	264,769	147,409	273,945	369,834	2,122,865	187,199	418,340	1,786,962	578,035	2,109,422
Pension, profit-sharing, etc., plans	187,743	d	d	874,209	486,731	1,435,092	57,220	d	d	629,457
Employee benefit programs	520,219	763,645	1,411,888	1,725,284	2,857,815	728,011	258,046	3,580,830	2,245,889	2,747,277
Domestic production activities deduction	96,386	47,157	247,949	266,624	2,160,534	152,611	15,412	1,255,665	506,143	646,866
Net loss, noncapital assets	d	d	d	20,367	d	d	d	d	d	d
Other deductions	2,047,060	1,672,145	-695,188	5,306,786	30,946,244	5,090,351	1,073,523	16,368,185	12,487,153	35,809,226
Total receipts less total deductions	d	d	d	7,097,098	33,654,813	d	d	26,419,413	7,960,680	d
Net income (less deficit)	2,154,651	2,714,857	5,752,404	8,213,540	39,416,255	3,142,888	762,627	29,040,511	9,744,477	11,043,124
Income subject to tax	1,377,100	1,419,146	5,024,428	6,081,452	37,748,296	2,005,948	427,226	23,309,563	7,827,755	10,310,103
Total income tax before credits	478,244	490,418	1,757,763	2,129,422	d	703,679	150,136	d	d	d
Total income tax after credits	402,206	405,094	1,363,413	1,309,618	d	373,645	93,849	d	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Number of returns	1,629	1,694	2,982	1,020	623	220	8,461	5,413	11,305	250,448	
Total assets	105,933,457	80,513,277	733,332,766	432,340,048	42,397,478	28,632,271	40,715,845	223,379,002	78,645,092	2,505,292,765	
Cash	1,759,320	4,096,363	34,582,007	29,220,879	4,475,341	2,682,656	2,750,331	25,143,486	5,408,238	183,235,046	
Trade notes and accounts receivable	18,906,812	10,569,591	220,521,969	44,626,030	3,287,844	9,058,562	6,500,781	33,360,660	23,755,429	456,197,673	
Less: Allowance for bad debts	211,679	173,535	1,721,555	673,988		153,297	158,727	d	d	6,916,123	
Inventories	5,426,967	6,085,265	45,008,270	78,167,021	4,915,846	4,050,745	5,893,294	18,927,462	11,507,211	378,784,599	
U.S. government obligations	0	0	0	d	0	d	d	d	* 189,211	17,929,105	
Tax-exempt securities	0	0	0	0	0	0	0	d	d	3,358,365	
Other current assets	1,551,671	2,285,982	32,201,679	10,627,569	4,843,399	1,898,463	2,625,185	10,972,007	5,249,401	119,896,038	
Loans to shareholders	d	443,528	d	* 21,173	d	d	d	167,441	148,433	10,782,144	
Mortgage and real estate loans	d	0	d	d	0	d	d	d	d	730,467	
Other investments	d	d	153,195,952	75,746,680	2,340,285	1,913,100	3,833,455	47,780,158	6,764,023	620,947,201	
Depreciable assets	13,351,494	16,548,840	255,376,415	102,626,646	12,390,360	11,091,245	19,353,043	44,794,143	24,457,034	560,798,295	
Less: Accumulated depreciation	7,804,757	10,431,454	120,075,570	61,333,882	6,426,331	5,887,943	13,184,701	25,443,017	16,897,000	282,097,955	
Depletable assets	d	d	d	d	d	d	d	0	d	44,469,357	
Less: Accumulated depletion	d	d	d	d	0	d	0	0	d	898,292	
Land	345,442	309,909	2,664,487	2,130,272	321,051	170,034	599,347	1,382,891	584,958	19,622,190	
Intangible assets (amortizable)	23,568,125	16,054,624	46,261,106	105,706,288	18,892,486	3,047,690	10,855,679	64,788,780	17,901,593	336,812,681	
Less: Accumulated amortization	4,782,513	2,418,198	16,666,777	18,842,968	4,783,749	393,838	1,871,298	14,406,958	4,538,290	59,872,518	
Other assets	3,825,002	19,698,329	80,297,852	64,235,909	2,147,239	1,049,748	3,196,504	16,347,958	4,412,590	101,514,495	
Total liabilities	105,933,457	80,513,277	733,332,766	432,340,048	42,397,478	28,632,271	40,715,845	223,379,002	78,645,092	2,505,292,765	
Accounts payable	16,712,953	7,890,141	120,581,476	33,001,183	2,455,674	2,149,631	4,858,684	16,563,275	18,592,904	361,555,617	
Mortgages, notes, bonds payable in less than 1 year	3,350,017	1,509,883	54,325,569	10,026,012	889,074	6,478,156	1,706,781	7,598,483	3,111,758	152,820,108	
Other current liabilities	4,164,086	5,066,543	62,423,424	84,719,923	8,741,044	2,516,799	4,812,279	17,446,390	7,439,736	315,138,511	
Loans from shareholders	1,891,949	638,489	2,279,226	224,640	141,004	* 18,723	492,775	535,175	1,256,518	34,237,803	
Mortgages, notes, bonds payable in 1 year or more	17,563,312	13,814,466	137,547,170	74,677,668	5,992,701	4,184,643	9,180,539	92,565,977	17,053,607	414,002,628	
Other liabilities	5,492,287	22,369,375	119,546,594	121,156,643	7,700,006	2,509,395	4,040,303	26,059,899	6,715,122	198,962,021	
Net worth, total	56,758,881	29,224,381	236,629,307	108,533,981	16,477,973	10,774,925	15,624,485	62,609,802	24,475,447	1,028,576,077	
Capital stock	3,614,126	1,151,929	15,609,948	32,150,309	847,928	498,007	1,215,734	7,964,857	1,836,513	102,385,204	
Additional paid-in capital	44,327,975	20,288,819	133,525,013	48,722,490	5,553,546	3,904,011	7,013,253	61,944,198	12,240,611	488,130,202	
Retained earnings, appropriated	0	* 66,325	d	d	d	0	d	d	d	9,143,471	
Retained earnings, unappropriated	20,345,577	9,285,054	95,608,372	d	d	d	d	29,771,431	16,444,170	521,276,065	
Less: Cost of treasury stock	11,528,797	1,567,747	d	d	d	d	d	d	d	92,358,865	
Total receipts	51,275,819	52,085,334	645,509,872	327,112,442	45,843,978	30,957,752	63,815,661	129,006,827	72,606,754	4,158,609,457	
Business receipts	47,400,608	51,160,556	610,757,704	317,761,237	44,603,359	29,094,623	62,950,527	118,423,355	69,518,445	4,079,848,782	
Dividends	d	108,618	3,967,177	614,392	d	d	18,417	d	d	9,858,782	
Interest	223,577	322,697	5,325,338	581,282	194,211	561,382	30,723	524,403	147,327	6,811,374	
Gross rents	d	9,294	8,285,388	544,988	d	d	23,163	49,515	15,761	4,082,127	

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Total receipts—continued											
Gross royalties	d	58,970	3,772,404	d	d	d	84,870	3,119,111	1,297,347	10,877,160	
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	d	d	d	1,053,053	
Net long-term capital gain less net short-term loss	d	46,692	488,873	736,104	d	d	77,076	518,070	204,783	5,680,201	
Net gain, noncapital assets	236,128	33,824	2,029,900	174,363	d	d	61,287	72,789	d	4,009,002	
Tax-exempt interest	d	d	d	d	d	d	d	d	d	102,483	
Other receipts	732,538	340,686	10,873,771	4,199,396	738,290	366,529	566,765	5,152,305	1,055,781	36,286,492	
Total deductions [1]	d	d	d	d	d	d	d	d	66,673,374	4,000,194,874	
Cost of goods sold [2]	30,041,147	34,040,711	490,135,972	214,463,750	32,276,020	19,132,600	40,687,575	64,179,698	41,093,407	3,352,499,371	
Compensation of officers	654,972	789,823	1,464,271	885,318	411,833	378,540	1,114,691	1,711,496	1,411,916	36,874,360	
Salaries and wages	4,703,631	4,400,103	17,729,187	14,985,296	3,068,464	1,820,187	5,050,201	17,444,624	7,738,074	210,712,634	
Repairs and maintenance	201,971	166,493	1,186,163	1,153,337	229,922	252,765	229,593	469,997	327,792	11,755,110	
Bad debts	d	32,546	1,011,874	173,316	5,813	67,307	78,297	d	d	d	
Rents paid	406,254	517,506	2,003,913	2,560,517	451,179	207,307	1,082,096	949,204	1,388,780	31,897,783	
Taxes and licenses	830,874	960,753	4,356,270	4,706,053	754,395	382,750	1,258,014	2,520,524	1,360,785	36,632,582	
Interest paid	956,163	1,041,601	5,914,962	4,028,938	370,640	463,408	d	4,360,857	1,376,556	25,556,296	
Charitable contributions	56,265	18,070	160,464	d	d	d	35,628	267,108	33,387	1,489,197	
Amortization	506,903	453,614	6,412,746	1,750,462	287,244	121,487	245,288	1,151,661	425,232	10,754,369	
Depreciation	827,724	1,024,937	29,500,774	6,527,866	676,592	911,490	848,059	3,251,043	1,400,888	40,026,609	
Depletion	d	* 1,191	d	d	d	d	d	d	d	658,191	
Advertising	267,888	571,636	9,554,885	877,879	441,904	351,949	d	910,436	1,369,631	26,335,524	
Pension, profit-sharing, etc., plans	516,272	460,350	3,489,503	5,439,127	427,377	218,973	302,117	811,074	611,073	8,853,880	
Employee benefit programs	784,580	827,272	7,695,055	6,547,297	1,471,161	413,500	1,153,593	3,084,137	1,107,033	22,434,446	
Domestic production activities deduction	259,276	95,950	1,235,223	d	241,000	204,704	120,451	459,611	167,154	d	
Net loss, noncapital assets	d	d	d	d	d	d	55,949	d	d	943,833	
Other deductions	4,265,385	3,572,475	29,578,565	37,121,377	684,695	2,153,407	5,875,514	15,415,133	6,732,884	177,768,000	
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	158,414,583	
Net income (less deficit)	6,949,334	3,314,168	d	24,917,325	4,187,041	d	3,472,286	13,569,500	6,175,285	165,794,710	
Income subject to tax	6,019,850	1,529,246	21,769,353	23,479,886	3,351,031	3,381,670	1,507,735	9,794,938	2,734,964	98,487,858	
Total income tax before credits	d	533,293	d	d	d	d	d	3,424,151	937,592	34,143,070	
Total income tax after credits	d	398,301	d	d	d	d	d	2,032,589	686,126	27,780,537	

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Motor vehicle and motor vehicle parts and supplies	13,662	9,427	26,059	4,509	18,749	8,712	35,797	43,527	5,437	3,430
Number of returns	92,544,631	39,058,222	177,994,574	58,576,548	198,945,932	46,589,924	191,073,175	99,491,009	13,985,471	417,212,550
Total assets	92,544,631	39,058,222	177,994,574	58,576,548	198,945,932	46,589,924	191,073,175	99,491,009	13,985,471	417,212,550
Cash	7,241,338	3,254,356	12,846,438	3,853,861	14,339,555	3,695,278	14,827,816	8,024,387	1,359,520	28,927,293
Trade notes and accounts receivable	22,247,122	10,375,255	52,680,189	14,024,225	62,317,388	12,843,540	44,297,079	26,110,738	4,994,831	61,745,193
Less: Allowance for bad debts	d	254,041	725,732	142,456	867,354	245,038	604,686	386,641	d	d
Inventories	d	11,407,102	22,154,909	20,599,102	33,555,004	15,917,882	59,920,869	32,217,181	3,492,564	47,129,551
U.S. government obligations	d	d	0	d	d	0	d	d	0	d
Tax-exempt securities	d	* 12,366	d	d	d	0	d	* 63,838	0	d
Other current assets	3,410,826	2,079,047	11,588,049	2,288,545	16,378,368	1,676,295	11,820,705	5,882,406	779,947	10,402,603
Loans to shareholders	491,383	202,468	1,362,225	103,790	1,541,173	168,839	1,139,341	957,457	171,216	2,215,933
Mortgage and real estate loans	d	18,553	d	* 6,932	d	* 5,914	53,212	148,545	d	d
Other investments	9,058,523	2,180,443	22,086,979	6,445,948	24,283,976	2,035,220	17,450,747	9,024,008	607,733	105,275,540
Depreciable assets	21,862,282	14,156,204	32,369,862	11,840,584	40,951,887	10,611,243	45,023,846	19,170,807	3,165,258	30,786,624
Less: Accumulated depreciation	10,880,477	9,333,394	21,897,389	5,944,640	23,773,105	6,577,504	24,639,795	12,231,682	2,169,892	15,760,351
Depletable assets	d	d	0	d	d	0	d	* 545,147	d	0
Less: Accumulated depletion	d	d	0	d	d	0	d	d	d	0
Land	1,118,366	d	1,125,444	515,426	910,641	435,800	1,933,300	784,673	81,417	1,010,935
Intangible assets (amortizable)	6,492,539	2,689,507	42,531,575	4,942,450	20,496,251	6,271,299	17,651,278	6,184,812	1,697,492	132,681,338
Less: Accumulated amortization	1,358,079	393,512	5,975,104	774,105	4,900,191	1,056,312	3,311,908	1,507,302	321,240	27,864,142
Other assets	5,122,577	1,603,451	7,733,990	d	13,003,383	807,467	5,086,448	4,633,937	179,737	41,715,393
Total liabilities	92,544,631	39,058,222	177,994,574	58,576,548	198,945,932	46,589,924	191,073,175	99,491,009	13,985,471	417,212,550
Accounts payable	18,753,635	6,007,885	20,998,659	9,856,401	46,649,789	8,082,486	31,953,713	22,729,784	3,703,682	94,727,039
Mortgages, notes, bonds payable in less than 1 year	13,244,469	3,577,977	8,095,154	6,334,776	24,003,317	d	21,689,153	10,216,903	1,540,131	14,007,872
Other current liabilities	13,884,221	3,241,117	30,172,376	5,327,916	20,259,147	3,266,898	18,784,086	8,131,918	2,201,636	46,153,413
Loans from shareholders	2,707,672	1,102,880	2,161,726	988,598	6,511,850	998,817	5,311,355	4,045,589	534,566	703,077
Mortgages, notes, bonds payable in 1 year or more	9,751,480	7,874,547	63,017,713	8,979,185	17,566,980	11,448,653	30,698,879	12,608,780	1,171,907	75,073,571
Other liabilities	3,853,728	1,330,552	10,438,869	3,170,950	11,846,749	d	7,293,010	3,917,617	266,566	42,536,756
Net worth, total	30,349,426	15,923,264	43,110,077	23,918,722	72,308,100	17,737,807	75,332,980	37,840,416	4,566,985	144,010,822
Capital stock	3,571,400	1,024,716	5,085,939	2,765,551	9,521,974	971,951	6,649,287	5,298,639	224,421	44,593,554
Additional paid-in capital	d	d	d	6,225,068	51,499,172	7,028,141	23,928,291	11,101,690	885,983	93,354,963
Retained earnings, appropriated	d	d	d	* 80,855	* 28,067	* 81,958	d	d	d	d
Retained earnings, unappropriated	20,178,116	10,586,898	-9,467,927	15,342,269	14,769,565	11,180,942	50,969,651	26,171,990	d	d
Less: Cost of treasury stock	d	d	d	495,021	3,510,677	1,525,186	d	d	144,006	d
Total receipts	208,472,467	104,849,458	256,391,357	d	423,538,793	103,203,845	340,892,269	241,462,068	47,823,812	617,904,863
Business receipts	205,370,710	104,241,972	252,525,724	114,574,924	417,511,412	102,100,093	334,965,797	239,167,640	47,603,392	601,735,257
Dividends	d	5,052	133,347	d	855,617	65,909	83,403	99,962	* 746	299,141
Interest	498,296	52,774	437,251	49,285	211,650	100,188	389,569	182,577	7,105	330,951
Gross rents	461,968	29,576	400,845	37,234	89,854	d	442,620	62,219	* 2,641	38,900

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Wholesale trade—continued										
Item	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total receipts—continued										
Gross royalties	d	* 20	552,739	d	1,695,174	d	d	355,209	d	4,717,310
Net short-term capital gain less net long-term loss	d	d	14,484	d	d	d	231,547	d	d	d
Net long-term capital gain less net short-term loss	238,029	d	d	104,881	230,599	35,378	197,472	138,048	* 4,772	934,726
Net gain, noncapital assets	310,748	109,878	200,247	329,649	d	31,352	1,688,811	109,063	3,883	173,716
Tax-exempt interest	d	d	d	d	d	d	d	d	d	d
Other receipts	1,426,959	385,702	1,976,965	314,126	2,836,168	835,532	2,848,453	1,343,771	194,007	9,396,212
Total deductions [1]	201,021,148	101,232,185	244,482,387	111,875,390	411,723,946	97,446,648	321,600,662	232,546,711	46,426,376	590,854,030
Cost of goods sold [2]	170,447,830	81,263,954	186,944,756	99,458,347	347,815,084	73,462,648	255,827,042	192,179,520	39,387,939	d
Compensation of officers	1,449,554	1,657,909	3,267,020	1,219,251	2,904,567	1,923,737	6,003,127	4,248,892	490,813	2,241,425
Salaries and wages	8,795,879	7,104,706	d	3,930,846	22,236,745	9,842,755	22,597,811	12,078,378	2,713,003	20,322,458
Repairs and maintenance	499,996	573,393	849,252	290,302	771,052	366,663	1,164,332	549,119	111,956	715,551
Bad debts	111,349	d	d	d	d	d	d	d	34,398	411,220
Rents paid	1,737,939	1,570,598	2,315,578	667,195	2,553,378	1,805,247	3,141,538	3,038,359	579,875	1,658,299
Taxes and licenses	1,851,623	1,212,487	2,673,954	755,904	2,577,648	1,367,911	3,615,435	2,205,060	363,197	2,757,174
Interest paid	682,350	537,739	2,038,031	477,221	1,501,626	718,634	1,828,792	1,009,353	163,807	5,046,455
Charitable contributions	46,814	10,864	97,472	15,254	d	d	112,536	49,078	d	675,448
Amortization	212,806	91,088	562,882	194,162	3,153,018	158,990	664,826	449,966	47,282	2,210,925
Depreciation	2,160,611	800,284	2,953,611	702,266	3,357,282	590,925	4,855,363	1,213,435	161,101	2,254,416
Depletion	0	d	d	d	d	0	d	d	d	d
Advertising	2,580,483	260,694	1,938,459	78,207	4,400,838	505,284	1,170,342	2,717,456	84,742	4,210,129
Pension, profit-sharing, etc., plans	400,491	239,452	613,588	225,144	929,432	416,825	1,268,142	418,382	103,808	653,955
Employee benefit programs	1,128,519	724,353	1,814,048	570,622	2,679,092	925,173	3,009,402	1,003,939	238,051	2,447,385
Domestic production activities deduction	67,592	24,970	353,859	70,429	78,265	9,157	d	19,803	* 1,808	540,609
Net loss, noncapital assets	23,505	10,441	45,216	3,083	119,397	6,277	48,638	23,832	d	d
Other deductions	8,823,807	4,896,688	10,939,309	3,151,217	16,289,506	5,209,371	15,708,405	11,131,112	1,937,963	29,020,719
Total receipts less total deductions	7,451,320	3,617,273	11,908,970	d	11,814,847	5,757,196	19,291,607	8,915,357	1,397,436	27,050,834
Net income (less deficit)	7,496,765	d	13,817,751	d	11,961,292	5,765,781	19,420,614	8,991,203	1,396,813	28,153,647
Income subject to tax	d	928,877	8,897,098	1,816,312	6,188,103	2,564,678	d	2,949,998	395,903	25,313,556
Total income tax before credits	1,546,570	312,188	3,091,295	d	2,132,925	877,610	3,146,144	d	d	8,873,584
Total income tax after credits	1,463,888	306,557	2,554,261	601,706	1,769,272	870,012	d	d	d	8,004,192

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued										Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)		
Number of returns	14,319	26,030	2,969	5,512	5,384	2,723	17,754	6,448	351,882	28,931		
Total assets	195,484,836	574,341,337	83,151,525	58,896,769	136,558,826	34,946,622	82,177,725	4,263,089	1,686,483,476	202,844,958		
Cash	7,378,835	50,691,965	3,000,893	2,616,254	10,544,634	2,525,205	7,552,429	554,988	122,294,899	18,057,528		
Trade notes and accounts receivable	14,553,035	56,581,912	20,394,652	13,266,190	19,482,181	5,691,672	13,851,300	741,173	166,884,603	21,690,980		
Less: Allowance for bad debts	d	d	d	130,125	d	d	204,227	d	2,735,151	144,423		
Inventories	15,710,676	34,298,081	12,600,313	d	9,101,734	9,066,109	15,347,577	d	387,871,101	105,839,539		
U.S. government obligations	d	d	d	d	d	d	d	0	0	118,297		
Tax-exempt securities	d	d	0	d	* 27,757	d	d	0	0	3,566,429		
Other current assets	5,062,531	24,342,028	5,566,293	8,643,351	4,510,598	762,639	4,354,881	346,927	61,713,457	4,669,271		
Loans to shareholders	350,641	763,025	99,224	152,423	387,294	218,724	419,178	* 37,811	6,135,530	1,717,172		
Mortgage and real estate loans	d	* 115,576	d	0	d	d	d	0	645,573	d		
Other investments	131,491,782	193,817,292	29,207,707	8,376,175	33,161,849	2,980,529	22,604,306	858,443	204,229,861	14,213,428		
Depreciable assets	18,638,636	201,714,632	21,752,257	18,505,571	40,653,248	7,639,920	21,037,534	917,899	721,438,798	39,305,873		
Less: Accumulated depreciation	10,391,182	69,342,834	12,799,661	9,624,464	29,891,755	4,338,494	11,942,426	558,908	391,502,206	19,504,779		
Depletable assets	0	0	0	0	* 41,691,627	d	d	0	88,250	0		
Less: Accumulated depletion	0	d	0	d	* 142,052	d	d	0	59,912	d		
Land	443,026	3,156,174	539,891	809,568	4,598,500	409,547	641,710	d	71,844,767	5,175,721		
Intangible assets (amortizable)	8,601,569	50,935,487	1,525,886	7,173,997	11,577,028	8,925,863	5,423,900	1,010,409	224,386,233	9,919,075		
Less: Accumulated amortization	1,157,570	4,999,952	213,212	1,554,138	950,774	1,475,007	1,919,384	140,586	32,183,037	1,338,954		
Other assets	5,505,856	13,295,706	1,598,137	1,958,477	-8,198,128	2,583,020	3,957,418	d	141,745,982	3,200,831		
Total liabilities	195,484,836	574,341,337	83,151,525	58,896,769	136,558,826	34,946,622	82,177,725	4,263,089	1,686,483,476	202,844,958		
Accounts payable	9,829,057	31,103,008	11,193,472	8,289,035	17,525,708	5,464,059	14,443,210	245,595	231,127,455	8,172,929		
Mortgages, notes, bonds payable in less than 1 year	4,417,743	14,988,271	5,447,718	10,385,568	3,573,343	1,155,309	6,500,150	d	142,237,854	94,546,093		
Other current liabilities	6,559,371	128,182,687	4,966,295	3,117,331	11,603,580	2,338,457	6,144,059	804,003	164,325,388	12,257,014		
Loans from shareholders	1,510,738	2,572,158	993,226	623,668	574,861	502,395	2,308,572	* 86,255	27,140,199	7,781,792		
Mortgages, notes, bonds payable in 1 year or more	9,851,403	84,714,868	19,117,719	9,435,175	27,781,866	8,606,305	15,307,286	996,311	389,758,212	22,146,616		
Other liabilities	7,122,074	69,160,247	4,698,867	4,098,848	19,148,062	1,843,064	6,622,540	d	123,558,221	7,424,098		
Net worth, total	156,194,449	243,620,098	36,734,229	22,947,143	56,352,206	15,037,034	30,851,907	1,740,413	608,336,148	50,516,416		
Capital stock	2,872,863	9,208,579	1,878,414	3,459,129	1,439,494	956,714	2,688,733	173,844	40,376,858	5,590,023		
Additional paid-in capital	38,467,707	149,832,268	4,433,838	4,775,771	22,120,131	2,461,125	9,836,652	805,282	220,942,289	12,140,105		
Retained earnings, appropriated	0	d	0	0	d	0	* 34,286	0	492,004	d		
Retained earnings, unappropriated	d	d	30,685,561	15,907,147	d	12,319,012	19,177,516	980,562	497,561,279	d		
Less: Cost of treasury stock	d	10,218,666	263,583	1,194,905	1,660,201	699,817	885,280	* 219,275	151,036,282	4,680,638		
Total receipts	114,746,755	608,478,338	148,394,801	89,544,575	d	75,830,192	159,123,680	d	3,659,043,948	686,943,763		
Business receipts	110,383,229	592,184,772	144,771,612	88,018,671	489,997,016	74,656,831	155,632,681	4,407,050	3,577,481,261	669,279,485		
Dividends	536,146	4,356,342	d	69,721	2,197,993	d	820,905	0	4,686,778	d		
Interest	39,937	d	398,157	65,628	194,583	9,215	87,324	0	4,956,099	647,082		
Gross rents	49,878	2,056,181	139,690	d	184,048	d	22,477	d	3,732,933	260,967		

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued										Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)		
Total receipts—continued												
Gross royalties	2,074,697	631,762	* 103,605	d	* 78,559	* 45,924	517,720	d	6,502,652	d		d
Net short-term capital gain less net long-term loss	d	d	* 30,701	d	276,157	d	d	d	62,345	d		d
Net long-term capital gain less net short-term loss	176,777	1,240,560	74,167	4,985	1,899,144	d	176,495	d	3,868,232	123,702		123,702
Net gain, noncapital assets	8,010	226,153	d	55,606	318,242	119,961	d	d	1,863,078	586,333		586,333
Tax-exempt interest	d	d	d	d	d	d	d	d	113,972	d		d
Other receipts	1,468,087	3,788,777	2,718,698	1,308,180	2,748,865	920,844	1,717,572	57,575	54,776,599	15,938,344		15,938,344
Total deductions [1]	106,155,484	586,440,463	146,008,763	85,529,068	489,045,337	72,603,857	151,683,755	3,518,664	3,508,805,138	673,325,575		673,325,575
Cost of goods sold [2]	d	476,445,983	d	d	d	d	d	d	2,696,197,364	591,669,746		591,669,746
Compensation of officers	1,828,280	4,058,548	686,203	1,025,692	1,081,364	729,853	1,688,207	389,919	26,264,013	4,249,222		4,249,222
Salaries and wages	11,223,932	33,449,609	2,881,325	5,368,615	6,482,621	5,853,516	7,637,881	d	301,681,497	32,720,787		32,720,787
Repairs and maintenance	486,640	3,149,872	392,239	431,489	670,107	266,666	443,325	23,156	18,351,590	1,211,737		1,211,737
Bad debts	d	578,479	81,455	51,493	179,777	12,951	141,458	d	4,217,222	262,348		262,348
Rents paid	3,167,328	4,472,010	627,164	987,780	1,130,244	662,645	1,637,259	145,347	70,314,574	6,003,711		6,003,711
Taxes and licenses	2,323,984	6,336,130	544,258	892,578	3,048,905	1,758,850	2,170,483	177,002	50,823,382	5,463,832		5,463,832
Interest paid	750,085	5,892,376	1,067,765	560,816	1,775,805	309,523	1,138,734	57,183	23,495,088	2,383,433		2,383,433
Charitable contributions	100,494	130,596	d	15,001	d	d	47,639	* 2,185	2,794,046	d		d
Amortization	196,193	1,236,740	53,222	279,880	345,763	667,220	207,936	21,472	4,702,763	626,343		626,343
Depreciation	1,432,769	11,845,473	1,528,409	1,142,697	3,248,393	422,672	1,296,308	60,595	42,915,759	2,689,390		2,689,390
Depletion	0	* 22,536	d	d	* 166,484	0	d	0	d	d		d
Advertising	2,664,569	2,518,643	102,448	121,795	168,254	1,116,752	1,665,446	30,982	37,047,665	6,150,435		6,150,435
Pension, profit-sharing, etc., plans	225,814	1,406,800	196,465	254,626	744,921	272,924	432,194	50,918	7,678,057	341,638		341,638
Employee benefit programs	664,171	3,828,984	734,668	656,554	580,941	620,824	718,175	89,546	27,893,183	2,762,290		2,762,290
Domestic production activities deduction	* 5,800	155,861	d	96,858	64,522	* 27,661	103,038	0	d	d		d
Net loss, noncapital assets	71,218	22,236	d	11,156	172,612	5,540	148,450	* 645	1,211,552	d		d
Other deductions	10,459,627	30,889,586	3,499,072	3,676,716	10,172,387	3,158,895	7,768,163	1,035,458	192,466,786	16,716,102		16,716,102
Total receipts less total deductions	8,591,271	22,037,874	2,386,038	4,015,507	d	3,226,335	7,439,925	d	149,238,810	13,618,188		13,618,188
Net income (less deficit)	9,561,316	22,497,030	2,726,686	4,034,122	9,802,772	d	8,656,881	d	154,131,850	d		d
Income subject to tax	6,600,480	13,508,444	1,797,505	2,153,437	d	879,833	4,325,024	d	107,599,844	d		d
Total income tax before credits	2,300,390	d	d	741,528	d	302,671	1,532,059	103,260	37,385,395	d		d
Total income tax after credits	1,521,738	d	d	718,825	d	299,031	904,539	101,094	33,620,648	d		d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of returns	24,924	15,925	12,379	2,476	6,115	12,144	7,085	42,132	12,798	30,231
Total assets	67,093,835	39,145,576	40,206,128	114,888,476	9,128,315	31,899,240	5,228,038	202,846,313	7,694,749	183,682,569
Cash	4,490,335	3,508,255	4,425,380	1,642,255	962,784	2,886,137	684,755	16,033,136	1,349,567	10,073,914
Trade notes and accounts receivable	7,226,582	6,928,673	9,826,896	6,466,608	777,570	5,315,664	534,735	15,765,892	166,379	32,874,517
Less: Allowance for bad debts	75,549	107,047	d	d	d	100,402	d	d	d	d
Inventories	31,577,156	10,815,790	8,613,512	21,925,832	4,424,402	6,647,576	2,611,138	24,876,028	3,811,160	29,887,978
U.S. government obligations	d	0	0	0	d	d	0	0	0	d
Tax-exempt securities	0	* 33,835	0	d	d	0	0	* 3,515,458	0	d
Other current assets	1,772,464	2,045,541	2,483,156	3,381,611	281,407	2,097,312	127,030	9,830,535	259,384	6,556,985
Loans to shareholders	d	298,016	243,942	d	72,419	152,692	d	409,045	48,222	533,038
Mortgage and real estate loans	* 23,440	d	0	d	0	d	0	* 60,736	0	d
Other investments	2,261,192	1,119,450	7,174,401	12,067,967	717,671	5,271,328	120,354	d	d	16,886,380
Depreciable assets	24,052,995	19,170,860	12,250,914	56,621,571	4,501,788	10,323,616	3,089,169	146,128,987	2,340,338	49,525,207
Less: Accumulated depreciation	13,556,902	10,570,446	8,760,320	31,436,207	3,144,610	7,223,413	2,275,018	82,605,322	1,460,634	27,257,731
Depletable assets	d	0	0	0	0	d	0	0	d	d
Less: Accumulated depletion	d	0	0	0	0	d	0	0	d	d
Land	2,647,732	1,459,938	406,242	d	267,934	744,652	117,038	11,466,344	94,511	3,531,157
Intangible assets (amortizable)	5,815,944	d	d	d	d	2,221,552	109,650	22,221,517	1,280,340	62,158,071
Less: Accumulated amortization	595,028	313,268	365,688	d	88,946	721,305	d	3,356,232	698,301	6,842,186
Other assets	873,348	1,381,246	1,236,216	31,066,596	219,737	4,171,139	123,116	5,881,492	274,675	6,458,359
Total liabilities	67,093,835	39,145,576	40,206,128	114,888,476	9,128,315	31,899,240	5,228,038	202,846,313	7,694,749	183,682,569
Accounts payable	16,863,262	7,117,990	12,302,000	11,352,500	1,279,404	3,012,509	1,070,109	50,163,107	1,100,423	24,733,161
Mortgages, notes, bonds payable in less than 1 year	6,899,070	3,657,718	800,198	1,090,415	457,685	1,276,145	819,504	2,167,988	309,808	10,115,653
Other current liabilities	5,737,622	5,348,390	6,046,841	d	d	4,665,498	d	16,904,419	301,022	20,018,488
Loans from shareholders	1,964,928	887,697	585,680	d	362,798	1,206,477	d	2,144,953	1,166,433	1,367,299
Mortgages, notes, bonds payable in 1 year or more	14,573,204	5,184,938	4,220,262	58,431,568	2,722,462	9,896,665	675,233	40,037,527	1,073,542	32,741,191
Other liabilities	3,042,520	3,161,481	1,763,927	d	d	1,598,757	d	18,165,160	165,120	11,488,791
Net worth, total	18,013,228	13,787,361	14,487,221	26,925,780	3,264,173	10,243,188	1,928,780	73,263,179	3,578,400	83,217,985
Capital stock	891,352	531,624	2,995,419	824,242	327,046	399,596	215,647	15,342,946	392,002	2,319,181
Additional paid-in capital	4,830,652	7,001,831	1,105,351	d	d	d	d	21,348,414	819,640	49,454,606
Retained earnings, appropriated	d	d	d	d	* 7,913	d	0	* 35,360	0	d
Retained earnings, unappropriated	d	17,229,214	d	43,438,929	2,160,192	4,778,477	1,545,648	51,955,082	d	60,412,143
Less: Cost of treasury stock	1,478,160	d	d	d	d	1,022,467	d	15,418,623	d	d
Total receipts	d	75,512,169	d	d	20,937,303	53,203,444	15,292,306	576,018,421	d	350,838,335
Business receipts	137,192,370	74,331,131	87,953,525	155,100,513	20,686,350	52,160,823	15,185,813	567,573,810	23,967,677	343,656,055
Dividends	d	d	d	d	d	d	d	d	d	d
Interest	69,719	164,287	253,154	16,199	8,709	266,520	9,532	563,495	508	43,361
Gross rents	30,686	21,605	30,825	d	d	11,496	* 1,139	479,146	d	184,289

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Total receipts—continued										
Gross royalties	d	d	d	d	d	d	d	1,643,998	0	d
Net short-term capital gain less net long-term loss	* 12,850	d	d	0	0	* 3,728	d	d	0	d
Net long-term capital gain less net short-term loss	24,134	45,436	d	d	* 1,212	12,020	d	d	d	465,734
Net gain, noncapital assets	217,308	32,647	14,897	d	21,248	39,141	d	255,271	36,001	153,773
Tax-exempt interest	d	d	2,589	* 43,854	d	d	0	d	d	d
Other receipts	1,207,698	893,295	1,682,448	1,203,486	204,658	704,476	77,530	3,688,134	242,384	6,051,951
Total deductions [1]	131,522,769	70,922,805	86,987,091	143,136,906	19,900,991	50,966,214	14,610,124	560,425,031	23,427,920	333,291,834
Cost of goods sold [2]	93,676,227	43,185,312	66,482,566	100,147,997	13,312,575	38,159,580	10,418,366	436,211,806	18,630,122	242,900,813
Compensation of officers	2,059,621	1,330,915	783,054	374,094	646,663	1,055,187	333,849	2,026,953	575,808	2,755,703
Salaries and wages	14,138,119	8,598,958	7,365,710	18,772,343	2,495,129	4,442,892	1,448,792	49,615,341	1,188,450	30,725,902
Repairs and maintenance	782,896	534,554	320,262	1,068,386	167,786	304,436	116,439	4,192,232	86,294	1,404,258
Bad debts	125,989	126,856	189,241	368,277	17,289	108,248	14,206	d	d	367,303
Rents paid	3,535,332	3,564,172	1,918,176	2,357,325	740,249	897,611	360,316	8,930,920	839,270	9,701,392
Taxes and licenses	2,637,970	1,675,652	1,130,141	3,404,964	430,933	889,519	312,754	7,688,936	496,999	4,165,443
Interest paid	1,088,164	372,493	339,791	1,304,396	140,923	695,629	69,450	2,591,714	70,397	2,297,786
Charitable contributions	d	151,354	16,236	95,531	4,105	d	d	713,149	1,576	105,124
Amortization	163,080	108,067	131,928	d	d	115,017	d	498,287	64,539	1,084,456
Depreciation	1,594,910	1,125,397	548,127	2,571,431	242,463	512,543	158,233	7,894,849	101,448	3,191,883
Depletion	0	0	0	0	d	d	d	d	d	d
Advertising	1,370,778	2,748,453	1,594,454	2,118,923	389,964	348,695	171,456	2,945,262	124,318	3,342,443
Pension, profit-sharing, etc., plans	215,242	78,307	110,979	d	53,307	96,064	d	d	d	d
Employee benefit programs	1,067,615	737,242	535,130	2,376,085	235,714	481,476	102,532	6,306,533	60,848	2,147,652
Domestic production activities deduction	11,932	* 2,786	* 16,781	* 5,876	* 726	* 2,604	d	137,848	0	265,808
Net loss, noncapital assets	d	30,157	13,007	d	d	13,184	d	185,198	* 1,328	d
Other deductions	9,026,320	6,552,131	5,491,506	7,738,848	1,014,299	2,828,711	1,082,706	28,181,173	1,153,555	27,839,869
Total receipts less total deductions	d	d	d	d	1,036,312	2,237,231	682,182	15,593,390	d	17,546,501
Net income (less deficit)	d	d	d	d	d	2,236,226	682,182	15,555,874	d	d
Income subject to tax	d	d	2,254,081	12,291,726	159,594	342,997	112,370	d	77,246	13,443,874
Total income tax before credits	d	d	776,657	4,299,992	43,849	111,663	31,009	d	18,308	d
Total income tax after credits	d	d	689,971	4,221,849	42,273	106,769	30,365	d	18,307	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Retail trade—continued						Transportation and warehousing			
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air transportation	Rail transportation	Water transportation
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
Number of returns	34,306	27,578	11,749	6,213	43,793	33,102	142,774	2,027	110	1,471
Total assets	54,426,933	110,539,457	40,255,413	299,797,174	42,500,923	234,305,381	667,051,843	187,865,618	156,811,242	27,118,861
Cash	5,657,629	11,981,490	2,872,630	11,018,364	5,149,013	21,501,728	41,179,903	13,471,086	3,970,463	1,550,384
Trade notes and accounts receivable	3,488,696	7,838,692	5,836,183	7,625,636	4,415,856	30,105,046	106,477,420	9,840,570	6,306,823	3,467,813
Less: Allowance for bad debts	49,070	244,138	87,427	154,000	47,855	587,297	973,384	86,625	d	d
Inventories	5,667,703	31,958,545	12,542,857	63,919,325	12,439,295	10,313,265	7,261,688	2,056,400	d	424,143
U.S. government obligations	d	d	d	d	d	d	* 1,642,158	d	d	0
Tax-exempt securities	0	d	0	0	0	0	470,666	d	0	0
Other current assets	2,136,488	6,411,068	1,511,864	4,994,193	2,183,533	10,971,614	35,563,031	19,886,225	2,167,900	1,221,311
Loans to shareholders	549,427	399,739	72,539	d	398,624	487,221	3,675,270	d	d	124,037
Mortgage and real estate loans	d	d	d	d	d	* 29,023	157,458	0	d	d
Other investments	4,087,968	6,309,964	3,856,750	7,859,891	2,721,990	86,644,964	57,616,292	4,079,563	d	2,937,861
Depreciable assets	42,676,798	61,998,376	21,823,886	178,827,079	20,839,162	27,962,179	541,202,600	141,931,378	167,903,493	24,405,236
Less: Accumulated depreciation	23,075,709	35,978,383	12,285,149	80,800,590	14,311,855	17,255,137	216,487,712	45,989,939	44,487,391	9,303,354
Depletable assets	0	0	0	0	d	d	37,093	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	* 20,856	0	0	0
Land	7,595,241	999,527	1,055,536	d	516,661	332,025	7,874,655	277,132	2,757,602	198,740
Intangible assets (amortizable)	5,304,812	13,099,922	d	16,419,323	7,875,285	66,845,784	61,827,105	33,941,911	d	1,097,268
Less: Accumulated amortization	1,344,020	1,578,543	726,011	1,032,704	1,082,570	11,952,550	9,399,098	3,077,692	490,000	186,972
Other assets	1,603,040	7,331,064	578,998	67,246,369	1,199,226	8,900,529	28,947,554	9,895,703	2,421,101	1,208,603
Total liabilities	54,426,933	110,539,457	40,255,413	299,797,174	42,500,923	234,305,381	667,051,843	187,865,618	156,811,242	27,118,861
Accounts payable	6,000,794	15,351,525	6,139,528	42,439,858	4,956,313	19,072,044	96,981,499	7,803,121	8,315,924	1,483,955
Mortgages, notes, bonds payable in less than 1 year	1,255,790	1,931,186	757,413	7,083,287	2,381,457	6,688,465	21,593,662	5,454,161	1,078,786	842,938
Other current liabilities	4,084,116	14,466,154	4,671,842	28,775,902	4,741,849	21,950,687	71,331,150	43,548,353	6,420,121	1,215,255
Loans from shareholders	2,574,049	1,752,654	700,651	505,720	1,979,394	1,647,784	6,531,523	d	d	161,544
Mortgages, notes, bonds payable in 1 year or more	12,423,059	28,598,835	13,048,382	70,907,580	14,051,217	59,025,928	163,249,578	45,779,094	31,532,156	9,265,982
Other liabilities	6,060,791	10,111,251	3,133,117	25,441,705	1,909,482	26,095,034	135,803,872	d	d	2,937,186
Net worth, total	22,028,333	38,327,852	11,804,480	124,643,122	12,481,212	99,825,438	181,560,559	31,750,899	55,585,032	11,212,002
Capital stock	2,057,933	4,999,644	239,852	855,431	780,797	1,614,123	11,756,188	1,339,888	5,107,115	337,231
Additional paid-in capital	3,354,687	18,860,530	7,000,412	20,275,407	7,385,679	50,955,557	85,467,315	d	d	4,188,553
Retained earnings, appropriated	* 34,960	d	d	d	d	d	82,579	d	0	d
Retained earnings, unappropriated	17,526,149	d	6,928,607	d	13,276,240	d	115,045,717	-9,316,464	53,759,472	8,086,693
Less: Cost of treasury stock	945,396	7,132,478	d	d	d	d	30,791,239	d	d	d
Total receipts	311,780,580	203,772,223	77,284,966	598,596,147	94,776,691	182,713,329	735,198,979	177,156,740	d	d
Business receipts	308,214,360	196,525,417	75,166,612	583,178,432	92,411,840	174,897,050	708,525,824	169,503,037	56,614,228	18,055,867
Dividends	d	1,027,922	d	1,022,049	381,518	1,490,590	509,025	d	d	d
Interest	69,735	528,367	640,297	642,943	70,516	961,675	725,311	165,391	129,638	28,976
Gross rents	109,347	86,201	277,561	758,660	d	941,841	1,237,412	* 66,582	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Retail trade—continued							Transportation and warehousing			
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air transportation	Rail transportation	Water transportation	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	
Total receipts—continued											
Gross royalties	* 48,126	755,941	* 126,604	d	277,322	1,239,778	1,651,876	d	d	d	
Net short-term capital gain less net long-term loss	d	d	d	d	* 3,504	d	42,982	d	d	d	
Net long-term capital gain less net short-term loss	304,511	765,695	d	* 54,188	30,643	311,402	3,659,723	402,238	d	d	
Net gain, noncapital assets	122,134	d	56,036	d	96,435	171,103	3,398,127	526,271	202,291	347,460	
Tax-exempt interest	d	3,268	d	d	d	d	21,229	d	d	d	
Other receipts	2,795,368	4,035,703	715,108	11,164,373	1,474,025	2,697,618	15,427,469	6,448,908	332,454	623,648	
Total deductions [1]	306,066,050	188,558,293	73,817,835	568,563,177	89,403,639	173,878,884	686,976,136	170,309,653	47,017,859	17,446,894	
Cost of goods sold [2]	273,600,500	108,933,534	48,130,502	437,939,811	55,037,069	117,760,835	237,394,997	58,594,080	d	8,230,233	
Compensation of officers	1,190,328	2,291,850	1,159,737	576,749	2,010,433	2,843,846	7,899,018	894,671	309,181	284,434	
Salaries and wages	9,195,047	25,818,300	8,788,249	58,529,548	11,207,581	16,630,350	121,342,094	29,411,706	8,748,691	1,904,987	
Repairs and maintenance	1,368,217	1,320,640	546,041	3,442,873	778,710	705,830	24,294,371	8,584,021	d	464,680	
Bad debts	d	845,113	100,087	291,040	102,490	1,058,889	710,560	168,632	d	6,692	
Rents paid	3,280,259	13,493,197	3,205,979	5,538,770	4,471,770	1,476,125	31,065,957	10,661,875	1,996,954	657,348	
Taxes and licenses	3,145,837	4,057,041	1,618,413	9,697,455	1,944,700	2,062,793	20,712,426	2,792,285	2,923,685	383,968	
Interest paid	955,000	1,727,902	883,524	4,350,355	1,067,531	3,156,598	8,433,391	2,318,837	2,169,676	405,065	
Charitable contributions	d	92,067	d	1,357,139	21,913	72,686	213,019	d	45,226	d	
Amortization	219,870	402,965	104,285	252,849	d	d	1,289,464	458,478	53,895	58,598	
Depreciation	2,946,141	4,585,706	1,097,048	9,585,853	1,200,314	2,870,023	34,611,987	9,071,506	6,468,105	1,394,456	
Depletion	d	d	d	d	d	d	11,925	d	d	d	
Advertising	395,406	4,423,228	1,389,157	4,278,498	1,545,147	3,711,046	2,264,828	918,269	5,122	63,970	
Pension, profit-sharing, etc., plans	136,943	d	122,332	d	98,508	725,404	12,206,866	5,346,518	435,775	112,629	
Employee benefit programs	573,042	2,091,583	435,564	5,903,945	841,362	1,234,570	21,645,205	5,204,104	2,918,306	357,471	
Domestic production activities deduction	* 19,560	76,763	d	* 98,516	20,813	d	13,319	d	d	d	
Net loss, noncapital assets	38,626	d	d	d	63,924	91,925	404,487	d	d	d	
Other deductions	8,844,932	17,500,025	6,157,582	24,828,945	8,795,287	18,714,796	162,462,221	35,518,198	10,648,745	3,108,922	
Total receipts less total deductions	5,714,531	15,213,930	3,467,130	30,032,970	5,373,052	8,834,444	48,222,843	6,847,087	d	d	
Net income (less deficit)	d	15,964,892	d	d	d	10,580,191	48,539,916	6,893,735	11,132,874	1,696,567	
Income subject to tax	2,189,832	13,802,929	1,521,294	31,189,085	2,597,652	5,745,145	d	2,710,433	10,825,437	686,618	
Total income tax before credits	752,801	4,798,997	524,299	d	879,748	d	10,342,203	d	3,787,379	d	
Total income tax after credits	721,467	4,052,610	507,858	d	700,522	d	9,724,634	d	3,628,670	d	

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Transportation and warehousing—continued						Information				
	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage	Total	Newspaper publishers	Periodical publishers	Book publishers	Database directory and other publishers	
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	
Number of returns	91,127	18,698	387	27,876	1,079	70,847	2,818	4,200	1,288	2,081	
Total assets	80,820,688	14,236,698	19,805,968	166,115,747	14,277,021	2,616,040,456	67,076,704	51,236,031	51,111,048	11,503,277	
Cash	8,023,932	840,876	369,456	11,559,403	1,394,302	128,194,860	4,278,711	3,375,954	3,183,801	1,336,201	
Trade notes and accounts receivable	19,240,920	1,718,548	815,515	63,021,544	2,065,688	308,497,683	4,599,972	3,624,755	18,672,808	1,277,974	
Less: Allowance for bad debts	284,659	8,939	d	d	14,659	6,709,416	123,155	290,236	192,325	123,840	
Inventories	989,958	107,952	d	1,858,766	436,183	23,510,649	344,857	324,800	911,070	740,960	
U.S. government obligations	d	0	0	* 6,862	0	272,827	0	0	0	0	
Tax-exempt securities	d	0	0	* 420,401	0	d	0	0	0	0	
Other current assets	3,998,475	801,843	300,167	5,767,181	1,419,928	119,005,360	2,118,773	2,544,501	3,096,949	934,400	
Loans to shareholders	1,368,808	1,209,140	d	694,009	d	6,862,140	* 207,431	d	d	d	
Mortgage and real estate loans	* 134,432	d	0	* 8,461	d	100,446	0	0	d	0	
Other investments	5,606,909	1,556,313	d	15,724,951	3,369,548	731,729,942	28,546,673	9,816,965	6,013,784	1,409,862	
Depreciable assets	81,777,485	10,182,414	10,755,803	95,888,808	8,357,982	867,109,545	12,871,526	5,596,742	3,887,919	3,805,413	
Less: Accumulated depreciation	48,100,315	6,042,033	4,022,642	53,709,989	4,832,050	527,815,633	8,285,419	3,787,703	2,787,865	2,779,746	
Depletable assets	d	0	0	d	0	0	0	0	0	0	
Less: Accumulated depletion	d	0	0	d	0	d	0	0	0	0	
Land	2,163,699	d	d	1,711,132	427,943	13,147,407	927,801	228,304	d	d	
Intangible assets (amortizable)	5,526,185	3,662,944	d	14,745,944	1,185,957	874,210,978	20,153,475	32,489,119	22,308,173	5,507,101	
Less: Accumulated amortization	1,179,490	730,446	d	d	278,917	187,850,451	3,507,520	10,946,056	7,325,867	1,932,215	
Other assets	1,491,313	700,715	546,478	12,192,150	491,490	264,629,686	4,943,577	8,001,666	2,882,151	1,197,668	
Total liabilities	80,820,688	14,236,698	19,805,968	166,115,747	14,277,021	2,616,040,456	67,076,704	51,236,031	51,111,048	11,503,277	
Accounts payable	7,722,936	462,672	435,663	69,468,701	1,288,528	123,989,745	2,032,304	1,359,933	d	d	
Mortgages, notes, bonds payable in less than 1 year	6,647,260	690,540	2,067,063	4,327,327	485,588	143,054,337	536,051	2,280,297	2,969,551	370,018	
Other current liabilities	6,256,738	1,416,968	492,391	10,180,181	1,801,143	284,520,012	7,042,238	3,164,473	7,777,508	2,052,187	
Loans from shareholders	1,500,231	2,420,961	d	2,012,899	d	13,010,033	966,495	104,745	d	d	
Mortgages, notes, bonds payable in 1 year or more	19,773,981	4,418,885	7,707,141	32,244,435	2,527,905	781,111,575	18,370,691	12,858,089	6,568,427	5,373,254	
Other liabilities	7,574,624	897,475	d	12,418,650	d	473,612,058	7,588,514	9,511,082	10,692,864	1,090,172	
Net worth, total	31,344,918	3,929,196	6,021,592	35,463,553	6,253,367	796,742,698	30,540,411	21,957,413	11,862,735	1,848,461	
Capital stock	1,595,649	242,581	1,147,063	1,423,130	563,531	104,054,239	800,994	124,506	1,634,035	762,321	
Additional paid-in capital	8,006,142	d	d	d	d	1,068,020,666	d	d	d	d	
Retained earnings, appropriated	d	d	0	d	d	1,249,429	d	d	0	0	
Retained earnings, unappropriated	26,955,385	2,407,118	3,062,477	24,626,117	5,464,918	-1,247,910	14,375,383	-117,882,604	7,954,002	-2,307,384	
Less: Cost of treasury stock	d	d	d	7,661,489	d	375,333,725	d	d	d	d	
Total receipts	d	d	d	228,616,382	d	1,068,879,414	d	21,612,466	d	d	
Business receipts	201,395,367	20,284,383	5,090,449	221,791,489	15,785,005	880,744,686	21,556,730	18,876,781	17,870,831	12,072,178	
Dividends	d	d	d	412,594	d	5,192,067	363,904	741,393	d	d	
Interest	89,331	75,647	21,333	194,554	20,441	13,360,280	36,534	21,712	580,841	19,987	
Gross rents	396,108	* 9,440	d	237,586	d	6,247,005	58,416	* 61,410	d	d	

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Transportation and warehousing—continued						Information			
	Truck transportation (131)	Transit and ground passenger transportation (132)	Pipeline transportation (133)	Other transportation and support activities (134)	Warehousing and storage (135)	Total (136)	Newspaper publishers (137)	Periodical publishers (138)	Book publishers (139)	Database directory and other publishers (140)
Total receipts—continued										
Gross royalties	d	d	0	d	d	36,539,999	d	370,140	375,323	d
Net short-term capital gain less net long-term loss	d	0	d	d	d	238,755	d	d	d	* 4,136
Net long-term capital gain less net short-term loss	48,683	d	d	796,950	1,998,351	9,833,287	887,552	155,481	d	d
Net gain, noncapital assets	1,588,896	84,623	d	369,162	d	3,917,295	228,186	d	d	d
Tax-exempt interest	d	d	d	d	d	130,544	d	d	d	d
Other receipts	3,157,968	156,872	774,077	3,180,079	753,463	112,675,496	1,736,491	1,368,859	874,146	d
Total deductions [1]	195,894,347	19,477,424	4,982,444	216,264,407	15,683,108	946,920,038	22,153,397	18,741,417	18,339,810	11,715,853
Cost of goods sold [2]	69,207,299	5,299,913	d	81,375,212	5,413,340	214,933,735	6,515,447	6,452,471	4,279,790	4,135,419
Compensation of officers	3,171,693	494,496	* 23,172	2,526,319	195,052	14,193,870	408,958	692,131	283,864	732,165
Salaries and wages	33,156,444	5,381,331	525,438	38,388,470	3,825,025	173,278,289	4,664,260	3,609,478	4,737,898	2,058,562
Repairs and maintenance	5,490,546	367,199	d	6,173,359	267,717	9,405,995	206,583	98,442	118,991	87,886
Bad debts	187,896	d	0	296,297	10,172	4,241,315	74,974	114,661	59,840	45,831
Rents paid	8,923,648	1,050,822	125,321	6,631,397	1,018,593	18,308,131	350,400	447,804	483,382	249,086
Taxes and licenses	6,738,844	981,638	200,100	6,242,473	469,434	25,087,552	805,740	512,762	551,460	406,191
Interest paid	1,294,303	397,927	357,980	1,329,070	160,533	50,587,852	775,920	747,993	1,450,674	725,581
Charitable contributions	31,465	d	* 888	112,863	d	1,088,626	d	16,982	33,360	d
Amortization	250,854	59,754	7,508	350,527	49,850	36,985,398	888,257	693,505	617,705	285,128
Depreciation	9,472,606	930,776	519,398	6,251,916	503,226	50,860,693	581,932	298,963	502,879	232,762
Depletion	d	0	d	d	d	d	0	0	0	0
Advertising	384,334	93,088	* 8,504	761,886	29,654	24,987,915	496,608	379,353	314,994	408,237
Pension, profit-sharing, etc., plans	701,554	115,446	18,261	5,364,211	112,471	7,296,705	227,523	138,509	d	82,409
Employee benefit programs	3,571,698	442,546	97,817	8,584,698	468,566	23,688,558	728,369	539,062	549,352	229,045
Domestic production activities deduction	* 1,195	0	0	* 2,557	3,001	d	91,911	80,986	* 48,484	* 16,095
Net loss, noncapital assets	d	4,093	d	d	d	3,130,203	d	29,605	d	d
Other deductions	53,298,081	3,852,987	1,144,060	51,848,850	3,042,378	283,128,795	5,293,023	3,888,709	4,064,112	1,508,517
Total receipts less total deductions	d	d	d	12,351,975	d	121,959,376	d	2,871,049	d	d
Net income (less deficit)	10,812,354	d	d	12,603,472	d	135,839,424	2,893,138	2,905,423	2,587,107	653,448
Income subject to tax	d	172,566	672,401	d	2,601,381	106,329,368	1,818,082	1,680,623	2,046,835	284,001
Total income tax before credits	d	52,392	234,897	d	903,090	d	634,810	587,656	716,774	98,553
Total income tax after credits	d	49,677	233,537	d	899,769	d	593,525	541,535	645,969	93,379

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Information—continued							Finance and insurance			
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	
Number of returns	Software publishers	Motion picture and video industries (except video rental)	Sound recording industries	Broadcasting (except internet)	Telecommunications (paging, cellular, cable, satellite, & internet service providers)	Data processing, hosting, and related services	Other information services	Total	Commercial banking	Savings institutions, credit unions, and other depository credit intermediation	
	6,550	17,032	3,056	3,196	9,826	8,433	12,369	169,370	1,026		
	Total assets										
	338,746,763	200,261,899	17,030,574	259,514,501	1,307,764,616	92,526,579	219,268,463	41,642,137,462	723,384,814	806,257,968	
	Cash	10,148,150	449,182	5,097,214	52,696,664	6,298,956	15,948,350	950,210,770	50,235,542	42,582,020	
	Trade notes and accounts receivable	20,748,975	558,238	17,809,195	180,551,106	7,506,741	15,457,089	2,138,420,096	427,997,351	77,157,984	
	Less: Allowance for bad debts	d	d	435,433	2,694,641	113,202	323,484	21,512,711	4,648,191	d	
	Inventories	2,477,557	d	d	1,515,886	4,084,469	88,242	471,787	1,683,091	d	
	U.S. government obligations	0	0	0	d	d	0	0	1,964,105,465	76,089,765	
	Tax-exempt securities	d	0	0	d	d	d	d	1,404,610,317	13,168,396	
	Other current assets	19,891,284	10,047,108	784,225	12,030,675	22,918,017	10,041,193	34,598,236	1,741,863,742	5,285,952	
	Loans to shareholders	210,628	254,924	* 4,348,155	d	608,920	93,844	211,342	26,378,976	0	
	Mortgage and real estate loans	d	d	0	d	d	0	0	6,015,835,154	27,010,612	
	Other investments	53,604,651	d	d	98,133,711	368,835,627	28,064,847	66,429,845	23,661,227,485	78,029,735	
	Depreciable assets	46,955,938	23,540,365	985,699	63,025,039	652,803,786	16,097,317	37,539,802	282,201,377	33,361,863	
	Less: Accumulated depreciation	28,060,905	15,340,563	796,115	39,239,794	402,053,320	7,830,560	16,853,643	116,773,844	9,423,510	
	Depletable assets	0	0	0	d	0	0	0	1,014,184	0	
	Less: Accumulated depletion	0	0	0	d	0	0	0	400,978	0	
	Land	d	d	d	1,941,102	4,099,109	d	d	9,406,721	1,274,190	
	Intangible assets (amortizable)	125,991,274	62,768,155	5,285,192	130,032,503	382,423,708	27,342,416	59,909,862	394,136,224	1,408,540	
	Less: Accumulated amortization	21,214,801	3,667,934	1,460,102	45,094,371	75,058,915	5,258,103	12,384,568	63,181,979	523,971	
	Other assets	74,764,429	d	d	13,993,488	118,337,549	9,869,760	15,530,616	3,252,913,370	24,119,741	
	Total liabilities	338,746,763	200,261,899	17,030,574	259,514,501	1,307,764,616	92,526,579	219,268,463	41,642,137,462	723,384,814	
	Accounts payable	13,386,807	11,745,662	68,617	2,618,228	77,106,741	2,377,852	4,902,550	1,502,552,828	2,770,004	
	Mortgages, notes, bonds payable in less than 1 year	9,520,747	d	d	2,299,225	119,293,386	753,102	2,775,408	700,219,540	35,931,319	
	Other current liabilities	121,920,462	21,550,855	3,351,232	26,176,541	66,012,727	4,899,107	20,572,680	3,961,216,772	497,260,440	
Loans from shareholders	221,268	1,489,002	* 3,645,623	280,472	1,668,940	752,501	262,890	25,384,937	* 651,606		
Mortgages, notes, bonds payable in 1 year or more	95,556,105	82,058,294	1,551,669	66,905,426	454,487,389	15,672,627	21,709,603	4,803,898,766	74,625,363		
Other liabilities	40,980,480	d	d	22,853,127	312,037,990	6,652,938	35,173,536	7,942,334,152	31,927,062		
Net worth, total	57,160,894	54,963,610	7,580,003	138,381,482	277,157,443	61,418,453	133,871,794	22,706,530,466	80,219,020		
Capital stock	d	d	4,344,495	d	12,938,605	2,177,048	39,165,565	1,348,275,686	20,589,075		
Additional paid-in capital	d	145,753,821	3,513,676	117,101,081	265,917,579	57,565,112	d	17,810,490,890	52,933,848		
Retained earnings, appropriated	d	0	0	d	d	d	d	363,828,746	d		
Retained earnings, unappropriated	926,541	-26,851,914	-277,642	30,898,733	73,013,565	6,718,636	12,184,775	3,455,854,015	6,780,157		
Less: Cost of treasury stock	d	d	* 527	21,445,249	d	d	16,178,032	271,918,871	d		
Total receipts	177,103,299	96,733,292	d	111,226,105	459,711,153	39,370,588	98,978,829	3,426,612,405	66,116,126		
Business receipts	111,566,175	78,929,934	4,077,058	94,338,760	402,453,160	33,946,899	85,056,180	2,102,946,505	15,983,654		
Dividends	552,381	1,429,670	d	263,904	1,454,341	27,129	301,780	18,685,935	35,718		
Interest	233,036	2,763,645	17,294	1,935,110	7,152,070	80,870	519,180	524,956,772	33,875,939		
Gross rents	98,284	333,677	* 6,497	187,925	5,261,000	* 10,129	122,528	10,435,093	3,801,832		

Footnotes at end of table.

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Information—continued										Finance and insurance		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)			
Total receipts—continued													
Gross royalties	9,842,351	7,283,567	d	d	5,546,661	* 2,624,658	3,360,544	2,564,024	d	5,617			
Net short-term capital gain less net long-term loss	d	d	d	d	86,233	* 3,415	d	68,673,539	180,272	21,819			
Net long-term capital gain less net short-term loss	712,685	1,578,884	d	642,164	2,929,004	* 187,060	1,303,234	41,988,137	287,280	324,873			
Net gain, noncapital assets	49,546	399,079	d	190,781	2,427,517	433,214	d	19,085,549	d	d			
Tax-exempt interest	d	d	d	d	49,390	d	* 39,482	35,426,661	d	d			
Other receipts	53,999,117	4,013,859	d	7,685,018	32,351,777	d	8,206,312	601,850,189	7,086,728	4,915,405			
Total deductions [1]	154,707,195	83,064,137	5,446,942	95,734,827	417,357,686	32,859,658	86,799,116	2,687,072,238	51,786,638	28,074,953			
Cost of goods sold [2]	42,897,471	12,561,007	1,490,446	9,084,491	96,556,038	8,015,219	22,945,936	1,142,465,288	d	d			
Compensation of officers	2,374,379	2,814,695	145,471	2,317,618	1,713,311	898,496	1,812,782	30,329,695	1,358,362	938,291			
Salaries and wages	45,208,882	8,924,244	622,804	13,743,154	57,479,664	10,746,417	21,482,927	278,994,405	8,560,718	6,948,625			
Repairs and maintenance	1,075,872	617,459	8,999	585,137	5,773,752	184,425	648,449	4,964,446	360,785	411,867			
Bad debts	321,416	d	d	207,109	3,142,877	63,872	180,591	27,619,025	1,952,186	1,510,874			
Rents paid	1,758,783	3,533,300	105,548	1,441,215	8,158,967	802,623	977,003	19,813,381	931,336	666,233			
Taxes and licenses	5,292,930	1,274,184	72,697	1,635,399	11,158,103	879,615	2,498,471	50,114,323	2,174,151	1,140,812			
Interest paid	3,699,218	6,119,350	92,121	5,033,371	29,615,033	817,444	1,511,148	114,618,835	11,987,740	5,527,560			
Charitable contributions	182,586	d	d	143,911	295,997	17,864	145,860	1,564,356	49,276	131,130			
Amortization	1,871,865	d	d	8,142,811	5,976,053	592,680	863,457	21,787,237	575,615	488,347			
Depreciation	4,997,626	5,078,086	240,639	3,456,904	30,252,460	1,582,857	3,635,584	26,709,294	5,743,858	1,294,146			
Depletion	d	d	d	* 88	d	d	d	177,510	d	d			
Advertising	4,848,203	4,064,717	129,833	3,212,865	7,696,516	955,325	2,481,265	20,983,867	379,261	d			
Pension, profit-sharing, etc., plans	d	d	d	513,297	4,409,894	d	d	17,467,786	684,103	696,939			
Employee benefit programs	4,724,183	1,114,943	59,517	3,784,628	9,717,013	774,637	1,467,809	23,894,390	998,283	1,088,022			
Domestic production activities deduction	d	d	d	922,512	d	* 47,275	117,168	758,156	d	d			
Net loss, noncapital assets	273,461	21,624	d	61,774	2,143,551	d	d	1,815,193	686,717	d			
Other deductions	33,028,060	18,281,678	2,314,865	41,448,544	141,590,574	6,354,197	25,356,517	828,601,818	14,962,487	6,515,414			
Total receipts less total deductions	22,396,103	13,669,156	d	15,491,278	42,353,467	6,510,930	12,179,713	739,540,167	14,329,488	7,734,504			
Net income (less deficit)	24,528,216	14,091,719	520,828	15,665,608	42,970,454	6,561,639	22,461,845	714,168,710	d	d			
Income subject to tax	20,106,408	12,126,876	* 48,505	12,930,542	33,426,971	1,803,132	20,057,394	220,006,319	8,513,696	5,805,220			
Total income tax before credits	d	d	* 9,832	d	d	d	7,026,808	77,889,655	d	2,025,886			
Total income tax after credits	d	d	* 9,780	d	d	d	5,727,317	62,178,533	d	1,889,778			

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and Insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Number of returns	5,142	3,065	2,321	8,791	1,328	4,551	931	31,151	470	8,636
Total assets	596,107,256	74,952,348	5,303,208,544	146,490,741	2,576,388,706	576,932,876	22,855,396	681,900,737	6,433,748,305	2,690,731,612
Cash	43,900,095	6,258,630	98,394,191	15,272,458	159,437,560	90,553,501	3,090,662	128,904,705	69,528,045	98,582,128
Trade notes and accounts receivable	313,329,427	15,296,687	68,382,913	28,304,013	366,879,925	125,749,157	5,929,533	60,472,851	99,680,719	209,204,320
Less: Allowance for bad debts	6,315,996	254,963	533,962	751,644	d	d	d	274,554	d	2,082,173
Inventories	d	d	d	d	0	d	0	d	247,538	1,211,459
U.S. government obligations	d	d	d	d	d	d	d	18,063,566	142,286,848	d
Tax-exempt securities	* 4,096,753	d	d	d	d	d	0	d	280,738,816	352,195,553
Other current assets	18,359,854	3,232,914	110,183,237	8,223,794	676,359,627	162,481,038	6,490,250	119,171,526	282,291,183	86,892,322
Loans to shareholders	775,236	3,723,030	36,837	99,997	d	182,086	d	1,284,113	d	1,695,502
Mortgage and real estate loans	d	31,077,476	d	19,490,458	d	d	d	1,304,038	323,452,266	42,744,167
Other investments	157,022,208	1,439,485	142,433,917	11,115,661	598,578,587	95,711,248	4,651,693	148,872,698	3,077,322,560	1,550,523,739
Depreciable assets	18,889,744	1,546,509	4,306,526	10,158,449	16,800,909	8,529,658	336,982	29,074,747	68,105,973	44,402,959
Less: Accumulated depreciation	7,451,170	838,186	1,863,697	5,647,286	10,071,196	5,073,851	190,892	17,176,921	21,333,600	18,921,876
Depletable assets	0	0	0	0	0	0	0	0	d	d
Less: Accumulated depletion	0	0	0	0	0	0	0	0	d	d
Land	182,628	171,696	254,936	188,407	* 281,658	267,012	* 1,565	1,059,570	d	1,095,120
Intangible assets (amortizable)	15,698,945	740,196	2,008,641	53,776,534	12,566,168	17,380,452	894,148	104,235,198	12,521,231	101,340,114
Less: Accumulated amortization	6,927,948	109,669	560,275	5,994,649	3,486,963	3,437,188	86,935	6,475,668	3,696,261	15,172,100
Other assets	38,039,063	12,550,658	65,455,441	11,463,702	651,989,949	70,039,354	1,406,552	89,917,201	2,102,154,771	130,475,703
Total liabilities	596,107,256	74,952,348	5,303,208,544	146,490,741	2,576,388,706	576,932,876	22,855,396	681,900,737	6,433,748,305	2,690,731,612
Accounts payable	15,687,194	7,418,873	16,831,220	14,030,163	400,341,705	147,224,947	6,639,847	104,242,101	d	70,185,190
Mortgages, notes, bonds payable in less than 1 year	32,790,232	14,844,468	288,083,589	3,511,046	d	4,498,280	d	60,141,822	d	14,540,564
Other current liabilities	138,826,631	12,496,980	21,357,146	21,520,467	594,824,077	257,658,275	4,035,677	153,210,490	340,848,410	1,037,295,767
Loans from shareholders	2,107,471	575,462	1,290,069	1,419,621	* 811,470	987,065	* 2,209,697	7,680,712	d	3,173,465
Mortgages, notes, bonds payable in 1 year or more	287,018,128	9,637,005	3,475,970,991	45,353,165	d	11,013,354	d	65,851,133	175,312,714	118,348,331
Other liabilities	53,581,684	4,338,570	1,495,365,931	17,482,179	d	85,284,967	d	114,509,705	4,955,882,429	329,576,572
Net worth, total	66,095,915	25,640,990	24,309,598	43,174,100	444,611,567	70,265,988	4,316,699	176,264,775	875,820,058	1,117,611,723
Capital stock	3,137,182	1,127,929	225,482,350	1,041,096	44,331,731	6,565,829	388,636	11,782,928	23,292,922	43,833,287
Additional paid-in capital	36,118,913	15,751,729	7,801,206	37,024,215	284,364,581	53,280,786	2,189,746	113,045,957	564,723,484	443,356,409
Retained earnings, appropriated	* 8,496	d	d	d	d	0	0	d	79,369,231	d
Retained earnings, unappropriated	32,998,962	d	d	d	d	d	0	58,323,361	267,432,200	639,644,442
Less: Cost of treasury stock	6,167,638	d	11,964,637	d	d	d	d	d	58,997,778	d
Total receipts	83,841,221	19,335,821	85,851,461	55,298,043	d	53,663,601	d	136,359,932	928,619,088	1,224,007,181
Business receipts	46,256,056	11,586,920	8,108,587	45,973,707	33,195,090	37,112,569	1,618,439	114,815,758	583,693,803	1,093,014,158
Dividends	d	* 215,974	d	1,197,416	d	94,439	d	929,805	9,616,686	4,805,791
Interest	28,082,120	1,220,893	40,799,722	3,254,971	18,611,019	7,069,051	72,411	5,623,143	150,673,865	43,594,034
Gross rents	d	12,994	d	11,713	* 210,095	284,205	d	90,900	3,528,777	1,275,264

Footnotes at end of table.

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Total receipts—continued										
Gross royalties	d	0	d	d	d	d	d	204,999	d	18,484
Net short-term capital gain less net long-term loss	d	d	d	d	d	58,454	d	138,456	1,813,550	1,122,253
Net long-term capital gain less net short-term loss	798,110	* 574,511	67,254	306,727	d	286,660	d	2,619,966	15,503,420	12,899,716
Net gain, noncapital assets	706,182	5,447,716	3,453,549	121,219	d	207,011	d	1,311,960	462,589	330,029
Tax-exempt interest	d	d	d	d	d	d	d	68,953	d	9,553,369
Other receipts	6,875,816	267,794	33,239,035	3,058,450	14,892,266	8,492,675	507,586	10,555,991	159,416,648	57,394,083
Total deductions [1]	66,891,490	14,829,056	52,459,445	38,834,604	60,756,332	44,991,155	1,666,554	102,354,251	874,071,782	1,136,682,823
Cost of goods sold [2]	d	d	d	d	d	d	0	d	457,345,432	671,552,909
Compensation of officers	758,605	441,981	623,775	866,386	679,283	1,702,200	117,906	8,925,185	1,196,067	3,491,459
Salaries and wages	8,135,772	5,331,734	3,081,635	9,783,782	13,029,776	15,967,132	384,651	32,436,271	20,421,357	124,095,298
Repairs and maintenance	290,367	77,293	164,557	550,535	67,149	239,121	18,456	695,386	167,198	1,158,775
Bad debts	8,304,529	78,595	10,154,087	1,254,027	* 22,477	126,004	* 2,965	172,769	922,960	2,239,531
Rents paid	764,469	411,368	341,535	972,681	1,051,102	1,291,753	68,920	2,323,388	2,245,484	5,546,703
Taxes and licenses	1,546,627	577,754	371,279	1,099,098	2,097,341	1,426,778	73,764	3,376,966	6,718,384	23,792,897
Interest paid	9,127,337	1,647,626	18,691,803	1,814,059	16,122,638	2,394,624	121,461	7,040,990	20,971,809	8,769,717
Charitable contributions	d	d	d	45,272	d	d	d	108,844	221,493	730,331
Amortization	1,375,859	100,758	235,133	920,079	d	d	42,899	1,650,966	10,459,662	3,159,323
Depreciation	2,139,594	150,000	412,334	1,071,761	669,225	604,673	119,970	2,070,048	3,284,710	7,932,806
Depletion	0	0	0	0	d	0	0	d	d	35,278
Advertising	3,437,288	581,277	286,103	1,833,958	150,973	851,071	7,485	1,549,374	2,173,531	7,812,764
Pension, profit-sharing, etc., plans	453,007	64,357	186,089	387,883	718,256	446,841	20,575	2,234,108	4,220,120	5,849,494
Employee benefit programs	750,862	326,863	472,407	848,072	740,342	717,826	23,872	2,216,762	2,310,122	10,874,560
Domestic production activities deduction	* 12,699	0	d	* 591,423	d	d	0	55,894	d	42,092
Net loss, noncapital assets	89,145	d	d	d	d	d	d	102,295	d	343,886
Other deductions	29,428,091	4,919,533	17,404,280	16,600,685	19,145,659	18,509,525	660,364	37,108,857	341,210,951	259,255,199
Total receipts less total deductions	16,949,731	4,506,765	33,392,016	18,463,439	d	8,672,446	d	34,005,681	52,547,305	87,324,358
Net income (less deficit)	17,279,200	d	33,261,225	d	12,795,121	8,636,007	721,447	34,699,662	d	78,893,627
Income subject to tax	15,067,606	2,077,417	20,599,165	d	d	5,952,634	281,080	d	32,163,109	d
Total income tax before credits	5,267,644	d	7,206,379	d	4,390,852	d	102,701	d	11,789,717	24,047,267
Total income tax after credits	4,804,128	d	4,159,076	d	1,337,756	d	88,615	d	7,840,501	22,308,244

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing				
	(161)	(162)	(163)	(164)	(165)	Lessors of buildings (including equity REITs)	Lessors of miniwarehouses, self-storage units, and other real estate (including equity REITs)	Offices of real estate agents and brokers	Other real estate activities	Automotive equipment rental and leasing
Number of returns	71,172	12,990	14,917	2,214	277,866	50,752	18,556	98,262	87,318	3,380
Total assets	142,510,593	53,376,159	19,988,888,020	824,403,387	1,537,620,239	835,044,217	397,558,746	37,451,195	81,002,673	49,879,576
Cash	19,078,302	4,990,615	73,515,756	45,886,560	65,129,894	25,931,745	12,146,153	5,409,314	11,289,082	1,830,758
Trade notes and accounts receivable	19,304,527	8,808,833	246,566,731	66,355,124	56,723,955	10,416,341	4,619,157	4,278,770	9,133,001	4,136,860
Less: Allowance for bad debts	128,165	78,370	0	1,374,417	1,784,050	199,682	d	70,415	1,006,434	d
Inventories	* 6,368	141,150	0	0	4,990,597	d	d	d	d	1,550,371
U.S. government obligations	d	d	d	8,448,836	140,800	d	d	d	d	d
Tax-exempt securities	d	1,785,418	d	d	753,760	176,916	d	0	* 283,293	d
Other current assets	6,067,216	2,900,949	190,778,751	47,131,654	52,110,955	17,636,154	7,305,633	3,102,022	14,991,929	2,420,146
Loans to shareholders	702,807	d	d	17,083,404	6,403,611	2,815,256	662,303	d	1,245,992	64,906
Mortgage and real estate loans	343,595	* 472,075	* 6,647,182	310,595,448	14,301,452	10,286,082	d	209,774	1,332,460	d
Other investments	53,486,543	13,232,228	17,284,380,547	291,543,881	410,968,948	234,371,111	126,193,732	7,977,429	20,516,397	3,583,886
Depreciable assets	11,351,510	4,360,031	d	15,920,871	840,918,436	495,533,135	187,822,849	8,343,218	18,398,452	47,008,116
Less: Accumulated depreciation	7,608,794	2,510,078	d	d	218,427,232	119,179,996	35,458,350	5,504,150	7,613,565	13,953,858
Depletable assets	d	0	0	0	296,720	43,888	d	0	* 8,574	0
Less: Accumulated depletion	d	0	0	0	73,675	3,254	* 55,930	0	d	0
Land	252,532	103,224	0	2,605,848	159,677,869	107,052,719	d	517,942	4,187,547	805,642
Intangible assets (amortizable)	38,993,327	16,129,065	378,648	2,458,180	86,871,249	26,521,883	26,484,886	11,606,116	4,053,114	1,195,065
Less: Accumulated amortization	8,965,194	3,430,857	181,078	d	21,313,507	9,780,438	5,251,477	1,700,486	1,050,767	216,857
Other assets	9,366,922	5,563,629	1,113,270	20,315,387	79,930,458	33,362,314	24,204,510	2,131,956	4,625,481	1,044,044
Total liabilities	142,510,593	53,376,159	19,988,888,020	824,403,387	1,537,620,239	835,044,217	397,558,746	37,451,195	81,002,673	49,879,576
Accounts payable	25,534,768	d	553,973,606	d	23,573,987	8,575,085	3,336,061	2,000,128	3,140,950	880,341
Mortgages, notes, bonds payable in less than 1 year	2,698,072	d	d	107,533,112	45,496,687	12,987,411	3,533,464	1,324,918	3,534,944	15,563,990
Other current liabilities	14,854,215	7,713,995	25,071,682	87,350,692	74,884,896	22,758,118	22,553,723	4,508,384	6,677,724	10,249,534
Loans from shareholders	744,684	d	d	d	23,146,324	7,445,910	3,555,872	1,713,353	4,209,199	583,417
Mortgages, notes, bonds payable in 1 year or more	18,018,341	12,086,383	d	d	460,082,344	272,095,257	103,900,096	8,645,238	26,487,158	7,940,430
Other liabilities	15,481,802	13,507,402	18,491,024	75,967,922	92,637,249	30,829,963	25,055,955	4,071,469	8,091,852	2,102,111
Net worth, total	65,178,702	14,635,958	19,191,586,582	407,247,253	817,798,752	480,352,471	235,623,575	15,187,705	28,860,847	12,559,754
Capital stock	1,330,753	1,073,383	921,056,263	40,033,305	106,224,706	62,987,247	d	778,061	2,751,387	498,531
Additional paid-in capital	44,345,588	12,717,206	15,705,691,270	380,785,618	780,554,515	500,132,362	223,717,293	11,442,704	18,372,733	1,047,864
Retained earnings, appropriated	d	d	d	d	2,322,471	1,620,377	d	d	451,029	d
Retained earnings, unappropriated	22,259,701	4,985,966	2,357,305,890	-13,406,261	-53,089,214	-79,345,052	-20,773,684	3,168,156	12,229,937	14,207,549
Less: Cost of treasury stock	d	d	d	d	18,213,726	5,042,463	921,046	d	4,944,238	d
Total receipts	77,677,397	34,293,155	519,440,390	35,271,328	363,119,134	110,863,532	d	d	d	d
Business receipts	74,106,222	31,659,187	0	1,082,067	204,795,627	21,432,356	6,710,983	46,323,415	44,598,048	28,323,936
Dividends	383,653	74,357	0	84,964	375,221	144,358	82,650	d	45,030	* 5,870
Interest	238,148	448,524	144,665,814	23,163,160	6,519,888	2,930,711	1,205,058	131,885	919,258	462,351
Gross rents	47,262	78,095	0	d	75,627,646	53,554,936	20,254,692	d	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing				
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
Total receipts—continued										
Gross royalties	d	d	0	d	d	31,377	144,100	d	345,088	d
Net short-term capital gain less net long-term loss	8,694	25,875	63,949,847	d	d	d	d	d	d	d
Net long-term capital gain less net short-term loss	316,155	277,140	0	d	25,750,683	15,080,136	8,798,378	119,099	1,631,326	d
Net gain, noncapital assets	113,812	104,978	d	d	9,162,611	1,794,284	589,181	83,725	2,388,121	d
Tax-exempt interest	d	d	d	d	d	d	d	d	d	d
Other receipts	2,328,482	1,520,008	288,068,603	3,230,618	35,776,040	15,783,160	9,215,226	1,282,102	6,894,257	678,351
Total deductions [1]	67,589,998	29,455,890	103,308,656	13,318,613	271,649,152	67,499,074	28,272,040	40,856,719	47,501,066	30,412,896
Cost of goods sold [2]	1,550,695	d	0	d	30,842,884	3,771,211	202,143	d	1,681,359	7,444,407
Compensation of officers	8,123,338	966,194	32,519	108,144	11,836,522	1,097,155	663,646	4,404,488	3,718,225	302,665
Salaries and wages	23,072,078	7,079,039	119,958	548,580	51,911,146	4,383,900	2,337,137	16,393,389	16,503,925	4,163,392
Repairs and maintenance	542,474	199,314	0	21,169	7,119,438	2,747,543	1,013,442	384,762	689,119	735,478
Bad debts	82,218	23,413	0	772,391	1,036,625	244,916	87,223	32,544	408,295	62,965
Rents paid	2,622,248	513,261	d	d	12,637,386	2,885,254	1,582,858	2,077,984	2,098,018	1,308,627
Taxes and licenses	2,613,343	832,910	1,987,671	284,549	14,054,948	5,948,054	2,412,829	1,230,391	1,981,821	1,074,182
Interest paid	1,853,466	855,418	1,766,651	5,925,935	19,867,282	9,842,474	4,195,460	670,947	1,403,818	1,167,984
Charitable contributions	49,843	17,993	0	1,375	101,165	27,065	d	20,533	25,588	d
Amortization	1,312,196	344,024	136,891	109,709	2,588,558	1,023,463	538,584	235,602	199,477	44,815
Depreciation	676,625	402,309	d	d	36,765,541	10,724,545	3,732,957	431,801	726,218	9,773,001
Depletion	d	0	0	15,313	d	9,301	d	d	d	0
Advertising	1,191,985	196,491	d	7,970	3,647,642	366,252	138,696	1,487,393	545,027	209,631
Pension, profit-sharing, etc., plans	1,216,412	282,023	0	* 27,579	1,118,945	85,153	25,488	342,425	378,008	151,077
Employee benefit programs	1,727,387	639,127	0	159,882	3,357,533	291,352	196,407	d	988,108	611,616
Domestic production activities deduction	d	d	0	* 235	d	3,213	d	d	d	d
Net loss, noncapital assets	d	d	34,944	62,850	914,887	638,512	103,884	d	75,167	d
Other deductions	20,923,043	12,094,377	24,823,587	5,039,766	73,732,349	23,409,711	11,004,167	12,478,638	16,064,614	3,350,271
Total receipts less total deductions	10,087,399	4,837,265	416,131,734	21,952,715	91,469,982	43,364,458	d	d	d	d
Net income (less deficit)	d	d	d	d	d	d	18,781,712	7,952,542	10,866,179	d
Income subject to tax	3,660,473	3,462,807	17,066	4,498,952	d	3,246,054	d	938,059	d	505,023
Total income tax before credits	d	d	d	d	4,199,597	1,047,583	524,369	289,163	d	190,615
Total income tax after credits	d	d	d	d	3,796,974	1,026,705	509,981	287,023	d	186,824

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services						
	Other consumer goods and general rental centers	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Number of returns	6,410	11,491	1,698	620,880	95,568	70,428	75,033	30,286	93,660	149,366
Total assets	12,756,987	98,741,705	25,185,141	792,886,424	23,676,804	83,084,356	125,343,972	5,685,185	182,518,316	131,551,447
Cash	1,463,780	5,217,258	1,841,804	102,278,006	9,063,102	5,325,622	15,886,650	1,634,515	22,280,535	21,799,329
Trade notes and accounts receivable	625,042	21,366,716	2,148,067	138,880,572	1,620,736	4,689,310	31,168,936	853,453	37,145,181	25,140,975
Less: Allowance for bad debts		235,063	d	2,150,037	96,253	246,255	628,734	7,850	503,389	288,520
Inventories	557,043	2,102,895	38,408	11,863,206	d	d	3,064,745	d	1,758,752	2,174,774
U.S. government obligations	0	d	0	74,199	0	0	* 15,593	d	d	d
Tax-exempt securities	d	0	0	d	d	d	d	0	0	d
Other current assets	2,468,836	2,211,614	1,974,622	85,952,655	4,495,386	28,642,720	12,506,374	347,263	10,657,554	11,272,119
Loans to shareholders	* 101,145	319,743	d	7,875,792	1,238,138	209,866	847,772	198,387	1,727,806	1,718,115
Mortgage and real estate loans	0	* 7,834	0	d	d	d	d	0	d	* 61,636
Other investments	529,935	10,507,387	7,289,271	154,093,446	1,426,486	9,180,001	19,383,490	527,534	39,202,550	27,544,742
Depreciable assets	7,938,514	74,532,997	1,341,154	149,799,716	11,023,778	7,176,058	39,076,896	3,146,805	27,043,249	22,482,560
Less: Accumulated depreciation	5,223,965	30,803,133	690,215	97,474,361	8,390,058	4,938,957	26,668,285	1,878,403	15,905,264	14,138,764
Depletable assets	0	0	d	* 149,555	0	0	d	0	d	d
Less: Accumulated depletion	0	0	d	* 54,288	0	0	d	0	d	d
Land	d	d	d	2,627,536	175,736	d	446,288	d	d	747,813
Intangible assets (amortizable)	731,231	7,506,334	8,772,620	203,730,574	2,550,647	10,011,343	26,679,885	204,175	61,707,224	31,686,987
Less: Accumulated amortization	178,270	1,188,193	1,947,019	37,846,743	446,848	3,472,320	4,376,693	44,769	15,523,664	3,693,908
Other assets	3,683,228	6,681,156	4,197,770	71,989,518	850,098	25,709,186	7,796,865	255,862	12,450,051	5,003,729
Total liabilities	12,756,987	98,741,705	25,185,141	792,886,424	23,676,804	83,084,356	125,343,972	5,685,185	182,518,316	131,551,447
Accounts payable	2,583,157	2,868,102	190,164	79,499,809	1,056,418	1,913,208	13,740,983	521,455	23,781,994	7,555,533
Mortgages, notes, bonds payable in less than 1 year	139,440	7,030,660	1,381,860	26,637,257	1,391,131	1,205,293	6,421,485	177,137	5,098,951	5,447,830
Other current liabilities	653,161	5,498,221	1,986,031	137,061,719	7,174,845	30,953,965	20,051,202	1,498,414	25,255,560	22,633,394
Loans from shareholders	331,107	5,289,176	* 38,291	18,469,708	1,326,735	804,185	3,381,389	135,395	5,013,563	5,520,933
Mortgages, notes, bonds payable in 1 year or more	2,343,128	34,367,251	4,303,786	136,083,660	3,474,040	2,447,411	20,856,697	382,512	33,971,432	24,058,662
Other liabilities	2,691,294	17,564,628	2,229,977	100,523,200	1,506,331	26,744,668	10,129,599	776,164	16,258,910	12,237,671
Net worth, total	4,015,700	26,143,669	15,055,032	294,611,070	7,747,304	19,015,626	50,762,617	2,194,107	73,137,906	54,097,426
Capital stock	177,958	1,486,845	d	37,381,566	1,282,570	1,715,091	8,028,051	253,805	9,577,388	5,551,587
Additional paid-in capital	1,831,411	14,060,808	9,949,540	222,171,690	1,944,259	10,631,851	23,887,095	1,303,811	62,269,205	31,477,629
Retained earnings, appropriated	d	d	0	432,430	d	0	d	0	55,038	d
Retained earnings, unappropriated	2,369,751	11,838,636	3,215,493	91,868,073	d	16,968,754	d	758,676	7,350,575	d
Less: Cost of treasury stock	d	d	d	57,242,689	759,895	10,300,070	4,119,352	* 122,186	6,114,300	9,820,009
Total receipts	d	d	d	1,078,113,948	d	d	204,813,194	17,564,809	245,836,125	251,624,426
Business receipts	14,762,323	38,228,830	4,415,737	1,042,539,158	86,747,546	51,566,845	201,369,944	17,509,032	240,333,080	244,665,778
Dividends	d	30,910	* 54,464	1,522,910	2,626	d	318,885	d	d	174,609
Interest	16,343	724,632	129,649	2,020,208	25,359	d	244,644	d	211,998	229,165
Gross rents	d	33,569	d	414,933	33,531	d	79,069	d	68,166	46,758

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Real estate and rental and leasing—continued				Professional, scientific, and technical services					
	Other consumer goods and general rental centers	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Total receipts—continued										
Gross royalties	d	d	d	4,276,861	d	d	71,216	0	1,350,707	360,176
Net short-term capital gain less net long-term loss	0	d	d	67,854	d	* 1,449	19,085	d	4,230	17,439
Net long-term capital gain less net short-term loss	* 1,336	62,471	d	2,309,956	29,025	d	d	d	387,859	270,332
Net gain, noncapital assets	65,349	1,930,352	d	1,401,735	d	d	237,727	* 3,396	260,938	244,629
Tax-exempt interest	* 1,004	12,423	d	68,360	d	d	d	0	d	16,857
Other receipts	71,032	1,694,104	157,807	23,491,973	4,129,177	1,539,544	2,243,211	d	3,106,764	5,598,682
Total deductions [1]	13,998,993	37,840,163	5,268,201	972,886,726	77,421,855	46,401,692	189,333,227	15,748,388	226,521,118	227,428,292
Cost of goods sold [2]	d	11,881,806	d	352,187,875	2,650,456	9,398,985	86,811,925	6,403,347	80,614,676	106,544,751
Compensation of officers	491,435	966,217	192,692	63,661,448	15,942,769	4,905,884	9,800,919	1,585,234	8,886,564	11,805,385
Salaries and wages	2,292,854	4,315,820	1,520,730	234,631,873	26,056,496	15,323,675	39,964,335	2,448,616	56,679,645	46,221,061
Repairs and maintenance	225,174	1,283,311	40,609	4,915,361	523,780	426,624	1,090,046	56,509	1,089,106	612,432
Bad debts	8,965	172,729	18,987	1,314,222	d	220,571	190,710	8,292	d	255,063
Rents paid	751,710	1,732,919	200,017	26,135,743	4,327,722	1,753,632	5,657,930	699,462	3,327,242	3,944,514
Taxes and licenses	423,105	789,420	195,148	30,045,779	2,896,026	2,364,306	5,610,673	479,322	6,327,160	6,834,906
Interest paid	161,456	2,127,416	297,725	10,181,387	362,361	260,118	1,293,914	37,700	2,642,290	1,395,114
Charitable contributions	d	d	d	285,403	16,299	d	65,833	d	41,338	d
Amortization	156,215	218,981	171,419	5,227,856	90,982	443,222	727,728	49,985	1,446,482	830,866
Depreciation	1,603,616	9,579,597	193,806	10,574,146	449,768	516,075	2,587,409	162,260	2,568,590	1,684,372
Depletion	0	d	d	7,143	0	0	* 6,899	0	0	d
Advertising	565,355	122,500	212,789	8,154,133	2,033,892	498,987	553,332	55,126	1,423,400	1,070,110
Pension, profit-sharing, etc., plans	15,315	94,053	27,425	9,941,324	1,586,158	518,757	2,566,666	64,097	1,352,987	2,178,596
Employee benefit programs	167,729	536,630	d	23,036,652	1,786,680	1,031,033	5,326,730	233,680	5,587,667	4,995,671
Domestic production activities deduction	d	5,999	* 20,775	728,221	0	* 131,745	152,246	d	321,799	d
Net loss, noncapital assets	d	d	d	389,810	d	d	62,069	d	d	55,806
Other deductions	1,967,159	3,962,965	1,494,823	191,468,350	18,536,258	8,595,017	26,863,861	3,429,214	53,837,992	38,907,914
Total receipts less total deductions	d	d	d	105,227,222	d	d	15,479,967	1,816,421	19,315,006	24,196,134
Net income (less deficit)	976,821	4,891,536	2,736,800	106,845,901	13,593,482	8,141,628	15,727,067	1,816,421	19,701,401	24,357,745
Income subject to tax	d	1,336,771	2,053,795	d	594,158	3,923,769	d	116,293	d	6,786,859
Total income tax before credits	100,921	d	719,105	10,672,150	d	1,361,461	1,498,639	33,293	2,613,110	d
Total income tax after credits	78,763	d	530,192	8,789,307	d	1,192,560	1,089,058	31,971	2,155,596	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Professional, scientific, and technical services—continued			Management of companies (holding companies)			Administrative and support and waste management and remediation services		
	Scientific research and development services	Advertising and related services	Other professional, scientific, and technical services	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)
Number of returns	8,198	31,431	66,911	27,086	3,688	23,398	189,698	12,714	10,404
Total assets	60,166,238	117,693,200	63,166,906	17,532,088,708	16,975,073,500	557,015,208	282,514,459	43,350,196	27,337,580
Cash	10,198,836	8,892,822	7,196,596	2,567,206,720	2,545,361,451	21,845,269	28,164,548	5,816,042	4,507,280
Trade notes and accounts receivable	7,420,886	21,666,024	9,175,071	6,163,387,268	6,114,128,493	49,258,775	48,004,961	12,847,357	3,750,254
Less: Allowance for bad debts	92,163	117,036	169,837	99,504,972	d	d	1,090,972	236,281	65,266
Inventories	2,260,103	d	1,090,466	2,416,956	d	d	3,502,837	4,780	385,631
U.S. government obligations	d	d	d	1,098,705,613	1,093,182,376	5,523,238	d	0	d
Tax-exempt securities	d	d	d	308,765,425	307,660,681	1,104,744	* 303,533	d	d
Other current assets	6,805,850	8,334,372	2,891,016	1,262,126,903	1,223,517,610	38,609,292	16,143,732	2,725,977	2,292,590
Loans to shareholders	100,581	382,335	1,452,792	225,186,713	223,648,613	1,538,100	3,387,666	721,377	250,482
Mortgage and real estate loans	d	d	d	1,277,248,699	1,274,288,320	2,960,379	d	d	d
Other investments	8,748,676	34,427,665	13,652,302	3,580,893,580	3,232,417,835	348,475,745	39,378,393	7,430,293	5,936,392
Depreciable assets	12,094,707	10,912,961	16,842,702	244,642,665	206,030,029	38,612,637	126,192,915	5,240,434	5,911,618
Less: Accumulated depreciation	6,511,916	7,157,448	11,885,267	124,293,228	114,077,953	10,215,275	79,823,827	3,687,904	3,672,120
Depletable assets	0	0	0	358,561	d	d	d	0	0
Less: Accumulated depletion	0	0	0	110,633	* 1,873	* 108,760	d	0	0
Land	278,581	148,261	d	19,113,335	18,399,406	713,930	3,858,106	181,230	239,378
Intangible assets (amortizable)	18,165,244	29,443,829	23,281,240	402,216,488	384,148,546	18,067,943	96,067,499	13,319,878	8,053,636
Less: Accumulated amortization	2,554,630	3,032,995	4,700,915	54,027,689	51,458,646	2,569,043	19,855,061	3,221,741	1,463,681
Other assets	3,205,094	12,749,199	3,969,432	657,756,301	615,268,030	42,488,272	14,569,730	2,198,907	968,313
Total liabilities	60,166,238	117,693,200	63,166,906	17,532,088,708	16,975,073,500	557,015,208	282,514,459	43,350,196	27,337,580
Accounts payable	3,027,242	24,865,679	3,037,296	1,086,348,168	1,029,137,584	57,210,583	17,624,061	3,421,309	2,378,363
Mortgages, notes, bonds payable in less than 1 year	2,090,199	2,051,152	2,754,078	855,383,465	820,703,263	34,680,202	10,581,162	1,903,963	313,891
Other current liabilities	7,891,357	15,076,544	6,526,439	10,133,781,571	10,084,581,757	49,199,813	37,532,396	7,700,967	8,442,030
Loans from shareholders	678,351	740,507	868,651	20,087,126	2,174,697	17,912,429	7,133,259	852,195	761,094
Mortgages, notes, bonds payable in 1 year or more	21,437,767	15,931,365	13,523,776	1,369,734,491	1,238,984,280	130,750,211	78,656,747	6,000,040	4,688,701
Other liabilities	6,435,517	14,897,037	11,537,303	713,913,671	673,726,336	40,187,335	34,681,170	4,000,967	3,053,095
Net worth, total	18,605,806	44,130,916	24,919,363	3,352,840,217	3,125,765,583	227,074,634	96,305,664	19,470,755	7,700,406
Capital stock	3,098,166	5,712,638	2,162,269	187,180,600	154,114,424	33,066,176	d	d	1,084,650
Additional paid-in capital	40,558,389	27,102,501	22,996,950	2,358,198,502	2,140,602,710	217,595,792	82,487,014	14,318,666	10,654,766
Retained earnings, appropriated	d	d	d	18,222,136	18,166,477	* 55,659	d	d	d
Retained earnings, unappropriated	d	d	d	928,434,410	897,484,457	30,949,953	34,035,113	7,058,255	352,670
Less: Cost of treasury stock	13,540,301	8,753,847	3,712,728	139,195,431	84,602,485	54,592,946	26,846,342	2,878,563	d
Total receipts	d	82,451,773	84,431,149	765,705,695	697,053,682	68,652,013	440,007,650	126,046,970	35,950,416
Business receipts	38,987,970	78,944,781	82,414,182	186,121,441	178,901,457	7,219,983	427,243,764	124,877,678	33,217,256
Dividends	161,441	d	94,491	12,096,867	3,482,962	8,613,904	608,970	d	43,870
Interest	83,349	649,018	29,798	370,694,107	365,529,725	5,164,382	552,552	69,376	161,322
Gross rents	* 9,504	d	50,214	17,167,244	16,860,544	306,700	146,443	d	48,456

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Professional, scientific, and technical services—continued			Management of companies (holding companies)			Administrative and support and waste management and remediation services		
	Scientific research and development services	Advertising and related services	Other professional, scientific, and technical services	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)
Total receipts—continued									
Gross royalties	1,978,814	80,038	d	2,277,808	43,465	2,234,143	915,003	284,094	d
Net short-term capital gain less net long-term loss	5,007	d	d	880,308	26,750	853,558	d	d	d
Net long-term capital gain less net short-term loss	783,567	370,954	59,661	18,499,631	7,308,918	11,190,713	780,510	138,665	67,256
Net gain, noncapital assets	232,404	206,419	136,086	11,989,200	11,109,576	879,625	566,396	15,166	43,347
Tax-exempt interest	d	d	d	11,746,099	11,583,224	162,875	d	* 1,562	d
Other receipts	d	1,671,486	1,425,834	134,233,189	102,207,061	32,026,129	9,153,500	603,646	2,136,229
Total deductions [1]	39,500,921	75,552,355	74,978,878	570,982,537	547,130,258	23,852,278	407,742,313	120,858,100	33,889,793
Cost of goods sold [2]	10,479,159	27,602,342	21,682,234	3,235,764	d	d	168,019,981	59,625,937	15,373,089
Compensation of officers	1,700,308	3,528,989	5,505,396	9,681,184	9,222,588	458,596	10,988,654	1,774,341	670,541
Salaries and wages	11,561,397	17,992,824	18,383,824	146,985,550	144,598,809	2,386,741	96,048,510	33,418,792	5,363,840
Repairs and maintenance	265,481	332,141	519,241	8,805,676	8,765,325	40,351	3,959,728	203,220	199,168
Bad debts	d	77,752	d	31,527,430	31,434,306	93,125	698,903	65,035	55,835
Rents paid	895,343	2,410,273	3,119,626	13,599,098	13,465,511	133,587	8,245,485	972,179	461,961
Taxes and licenses	1,134,553	1,932,887	2,465,945	19,464,413	17,733,311	1,731,101	17,838,940	7,511,291	659,306
Interest paid	1,159,054	1,688,780	1,342,056	77,152,200	69,588,353	7,563,847	5,104,208	458,480	299,528
Charitable contributions	52,380	d	15,349	1,749,501	d	d	106,942	d	21,317
Amortization	340,058	725,443	573,091	8,350,596	7,338,273	1,012,323	2,418,875	342,429	144,731
Depreciation	828,546	758,847	1,018,280	26,994,760	26,473,552	521,208	8,177,559	423,462	365,637
Depletion	d	0	0	158,066	d	d	d	0	0
Advertising	470,462	1,431,102	617,721	11,924,097	11,683,665	240,432	5,436,392	386,138	2,287,936
Pension, profit-sharing, etc., plans	266,385	455,369	952,311	7,730,637	7,632,264	98,373	1,555,897	178,649	150,103
Employee benefit programs	1,355,392	1,030,855	1,688,943	14,679,389	14,535,960	143,429	9,589,709	3,595,386	571,782
Domestic production activities deduction	78,361	* 3,463	10,434	336,720	92,879	243,841	90,730	d	* 5,580
Net loss, noncapital assets	d	d	d	1,314,259	d	d	d	d	11,865
Other deductions	8,835,888	15,503,286	16,958,920	187,293,198	179,570,193	7,723,005	68,598,499	11,858,047	7,247,574
Total receipts less total deductions	d	6,899,418	9,452,271	194,723,159	149,923,424	44,799,735	32,265,337	5,190,870	2,060,623
Net income (less deficit)	6,806,555	7,204,518	9,497,083	198,182,505	143,086,699	55,095,806	d	d	2,102,707
Income subject to tax	3,397,685	2,519,163	1,847,754	d	d	d	d	d	1,054,940
Total income tax before credits	d	882,529	628,714	59,251,391	d	d	3,935,531	d	d
Total income tax after credits	d	691,696	559,874	33,000,822	d	d	3,289,542	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Administrative and support and waste management and remediation services—continued		Educational services	Health care and social assistance						
	Other administrative and support services	Waste management and remediation services		Total	Offices of physicians	Offices of dentists	Offices of other health practitioners	Outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	
Number of returns	157,629	8,951	35,183	339,114	111,006	68,370	97,210	4,658	48,918	8,952
Total assets	130,154,855	81,671,829	31,634,964	275,998,114	45,009,061	18,253,572	18,614,488	44,382,195	59,256,605	90,482,193
Cash	13,933,697	3,907,529	7,292,111	30,473,482	10,517,105	4,962,771	4,316,013	1,753,553	4,934,458	3,989,582
Trade notes and accounts receivable	23,158,337	8,249,014	4,258,931	41,218,002	5,180,382	607,198	3,108,704	4,068,053	11,976,602	16,277,062
Less: Allowance for bad debts	597,848	191,577	507,855	11,724,597	941,431	d	676,289	516,564	4,168,644	d
Inventories	2,352,874	759,553	418,726	2,027,368	268,371	d	392,826	578,231	695,064	d
U.S. government obligations	d	d	d	d	d	d	d	d	d	d
Tax-exempt securities	d	d	d	d	d	d	d	d	d	d
Other current assets	8,387,272	2,737,893	1,554,217	15,099,199	3,177,894	660,813	776,312	2,380,043	3,505,787	4,598,351
Loans to shareholders	1,997,042	418,764	235,141	6,143,589	2,698,838	1,543,403	899,045	d	798,254	d
Mortgage and real estate loans	d	d	d	510,170	d	d	d	d	d	d
Other investments	22,283,600	3,728,108	3,554,640	45,886,355	3,359,289	847,509	1,288,485	5,616,855	4,126,390	30,647,825
Depreciable assets	54,155,108	60,885,755	14,191,181	146,075,495	28,655,368	24,446,700	11,817,164	9,876,794	20,984,688	50,294,780
Less: Accumulated depreciation	37,635,630	34,828,174	8,442,306	93,402,308	21,712,666	19,083,895	8,625,234	5,172,778	12,921,499	25,886,236
Depletable assets	d	d	d	d	d	d	d	d	d	d
Less: Accumulated depletion	d	d	d	d	d	d	d	d	d	d
Land	1,108,036	2,329,462	669,757	3,823,224	370,718	125,308	d	d	d	2,523,399
Intangible assets (amortizable)	43,158,422	31,535,562	7,021,847	89,412,606	8,551,681	7,194,612	5,933,289	26,440,628	31,019,057	10,273,339
Less: Accumulated amortization	11,609,704	3,559,935	1,597,872	13,265,885	1,005,072	3,148,916	1,630,747	2,025,942	4,158,625	1,296,583
Other assets	9,176,380	2,226,130	2,791,651	12,683,074	4,858,796	141,021	888,536	1,139,125	1,986,764	3,728,831
Total liabilities	130,154,855	81,671,829	31,634,964	275,998,114	45,009,061	18,253,572	18,614,488	44,382,195	59,256,605	90,482,193
Accounts payable	8,014,679	3,809,710	2,000,282	9,911,249	2,620,843	257,722	617,399	1,003,982	2,233,097	3,178,207
Mortgages, notes, bonds payable in less than 1 year	5,171,688	3,191,620	2,255,931	9,300,972	2,191,839	1,023,713	1,057,252	438,529	2,934,600	1,655,038
Other current liabilities	13,973,700	7,415,699	5,530,242	31,268,584	8,674,724	1,938,752	2,754,854	2,842,845	6,452,794	8,604,615
Loans from shareholders	4,927,883	592,087	972,738	5,467,638	1,649,552	1,082,238	564,794	* 625,961	1,010,106	534,988
Mortgages, notes, bonds payable in 1 year or more	40,020,746	27,947,260	3,985,837	112,816,627	10,040,692	8,221,571	4,726,792	21,582,679	16,843,423	51,401,472
Other liabilities	12,187,593	15,439,515	3,594,007	32,441,278	11,313,168	312,007	1,593,374	2,557,526	8,956,912	7,708,292
Net worth, total	45,858,565	23,275,938	13,295,927	74,791,766	8,518,244	5,417,569	7,300,024	15,330,674	20,825,674	17,399,581
Capital stock	3,772,873	d	1,638,294	6,821,757	2,237,140	535,679	462,703	1,900,898	1,277,517	407,820
Additional paid-in capital	29,293,282	28,220,300	4,083,792	85,028,998	5,191,230	2,124,110	3,440,723	8,541,503	14,180,188	51,551,244
Retained earnings, appropriated	* 57,819	d	d	* 64,571	d	d	d	d	d	d
Retained earnings, unappropriated	24,375,681	2,248,509	16,762,529	-8,221,973	d	d	d	d	d	d
Less: Cost of treasury stock	11,641,090	d	9,188,688	8,901,587	634,874	d	d	d	6,165,142	1,807,718
Total receipts	210,843,160	67,165,103	42,942,237	558,601,281	d	d	d	d	91,452,781	d
Business receipts	203,161,084	65,987,746	41,564,111	533,092,625	192,431,652	64,726,637	56,813,431	37,877,003	88,794,548	92,449,354
Dividends	442,179	d	d	122,849	6,675	d	d	d	d	d
Interest	243,582	78,272	30,834	554,231	82,928	1,177	89,748	54,868	75,366	250,143
Gross rents	41,753	d	36,011	506,652	57,853	d	d	* 11,003	13,789	396,724

Footnotes at end of table.

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Administrative and support and waste management and remediation services—continued		Educational services	Health care and social assistance						
	Other administrative and support services	Waste management and remediation services		Total	Offices of physicians	Offices of dentists	Offices of other health practitioners	Outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	
Total receipts—continued										
Gross royalties	405,210	d	d	90,786						
Net short-term capital gain less net long-term loss	9,497	d	d	11,417						
Net long-term capital gain less net short-term loss	399,652	174,937	571,721	648,550	301,468	d	* 4,064	d	92,986	176,916
Net gain, noncapital assets	194,623	313,260	79,553	d	201,896	d	d	d	d	42,079
Tax-exempt interest	7,211	d	d				d	d	d	d
Other receipts	5,938,369	475,256	502,446	23,045,374	7,681,239	1,567,008	940,936	2,906,341	2,198,566	7,751,285
Total deductions [1]	191,464,909	61,529,511	38,324,132	504,998,069	180,856,185	57,190,300	50,675,879	38,098,636	83,791,623	94,385,445
Cost of goods sold [2]	68,198,436	24,822,520	5,671,333	49,247,687	9,900,776	3,063,082	9,072,406	9,358,236	14,226,704	3,626,483
Compensation of officers	7,657,055	886,716	1,684,721	54,441,362	32,755,706	11,127,081	5,279,030	1,402,422	2,799,042	1,078,082
Salaries and wages	46,431,191	10,834,686	11,916,197	161,098,810	56,210,878	15,971,843	13,540,413	8,454,938	27,845,507	39,075,232
Repairs and maintenance	1,849,877	1,707,465	539,697	4,664,175	1,237,276	500,675	358,165	229,738	826,950	1,511,372
Bad debts	439,228	138,804	431,095	7,625,992	d	48,314	2,254,932	d	2,852,815	1,622,270
Rents paid	5,231,262	1,580,082	2,889,175	24,341,226	8,837,458	3,622,577	3,246,047	1,157,573	3,433,241	4,044,331
Taxes and licenses	7,808,384	1,859,959	1,353,743	19,900,008	5,941,212	2,382,038	1,901,541	1,245,677	3,505,316	4,924,223
Interest paid	2,694,125	1,652,074	417,455	7,487,649	632,565	605,804	422,866	1,109,662	1,359,454	3,357,297
Charitable contributions	47,586	d	22,086	184,918	29,921	2,180	8,582	93,770	d	d
Amortization	1,188,855	742,860	d	d	228,348	d	d	678,060	608,752	d
Depreciation	3,873,026	3,515,435	805,425	7,196,170	1,197,389	879,851	528,008	811,764	1,482,025	2,297,132
Depletion	d	d	d	d	d	0	0	d	0	0
Advertising	2,554,307	208,012	2,020,648	3,708,293	1,082,458	1,060,804	556,402	117,498	474,056	417,076
Pension, profit-sharing, etc., plans	908,193	318,952	198,332	9,513,654	6,194,694	1,347,625	358,346	768,317	275,846	568,826
Employee benefit programs	4,128,740	1,293,801	751,528	14,749,516	4,264,319	708,422	788,712	2,196,584	2,364,992	4,426,488
Domestic production activities deduction	d	* 54,687	* 33,888	15,010	d	0	d	d	* 6,375	d
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	38,200,003	11,292,875	9,257,897	138,058,564	52,071,174	15,510,348	12,113,745	9,867,037	21,661,197	26,835,062
Total receipts less total deductions	19,378,251	5,635,592	4,618,105	53,603,212	d	d	d	d	7,661,159	d
Net income (less deficit)	19,691,984	4,650,261	d	53,602,912	19,908,238	9,262,791	d	2,782,553	7,663,599	d
Income subject to tax	5,275,065	d	2,379,911	9,976,734	1,123,455	95,421	485,824	1,571,342	2,693,280	4,007,414
Total income tax before credits	d	1,049,324	819,584	d	373,854	32,832	161,494	d	d	1,399,435
Total income tax after credits	d	981,256	772,681	d	367,333	32,617	160,591	d	d	1,379,177

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services				Other services			
	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)	
Number of returns	69,746	46,452	23,294	182,146	18,267	163,879	251,671	77,358	43,639	108,492	22,182	
Total assets	71,512,167	32,606,572	38,905,596	392,745,768	161,950,305	230,795,463	96,208,454	19,055,000	20,938,735	46,259,069	9,955,650	
Cash	11,526,910	7,331,670	4,195,240	29,371,347	10,925,536	18,445,812	17,512,718	3,858,754	3,002,597	5,027,522	5,623,845	
Trade notes and accounts receivable	4,256,539	2,062,450	2,194,089	17,872,465	7,194,581	10,677,884	9,790,807	1,647,616	4,185,932	3,170,976	786,283	
Less: Allowance for bad debts	119,938	41,331	78,608	770,406	d	d	395,737	d	d	99,844	d	
Inventories	892,452	304,142	588,310	7,000,485	2,179,438	4,821,048	6,612,834	d	2,712,128	2,134,151	d	
U.S. government obligations	d	d	d	d	d	d	d	d	d	d	d	
Tax-exempt securities	3,502,084	2,392,774	1,109,309	13,954,332	4,523,483	9,430,849	4,759,475	525,067	1,139,197	2,441,209	654,002	
Other current assets	1,360,064	906,666	453,398	2,956,837	787,114	2,168,723	1,813,154	742,882	320,440	719,352	* 30,479	
Loans to shareholders	* 30,723	d	d	324,128	d	d	* 158,309	d	d	d	d	
Mortgage and real estate loans	10,305,286	5,261,761	5,043,524	95,862,469	35,213,673	60,648,796	7,192,225	536,542	2,878,828	2,789,214	987,641	
Other investments	50,545,202	14,024,001	36,521,201	226,935,720	94,157,380	132,778,340	59,573,498	17,269,405	9,702,502	30,197,650	2,403,942	
Depreciable assets	28,372,543	7,961,616	20,410,927	115,685,257	40,136,146	75,549,111	41,124,714	12,647,148	7,208,891	19,931,361	1,337,314	
Less: Accumulated depreciation	d	d	d	d	d	d	* 249,476	d	0	d	0	
Depletable assets	d	d	d	d	d	d	* 84,275	0	0	* 84,275	0	
Less: Accumulated depletion	d	d	d	d	d	d	d	d	d	d	d	
Land	3,882,796	771,807	3,110,989	27,621,413	19,032,136	8,589,276	5,695,406	d	179,829	3,478,819	d	
Intangible assets (amortizable)	12,209,321	6,962,255	5,247,066	68,081,443	24,237,041	43,844,441	19,856,479	4,745,546	3,651,424	11,225,980	233,528	
Less: Accumulated amortization	1,892,635	1,259,972	632,663	12,827,044	3,894,665	8,932,379	5,021,131	1,507,025	825,677	2,635,598	52,831	
Other assets	3,207,463	1,800,839	1,406,625	31,630,163	7,803,258	23,826,906	9,471,973	357,610	1,201,878	7,531,693	380,792	
Total liabilities	71,512,167	32,606,572	38,905,596	392,745,768	161,950,305	230,795,463	96,208,454	19,055,000	20,938,735	46,259,069	9,955,650	
Accounts payable	3,492,323	2,074,111	1,418,212	19,471,175	3,393,799	16,077,376	6,713,118	1,766,398	1,818,374	2,654,957	473,390	
Mortgages, notes, bonds payable in less than 1 year	2,488,400	1,072,368	1,416,032	10,228,414	4,114,041	6,114,373	3,874,451	1,002,641	1,282,720	1,408,508	200,582	
Other current liabilities	8,670,242	5,199,650	3,470,592	34,021,896	12,485,997	21,535,899	8,092,279	1,327,126	2,000,411	3,538,432	1,226,311	
Loans from shareholders	2,561,857	1,131,148	1,430,709	12,452,541	2,824,967	9,627,573	5,002,434	1,890,478	d	2,303,167	d	
Mortgages, notes, bonds payable in 1 year or more	20,452,118	5,843,538	14,608,581	150,848,163	83,160,795	67,687,368	27,375,036	6,211,235	d	13,550,126	d	
Other liabilities	6,894,957	4,095,628	2,799,330	66,411,245	30,085,649	36,325,596	12,621,764	480,759	1,876,721	9,774,274	490,009	
Net worth, total	26,952,271	13,190,130	13,762,141	99,312,335	25,885,057	73,427,276	32,529,371	6,376,364	6,332,076	13,029,604	6,791,327	
Capital stock	d	d	1,666,790	10,337,358	2,426,602	7,910,756	5,060,709	1,379,002	744,732	2,555,725	381,249	
Additional paid-in capital	21,446,575	7,397,885	14,048,690	83,146,638	45,934,414	37,212,224	12,692,063	2,144,818	3,690,116	5,270,664	1,586,464	
Retained earnings, appropriated	d	d	d	219,285	d	d	d	d	d	d	d	
Retained earnings, unappropriated	6,807,237	5,494,591	1,322,656	78,916,996	14,260,382	59,047,559	19,338,991	d	d	d	1,711,222	
Less: Cost of treasury stock	d	d	d	73,307,941	d	d	d	d	d	d	d	
Total receipts	89,587,653	52,753,553	36,834,071	443,306,980	91,938,220	351,368,760	182,723,921	d	d	d	8,476,671	
Business receipts	82,747,922	49,447,208	33,300,715	403,743,670	71,817,588	331,926,082	176,838,049	60,550,942	42,677,241	67,436,077	6,173,789	
Dividends	122,026	25,888	96,139	5,934,622	3,781,057	2,153,565	112,765	11,921	* 5,372	75,600	19,873	
Interest	481,042	65,390	415,653	1,275,799	949,618	326,182	129,807	3,649	30,614	59,221	36,324	
Gross rents	152,760	71,094	81,666	742,820	369,441	373,379	103,349	13,520	19,391	46,674	23,764	

Footnotes at end of table.

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services						
	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations		
(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)			
Total receipts—continued													
Gross royalties	178,846	52,451	126,395	8,201,196		d	421,779	d	d	d	d	d	
Net short-term capital gain less net long-term loss	16,626	d	d	7,645	d	d	1,268	d	d	d	d	d	
Net long-term capital gain less net short-term loss	553,279	175,837	377,443	2,311,348	659,210	1,652,138	312,344	68,168	57,153	150,365	36,658	d	
Net gain, noncapital assets	295,385	133,756	161,629	1,120,703	d	d	d	d	d	411,299	d	d	
Tax-exempt interest	12,825	d	d	7,887	d	d	d	* 548	d	d	d	d	
Other receipts	5,026,940	2,762,643	2,264,298	19,961,289	10,581,470	9,379,819	4,268,409	207,333	927,149	964,702	2,169,225	d	
Total deductions [1]	78,572,618	45,766,014	32,806,604	403,675,817	80,566,312	323,109,505	167,639,961	56,570,558	40,264,031	62,945,977	7,859,395	d	
Cost of goods sold [2]	20,284,297	12,685,273	7,599,025	148,149,015	12,936,141	135,212,874	70,962,551	28,998,238	22,830,261	18,393,415	750,637	d	
Compensation of officers	8,453,390	7,519,132	934,258	8,240,619	1,103,846	7,136,772	9,274,795	3,394,979	2,220,373	3,508,730	150,713	d	
Salaries and wages	14,228,960	7,358,663	6,870,297	85,863,398	20,822,640	65,040,758	27,002,985	8,337,121	5,113,238	12,799,068	753,558	d	
Repairs and maintenance	1,134,587	264,203	870,384	6,960,904	1,635,588	5,325,315	2,574,611	535,220	299,170	1,045,560	694,660	d	
Bad debts	73,618	22,507	51,111	324,337	145,896	178,440	d	44,803	d	d	d	d	
Rents paid	3,955,214	1,516,218	2,438,996	28,762,007	5,696,969	23,065,038	10,835,156	3,112,601	1,053,956	6,591,441	77,158	d	
Taxes and licenses	3,632,991	1,425,538	2,207,453	18,019,459	4,143,487	13,875,973	6,117,616	2,071,389	1,148,646	2,739,264	158,317	d	
Interest paid	1,556,261	238,847	1,317,413	8,833,115	4,531,415	4,301,700	1,844,111	519,859	436,819	848,809	38,624	d	
Charitable contributions	56,448	d	d	353,263	34,684	318,579	39,641	6,156	6,439	18,760	8,286	d	
Amortization	725,053	501,567	223,485	2,003,050	529,994	1,473,056	872,168	197,417	d	d	d	d	
Depreciation	2,452,613	640,470	1,812,144	10,970,037	3,305,218	7,664,819	2,976,550	829,599	560,122	1,506,435	80,394	d	
Depletion	* 3,638	d	d	* 299	d	d	d	0	0	0	0	d	
Advertising	1,810,189	993,635	816,554	9,241,772	1,902,432	7,339,340	2,024,093	718,314	233,334	1,026,399	46,047	d	
Pension, profit-sharing, etc., plans	729,502	630,263	99,238	1,169,551	412,385	757,166	544,389	110,577	147,940	266,107	19,765	d	
Employee benefit programs	960,055	432,272	527,784	6,003,414	2,073,416	3,929,998	2,251,418	613,648	798,453	760,685	78,633	d	
Domestic production activities deduction	46,267	d	d	160,686	d	d	28,286	0	d	0	0	d	
Net loss, noncapital assets	83,628	d	d	461,650	74,851	386,800	59,121	12,074	17,454	23,804	5,789	d	
Other deductions	18,385,905	11,411,824	6,974,081	68,159,241	21,192,661	46,966,581	29,908,791	7,068,563	5,224,517	12,691,323	4,924,388	d	
Total receipts less total deductions	11,015,035	6,987,569	4,027,467	39,631,163	11,371,908	28,259,255	15,083,960	d	d	d	617,276	d	
Net income (less deficit)	11,054,354	6,993,095	4,061,259	47,578,552	17,527,357	30,051,196	15,143,217	d	d	6,437,278	618,319	d	
Income subject to tax	2,111,787	1,047,663	1,064,125	d	d	d	2,604,504	380,310	d	1,446,337	d	d	
Total income tax before credits	d	d	d	10,183,019	d	d	d	105,494	d	470,251	d	d	
Total income tax after credits	d	d	d	d	d	d	d	99,286	d	411,228	d	d	

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

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

[1] Includes deductions specific to Form 1120-RIC, which are not shown separately.

[2] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry

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

Item	All industries			Agriculture, forestry, fishing, and hunting					Mining				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
Number of returns	1,601,402	50,658	40,319	2,619	7,720	12,240	5,636	450	733	1,389			
Total assets	69,124,685,998	74,787,109	64,278,505	3,441,525	7,067,080	1,215,124,511	723,072,449	65,341,214	222,731,510	38,372,720			
Cash	4,860,672,533	7,579,722	6,171,557	428,577	979,588	43,011,646	26,695,095	2,906,983	4,923,343	1,810,828			
Trade notes and accounts receivable	12,843,907,463	6,230,499	4,705,413	195,469	1,329,617	109,838,662	41,947,396	7,727,175	25,199,621	3,379,079			
Less: Allowance for bad debts	193,604,956	85,915	d	d	8,567	2,019,092	1,353,951	* 60,801	198,893	53,154			
Inventories	1,452,073,601	7,454,653	6,367,268	216,666	870,718	28,284,010	5,940,268	d	d	2,528,960			
U.S. Government obligations	1,682,300,368	d	d	0	0	0	d	0	d	d			
Tax-exempt securities	1,039,348,149	d	d	0	0	90,605	d	0	d	d			
Other current assets	4,982,993,744	4,099,490	3,382,483	161,374	555,633	45,178,948	29,088,178	2,153,742	6,251,709	877,829			
Loans to shareholders	409,606,687	2,641,206	2,416,155	31,392	193,659	3,938,296	315,485	* 32,894	d	d			
Mortgage and real estate loans	7,085,649,658	231,457	d	d	* 989	d	d	d	0	d			
Other investments	18,031,195,638	8,000,022	6,735,594	504,177	760,252	213,668,603	92,713,571	d	d	3,261,950			
Depreciable assets	9,332,312,446	65,432,903	56,751,946	2,890,493	5,790,464	441,774,371	219,728,484	26,706,552	77,636,478	23,985,738			
Less: Accumulated depreciation	4,452,597,128	47,183,731	40,708,853	2,298,590	4,176,288	187,090,446	87,930,737	12,400,858	31,482,187	13,712,081			
Depletable assets	1,009,224,946	1,314,048	145,835	d	d	680,810,355	617,798,384	d	d	4,113,011			
Less: Accumulated depletion	444,923,448	425,677	d	360,138	d	306,130,349	289,571,558	d	d	592,344			
Land	344,300,886	13,400,466	12,751,492	305,697	343,277	9,023,018	3,017,012	d	d	1,957,255			
Intangible assets (amortizable)	5,562,633,770	2,920,119	2,578,223	61,863	280,034	105,676,950	66,931,102	5,108,162	7,108,059	8,864,720			
Less: Accumulated amortization	1,019,125,924	515,351	404,396	49,872	61,083	30,966,365	19,164,258	4,177,073	3,034,951	585,138			
Other assets	6,598,717,564	3,668,015	3,242,127	259,249	166,639	59,734,396	16,618,967	d	d	2,504,466			
Total liabilities	69,124,685,998	74,787,109	64,278,505	3,441,525	7,067,080	1,215,124,511	723,072,449	65,341,214	222,731,510	38,372,720			
Accounts payable	5,213,135,497	6,932,503	5,706,390	102,323	1,121,790	88,376,245	44,211,216	4,408,617	22,699,845	1,445,039			
Mortgages, notes, bonds payable in less than 1 year	3,312,167,869	6,692,975	6,018,314	130,333	544,328	33,361,459	26,347,845	d	d	509,591			
Other current liabilities	17,612,132,200	4,054,311	3,194,037	205,040	655,233	57,867,297	37,366,669	3,123,508	6,962,482	1,805,052			
Loans from shareholders	456,347,486	3,176,159	2,582,980	209,659	383,521	11,133,188	4,415,298	* 17,351	1,469,179	1,616,495			
Mortgages, notes, bonds payable in 1 year or more	13,183,988,620	17,991,873	15,713,311	873,870	1,404,691	326,501,174	187,362,797	d	d	10,003,780			
Other liabilities	13,724,759,620	3,052,289	2,610,600	93,013	348,676	163,331,341	93,632,584	d	d	5,717,916			
Net worth, total	15,622,154,707	32,887,001	28,450,872	1,827,287	2,608,841	534,533,808	329,736,040	13,101,811	111,619,516	17,274,847			
Capital stock	1,829,145,759	5,874,328	5,204,879	199,074	470,374	53,008,468	18,258,211	434,029	20,589,855	346,167			
Additional paid-in capital	12,181,673,118	13,266,799	11,826,805	695,217	744,777	407,742,712	221,491,032	d	d	12,403,827			
Retained earnings, appropriated	225,964,754	354,182	d	* 56,006	d	406,138	280,773	d	d	* 83,691			
Retained earnings, unappropriated	4,110,733,831	15,535,757	d	936,853	d	112,087,649	108,549,358	d	d	6,620,834			
Less: Cost of treasury stock	2,725,362,755	2,144,066	d	* 59,862	d	38,711,178	18,843,334	* 910,415	6,279,948	2,179,672			
Total receipts	23,496,521,183	91,257,642	69,178,178	4,937,835	17,141,629	515,925,931	302,736,883	24,490,129	57,116,765	21,944,996			
Business receipts	20,850,080,363	76,047,740	55,504,248	4,606,166	15,937,326	455,213,062	257,169,182	21,870,622	53,145,640	20,794,636			
Dividends	134,075,997	78,429	68,340	4,893	5,195	13,128,118	11,818,861	* 41,522	1,132,784	72,952			
Interest	926,958,925	184,561	152,788	11,188	20,585	2,210,107	792,116	408,354	458,275	32,469			
Gross rents	91,345,268	1,417,331	1,352,449	24,176	40,706	2,118,120	246,458	52,141	55,948	41,845			

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry

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

Item	All industries		Agriculture, forestry, fishing, and hunting					Mining				
	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting, and trapping	Total	Oil and gas extraction	Coal mining	Metal ore mining	Nonmetallic mineral mining and quarrying			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Total receipts—continued												
Gross royalties	193,908,402	196,015	172,710	d	d	2,103,524	1,089,232	170,403	216,478	48,115		
Net short-term capital gain less net long-term loss	9,191,281	16,407	d	* 655	d	9,639	6,669	d	0	* 2,614		
Net long-term capital gain less net short-term loss	169,050,824	858,861	725,622	115,383	17,855	10,540,714	8,954,472	389,322	229,568	302,740		
Net gain, noncapital assets	92,790,857	d	d	d	36,330	13,154,154	10,391,935	123,190	d	263,554		
Tax-exempt interest	26,864,282	d	d	d	* 1,979	7,997	4,773	d	d	* 1,635		
Other receipts	1,002,254,963	11,943,524	10,754,675	126,071	1,062,779	17,440,476	12,263,185	d	d	384,437		
Total deductions [1]	22,361,139,367	87,420,237	65,633,524	4,810,687	16,976,026	504,106,380	294,986,509	27,555,850	56,883,476	21,028,884		
Cost of goods sold [2]	13,365,502,218	44,810,986	30,390,657	3,170,827	11,249,503	241,510,976	128,289,570	d	d	13,770,531		
Compensation of officers	224,193,596	1,682,806	1,290,540	93,874	298,392	3,231,984	1,681,201	d	d	203,775		
Salaries and wages	2,260,697,341	5,271,679	3,259,706	360,140	1,651,832	25,443,645	12,373,739	d	d	767,338		
Repairs and maintenance	154,472,247	1,780,498	1,456,470	105,685	218,342	2,631,190	708,739	d	d	165,557		
Bad debts	103,869,451	45,297	26,529	* 4,517	14,251	357,759	134,154	d	d	39,560		
Rents paid	330,414,451	4,533,325	4,221,576	43,483	268,265	9,045,052	2,186,886	d	d	423,310		
Taxes and licenses	426,502,956	1,806,021	1,390,526	108,362	307,133	13,057,526	8,458,431	d	d	309,341		
Interest paid	644,900,789	1,147,481	1,028,724	39,830	78,927	22,429,546	12,645,890	d	d	936,087		
Charitable contributions	17,755,335	73,915	66,073	3,252	4,589	215,333	113,103	* 9,477	40,664	31,718		
Amortization	206,526,585	319,490	290,830	12,437	16,222	23,258,761	20,023,683	323,168	1,901,202	156,757		
Depreciation	659,423,664	5,157,151	4,520,048	215,966	421,137	41,869,926	22,920,745	d	d	1,653,783		
Depletion	25,900,565	95,737	d	d	d	16,100,514	10,418,877	d	d	626,812		
Advertising	236,610,668	174,598	137,213	3,804	33,581	241,359	53,226	d	d	32,231		
Pension, profit-sharing, etc., plans	135,507,532	169,780	129,642	10,687	29,451	2,486,346	1,295,225	d	d	175,581		
Employee benefit programs	307,950,218	774,872	591,675	54,104	129,092	5,637,183	1,954,855	d	d	309,465		
Domestic production activities deduction	36,667,626	378,918	369,468	* 2,517	6,933	891,378	358,536	* 9,511	* 89,163	81,080		
Net loss, noncapital assets	49,933,908	69,275	d	d	d	3,523,519	1,945,982	* 81,021	1,380,492	39,970		
Other deductions	3,174,310,217	19,128,410	16,371,794	515,843	2,240,772	92,174,382	69,423,667	4,447,261	5,131,550	1,305,989		
Total receipts less total deductions	1,135,381,816	3,837,405	3,544,654	127,148	165,603	11,819,551	7,750,374	-3,065,721	233,289	916,112		
Net income (less deficit)	1,268,630,828	d	d	d	163,624	25,167,321	17,840,075	d	d	980,951		
Income subject to tax	1,399,992,796	d	d	116,819	d	d	d	162,799	5,527,041	d		
Total income tax before credits	490,530,005	1,433,368	d	38,564	d	15,472,701	10,586,265	73,035	2,083,927	d		
Total income tax after credits	335,522,225	1,319,252	d	38,291	d	6,044,000	3,460,581	43,333	323,495	d		

Footnotes at end of table.

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Mining—continued		Utilities					Construction			
	Support activities for mining	Total	Electric power generation, transmission, and distribution	Natural gas distribution	Water, sewage, and other systems	Combination gas and electric	Total	Construction of buildings	Heavy and civil engineering construction	Land subdivision	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Number of returns	4,033	3,329	1,073	345	1,855	56	149,288	44,205	7,842	5,448	
Total assets	165,606,618	1,838,388,126	1,035,322,026	d	44,481,298	d	335,163,462	147,621,913	86,951,764	24,255,239	
Cash	6,675,397	37,626,222	d	8,059,828	622,506	d	39,675,772	18,562,570	8,098,680	1,989,550	
Trade notes and accounts receivable	31,585,392	108,660,449	d	25,373,459	1,370,409	d	66,842,085	22,860,093	15,062,515	1,203,908	
Less: Allowance for bad debts	352,293	2,643,309	d	971,866	d	d	1,352,220	204,248	d	50,311	
Inventories	7,039,883	32,170,317	d	3,793,427	169,916	d	9,686,171	44,949,996	2,198,594	5,649,344	
U.S. Government obligations	d	590,899	d	d	d	d	96,043	d	d	d	
Tax-exempt securities	d	d	d	d	d	d	157,969	d	d	d	
Other current assets	6,807,490	78,367,685	d	15,272,663	d	d	36,396,194	21,081,309	7,153,182	1,229,571	
Loans to shareholders	3,548,413	83,015	d	d	d	d	4,460,651	1,140,044	1,786,912	169,149	
Mortgage and real estate loans	d	* 2,902,839	d	d	d	d	3,020,045	2,689,254	d	210,401	
Other investments	30,185,417	171,363,921	d	d	2,403,890	d	38,568,411	16,476,605	12,397,396	5,725,501	
Depreciable assets	93,717,119	1,504,341,238	d	103,536,494	43,464,810	d	118,834,286	16,522,896	53,415,154	4,061,262	
Less: Accumulated depreciation	41,564,583	468,690,553	d	30,695,205	11,850,045	d	73,277,597	10,501,329	29,048,231	1,176,617	
Depletable assets	870,939	d	d	d	d	d	1,429,416	d	d	d	
Less: Accumulated depletion	401,652	d	d	d	d	d	371,890	d	d	d	
Land	778,587	6,004,846	d	229,927	477,686	d	8,317,044	3,658,503	1,597,887	2,311,860	
Intangible assets (amortizable)	17,664,907	61,162,313	d	8,072,791	d	d	22,042,781	3,061,202	10,959,216	290,165	
Less: Accumulated amortization	4,004,965	7,936,748	d	797,720	d	d	4,766,313	1,156,233	2,310,889	31,958	
Other assets	13,009,981	304,144,950	d	d	4,169,934	d	17,556,428	8,346,325	4,943,587	2,391,322	
Total liabilities	165,606,618	1,838,388,126	1,035,322,026	d	44,481,298	d	335,163,462	147,621,913	86,951,764	24,255,239	
Accounts payable	15,611,527	68,155,486	d	12,603,227	2,060,926	d	17,542,434	31,563,913	9,213,127	622,147	
Mortgages, notes, bonds payable in less than 1 year	2,235,140	87,520,690	d	20,379,593	1,620,958	d	16,350,923	6,380,654	4,071,254	1,365,303	
Other current liabilities	8,609,585	108,790,993	d	18,356,740	1,796,649	d	31,504,083	16,124,794	9,233,508	1,873,615	
Loans from shareholders	3,614,864	3,861,356	d	* 362,757	* 80,293	d	10,270,223	3,101,259	1,011,117	1,599,254	
Mortgages, notes, bonds payable in 1 year or more	53,267,390	566,649,715	d	d	13,697,452	d	152,854,322	37,265,680	23,137,640	7,705,740	
Other liabilities	19,466,519	524,113,279	d	d	12,212,384	d	18,873,288	3,464,059	9,526,126	2,468,329	
Net worth, total	62,801,593	479,296,607	d	15,522,848	2,434,889	d	117,724,543	49,721,554	30,758,992	8,620,850	
Capital stock	13,380,227	108,455,735	d	15,522,848	2,434,889	d	9,456,361	3,959,754	1,878,708	872,391	
Additional paid-in capital	70,204,740	272,509,955	d	10,262,665	11,931,845	d	69,297,144	26,538,973	20,810,920	10,152,726	
Retained earnings, appropriated	* 19,651	2,217,367	d	d	* 35,517	d	369,712	* 83,475	* 34,692	d	
Retained earnings, unappropriated	-10,305,216	115,747,567	d	d	-1,297,551	d	52,549,182	d	9,787,842	d	
Less: Cost of treasury stock	10,497,809	19,634,017	d	d	92,065	d	12,060,948	d	1,753,170	d	
Total receipts	109,637,158	613,617,781	d	d	192,814,511	d	466,242,671	186,012,445	90,058,464	5,634,765	
Business receipts	102,233,001	582,511,790	d	75,156,854	9,670,415	d	184,673,797	180,922,849	87,097,568	4,518,549	
Dividends	62,000	2,900,524	d	158,763	2,111	d	238,675	31,533	42,157	3,547	
Interest	518,893	3,284,061	d	182,458	32,006	d	830,045	413,704	198,915	110,278	
Gross rents	1,721,727	1,680,933	d	33,888	13,005	d	1,246,983	492,658	158,787	300,599	

Footnotes at end of table.

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining— continued	Utilities					Construction				
		Support activities for mining	Total	Electric power generation, transmission, and distribution	Natural gas distribution	Water, sewage, and other systems	Combination gas and electric	Total	Construction of buildings	Heavy and civil engineering construction	Land subdivision
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Total receipts—continued											
Gross royalties	579,296	152,131	97,673	* 41,035	* 12,464	958	198,701	26,879	82,792	* 26,984	
Net short-term capital gain less net long-term loss	d	578,922	236,467	* 16	* 237	342,202	69,620	52,361	7,484	5,032	
Net long-term capital gain less net short-term loss	664,613	4,080,141	1,486,857	994,798	18,890	1,579,596	1,235,690	623,458	280,075	117,482	
Net gain, noncapital assets	d	3,526,112	d	d	d	d	1,253,330	146,254	752,013	64,124	
Tax-exempt interest	d	38,223	d	d	d	d	48,355	23,914	6,883	* 681	
Other receipts	2,808,221	14,864,944	9,017,316	d	225,833	d	7,111,778	3,278,833	1,431,791	487,489	
Total deductions [1]	103,651,661	611,792,142	331,663,279	78,946,771	10,414,296	190,767,796	458,347,220	180,889,711	90,226,511	5,654,584	
Cost of goods sold [2]	53,832,479	332,288,250	d	55,018,324	3,182,911	d	346,644,935	152,171,900	66,678,945	3,163,785	
Compensation of officers	1,092,417	2,565,409	d	498,584	153,819	d	12,266,995	2,854,253	1,709,886	133,865	
Salaries and wages	9,829,701	29,807,538	d	2,894,954	810,280	d	26,825,747	8,195,187	4,212,443	387,867	
Repairs and maintenance	1,620,191	21,385,242	d	1,596,313	909,305	d	1,802,770	437,569	412,508	73,976	
Bad debts	167,791	2,594,823	1,195,355	d	60,235	d	805,306	180,073	173,185	9,200	
Rents paid	5,623,768	4,232,599	d	371,968	84,777	d	8,585,494	1,461,279	2,568,488	87,619	
Taxes and licenses	2,225,659	23,231,337	12,974,197	1,727,561	604,600	7,924,978	8,183,820	1,853,858	1,549,413	140,284	
Interest paid	3,703,642	31,601,421	d	2,105,676	794,959	d	3,637,789	1,159,992	1,118,788	348,052	
Charitable contributions	20,371	303,582	139,821	24,415	303	139,043	153,236	50,683	28,135	2,579	
Amortization	853,951	d	d	408,475	135,612	d	1,297,181	390,951	528,395	29,385	
Depreciation	9,868,187	73,506,179	40,852,909	5,864,471	1,667,980	25,120,819	8,539,180	1,153,533	3,642,325	171,109	
Depletion	147,141	d	d	d	d	d	98,723	2,936	89,792	d	
Advertising	135,654	1,007,220	653,662	d	6,720	d	1,525,655	654,560	77,974	69,210	
Pension, profit-sharing, etc., plans	483,648	5,867,633	3,236,863	361,280	148,821	2,120,669	1,534,387	564,116	207,479	17,208	
Employee benefit programs	1,752,003	8,071,508	3,305,733	870,903	d	d	6,557,773	1,531,206	956,252	51,269	
Domestic production activities deduction	353,089	267,106	d	d	* 3,112	192,290	696,949	395,622	99,381	d	
Net loss, noncapital assets	76,053	d	d	151,916	68,616	d	386,544	68,522	158,102	d	
Other deductions	11,865,916	68,033,946	35,708,683	6,451,213	1,515,529	24,358,521	28,804,735	7,764,469	6,015,019	877,774	
Total receipts less total deductions	5,985,496	1,825,638	d	d	d	2,046,715	7,895,450	5,122,734	-168,047	-19,819	
Net income (less deficit)	d	2,850,428	d	d	-419,885	2,100,311	7,981,800	5,125,101	-78,042	-20,500	
Income subject to tax	d	6,576,956	1,541,671	1,139,568	103,788	3,791,929	10,284,230	4,803,642	1,651,723	189,170	
Total income tax before credits	d	2,662,384	750,282	523,742	35,786	1,352,573	3,372,761	1,634,742	568,553	69,060	
Total income tax after credits	d	1,808,792	399,929	467,535	35,633	905,695	3,174,578	1,522,345	529,569	63,794	
Footnotes at end of table.											

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Construction—continued				Manufacturing						
	Electrical contractors	Plumbing, heating, and air-conditioning contractors	Other specialty trade contractors	Total	Animal food manufacturing and grain and oilseed milling	Sugar and confectionery product	Fruit and vegetable preserving and specialty food manufacturing	Dairy product	Meat and seafood processing	Bakeries and tortilla manufacturing	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Number of returns	10,413	18,978	62,402	81,572	945	607	249	343	1,129	1,225	
Total assets	18,996,923	14,473,635	42,863,989	12,272,112,809	103,747,585	63,018,280	149,786,355	22,391,160	74,848,254	21,615,807	
Cash	2,207,127	2,672,687	6,145,158	385,251,458	2,396,533	1,666,983	1,994,791	869,545	3,048,156	1,230,275	
Trade notes and accounts receivable	6,942,205	5,806,954	14,966,411	2,418,069,303	5,674,323	3,839,986	19,363,862	3,495,217	6,226,788	2,867,272	
Less: Allowance for bad debts	d	48,592	160,076	21,855,254	147,997	39,200	68,994	93,297	97,626	53,769	
Inventories	554,617	743,336	2,067,630	655,176,761	11,291,254	4,200,453	7,666,148	2,431,247	11,941,682	1,567,503	
U.S. Government obligations	d	d	* 1,644	6,895,126	d	0	d	0	0	0	
Tax-exempt securities	d	d	* 21,025	4,900,139	0	0	d	0	0	0	
Other current assets	2,114,470	1,140,119	3,677,544	488,343,734	5,229,751	1,739,591	4,100,540	1,037,840	2,831,259	522,953	
Loans to shareholders	186,429	195,352	982,765	104,329,833	d	d	d	d	d	d	
Mortgage and real estate loans	* 20,529	d	54,816	3,020,150	d	0	0	0	0	d	
Other investments	735,919	482,610	2,770,380	4,195,279,959	21,572,226	d	72,925,607	d	11,128,962	748,282	
Depreciable assets	7,669,954	6,886,149	30,278,871	2,809,486,149	45,997,904	15,949,637	20,968,867	14,173,654	29,444,587	12,962,369	
Less: Accumulated depreciation	4,681,329	5,552,633	22,317,457	1,558,143,992	27,970,140	8,853,014	10,914,313	7,017,462	15,464,437	7,243,097	
Depletable assets	0	d	d	196,933,605	0	0	0	0	0	0	
Less: Accumulated depletion	0	d	d	98,746,395	0	0	0	0	0	0	
Land	162,987	105,438	480,369	80,006,417	611,267	984,779	625,615	311,872	1,193,644	402,635	
Intangible assets (amortizable)	3,376,255	1,756,021	3,353,319	1,994,161,778	23,111,104	20,754,200	18,967,682	5,594,743	18,005,014	8,229,678	
Less: Accumulated amortization	577,947	94,836	594,448	395,128,256	1,015,968	3,428,148	1,262,965	369,479	983,675	960,311	
Other assets	347,071	393,146	1,134,975	1,004,132,294	14,386,000	2,763,931	15,347,599	528,025	7,489,238	1,106,591	
Total liabilities	18,996,923	14,473,635	42,863,989	12,272,112,809	103,747,585	63,018,280	149,786,355	22,391,160	74,848,254	21,615,807	
Accounts payable	2,331,993	2,403,830	7,869,449	1,386,645,984	13,174,551	5,189,316	18,971,199	2,705,767	6,512,528	1,505,794	
Mortgages, notes, bonds payable in less than 1 year	861,021	648,937	3,023,754	837,087,306	5,004,406	3,146,753	5,058,899	936,080	2,172,702	684,764	
Other current liabilities	2,845,650	2,760,994	5,625,425	1,088,589,782	6,137,954	3,461,383	4,779,555	2,445,996	5,189,511	1,821,019	
Loans from shareholders	475,782	932,698	3,150,112	202,392,941	d	d	331,762	657,631	327,644	262,444	
Mortgages, notes, bonds payable in 1 year or more	1,783,556	1,709,223	7,874,201	2,884,667,177	28,485,991	13,898,097	31,553,454	7,689,087	22,665,604	5,665,174	
Other liabilities	1,177,760	609,690	1,627,324	1,456,975,275	d	d	12,483,129	2,535,109	8,175,558	4,616,800	
Net worth, total	9,521,160	5,408,262	13,693,725	4,415,754,345	34,329,375	26,667,573	76,608,356	5,421,491	29,804,706	7,060,013	
Capital stock	445,437	788,912	1,511,158	445,801,393	8,920,347	4,929,497	17,041,768	1,391,741	1,142,255	1,438,283	
Additional paid-in capital	4,240,193	1,008,585	4,658,841	3,330,826,374	d	d	d	d	d	d	
Retained earnings, appropriated	d	* 14,654	167,020	9,650,052	0	d	d	d	d	d	
Retained earnings, unappropriated	d	4,591,553	8,775,260	2,005,737,653	23,047,803	23,718,186	9,167,340	-120,461	17,060,775	800,140	
Less: Cost of treasury stock	d	995,441	1,418,554	1,376,261,127	d	d	d	d	d	d	
Total receipts	33,812,708	41,407,751	109,316,538	7,687,174,632	122,442,877	37,513,012	46,697,118	42,134,342	119,276,490	31,265,041	
Business receipts	32,402,485	41,134,847	108,054,475	7,176,780,648	119,618,996	36,267,073	44,168,046	41,559,981	118,204,111	30,555,003	
Dividends	14,095	3,227	22,834	53,145,368	651,282	676,767	* 124,729	503	17,268	62,979	
Interest	28,285	17,873	60,989	71,834,094	91,611	75,980	202,098	18,687	127,380	86,162	
Gross rents	15,574	11,148	268,218	29,339,249	165,162	21,134	20,845	18,769	40,749	15,922	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Construction—continued				Manufacturing					
	Electrical contractors	Plumbing, heating, and air-conditioning contractors	Other specialty trade contractors	Total	Animal food manufacturing and grain and oilseed milling	Sugar and confectionery product	Fruit and vegetable preserving and specialty food manufacturing	Dairy product	Meat and seafood processing	Bakeries and tortilla manufacturing
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total receipts—continued										
Gross royalties	0	0	* 62,046	104,237,270	441,767	312,236	* 240,656	* 181,664	* 28,230	* 61,261
Net short-term capital gain less net long-term loss	614	* 2,354	1,776	623,247	* 5,515	0	d	d	* 5,847	d
Net long-term capital gain less net short-term loss	11,161	51,659	151,854	45,022,766	157,831	* 104,316	112,325	* 573	228,063	327,310
Net gain, noncapital assets	43,075	15,599	232,266	22,944,270	156,349	d	132,723	d	108,956	79,412
Tax-exempt interest	d	d	3,836	317,741	d	d	d	d	d	d
Other receipts	d	d	458,243	182,929,980	d	46,051	d	333,793	d	d
Total deductions [1]										
Cost of goods sold [2]	33,035,143	40,711,993	107,829,279	7,282,904,994	d	d	d	d	d	d
Compensation of officers	22,752,310	27,665,254	74,212,741	5,364,083,408	96,562,820	21,981,978	30,144,343	32,575,169	100,358,691	19,181,581
Salaries and wages	1,449,763	2,101,255	4,017,973	37,135,655	567,818	357,987	264,677	142,036	492,968	348,621
Repairs and maintenance	2,781,957	3,552,420	7,695,872	427,487,204	3,483,562	2,270,882	1,982,432	2,107,753	3,440,882	3,145,945
Bad debts	134,670	130,701	613,346	26,704,604	783,182	110,270	209,282	231,479	310,984	277,414
Rents paid	161,849	83,722	197,278	7,574,964	35,574	8,306	30,210	40,629	32,246	19,813
Taxes and licenses	667,820	820,232	2,980,056	50,284,997	599,129	273,683	568,595	344,620	522,393	562,439
Interest paid	998,496	1,203,713	2,438,055	103,611,724	733,913	291,848	500,815	427,792	846,189	604,716
Charitable contributions	171,527	166,483	673,945	169,112,318	1,542,596	668,227	1,631,360	423,790	978,962	299,356
Amortization	22,614	17,973	31,253	6,884,569	116,369	47,502	33,291	16,516	74,960	24,143
Depreciation	120,451	76,176	151,823	56,190,136	326,029	402,216	427,963	246,475	321,347	304,301
Depletion	716,281	476,968	2,378,964	190,937,054	2,304,544	969,485	1,521,179	990,717	1,724,852	872,061
Advertising	d	0	d	5,355,453	d	d	d	0	d	0
Pension, profit-sharing, etc., plans	64,603	311,279	348,028	77,626,040	4,990,950	2,487,307	866,428	717,211	765,992	452,798
Employee benefit programs	188,453	221,022	336,109	48,104,973	d	d	d	d	d	d
Domestic production activities deduction	920,346	880,666	2,218,034	91,333,424	824,681	417,253	544,290	469,970	881,267	728,217
Net loss, noncapital assets	d	38,044	98,133	24,199,479	424,469	201,663	248,721	65,889	397,457	89,080
Other deductions	9,635	8,640	d	15,204,072	d	d	d	d	d	d
Total receipts less total deductions	1,812,670	2,957,443	9,377,359	581,074,919	3,654,330	3,328,405	5,302,060	2,827,627	3,424,835	3,255,924
Net income (less deficit)	777,565	695,758	1,487,259	404,269,638	d	d	d	d	d	d
Income subject to tax	d	d	1,490,693	484,458,355	5,694,010	4,833,523	3,712,999	289,322	4,315,543	779,487
Total income tax before credits	d	d	1,979,486	503,702,348	d	4,838,966	d	722,189	4,224,481	1,429,820
Total income tax after credits	d	d	587,820	176,383,765	d	1,692,332	d	d	1,480,685	496,641
	d	d	583,039	102,888,009	d	871,763	d	d	1,372,489	467,981

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of returns	1,368	d	336	553	d	628	888	80	3,305	538
Total assets	575,159,727	79,879,458	d	58,652,760	d	12,497,925	12,226,362	1,841,824	11,610,935	* 241,060
Cash	4,245,908	3,754,796	d	908,573	d	368,124	323,691	126,802	649,222	* 35,378
Trade notes and accounts receivable	247,465,132	4,599,463	d	3,587,432	d	1,488,183	1,170,929	d	1,746,481	d
Less: Allowance for bad debts	153,295	73,741	d	14,126	d	29,891	16,634	d	67,989	d
Inventories	12,054,077	3,316,375	d	10,891,894	d	1,628,700	2,525,269	d	2,081,087	d
U.S. Government obligations	0	0	d	0	d	0	0	0	0	0
Tax-exempt securities	d	0	d	0	d	0	0	0	0	0
Other current assets	4,601,117	2,765,127	d	1,718,585	d	366,834	443,608	115,022	d	d
Loans to shareholders	0	d	d	0	d	0	0	0	0	0
Mortgage and real estate loans	0	0	0	0	0	0	0	0	* 19,724	d
Other investments	161,613,644	33,436,946	d	15,733,358	d	1,835,876	2,399,442	d	1,863,581	d
Depreciable assets	57,549,397	30,468,203	d	12,362,573	d	6,586,569	8,263,107	d	2,604,103	d
Less: Accumulated depreciation	31,524,101	15,535,727	d	6,305,021	d	4,246,879	5,720,895	d	1,611,455	d
Depletable assets	0	d	d	0	d	0	0	d	0	0
Less: Accumulated depletion	0	d	d	0	d	0	0	0	0	0
Land	1,013,882	1,154,602	d	1,014,503	d	82,023	104,484	d	d	d
Intangible assets (amortizable)	99,656,082	d	53,945,410	16,139,440	d	d	2,522,120	d	4,019,517	0
Less: Accumulated amortization	7,911,776	2,380,706	d	979,611	d	182,964	507,608	d	624,277	0
Other assets	26,347,463	3,251,180	d	3,575,542	d	3,796,864	557,326	d	266,910	d
Total liabilities	575,159,727	79,879,458	d	58,652,760	d	12,497,925	12,226,362	1,841,824	11,610,935	* 241,060
Accounts payable	264,915,858	4,348,426	d	1,344,042	d	1,036,183	1,037,084	d	1,596,712	d
Mortgages, notes, bonds payable in less than 1 year	11,632,361	d	d	2,288,474	d	590,150	1,295,234	d	332,097	d
Other current liabilities	14,447,810	5,511,954	d	2,714,219	d	477,653	557,766	d	1,232,322	d
Loans from shareholders	6,473,519	d	d	206,764	d	181,402	258,328	d	146,413	d
Mortgages, notes, bonds payable in 1 year or more	91,822,805	28,149,046	d	18,248,852	d	6,935,769	1,610,928	d	2,728,806	d
Other liabilities	26,516,896	13,654,364	d	4,793,808	d	514,195	1,370,924	d	1,877,464	d
Net worth, total	159,350,477	5,045,156	d	29,051,600	d	2,762,574	6,096,098	680,075	3,697,120	* 122,547
Capital stock	14,929,411	d	d	2,499,280	d	865,247	270,997	d	d	d
Additional paid-in capital	d	19,472,913	d	9,006,903	d	1,920,402	2,397,972	675,049	4,203,362	* 11,796
Retained earnings, appropriated	d	0	d	0	d	d	d	d	0	d
Retained earnings, unappropriated	34,347,918	25,382,843	d	20,502,544	d	d	d	d	1,708,018	d
Less: Cost of treasury stock	d	d	d	* 2,957,127	d	d	d	d	d	d
Total receipts	162,426,191	d	21,880,796	31,269,556	d	11,206,892	13,768,045	d	17,073,651	d
Business receipts	151,492,547	55,715,360	d	29,822,900	d	10,928,612	13,548,815	d	16,087,301	d
Dividends	95,617	* 1,369,521	d	d	d	22,880	* 39,342	d	d	d
Interest	2,277,828	105,168	13,300	100,687	* 73,767	63,525	13,643	6,120	3,208	d
Gross rents	159,120	60,711	d	10,314	d	3,808	* 7,429	d	d	0

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC
Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total receipts—continued										
Gross royalties	1,233,860	* 627,361	d	d	* 71,317	* 43,549	* 33,443	d	334,023	0
Net short-term capital gain less net long-term loss	* 902	d	d	d	0	d	* 6,008	d	0	0
Net long-term capital gain less net short-term loss	50,390	97,585	d	* 3,820	d	* 11,186	* 4,295	* 4,288	d	d
Net gain, noncapital assets	20,107	174,690	d	7,937	d	11,659	5,178	d	d	d
Tax-exempt interest	d	d	d	0	0	0	0	d	d	0
Other receipts	d	3,963,387	571,690	d	d	d	d	d	577,161	d
Total deductions [1]								2,433,286		d
Cost of goods sold [2]	100,771,830	d	8,818,489	17,182,482	d	8,059,112	9,016,192	1,788,030	9,509,633	d
Compensation of officers	576,434	d	135,435	316,097	d	165,001	178,331	33,647	337,884	d
Salaries and wages	8,863,164	d	1,607,955	1,980,385	d	587,994	1,650,903	178,358	1,819,186	d
Repairs and maintenance	830,377	d	191,490	104,415	d	68,099	48,127	12,479	67,330	d
Bad debts	46,424	32,008	d	3,224	d	7,029	12,243	d	21,161	d
Rents paid	1,103,803	d	82,378	448,466	d	122,527	183,058	53,670	611,443	d
Taxes and licenses	1,701,006	d	2,290,137	2,218,217	d	185,492	197,720	37,920	331,016	d
Interest paid	6,914,649	d	2,721,198	1,037,758	d	275,221	297,869	28,259	239,291	d
Charitable contributions	195,565	53,018	* 12,738	25,690	d	3,496	4,989	* 414	17,149	d
Amortization	1,149,726	d	196,718	625,565	d	d	d	8,434	136,807	d
Depreciation	3,216,144	d	558,549	782,062	d	344,956	411,079	43,564	267,362	d
Depletion	0	d	0	d	0	0	0	0	0	0
Advertising	4,759,129	d	945,006	1,750,956	d	52,055	60,135	47,624	529,140	d
Pension, profit-sharing, etc., plans	939,294	d	200,699	167,819	d	67,871	92,905	* 8,590	367,208	d
Employee benefit programs	2,291,371	2,534,775	d	268,505	d	169,412	d	41,112	177,960	d
Domestic production activities deduction	826,749	229,136	183,548	184,014	d	26,747	40,938	d	6,394	0
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	21,352,947	d	2,000,072	2,128,521	d	793,135	897,583	138,402	2,143,242	d
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	d
Net income (less deficit)	8,112,337	7,147,976	1,663,985	2,462,986	d	273,717	476,097	d	525,572	d
Income subject to tax	8,750,141	7,670,498	1,745,521	2,528,005	d	330,133	d	* 27,578	841,270	* 6,473
Total income tax before credits	3,055,988	2,684,177	611,232	884,347	d	d	d	* 10,389	292,025	* 1,730
Total income tax after credits	2,975,086	1,335,581	598,577	726,611	d	d	d	* 9,658	228,672	* 1,655

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Leather and allied product manufacturing	403	3,360	151	319	6,472	74	217	455	473	1,202
Total returns	7,213,480	32,615,530	105,413,225	133,362,455	50,894,434	2,334,780,959	9,281,160	461,172,980	115,682,899	1,373,632,274
Cash	110,567	3,157,934	1,637,029	1,383,952	3,292,913	23,659,938	1,039,292	12,835,873	8,061,579	23,175,860
Trade notes and accounts receivable	1,931,980	3,633,008	11,581,683	11,331,813	7,920,905	680,631,641	1,270,879	108,158,928	13,144,074	147,670,131
Less: Allowance for bad debts	49,728	40,131	97,223	141,809	193,955	d	d	357,030	128,471	4,172,619
Inventories	1,080,050	4,437,280	5,496,632	7,808,239	2,924,967	40,883,893	1,414,557	22,612,779	9,735,303	53,649,318
U.S. Government obligations	0	0	0	0	d	d	0	0	0	d
Tax-exempt securities	0	d	d	0	d	d	d	d	0	0
Other current assets	193,039	1,042,074	2,294,559	3,895,551	1,160,931	71,423,756	435,069	11,745,026	3,109,445	78,678,561
Loans to shareholders	d	81,876	d	d	224,491	d	d	d	* 30,608,101	d
Mortgage and real estate loans	0	d	0	0	d	d	d	0	0	d
Other investments	627,608	3,445,493	39,263,505	55,355,223	d	999,142,760	1,623,345	159,768,469	11,470,895	523,630,757
Depreciable assets	1,145,394	24,528,498	59,430,270	56,852,001	27,834,570	432,395,946	4,218,342	159,016,253	57,177,695	148,013,689
Less: Accumulated depreciation	636,740	15,204,723	36,994,464	32,562,139	19,756,400	211,790,718	2,496,553	90,769,438	32,863,347	80,000,322
Depletable assets	0	416,588	d	d	0	0	d	d	d	d
Less: Accumulated depletion	0	* 55,733	d	d	0	0	d	d	d	0
Land	* 8,588	849,701	984,077	1,100,741	435,439	29,302,697	159,253	3,008,147	883,246	3,092,217
Intangible assets (amortizable)	2,754,119	4,491,443	8,020,613	19,704,186	25,747,600	d	d	47,889,928	12,057,931	387,958,665
Less: Accumulated amortization	203,954	753,387	888,955	4,522,499	5,605,410	d	d	8,469,128	2,356,634	80,366,937
Other assets	d	2,464,953	7,663,734	13,040,244	2,924,199	100,676,447	320,450	34,357,631	4,740,602	171,515,371
Total liabilities	7,213,480	32,615,530	105,413,225	133,362,455	50,894,434	2,334,780,959	9,281,160	461,172,980	115,682,899	1,373,632,274
Accounts payable	1,346,643	2,533,217	4,087,262	11,631,142	4,000,381	253,780,575	701,289	36,344,443	9,301,761	69,554,009
Mortgages, notes, bonds payable in less than 1 year	* 170,457	893,616	6,158,130	4,374,314	2,640,060	d	d	84,242,280	3,202,237	159,436,965
Other current liabilities	697,257	2,949,184	4,168,114	6,586,033	4,722,092	270,896,272	552,986	17,198,612	7,636,009	155,638,208
Loans from shareholders	* 31,309	1,036,631	* 11,076,366	271,683	986,092	53,199,585	221,306	4,852,831	5,688,490	32,704,753
Mortgages, notes, bonds payable in 1 year or more	* 2,599,521	11,102,695	29,341,383	38,323,488	24,449,761	401,714,268	1,813,503	106,879,677	47,342,380	285,396,155
Other liabilities	787,771	5,529,513	15,816,571	14,992,012	7,441,776	d	d	76,216,241	11,201,592	207,579,593
Net worth, total	1,580,522	8,570,675	34,765,400	57,183,783	6,654,272	1,135,001,975	2,868,561	135,438,896	31,310,431	463,322,591
Capital stock	474,009	2,472,582	1,940,315	2,141,184	2,232,700	36,246,234	252,742	17,916,749	2,711,056	36,276,141
Additional paid-in capital	215,067	5,681,578	39,283,605	17,594,323	12,226,127	d	d	d	d	d
Retained earnings, appropriated	0	* 34,046	d	* 31,635	d	d	d	d	0	0
Retained earnings, unappropriated	988,347	1,442,636	d	65,068,044	d	731,436,743	2,717,819	33,999,294	15,684,071	218,707,322
Less: Cost of treasury stock	* 96,900	1,060,167	d	27,651,404	d	d	d	d	d	d
Total receipts	6,700,080	46,170,274	57,244,627	90,701,578	47,286,385	2,083,411,348	12,610,076	240,974,954	74,357,612	443,805,867
Business receipts	6,464,573	44,770,575	55,975,431	84,439,804	d	1,997,481,285	12,468,902	227,247,387	69,790,619	350,446,198
Dividends	d	179,786	d	d	113,259	13,096,656	* 21,092	1,431,404	328,504	9,006,670
Interest	2,571	115,629	426,383	367,431	57,227	d	15,813	1,743,849	486,129	4,763,967
Gross rents	d	36,558	9,596	27,111	69,802	975,992	2,255	227,628	25,812	171,013

Footnotes at end of table.

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total receipts—continued										
Gross royalties	d	40,239	44,979	2,322,251	109,886	1,593,805	* 39,676	3,511,292	544,260	32,231,700
Net short-term capital gain less net long-term loss	d	* 2,190	0	5,627	* 1,243	* 87,521	d	d	d	10,193
Net long-term capital gain less net short-term loss	d	269,721	182,588	177,441	29,944	5,736,614	* 10,609	989,045	642,381	20,131,478
Net gain, noncapital assets	d	189,901	d	d	69,243	d	d	d	d	d
Tax-exempt interest	0	* 712	d	d	d	d	d	d	d	d
Other receipts	50,227	564,960	535,200	1,372,702	1,217,219	51,276,850	38,048	5,209,762	2,438,757	24,324,274
Total deductions [1]	d	44,652,472	d	d	d	d	d	230,017,425	68,904,599	394,899,549
Cost of goods sold [2]	4,402,203	34,818,413	42,482,854	57,051,567	28,757,584	1,816,354,278	9,268,049	172,690,794	49,945,181	178,079,802
Compensation of officers	175,812	515,238	287,808	410,329	1,002,886	1,020,812	163,693	1,182,304	281,872	2,037,831
Salaries and wages	663,011	2,409,060	1,834,329	7,576,958	5,497,711	28,228,936	528,644	12,865,047	2,097,715	53,583,531
Repairs and maintenance	56,969	244,248	279,851	260,024	236,282	2,020,084	109,087	1,751,446	935,664	2,069,376
Bad debts	6,815	26,065	d	d	84,754	d	4,566	181,987	35,188	170,947
Rents paid	142,969	464,825	304,766	895,679	836,819	6,566,210	79,728	2,181,627	386,041	2,488,179
Taxes and licenses	90,886	590,298	723,783	1,028,164	957,767	22,454,515	142,933	2,018,183	533,920	6,456,184
Interest paid	153,932	846,567	2,053,721	1,957,276	1,918,427	18,562,856	363,884	6,832,397	1,687,117	20,435,084
Charitable contributions	* 3,369	17,840	24,827	87,652	13,897	525,539	4,478	89,417	25,640	3,312,184
Amortization	d	191,362	175,096	453,206	510,301	8,475,085	10,057	1,542,719	529,900	6,761,081
Depreciation	83,774	1,243,225	2,527,965	3,226,997	1,400,611	19,239,296	304,619	8,123,971	2,865,821	9,211,598
Depletion	0	34,942	d	d	0	d	d	d	* 73,967	d
Advertising	191,271	198,512	99,563	662,475	504,126	1,045,404	102,174	624,378	160,918	12,890,392
Pension, profit-sharing, etc., plans	33,922	188,022	1,232,713	627,974	247,290	3,879,012	35,772	d	d	d
Employee benefit programs	71,339	534,321	843,517	1,356,961	944,768	3,100,784	114,582	3,021,738	1,028,128	9,789,459
Domestic production activities deduction	d	96,846	94,800	576,618	80,962	1,507,004	49,728	1,150,653	424,716	1,945,924
Net loss, noncapital assets	d	12,001	102,846	d	d	1,861,467	d	d	d	d
Other deductions	496,706	2,240,688	3,568,230	5,477,579	3,723,974	63,162,348	776,953	13,156,236	7,431,442	80,011,207
Total receipts less total deductions	d	1,517,802	d	d	d	d	d	10,957,528	5,453,013	48,906,318
Net income (less deficit)	21,242	1,593,051	626,544	11,279,295	633,327	97,939,802	568,043	d	d	d
Income subject to tax	* 315,331	d	1,003,381	d	d	d	d	15,532,775	6,776,611	62,983,934
Total income tax before credits	110,895	579,396	351,755	d	d	d	d	d	2,375,188	22,049,192
Total income tax after credits	88,125	424,921	220,615	d	d	d	d	d	1,820,127	14,684,169

Footnotes at end of table.

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Number of returns	502	562	807	2,643	445	461	371	971	428	391
Total assets	49,154,693	311,167,783	98,173,159	89,420,653	61,764,037	18,983,647	57,838,870	97,540,032	128,001,923	182,454,725
Cash	1,046,857	1,807,376	5,692,911	4,439,222	2,648,064	1,197,112	2,853,367	2,049,608	5,511,314	2,626,444
Trade notes and accounts receivable	7,876,073	44,332,399	10,566,450	14,299,156	9,376,232	2,502,896	4,367,633	5,977,064	20,966,102	54,342,564
Less: Allowance for bad debts	102,574	213,086	205,716	221,146	171,625	36,524	96,025	208,145	302,160	89,511
Inventories	4,822,158	7,632,479	10,218,914	9,707,683	8,514,737	2,588,061	3,630,065	5,342,249	21,988,019	8,987,547
U.S. Government obligations	0	0	0	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0	0	0	0
Other current assets	3,380,085	8,028,340	5,215,456	3,445,896	2,743,301	1,057,487	0	0	0	0
Loans to shareholders	d	d	d	412,594	d	* 45,951	d	225,962	d	d
Mortgage and real estate loans	d	0	* 24,590	d	0	0	0	d	d	d
Other investments	11,434,166	134,183,783	24,357,631	14,569,042	12,681,234	1,581,064	19,106,178	16,568,011	20,359,303	54,260,044
Depreciable assets	18,000,867	44,027,358	36,432,750	41,084,132	32,008,686	10,062,332	24,398,471	53,743,134	76,512,494	37,379,811
Less: Accumulated depreciation	11,456,351	25,690,273	18,213,180	23,834,830	18,567,189	5,189,796	13,718,919	30,732,551	41,982,362	19,947,320
Depletable assets	d	d	d	0	0	d	d	d	d	d
Less: Accumulated depletion	0	d	d	0	0	d	d	d	d	d
Land	530,640	759,064	1,148,931	661,742	296,592	352,548	325,437	5,971,548	1,675,210	893,324
Intangible assets (amortizable)	13,223,237	65,453,127	19,342,909	25,941,020	8,149,482	4,230,103	7,086,091	27,851,526	17,531,279	19,844,209
Less: Accumulated amortization	3,631,415	7,549,546	3,613,262	3,635,568	1,445,281	652,300	1,394,521	2,999,999	3,531,109	4,341,209
Other assets	3,979,714	18,229,237	5,443,735	2,534,531	d	1,196,769	7,148,056	2,337,683	3,271,384	24,093,018
Total liabilities	49,154,693	311,167,783	98,173,159	89,420,653	61,764,037	18,983,647	57,838,870	97,540,032	128,001,923	182,454,725
Accounts payable	5,109,677	46,355,474	7,910,844	10,302,908	7,588,172	1,592,102	2,851,579	3,771,448	18,540,745	36,226,612
Mortgages, notes, bonds payable in less than 1 year	2,958,334	17,651,322	5,920,570	d	d	461,644	1,845,303	2,614,696	2,961,297	14,878,624
Other current liabilities	13,488,989	14,374,732	6,876,871	6,494,416	4,428,001	913,454	3,890,792	4,023,682	7,244,952	4,640,830
Loans from shareholders	412,984	9,049,645	1,783,855	d	d	471,746	3,374,204	589,383	d	716,342
Mortgages, notes, bonds payable in 1 year or more	19,959,012	52,882,439	26,514,851	36,670,711	17,183,484	4,837,082	9,029,950	26,305,103	33,053,904	50,814,708
Other liabilities	5,205,002	28,009,806	10,670,717	7,184,109	11,176,417	1,543,358	7,188,163	9,774,728	d	15,806,408
Net worth, total	2,020,684	142,844,365	38,495,452	22,254,371	17,538,056	9,164,260	29,678,880	50,480,992	40,239,904	59,371,201
Capital stock	2,924,996	11,755,446	4,801,232	5,228,450	2,264,384	2,309,941	4,338,692	3,302,365	3,712,496	5,777,926
Additional paid-in capital	d	d	37,982,308	16,757,446	15,981,823	d	28,318,822	d	d	d
Retained earnings, appropriated	d	d	0	d	d	d	* 74,705	d	d	d
Retained earnings, unappropriated	5,031,023	120,011,095	7,758,256	d	d	-1,120,255	4,216,889	-8,304,761	11,792,472	5,770,116
Less: Cost of treasury stock	d	d	12,046,344	d	d	d	* 7,270,227	d	d	d
Total receipts	52,724,676	106,741,943	69,713,060	d	d	15,616,625	29,384,865	52,371,896	135,520,437	83,432,438
Business receipts	49,856,714	92,574,329	66,234,074	d	d	15,300,651	25,786,366	50,765,869	135,163,652	80,292,652
Dividends	572,649	1,727,607	319,315	264,161	423,995	16,213	171,499	27,931	68,388	153,525
Interest	139,560	446,617	200,639	206,934	366,436	62,450	48,496	145,154	862,550	1,084,413
Gross rents	17,644	30,078	14,620	43,510	10,981	1,491	8,432	78,343	75,417	46,785

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total receipts—continued										
Gross royalties	524,193	4,877,648	668,136	212,390	681,933	66,679	1,057,492	48,699	31,308	130,992
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	d	d	* 781	* 2,790
Net long-term capital gain less net short-term loss	972,519	3,997,607	694,921	239,420	50,026	* 2,096	* 82,149	87,266	340,415	25,080
Net gain, noncapital assets	d	d	d	49,586	78,383	d	d	d	d	37,419
Tax-exempt interest	d	d	d	d	d	d	d	d	d	0
Other receipts	541,155	2,942,493	975,744	584,469	260,589	156,531	2,050,420	752,645	1,516,816	1,658,781
Total deductions [1]	50,110,079	89,034,670	62,965,148	84,825,964	62,992,260	d	d	d	137,547,215	83,182,540
Cost of goods sold [2]	31,434,490	41,268,393	44,721,557	62,234,170	43,552,085	10,938,041	d	36,198,621	113,799,233	67,385,225
Compensation of officers	567,035	864,677	483,483	1,165,222	340,660	148,392	d	275,731	422,885	254,694
Salaries and wages	5,060,455	8,382,224	4,597,792	4,301,710	4,015,816	944,291	d	2,613,958	3,068,470	2,615,864
Repairs and maintenance	222,203	742,527	339,711	260,451	540,583	185,041	216,539	d	1,433,987	287,318
Bad debts	65,899	75,043	49,456	64,632	106,119	12,824	14,513	64,255	268,484	d
Rents paid	781,758	865,682	744,910	1,137,944	863,723	210,959	d	1,014,860	658,250	499,005
Taxes and licenses	636,897	1,677,199	789,926	1,082,531	763,369	213,703	453,583	988,334	1,140,030	435,234
Interest paid	1,782,354	2,927,498	1,572,883	2,490,911	1,319,928	398,556	466,497	1,779,974	3,184,651	3,244,237
Charitable contributions	25,466	131,468	67,623	16,062	9,363	1,127	56,335	27,081	25,064	9,501
Amortization	528,037	1,444,312	604,268	793,040	365,684	86,472	155,673	539,711	454,606	436,067
Depreciation	1,085,936	2,566,739	1,839,527	2,536,421	2,351,450	719,301	d	2,738,107	4,285,355	2,105,550
Depletion	0	d	d	0	0	d	d	373,740	d	d
Advertising	847,582	7,194,156	278,181	291,982	813,262	117,207	65,318	152,435	64,198	90,597
Pension, profit-sharing, etc., plans	691,435	d	283,793	318,995	1,860,744	171,234	d	390,573	1,404,088	625,351
Employee benefit programs	1,019,817	1,638,207	809,234	1,321,739	1,645,565	218,828	483,219	1,164,342	1,445,454	701,878
Domestic production activities deduction	212,554	718,868	535,044	166,608	156,520	24,975	70,474	92,647	237,276	69,367
Net loss, noncapital assets	86,829	d	d	70,339	11,958	d	d	16,913	d	d
Other deductions	5,061,330	17,145,742	5,132,716	6,573,208	4,275,430	965,115	d	2,451,781	4,649,839	4,267,006
Total receipts less total deductions	2,614,597	17,707,273	6,747,912	d	d	d	d	d	973,221	249,899
Net income (less deficit)	d	d	d	776,898	1,675,339	271,766	3,727,646	1,326,125	d	552,930
Income subject to tax	d	19,988,921	d	2,101,640	2,431,653	374,554	3,201,650	d	d	842,804
Total income tax before credits	d	6,993,899	d	d	851,727	d	d	d	d	315,044
Total income tax after credits	d	4,289,659	d	d	698,689	d	d	d	d	285,579

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Number of returns	225	1,326	6,413	2,449	200	1,025	4,845	1,068	1,067	1,384
Total assets	31,298,170	9,039,014	42,079,301	24,128,479	29,404,425	7,824,941	273,792,759	320,452,645	63,762,221	55,308,521
Cash	824,149	449,194	2,007,768	1,480,943	902,114	448,287	4,268,224	7,516,694	3,063,623	1,945,706
Trade notes and accounts receivable	3,337,553	1,759,933	7,035,535	4,289,765	3,455,690	1,007,777	10,594,854	81,210,291	11,363,928	8,007,321
Less: Allowance for bad debts	d	15,505	104,916	79,095	75,088	24,835	158,394	692,120	145,440	230,442
Inventories	4,795,327	1,201,558	5,301,568	2,712,376	2,801,151	630,740	11,668,110	26,775,135	5,906,993	3,215,002
U.S. Government obligations	0	0	d	d	0	0	d	0	d	d
Tax-exempt securities	d	0	0	0	0	0	0	d	d	0
Other current assets	473,254	448,397	1,419,599	983,432	1,737,518	275,114	4,196,727	14,790,164	2,542,553	4,205,359
Loans to shareholders	d	d	d	126,117	d	* 32,036	126,338	d	d	d
Mortgage and real estate loans	0	0	d	d	0	0	d	d	d	0
Other investments	4,298,731	943,356	9,457,167	4,545,185	6,576,252	1,511,822	135,803,337	100,513,963	19,281,043	14,892,284
Depreciable assets	10,725,264	5,204,167	18,663,634	10,077,258	12,105,626	4,856,819	31,400,639	60,656,925	12,460,800	11,456,017
Less: Accumulated depreciation	5,802,757	3,375,710	13,422,114	6,426,482	7,413,714	2,845,460	20,697,936	31,429,027	7,852,979	7,485,191
Depletable assets	0	0	d	0	0	0	0	0	d	0
Less: Accumulated depletion	0	0	0	0	0	0	0	0	d	0
Land	345,507	d	279,130	221,255	d	118,077	d	916,619	410,875	d
Intangible assets (amortizable)	10,819,487	804,706	10,055,523	5,043,924	6,803,732	1,725,536	27,071,032	33,168,059	17,139,251	21,342,534
Less: Accumulated amortization	501,805	70,295	1,368,454	454,664	905,080	252,956	5,224,444	5,673,182	2,305,458	4,900,291
Other assets	1,793,084	1,577,606	2,568,347	1,571,795	3,222,939	342,024	74,047,010	11,328,419	1,791,050	2,548,036
Total liabilities	31,298,170	9,039,014	42,079,301	24,128,479	29,404,425	7,824,941	273,792,759	320,452,645	63,762,221	55,308,521
Accounts payable	2,341,965	1,112,569	4,517,461	2,095,279	2,995,435	552,063	6,142,384	45,136,985	7,892,457	3,132,697
Mortgages, notes, bonds payable in less than 1 year	1,539,788	358,718	1,901,810	899,158	771,996	296,351	7,130,170	29,901,672	1,970,789	3,307,913
Other current liabilities	1,253,401	495,331	2,661,409	2,204,623	1,962,339	485,322	7,673,084	15,498,425	6,616,247	4,881,600
Loans from shareholders	d	279,693	1,789,881	522,276	* 128,807	622,649	2,880,007	20,282,535	1,117,584	798,078
Mortgages, notes, bonds payable in 1 year or more	7,598,487	2,441,855	18,297,673	6,015,745	14,214,323	3,436,362	93,970,092	85,547,343	9,547,155	16,832,668
Other liabilities	d	671,288	3,102,241	2,582,138	4,372,333	471,526	8,631,511	25,377,767	3,321,433	8,176,538
Net worth, total	14,890,073	3,679,562	9,808,827	9,809,261	4,959,191	1,960,669	147,365,512	98,707,917	33,296,555	18,179,028
Capital stock	413,294	387,668	1,475,465	4,494,228	2,441,237	547,998	35,096,619	11,488,947	3,382,637	4,879,298
Additional paid-in capital	d	d	9,160,798	d	d	d	110,658,554	51,303,393	d	d
Retained earnings, appropriated	d	d	* 118,508	d	0	d	* 179,964	* 38,393	d	d
Retained earnings, unappropriated	12,331,652	1,736,196	298,293	1,824,599	3,439,434	-316,210	18,805,703	69,382,988	25,605,527	7,642,216
Less: Cost of treasury stock	d	d	1,244,237	d	d	d	17,375,327	33,505,803	d	d
Total receipts	22,340,221	9,373,986	41,948,667	26,463,599	26,165,314	7,679,341	82,025,054	173,881,548	37,475,263	38,422,297
Business receipts	22,065,218	9,098,950	40,364,451	26,079,161	25,342,669	7,580,360	77,534,698	162,690,411	36,724,253	34,856,573
Dividends	38,848	* 8,822	260,205	20,500	89,555	1,776	1,358,671	955,455	281,168	129,575
Interest	39,244	51,614	411,741	59,105	120,806	5,011	127,727	3,070,530	57,316	279,387
Gross rents	8,057	3,433	18,758	7,151	11,799	9,152	113,171	2,139,307	89,946	1,379,841

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total receipts—continued										
Gross royalties	* 11,351	d	57,237	* 35,875	d	* 10,067	376,390	1,540,522	424,633	453,701
Net short-term capital gain less net long-term loss	* 271	d	d	* 166	* 2,742	d	* 653	* 7,588	* 1,196	d
Net long-term capital gain less net short-term loss	4,259	13,852	20,399	4,660	* 78,232	9,188	1,341,682	267,581	96,535	95,338
Net gain, noncapital assets	d	d	d	d	d	d	133,236	d	d	d
Tax-exempt interest	d	d	d	d	d	d	14,732	d	d	d
Other receipts	157,331	178,945	749,466	242,173	371,217	60,678	1,024,095	2,694,625	-422,646	1,210,418
Total deductions [1]	20,286,861	d	d	d	d	d	75,173,251	d	d	d
Cost of goods sold [2]	16,057,602	6,801,969	26,425,141	18,841,568	19,644,915	4,761,450	53,388,110	118,342,902	24,089,035	16,430,577
Compensation of officers	183,505	214,007	1,271,124	519,428	243,693	150,189	1,211,654	595,115	447,740	404,026
Salaries and wages	844,400	369,936	3,018,138	1,750,871	1,039,693	686,726	5,148,445	9,375,456	4,067,353	4,926,523
Repairs and maintenance	62,246	34,707	210,354	159,854	62,571	87,902	225,160	467,101	168,553	177,567
Bad debts	9,168	5,871	48,010	33,642	36,106	3,881	63,305	114,439	36,971	65,741
Rents paid	106,388	116,190	645,862	485,286	224,357	141,462	890,528	1,164,989	355,161	852,021
Taxes and licenses	297,702	163,197	807,715	490,876	297,347	192,851	1,420,069	1,303,473	534,503	574,104
Interest paid	316,515	267,557	1,302,739	587,600	806,058	219,805	1,653,434	3,639,268	588,397	1,085,011
Charitable contributions	13,340	3,753	18,215	5,221	7,885	1,301	50,218	113,410	25,882	25,805
Amortization	327,146	44,572	375,186	104,975	181,996	69,513	739,182	682,624	235,811	1,070,702
Depreciation	707,525	378,770	1,050,933	570,978	678,472	319,918	1,834,640	5,726,679	749,942	1,898,357
Depletion	0	0	d	d	0	d	0	* 1,607	d	d
Advertising	24,133	9,303	318,826	190,325	35,074	16,348	457,357	476,143	159,715	207,469
Pension, profit-sharing, etc., plans	106,147	d	d	d	d	d	823,805	d	d	d
Employee benefit programs	353,817	185,287	769,627	503,463	310,789	141,683	1,471,158	1,713,808	746,566	607,604
Domestic production activities deduction	205,617	28,337	145,538	47,950	96,041	15,622	419,552	947,871	224,167	114,533
Net loss, noncapital assets	10,422	d	d	d	d	d	144,939	d	d	d
Other deductions	661,188	429,053	3,578,120	1,773,567	1,193,551	695,299	5,231,695	15,295,286	2,109,084	8,601,396
Total receipts less total deductions	2,053,360	d	d	d	d	d	6,851,803	d	d	d
Net income (less deficit)	d	284,149	1,882,934	240,713	589,499	142,884	7,573,944	14,799,672	2,849,590	1,922,165
Income subject to tax	2,160,065	d	d	d	d	240,126	d	d	d	1,929,483
Total income tax before credits	755,101	d	d	d	d	82,642	d	d	d	674,231
Total income tax after credits	715,092	d	d	d	d	78,846	d	d	d	293,620

Footnotes at end of table.

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Ventilation, heating, air-conditioning, and commercial refrigeration equipment										
Number of returns	1,205	2,276	124	1,909	939	872	322	2,039	2,834	488
Total assets	31,064,163	27,494,172	80,847,011	109,297,722	346,857,522	86,861,253	63,566,975	334,794,708	269,570,331	912,669,395
Cash	2,121,046	1,040,978	3,104,517	5,219,951	14,521,364	6,961,074	1,205,089	25,546,031	10,845,596	40,224,428
Trade notes and accounts receivable	3,900,771	2,890,294	11,745,454	20,294,630	47,252,344	18,144,727	13,496,628	41,813,562	24,115,555	163,276,050
Less: Allowance for bad debts	64,320	45,362	160,119	277,282	781,850	154,092	119,211	413,529	368,534	4,182,093
Inventories	3,401,114	3,069,658	8,608,821	13,006,862	10,271,200	5,312,889	3,881,824	15,808,529	11,248,546	16,296,087
U.S. Government obligations	d	0	d	d	d	0	d	d	d	d
Tax-exempt securities	0	0	0	0	0	0	0	0	0	0
Other current assets	1,021,169	1,185,645	4,670,547	5,973,992	35,577,866	5,930,468	8,174,045	23,214,523	15,754,321	13,463,816
Loans to shareholders	d	15,316	d	d	d	d	d	344,501	2,992,398	d
Mortgage and real estate loans	d	0	0	0	0	d	0	d	0	d
Other investments	4,639,693	9,922,452	21,799,638	23,727,256	126,609,874	9,288,040	21,577,324	102,358,544	103,197,971	d
Depreciable assets	7,352,489	8,820,000	18,773,692	12,976,884	74,800,790	15,997,255	6,387,217	143,425,811	28,124,602	88,800,889
Less: Accumulated depreciation	4,337,639	5,687,897	10,786,571	12,538,935	45,908,781	9,974,755	4,184,381	89,999,616	17,497,879	58,510,403
Depletable assets	d	0	0	0	0	0	0	0	d	0
Less: Accumulated depletion	d	0	0	0	0	0	0	d	d	0
Land	d	152,132	d	492,220	d	321,915	d	2,881,511	904,436	1,053,845
Intangible assets (amortizable)	12,509,223	4,305,969	25,321,130	30,156,325	36,872,898	40,790,425	18,090,427	55,420,418	92,999,457	d
Less: Accumulated amortization	1,300,672	841,670	7,453,391	4,226,277	11,227,427	22,672,936	8,729,845	13,160,628	18,123,048	7,659,303
Other assets	1,566,376	2,666,657	4,824,260	4,321,915	57,726,808	16,886,922	3,412,499	27,553,916	14,358,968	46,862,064
Total liabilities	31,064,163	27,494,172	80,847,011	109,297,722	346,857,522	86,861,253	63,566,975	334,794,708	269,570,331	912,669,395
Accounts payable	2,176,927	1,798,112	6,171,697	12,910,397	39,358,854	10,511,162	13,550,036	34,107,229	21,446,375	41,679,425
Mortgages, notes, bonds payable in less than 1 year	1,461,346	1,418,239	1,580,927	5,856,167	28,064,456	d	d	10,487,903	8,718,876	171,866,590
Other current liabilities	2,744,788	1,790,958	14,373,926	10,872,873	72,704,476	13,754,372	4,165,173	25,198,296	25,056,534	41,805,872
Loans from shareholders	1,973,084	241,610	* 229,715	601,476	1,656,200	d	d	1,908,937	7,402,171	233,517
Mortgages, notes, bonds payable in 1 year or more	9,175,552	12,259,709	7,982,977	21,608,640	105,234,791	33,905,458	2,654,239	82,373,344	45,258,656	259,141,094
Other liabilities	4,053,839	2,492,007	16,958,999	12,951,880	53,975,080	d	d	28,895,743	49,603,545	75,231,704
Net worth, total	9,478,628	7,493,537	33,568,767	44,496,288	45,863,665	2,922,458	28,752,287	151,823,255	111,084,174	322,711,194
Capital stock	1,571,214	1,751,037	3,322,339	4,038,762	46,716,189	2,286,701	1,493,850	19,961,575	7,381,659	3,854,964
Additional paid-in capital	d	d	16,156,293	d	d	d	d	d	98,298,931	62,378,451
Retained earnings, appropriated	d	d	0	d	* 132,026	d	d	d	* 51,375	* 1,076,832
Retained earnings, unappropriated	2,989,745	5,158,694	17,897,868	7,736,012	49,682,170	-64,469,932	-4,259,799	-99,313,806	25,598,595	303,393,661
Less: Cost of treasury stock	d	d	3,807,732	d	d	d	d	d	20,246,385	47,992,714
Total receipts	27,655,170	19,822,883	61,051,070	86,765,198	254,988,129	56,824,355	28,504,122	223,234,817	106,545,136	197,431,624
Business receipts	27,139,302	18,636,823	57,657,106	83,476,532	224,252,624	54,850,648	28,239,161	203,562,956	99,146,500	135,340,600
Dividends	55,216	173,119	253,693	1,165,150	2,075,383	365,332	d	2,465,422	d	1,096,370
Interest	62,433	167,286	422,704	152,969	996,797	303,149	14,131	524,424	1,329,998	27,357,915
Gross rents	12,394	8,124	206,568	247,260	1,661,474	30,429	* 2,973	44,976	50,572	7,314,019

Footnotes at end of table.

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total receipts—continued										
Gross royalties	183,338	* 10,238	925,103	403,922	19,664,078	344,222	* 96,759	9,251,436	890,468	2,516,837
Net short-term capital gain less net long-term loss	d	d	d	* 388	107,281	0	0	111,420	* 7,935	d
Net long-term capital gain less net short-term loss	* 18,045	587,380	* 326,387	470,106	1,031,839	d	d	768,594	562,340	39,240
Net gain, noncapital assets	d	d	d	d	d	d	d	1,525,069	d	5,150,201
Tax-exempt interest	d	d	d	d	d	d	d	8,627	d	d
Other receipts	176,750	191,637	971,005	689,204	4,980,726	657,630	92,861	4,971,892	3,135,416	d
Total deductions [1]	d	d	d	d	d	d	d	204,669,086	d	d
Cost of goods sold [2]	18,595,004	12,618,213	41,581,458	58,277,307	125,220,928	30,979,038	18,220,082	126,796,030	58,107,371	94,672,728
Compensation of officers	360,834	378,953	365,996	841,622	1,784,193	431,593	220,448	1,677,647	1,220,763	977,933
Salaries and wages	2,324,788	1,531,764	7,804,274	6,942,667	35,066,864	7,097,887	2,927,411	27,835,057	12,683,667	15,646,596
Repairs and maintenance	80,407	77,136	94,670	256,025	981,312	272,309	75,534	1,274,013	500,101	1,188,793
Bad debts	21,475	8,250	22,078	79,957	229,486	102,802	56,014	92,279	117,783	d
Rents paid	385,210	218,886	499,490	862,224	1,337,335	642,952	268,672	1,364,948	1,038,880	1,261,829
Taxes and licenses	425,510	382,737	988,013	1,069,691	4,255,441	1,039,848	251,637	2,731,633	2,055,504	1,196,039
Interest paid	596,115	495,711	649,144	1,792,365	3,631,953	2,456,630	247,181	4,291,645	4,106,358	20,675,986
Charitable contributions	7,025	5,408	30,495	68,061	91,910	8,382	2,179	128,883	46,550	204,250
Amortization	230,761	115,048	188,847	753,433	714,857	1,559,506	225,353	2,190,199	1,679,829	1,473,195
Depreciation	454,226	544,006	1,358,486	1,555,627	7,161,812	1,067,320	573,309	8,757,873	1,885,970	10,008,974
Depletion	d	d	0	0	0	0	0	0	d	0
Advertising	253,978	90,094	269,443	527,378	3,193,974	237,998	681,580	1,966,773	642,138	2,054,000
Pension, profit-sharing, etc., plans	d	d	d	914,991	d	d	d	d	d	557,653
Employee benefit programs	463,293	696,571	1,472,338	1,770,632	3,601,229	930,681	530,289	4,059,555	2,381,274	2,641,575
Domestic production activities deduction	96,386	47,157	247,949	266,624	2,160,534	152,611	15,412	1,255,665	506,143	646,866
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	2,020,492	1,317,577	-362,948	5,595,799	37,437,398	6,500,073	3,827,592	18,306,515	13,407,132	35,662,281
Total receipts less total deductions	d	d	d	d	d	d	d	18,566,730	d	d
Net income (less deficit)	1,309,819	1,338,117	5,318,308	5,979,795	33,245,789	1,949,932	-47,681	21,461,692	6,807,362	9,782,003
Income subject to tax	1,377,100	1,419,146	5,024,428	d	37,748,296	2,005,948	427,226	23,309,563	7,827,755	10,310,103
Total income tax before credits	478,244	d	1,757,763	d	13,242,328	703,679	150,136	8,191,208	d	3,607,603
Total income tax after credits	402,206	d	1,363,413	d	10,178,027	373,645	93,849	5,129,489	d	1,006,251

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Number of returns	477	1,403	2,172	704	266	241	2,570	3,408	4,003	151,171	
Total assets	130,387,179	86,854,036	1,005,454,597	448,095,591	42,414,344	28,833,008	34,231,928	258,726,785	68,349,514	2,621,546,637	
Cash	1,602,432	4,377,259	39,131,839	29,889,928	3,996,078	2,685,593	1,514,483	28,097,081	3,741,894	161,054,910	
Trade notes and accounts receivable	21,093,176	10,931,258	321,988,394	46,006,275	3,569,172	8,657,462	4,710,626	35,303,220	20,873,429	454,721,636	
Less: Allowance for bad debts	315,858	192,787	2,380,197	691,868		d	145,559	d	301,345	7,566,502	
Inventories	6,182,935	6,043,375	53,779,955	81,950,810	4,816,441	3,694,919	4,524,246	19,724,914	8,081,460	305,033,963	
U.S. Government obligations	d	d	d	d	d	d	d	d	d	18,369,669	
Tax-exempt securities	0	0	0	0	0	0	0	0	0	2,458,516	
Other current assets	2,251,720	2,217,949	54,967,590	12,085,579	4,783,913	2,131,425	2,363,050	13,103,993	4,853,299	129,794,742	
Loans to shareholders	d	1,243,930	d	* 213,287	d	d	40,393	106,064	35,474	8,449,886	
Mortgage and real estate loans	0	0	d	d	0	d	d	d	d	561,339	
Other investments	55,146,995	19,586,547	211,281,092	75,747,527	2,693,756	2,107,647	3,755,336	58,180,764	6,101,905	658,203,577	
Depreciable assets	16,490,749	18,992,727	347,739,535	108,351,248	11,826,121	11,885,827	14,913,184	48,854,462	16,891,031	608,726,094	
Less: Accumulated depreciation	9,563,930	11,306,816	162,619,564	63,088,394	5,957,277	5,935,280	10,103,825	27,208,770	11,401,651	271,388,938	
Depletable assets	0	0	d	d	0	0	d	0	d	100,620,784	
Less: Accumulated depletion	0	d	d	d	0	0	0	0	d	26,691,237	
Land	331,978	332,094	2,966,304	2,144,291	310,074	177,381	444,931	1,383,386	418,377	17,917,446	
Intangible assets (amortizable)	38,528,421	19,215,517	52,968,686	108,633,512	19,069,006	3,000,954	10,713,143	79,268,205	18,062,190	401,678,992	
Less: Accumulated amortization	6,298,745	3,404,637	17,837,073	19,182,662	4,803,123	356,248	d	17,689,411	4,320,587	68,869,942	
Other assets	4,667,832	18,736,455	100,907,859	65,953,641	2,116,870	835,744	3,156,184	20,389,257	5,117,497	128,471,700	
Total liabilities	130,387,179	86,854,036	1,005,454,597	448,095,591	42,414,344	28,833,008	34,231,928	258,726,785	68,349,514	2,621,546,637	
Accounts payable	25,334,249	8,518,197	153,040,241	35,125,631	2,806,346	2,068,319	4,124,443	18,716,421	17,696,994	347,952,242	
Mortgages, notes, bonds payable in less than 1 year	4,400,773	2,355,745	95,422,924	10,144,284	984,275	6,499,430	1,341,340	8,537,809	2,189,099	154,907,973	
Other current liabilities	5,649,134	6,695,264	89,847,087	87,807,845	8,492,163	2,731,014	4,074,537	20,973,985	7,025,474	342,380,215	
Loans from shareholders	1,940,671	1,224,517	3,036,011	136,442	307,216	* 83,740	409,883	1,017,911	1,106,005	35,189,728	
Mortgages, notes, bonds payable in 1 year or more	29,373,284	17,041,191	225,510,090	80,180,620	6,473,700	4,271,870	8,772,597	105,629,077	17,887,478	515,210,987	
Other liabilities	7,934,663	21,294,758	147,990,686	125,178,883	7,867,245	2,737,245	3,915,517	28,899,831	7,320,448	260,244,532	
Net worth, total	55,754,406	29,724,364	290,607,559	109,521,885	15,483,397	10,461,391	11,593,612	74,951,750	15,124,016	965,660,959	
Capital stock	4,056,844	2,778,416	21,678,008	33,242,560	828,966	666,913	1,209,312	14,857,737	2,391,412	128,845,831	
Additional paid-in capital	49,959,098	32,558,525	183,380,840	55,011,285	6,025,653	4,463,904	d	96,035,431	15,268,121	611,013,548	
Retained earnings, appropriated	0	* 66,325	* 131,554	* 60,013	d	d	d	* 1,670,184	* 7,123	9,423,915	
Retained earnings, unappropriated	13,161,381	-3,729,482	95,369,344	82,276,653	d	d	d	2,571,634	2,547,457	303,813,602	
Less: Cost of treasury stock	11,422,917	1,949,420	9,952,187	61,068,625	d	d	d	40,183,235	5,090,097	87,435,936	
Total receipts	63,685,859	50,135,444	840,702,086	340,346,688	42,422,089	28,521,628	44,245,594	131,323,808	46,987,767	3,390,877,144	
Business receipts	58,954,929	49,059,729	793,604,075	330,728,570	41,410,853	26,621,496	43,600,345	120,384,594	44,231,132	3,307,121,915	
Dividends	1,443,653	118,441	4,416,620	623,518	* 54,785	* 70,163	19,429	1,159,097	116,727	10,077,263	
Interest	232,341	406,413	8,760,080	647,821	195,756	564,155	36,258	556,966	173,585	9,578,867	
Gross rents	43,195	11,422	12,157,693	552,974	* 7,425	* 77,884	25,827	89,170	22,009	7,490,421	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Total receipts—continued											
Gross royalties	810,876	102,720	5,276,299	2,499,573	d	d	95,533	3,185,573	1,305,926	11,536,439	
Net short-term capital gain less net long-term loss	d	* 4,137	d	d	d	d	* 658	946	* 809	1,072,041	
Net long-term capital gain less net short-term loss	940,155	63,594	530,280	817,977	* 33,021	* 44,995	79,283	601,310	235,441	6,178,915	
Net gain, noncapital assets	241,784	16,698	d	d	d	635,401	d	d	d	3,847,657	
Tax-exempt interest	d	* 2,428	d	d	d	d	d	d	d	64,008	
Other receipts	d	349,862	13,661,788	4,385,638	711,037	409,473	321,328	5,211,886	708,324	33,909,618	
Total deductions [1]	d	49,747,137	d	d	d	d	d	d	d	3,308,431,403	
Cost of goods sold [2]	38,871,398	33,932,033	646,638,760	226,230,738	30,044,321	17,619,710	27,666,438	63,759,722	25,880,777	2,729,296,807	
Compensation of officers	651,737	610,459	1,378,423	888,924	307,690	301,562	693,888	1,823,428	802,471	21,590,596	
Salaries and wages	5,385,071	4,187,092	22,408,078	15,608,290	2,988,194	1,648,179	3,706,388	20,334,176	4,934,904	169,923,773	
Repairs and maintenance	231,749	178,948	1,341,775	1,210,499	200,248	247,982	158,973	521,887	204,217	9,666,483	
Bad debts	d	37,376	1,129,817	206,307	6,863	65,693	64,139	d	d	3,488,154	
Rents paid	492,161	518,001	2,871,555	2,618,141	423,496	178,768	739,427	1,026,774	901,823	23,751,795	
Taxes and licenses	998,301	895,216	4,794,071	4,798,266	674,590	343,622	871,069	2,753,696	974,755	29,610,763	
Interest paid	1,930,958	1,418,591	10,161,173	4,717,629	377,015	460,429	d	5,359,728	1,487,979	30,184,603	
Charitable contributions	56,265	18,133	160,689	283,309	9,701	10,786	35,628	267,398	33,679	1,493,610	
Amortization	647,026	719,005	7,398,963	d	d	d	229,905	1,779,586	544,036	15,388,380	
Depreciation	1,046,776	1,217,871	40,376,907	7,010,414	667,652	1,140,963	706,629	3,708,707	1,140,201	52,124,761	
Depletion	0	* 1,191	* 1,869	d	0	d	d	d	d	1,404,860	
Advertising	314,963	542,193	12,656,223	942,489	442,856	300,536	d	1,005,056	1,114,280	26,689,374	
Pension, profit-sharing, etc., plans	882,808	456,193	4,315,372	5,486,741	410,413	208,081	283,960	839,925	468,543	6,976,237	
Employee benefit programs	1,123,657	806,775	8,665,421	6,783,391	1,415,503	366,953	877,550	3,602,043	771,101	19,565,684	
Domestic production activities deduction	259,276	95,950	1,235,223	1,749,713	241,000	204,704	120,451	459,611	167,154	1,842,806	
Net loss, noncapital assets	d	107,134	d	d	d	d	55,119	d	d	1,563,834	
Other deductions	5,876,466	4,005,077	43,394,328	37,896,130	739,982	2,022,189	4,577,494	17,760,541	5,349,174	163,868,882	
Total receipts less total deductions	d	388,307	d	d	d	d	d	d	d	82,445,741	
Net income (less deficit)	5,893,697	630,224	d	23,005,887	3,325,130	d	1,447,103	7,854,369	2,313,080	90,230,956	
Income subject to tax	d	d	d	d	3,351,031	3,381,670	1,507,735	9,794,838	d	98,395,082	
Total income tax before credits	d	d	d	d	1,172,459	1,182,866	524,874	3,424,151	d	34,106,784	
Total income tax after credits	d	d	d	d	1,030,602	1,110,345	488,623	2,032,589	d	27,743,944	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC
Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Wholesale trade—continued										
Item	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Motor vehicle and motor vehicle parts and supplies	9,771	5,382	11,339	2,235	11,686	4,098	23,481	26,968	3,505	2,670
Number of returns	209,640,263	25,847,572	190,104,982	55,177,194	192,174,432	31,853,790	139,280,631	79,704,251	12,225,753	440,745,768
Cash	9,824,095	1,688,015	12,382,863	2,805,224	12,539,937	1,740,741	10,249,542	5,298,712	913,526	29,843,820
Trade notes and accounts receivable	70,027,467	5,800,754	53,892,931	11,549,618	57,187,669	7,757,507	33,467,235	18,636,096	4,265,661	62,204,321
Less: Allowance for bad debts	1,274,653	182,071	d	110,910	957,635	159,097	482,290	379,193	d	d
Inventories	28,263,703	6,728,455	21,039,559	17,017,690	28,081,468	d	37,404,830	22,284,659	2,844,509	46,813,373
U.S. Government obligations	d	0	0	0	d	0	d	* 20,506	d	d
Tax-exempt securities	d	d	0	0	d	0	d	* 4,783	0	d
Other current assets	7,537,831	1,158,050	12,114,193	2,292,571	19,321,813	1,493,935	10,462,442	4,899,171	519,491	12,291,885
Loans to shareholders	508,237	117,871	1,074,683	77,500	1,378,882	76,081	811,413	674,911	77,413	2,014,174
Mortgage and real estate loans	d	* 2,739	* 34,416	d	d	d	40,570	* 93,003	0	d
Other investments	18,468,910	1,478,764	23,612,713	7,380,563	25,331,813	1,786,253	12,115,962	9,185,361	542,175	106,867,123
Depreciable assets	85,377,750	9,025,380	31,792,037	12,344,405	38,894,868	7,336,642	31,657,932	14,851,247	3,392,234	30,979,899
Less: Accumulated depreciation	27,358,237	5,262,893	21,073,082	5,029,376	22,462,007	4,258,597	16,580,647	8,937,031	2,056,578	15,756,715
Depletable assets	d	d	0	0	0	0	d	d	d	0
Less: Accumulated depletion	0	d	0	0	0	0	d	d	d	0
Land	1,214,051	522,475	1,086,380	816,475	808,416	337,891	1,268,013	686,911	72,973	1,014,749
Intangible assets (amortizable)	8,935,100	3,392,413	54,970,059	5,595,792	23,214,888	6,132,931	16,795,628	8,764,835	1,942,858	149,473,064
Less: Accumulated amortization	1,983,763	448,573	8,602,472	839,780	5,852,701	955,171	2,835,793	2,024,054	355,399	29,939,401
Other assets	9,062,152	1,542,400	d	1,083,547	14,650,341	801,140	4,502,567	5,224,645	129,541	46,001,466
Total liabilities	209,640,263	25,847,572	190,104,982	55,177,194	192,174,432	31,853,790	139,280,631	79,704,251	12,225,753	440,745,768
Accounts payable	24,570,436	3,954,347	22,742,919	9,482,148	43,207,263	5,939,846	23,598,693	18,516,758	3,419,213	103,340,442
Mortgages, notes, bonds payable in less than 1 year	26,976,976	1,206,557	8,339,814	5,855,365	24,210,020	1,986,710	14,619,378	7,307,351	748,243	14,929,924
Other current liabilities	38,583,064	1,988,980	31,514,350	5,216,168	21,581,485	1,986,710	15,309,083	6,691,079	2,224,302	47,304,556
Loans from shareholders	3,404,002	649,102	2,893,116	475,106	6,826,675	591,972	4,346,396	3,245,028	406,961	1,115,183
Mortgages, notes, bonds payable in 1 year or more	48,495,598	7,775,960	71,502,662	11,493,853	18,143,440	11,005,892	22,982,421	13,681,404	1,935,625	79,066,469
Other liabilities	28,398,782	1,868,164	12,716,331	3,698,046	13,513,873	d	7,301,275	25,444,037	670,466	44,502,327
Net worth, total	39,211,406	8,404,462	40,395,791	18,956,507	64,691,675	8,844,482	51,123,385	26,104,007	2,820,943	150,486,867
Capital stock	5,670,807	864,063	6,979,692	3,470,934	15,207,132	1,258,330	6,947,627	6,104,007	304,617	45,430,005
Additional paid-in capital	d	d	d	8,586,077	66,051,922	7,012,850	25,032,913	15,651,057	1,933,907	109,073,824
Retained earnings, appropriated	d	d	d	* 80,855	* 28,067	* 81,958	751,561	* 44,435	d	* 69,412
Retained earnings, unappropriated	20,981,016	3,284,974	-33,517,112	7,077,802	-13,477,520	1,116,735	24,581,332	8,032,704	d	46,441,872
Less: Cost of treasury stock	d	d	d	259,161	3,117,925	625,391	6,190,047	4,388,167	d	50,528,247
Total receipts	248,432,805	55,584,263	228,023,232	93,588,674	364,331,144	58,978,243	217,329,928	157,678,194	31,756,447	613,947,983
Business receipts	239,450,373	55,209,824	223,777,805	92,146,971	358,002,674	58,124,208	213,140,843	155,776,805	31,544,911	597,148,433
Dividends	113,156	9,089	213,571	159,798	869,298	66,635	88,536	100,305	12,674	312,526
Interest	2,400,709	62,200	550,651	99,639	279,001	112,798	403,775	216,427	17,921	590,503
Gross rents	3,635,528	33,331	408,117	41,771	99,872	25,446	470,599	71,904	3,873	45,291

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total receipts—continued										
Gross royalties	d	* 20	655,545	d	1,744,415	d	40,126	388,871	d	4,762,743
Net short-term capital gain less net long-term loss	* 7,405	d	14,595	d	3,971	* 2,077	232,409	* 3,541	* 3,595	* 277,974
Net long-term capital gain less net short-term loss	240,520	29,548	d	105,288	279,435	39,420	208,801	143,857	26,778	1,176,005
Net gain, noncapital assets	d	d	d	d	73,146	d	997,157	91,973	d	169,607
Tax-exempt interest	d	d	d	d	5,616	d	1,328	1,020	d	1,264
Other receipts	1,906,534	215,329	2,063,681	d	2,973,716	577,622	1,746,355	883,491	119,412	9,463,637
Total deductions [1]	245,454,337	54,702,080	222,106,844	92,121,673	358,250,010	56,631,308	208,369,392	156,116,231	31,553,835	590,251,142
Cost of goods sold [2]	199,618,839	43,051,869	167,804,963	d	300,695,642	41,450,214	163,849,361	128,852,364	d	d
Compensation of officers	951,851	871,756	1,734,897	594,839	1,910,549	819,713	3,565,415	2,039,191	364,174	2,174,631
Salaries and wages	8,125,666	3,748,468	d	2,914,028	19,510,020	5,994,979	14,331,181	7,351,173	1,860,429	20,426,398
Repairs and maintenance	498,388	262,417	873,580	298,066	694,610	222,953	786,199	362,049	85,506	698,255
Bad debts	394,626	d	d	64,041	d	95,241	d	141,513	31,583	393,425
Rents paid	1,357,109	886,477	1,633,661	427,571	1,981,989	1,084,839	1,927,180	2,035,547	366,520	1,553,931
Taxes and licenses	1,720,882	614,844	2,295,483	589,366	2,188,968	883,272	2,375,507	1,343,145	267,607	2,742,104
Interest paid	1,875,925	493,864	2,502,096	674,838	1,606,498	699,450	1,449,695	983,548	231,858	6,148,489
Charitable contributions	47,115	11,078	97,776	15,271	91,394	17,940	112,853	49,801	5,370	675,505
Amortization	339,131	118,134	961,349	195,487	3,283,700	164,041	613,002	575,784	78,982	2,477,078
Depreciation	14,386,269	670,741	3,223,890	688,768	3,339,694	529,762	3,846,619	1,060,539	207,278	2,323,341
Depletion	0	d	d	d	d	0	d	* 17,358	d	d
Advertising	4,062,775	147,848	1,892,534	45,836	4,305,951	352,317	807,264	2,255,667	41,515	4,529,567
Pension, profit-sharing, etc., plans	430,925	149,800	431,364	150,219	721,544	145,692	838,055	263,843	98,901	650,598
Employee benefit programs	1,183,762	439,875	1,799,349	593,900	2,511,086	587,185	1,996,179	811,059	158,311	2,502,816
Domestic production activities deduction	67,592	24,970	353,859	70,429	78,265	9,157	156,602	19,803	* 1,808	540,609
Net loss, noncapital assets	30,263	13,986	206,463	5,469	278,754	33,128	66,504	51,310	d	d
Other deductions	10,363,199	3,061,075	10,562,053	2,613,172	14,555,474	3,541,424	11,236,429	7,902,537	1,575,117	30,839,786
Total receipts less total deductions	2,978,469	882,183	5,916,388	1,467,000	6,081,134	2,346,935	8,960,536	1,561,963	202,612	23,696,841
Net income (less deficit)	d	d	d	d	6,342,003	d	9,096,103	1,656,669	d	24,812,703
Income subject to tax	d	d	d	d	d	d	d	d	d	25,313,536
Total income tax before credits	1,544,276	d	3,090,672	d	2,131,371	d	3,145,875	d	d	8,873,584
Total income tax after credits	1,461,593	d	2,553,638	d	1,767,718	d	3,058,187	d	d	8,004,192

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC
Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued										Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)		
Number of returns	9,325	13,153	1,148	4,774	2,600	1,924	13,366	3,746	159,390	11,535		
Total assets	208,384,810	565,711,596	79,540,702	59,884,853	223,712,335	23,179,254	80,592,214	3,786,235	1,578,164,875	78,687,607		
Cash	6,000,298	47,099,343	2,043,223	1,904,674	8,853,684	1,004,766	6,514,242	348,203	101,650,091	4,550,481		
Trade notes and accounts receivable	14,276,165	49,000,838	19,618,651	11,835,239	20,957,518	2,796,417	10,801,737	645,812	141,275,473	7,470,313		
Less: Allowance for bad debts		642,151	d	d	132,002	d	d	d	3,056,079	54,665		
Inventories	15,046,263	26,481,646	11,734,318	6,862,417	7,097,325	3,776,922	13,795,209	d	296,418,242	33,413,695		
U.S. Government obligations	0	d	d	d	d	d	0	0	25,506	d		
Tax-exempt securities	0	d	0	d	d	0	d	0	3,507,401	d		
Other current assets	6,575,454	23,040,731	5,470,968	8,938,260	8,586,592	563,028	4,114,879	393,447	63,678,276	1,763,553		
Loans to shareholders	161,254	445,403	42,974	83,920	501,568	123,986	243,025	* 36,593	2,663,088	620,293		
Mortgage and real estate loans	d	d	d	0	41,651	0	0	0	251,260	d		
Other investments	135,158,864	196,864,598	28,780,002	9,673,667	54,228,977	1,521,760	24,441,475	764,595	202,347,666	11,110,560		
Depreciable assets	21,090,846	194,824,897	20,732,115	18,991,668	64,823,530	2,824,377	19,095,920	690,347	707,065,977	17,320,734		
Less: Accumulated depreciation	11,752,418	64,040,103	12,188,521	8,678,697	34,128,494	1,439,571	9,985,990	399,981	367,948,159	7,694,671		
Depletable assets	0	d	0	0	97,732,319	0	* 1,206,613	0	102,551	d		
Less: Accumulated depletion	0	d	0	0	d	0	* 151,517	0	* 58,479	d		
Land	454,625	3,004,043	518,410	817,871	4,084,513	216,586	620,713	* 372,351	72,289,563	3,313,552		
Intangible assets (amortizable)	14,648,481	63,440,841	1,541,992	8,158,234	15,872,316	9,725,802	8,038,255	1,035,503	241,492,802	5,479,923		
Less: Accumulated amortization	2,334,701	6,452,597	259,002	1,485,312	1,074,341	1,008,243	2,262,300	* 156,340	30,085,444	269,907		
Other assets	9,757,866	12,976,360	1,603,740	2,676,141	2,267,466	3,066,431	4,318,150	d	146,545,141	1,550,006		
Total liabilities	208,384,810	565,711,596	79,540,702	59,884,853	223,712,335	23,179,254	80,592,214	3,786,235	1,578,164,875	78,687,607		
Accounts payable	9,680,917	26,790,560	9,948,790	7,682,911	20,721,029	2,559,701	11,545,333	250,935	234,036,974	2,965,392		
Mortgages, notes, bonds payable in less than 1 year	6,533,887	12,016,854	5,455,244	10,300,861	4,193,149	3,721,162	6,371,986	d	76,834,288	27,467,511		
Other current liabilities	8,439,458	130,931,946	4,814,420	2,569,363	15,119,230	1,090,450	6,226,871	788,699	168,614,452	5,601,767		
Loans from shareholders	1,500,437	1,476,470	992,373	637,625	4,271,527	218,224	1,955,456	* 184,075	13,807,779	1,955,469		
Mortgages, notes, bonds payable in 1 year or more	13,792,592	91,497,408	18,802,957	13,050,502	68,219,130	3,262,675	19,513,871	988,529	417,708,777	12,453,512		
Other liabilities	13,215,630	71,101,323	4,718,788	4,955,012	35,373,827	3,790,601	7,835,174	d	146,461,657	6,639,734		
Net worth, total	155,221,890	231,897,035	34,808,129	20,687,577	75,814,445	8,536,441	27,143,524	1,172,363	520,700,947	21,504,224		
Capital stock	4,611,230	9,736,811	1,823,644	4,848,313	5,002,767	6,360,923	3,888,763	336,165	40,963,354	1,878,584		
Additional paid-in capital	d	156,212,447	4,626,977	7,618,832	56,376,568	3,239,991	12,854,177	d	273,746,293	5,676,925		
Retained earnings, appropriated	d	* 6,602,726	0	0	* 240,157	0	* 34,286	0	680,530	98,808		
Retained earnings, unappropriated	106,074,157	68,931,530	28,678,913	9,272,681	15,477,314	-835,854	10,908,357	d	363,786,412	17,600,925		
Less: Cost of treasury stock	d	9,586,480	321,404	1,050,249	1,282,362	228,619	542,058	d	158,475,642	3,751,018		
Total receipts	102,877,253	482,286,216	136,671,467	74,497,013	402,387,759	28,060,765	111,696,688	2,749,071	2,804,747,466	215,432,597		
Business receipts	98,105,906	446,666,751	133,222,875	72,975,823	392,776,554	27,492,922	108,082,183	3,476,055	2,736,067,405	209,761,811		
Dividends	587,149	4,356,972	72,055	70,078	2,201,167	* 1,827	842,428	0	4,892,127	32,403		
Interest	79,305	3,787,366	412,591	87,321	315,226	20,008	135,429	8,000	5,436,572	764,669		
Gross rents	60,119	2,078,974	158,429	d	282,692	d	31,841	d	4,140,058	277,446		

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued								Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
Total receipts—continued										
Gross royalties	2,403,881	638,478	* 103,605	* 7,683	87,748	76,422	539,592	d	6,809,272	d
Net short-term capital gain less net long-term loss	* 6,512	200,641	* 30,701	* 11,049	276,269	d	1,014	d	63,334	4,490
Net long-term capital gain less net short-term loss	190,142	1,245,470	78,250	19,232	1,988,808	60,340	180,262	d	4,275,105	136,998
Net gain, noncapital assets	d	177,046	d	d	1,030,376	d	d	d	1,175,234	d
Tax-exempt interest	d	* 36,831	d	d	* 251	d	d	0	58,332	d
Other receipts	1,425,066	3,097,686	d	1,261,759	3,428,668	369,527	1,835,955	-748,073	41,830,026	4,141,491
Total deductions [1]	97,917,470	446,820,934	135,186,599	72,724,737	401,509,736	27,715,647	108,461,343	2,538,085	2,713,132,510	212,313,014
Cost of goods sold [2]	d	348,225,706	d	60,332,780	364,396,237	d	86,256,947	d	1,978,360,228	183,742,654
Compensation of officers	1,088,868	2,181,777	487,283	617,516	611,208	234,885	1,035,195	306,848	13,057,000	1,394,841
Salaries and wages	11,429,856	29,689,115	2,306,213	3,821,279	4,729,596	1,918,396	5,434,383	d	270,373,742	10,896,959
Repairs and maintenance	514,189	2,781,494	339,760	398,972	439,400	74,122	324,695	11,830	16,926,068	485,031
Bad debts	138,105	563,195	76,481	63,576	170,009	3,828	122,737	d	4,870,669	112,268
Rents paid	3,325,906	3,531,661	482,151	749,743	794,527	221,662	1,301,883	89,438	61,147,030	1,873,780
Taxes and licenses	2,006,605	5,862,135	489,483	682,329	3,030,864	664,523	1,731,855	141,791	42,894,357	2,007,072
Interest paid	998,902	6,225,903	1,063,509	732,524	2,801,019	333,357	1,305,301	57,829	25,096,725	1,026,515
Charitable contributions	101,002	131,509	35,936	15,187	26,368	9,453	47,865	* 2,185	2,799,977	28,394
Amortization	442,824	1,419,820	52,184	334,049	3,152,258	836,296	320,518	23,743	4,973,006	354,651
Depreciation	1,673,403	11,602,522	1,488,152	1,139,968	4,479,680	207,526	1,201,370	55,238	45,497,710	1,269,767
Depletion	d	* 22,536	d	* 97,064	904,972	d	* 194,978	0	6,936	d
Advertising	3,197,517	2,429,995	91,794	90,568	93,576	1,165,448	1,188,038	11,167	35,995,523	1,764,699
Pension, profit-sharing, etc., plans	221,275	1,318,884	165,644	181,776	761,630	87,948	309,218	* 48,922	7,648,383	130,857
Employee benefit programs	776,594	3,608,014	712,790	526,506	488,013	151,573	647,531	71,143	26,545,744	953,080
Domestic production activities deduction	* 5,800	155,861	65,971	96,858	64,522	* 27,661	103,038	0	742,948	d
Net loss, noncapital assets	d	40,886	d	18,316	250,705	d	180,889	* 3,896	1,875,999	d
Other deductions	11,468,017	27,029,922	3,006,554	2,825,724	14,315,152	1,434,702	6,774,903	763,641	174,320,466	6,235,053
Total receipts less total deductions	4,959,783	15,465,282	1,484,868	1,772,276	878,023	345,119	3,235,344	210,986	91,614,957	3,119,583
Net income (less deficit)	d	15,943,921	1,825,515	d	1,831,275	d	d	d	97,070,242	d
Income subject to tax	d	d	d	d	d	810,428	d	310,229	107,591,227	d
Total income tax before credits	d	d	d	d	2,152,105	277,688	d	103,260	37,378,282	d
Total income tax after credits	d	d	d	d	948,522	274,048	d	101,094	33,613,536	d

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of returns	11,653	9,892	6,788	1,603	3,425	5,177	3,043	22,345	4,860	12,874
Total assets	46,543,086	32,376,090	36,313,817	103,106,705	3,919,360	22,041,384	2,422,240	193,711,397	2,955,305	181,182,398
Cash	2,102,606	2,459,600	3,576,121	690,651	403,230	1,265,721	374,258	13,743,202	285,026	7,818,876
Trade notes and accounts receivable	4,761,365	5,932,577	7,499,264	5,869,340	406,619	2,578,093	231,217	15,081,589	89,067	32,256,324
Less: Allowance for bad debts	48,502	100,100	260,555	d	d	62,059	* 4,467	79,278	d	d
Inventories	19,658,569	8,679,342	8,336,354	19,287,383	1,851,008	3,479,204	1,093,168	22,647,646	1,342,124	27,346,369
U.S. Government obligations	0	d	0	0	0	d	0	d	0	d
Tax-exempt securities	0	d	0	0	d	0	0	d	0	d
Other current assets	1,156,000	1,683,014	2,368,070	3,364,816	152,689	1,622,585	100,263	9,386,608	95,362	6,670,163
Loans to shareholders	281,900	113,022	86,413	* 17,797	69,982	98,346	d	102,232	39,060	226,762
Mortgage and real estate loans	d	d	0	d	0	d	0	d	d	0
Other investments	1,791,450	572,409	7,139,034	8,457,476	394,711	4,999,737	47,170	29,022,177	54,215	16,803,307
Depreciable assets	18,734,781	16,047,142	12,493,552	50,533,355	1,944,882	5,250,848	1,344,654	137,235,293	1,167,702	47,847,754
Less: Accumulated depreciation	10,600,916	8,924,289	9,050,840	27,869,528	1,536,368	3,335,702	971,468	74,559,667	621,048	26,086,634
Depletable assets	d	0	0	0	0	d	0	0	d	d
Less: Accumulated depletion	d	0	0	0	0	d	0	0	d	d
Land	2,443,911	1,152,206	333,951	d	108,307	510,992	84,992	11,319,250	63,830	3,476,509
Intangible assets (amortizable)	6,204,263	3,952,338	d	d	96,128	2,053,184	d	22,127,364	340,254	66,313,912
Less: Accumulated amortization	372,988	649,525	d	d	62,233	607,787	d	2,448,196	103,190	6,805,824
Other assets	407,547	1,455,203	1,359,602	30,989,764	92,890	4,155,817	43,741	6,576,414	195,528	6,365,637
Total liabilities	46,543,086	32,376,090	36,313,817	103,106,705	3,919,360	22,041,384	2,422,240	193,711,397	2,955,305	181,182,398
Accounts payable	13,157,209	6,070,413	10,197,806	10,490,465	520,594	1,548,602	377,048	50,328,292	387,357	23,517,147
Mortgages, notes, bonds payable in less than 1 year	2,971,432	3,367,404	533,350	1,006,692	164,246	629,136	259,728	1,755,710	118,282	10,471,971
Other current liabilities	3,524,737	4,157,512	5,868,425	12,098,124	d	3,814,501	d	15,833,520	112,615	19,984,729
Loans from shareholders	1,218,882	504,392	554,660	78,636	384,058	467,070	220,620	785,237	769,958	980,278
Mortgages, notes, bonds payable in 1 year or more	12,070,107	4,516,521	4,907,018	58,268,554	584,193	8,604,317	324,824	44,614,545	670,235	33,683,492
Other liabilities	2,473,490	3,331,212	1,827,740	3,791,022	d	1,484,829	d	20,365,231	69,112	12,536,164
Net worth, total	11,127,229	10,428,636	12,424,818	17,373,212	1,592,137	5,492,929	1,014,672	60,028,862	827,747	80,008,617
Capital stock	965,484	684,751	3,473,748	647,535	255,704	345,287	95,866	14,315,983	260,962	2,970,001
Additional paid-in capital	5,226,567	8,001,763	3,106,939	d	d	5,824,087	d	25,045,982	182,713	53,129,678
Retained earnings, appropriated	* 90,022	* 35,208	d	d	* 7,913	* 121,633	d	* 35,360	0	* 93,326
Retained earnings, unappropriated	6,388,712	12,625,739	d	34,001,083	923,348	-62,969	834,672	34,254,293	d	54,156,523
Less: Cost of treasury stock	1,543,557	10,918,825	d	d	d	735,109	d	13,622,757	d	30,340,911
Total receipts	70,903,652	50,105,529	73,333,233	137,413,018	7,943,341	24,059,255	6,622,994	518,315,349	7,899,622	310,790,098
Business receipts	70,033,744	49,306,316	71,106,682	135,477,996	7,819,947	23,221,003	6,541,467	510,084,457	7,809,573	303,791,694
Dividends	13,426	d	195,156	d	13,429	3,599	d	43,247	d	d
Interest	73,234	183,947	259,977	16,465	11,545	268,430	9,855	571,331	1,217	50,453
Gross rents	43,750	24,708	35,264	499,179	4,058	15,126	* 1,139	613,359	* 8,323	199,667

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Total receipts—continued										
Gross royalties	d	* 19,206	d	d	d	d	d	1,664,199	0	* 234,196
Net short-term capital gain less net long-term loss	* 12,850	d	d	d	d	* 3,728	d	24,597	0	* 1,809
Net long-term capital gain less net short-term loss	28,892	48,534	* 13,035	* 175	* 3,956	14,200	* 2,060	1,708,401	* 21,124	481,705
Net gain, noncapital assets	d	d	d	d	13,543	d	12,998	d	d	d
Tax-exempt interest	d	d	d	d	* 109	d	0	d	d	d
Other receipts	594,277	503,574	1,638,192	1,139,414	76,586	503,163	43,485	3,306,149	d	5,862,665
Total deductions [1]	66,936,331	47,673,206	71,890,820	125,093,257	7,802,443	23,783,649	6,502,926	507,399,897	7,865,556	297,564,832
Cost of goods sold [2]	43,156,680	28,001,450	53,172,372	86,593,369	4,972,361	16,860,642	4,643,122	392,983,139	5,997,870	214,730,642
Compensation of officers	918,790	747,333	347,006	241,319	304,058	544,407	174,999	1,181,537	198,699	1,417,711
Salaries and wages	9,357,191	5,807,136	6,258,142	16,670,154	995,843	2,330,165	663,680	45,775,801	511,882	27,824,917
Repairs and maintenance	497,542	393,758	329,143	948,678	63,485	130,086	51,381	3,848,019	28,949	1,310,392
Bad debts	79,804	107,924	197,977	358,117	8,404	48,672	13,578	d	d	530,214
Rents paid	2,263,048	2,700,298	2,003,738	2,226,488	276,473	494,050	130,409	7,909,635	353,767	8,779,994
Taxes and licenses	1,729,312	1,175,169	1,018,300	3,005,916	223,329	391,041	152,095	6,860,013	142,203	3,612,564
Interest paid	731,932	353,890	392,622	1,293,032	47,400	586,584	28,057	3,043,566	42,346	2,535,673
Charitable contributions	11,461	151,432	16,299	95,531	4,105	10,050	1,515	713,185	1,815	105,215
Amortization	143,647	96,955	134,178	d	d	d	d	558,765	16,463	1,157,349
Depreciation	1,113,982	991,129	612,857	2,295,291	105,086	332,737	84,957	7,803,214	45,571	3,166,463
Depletion	0	0	0	0	0	d	0	d	0	d
Advertising	730,256	1,907,878	1,701,020	1,807,388	104,982	205,702	62,523	2,622,128	42,254	3,033,897
Pension, profit-sharing, etc., plans	116,961	45,095	78,336	312,377	21,855	52,998	4,193	d	d	d
Employee benefit programs	856,538	593,985	496,253	2,332,744	100,982	267,725	43,306	6,106,512	31,399	2,029,428
Domestic production activities deduction	11,932	* 2,786	* 16,781	* 5,876	* 726	* 2,604	d	137,848	0	265,808
Net loss, noncapital assets	21,100	40,798	34,885	d	d	19,487	d	254,453	* 1,328	d
Other deductions	5,196,156	4,556,188	5,080,912	6,811,019	565,796	1,401,749	445,984	25,328,557	446,202	26,181,106
Total receipts less total deductions	3,967,321	2,432,323	1,442,413	12,319,761	140,898	275,606	120,068	10,915,452	34,066	13,225,265
Net income (less deficit)	d	d	d	d	140,789	d	120,068	d	d	d
Income subject to tax	d	d	2,254,081	12,291,726	159,594	d	112,370	d	77,246	13,443,874
Total income tax before credits	d	d	d	4,299,992	43,849	d	31,009	d	d	4,684,425
Total income tax after credits	d	d	d	4,221,849	42,273	d	30,365	d	18,307	4,579,905

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC
Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued						Transportation and warehousing			
	(121)	(122)	(123)	(124)	(125)	(126)	Total	Air transportation	Rail transportation	Water transportation
Number of returns	8,014	16,513	6,112	2,702	19,593	13,262	67,085	1,349	190	1,124
Total assets	28,481,189	121,967,566	36,343,164	377,603,644	41,413,587	269,196,326	731,836,527	203,758,670	176,114,677	31,797,185
Cash	2,334,939	11,673,987	2,137,480	13,050,561	5,182,175	30,001,177	39,629,141	15,263,900	4,399,915	1,586,498
Trade notes and accounts receivable	1,534,541	8,214,260	5,682,030	8,010,093	4,410,417	31,248,364	106,180,182	10,010,578	6,476,957	4,756,975
Less: Allowance for bad debts	21,295	252,884	98,730	201,195	92,117	696,349	1,037,140	103,548	d	50,639
Inventories	2,933,378	31,647,907	11,315,588	80,468,996	9,590,737	13,328,773	7,271,696	2,335,823	d	353,823
U.S. Government obligations	d	* 5,411	0	0	0	d	d	d	d	0
Tax-exempt securities	0	d	0	0	d	d	* 423,463	d	0	0
Other current assets	1,223,654	6,690,387	1,330,493	10,274,257	1,837,185	13,959,178	37,598,657	21,281,408	2,579,216	1,389,522
Loans to shareholders	155,908	217,894	41,453	d	230,425	152,868	2,354,600	d	d	d
Mortgage and real estate loans	* 59,007	d	d	d	d	d	95,651	0	d	d
Other investments	2,335,294	6,477,707	3,203,627	20,590,245	3,996,084	85,352,462	68,520,447	4,465,667	d	3,350,611
Depreciable assets	20,973,101	70,682,980	19,156,446	225,613,413	19,027,766	41,691,573	566,924,517	155,893,498	191,154,825	25,237,707
Less: Accumulated depreciation	10,755,220	39,693,680	11,351,001	102,245,736	12,651,617	19,999,775	210,024,598	49,363,509	52,230,897	8,196,884
Depletable assets	0	0	0	0	d	0	d	d	d	0
Less: Accumulated depletion	0	0	0	0	0	0	* 9,987	0	d	0
Land	3,458,761	d	799,693	d	508,437	657,495	8,370,138	254,748	3,189,532	164,203
Intangible assets (amortizable)	d	17,311,363	4,426,674	21,359,481	d	75,459,342	77,889,426	34,396,090	1,424,492	1,572,203
Less: Accumulated amortization	294,216	1,911,618	d	1,432,942	784,564	12,978,729	12,118,628	3,172,482	497,056	235,752
Other assets	1,203,826	9,068,367	631,585	70,056,542	1,393,416	10,999,255	38,113,378	10,847,990	2,839,097	1,810,889
Total liabilities	28,481,189	121,967,566	36,343,164	377,603,644	41,413,587	269,196,326	731,836,527	203,758,670	176,114,677	31,797,185
Accounts payable	3,312,864	16,574,102	5,864,376	53,376,149	6,263,167	29,085,991	100,804,350	8,412,512	8,806,755	1,537,647
Mortgages, notes, bonds payable in less than 1 year	381,336	2,558,840	1,229,837	13,126,916	1,731,739	9,060,159	21,382,367	6,394,271	1,355,955	737,885
Other current liabilities	2,826,467	16,607,054	4,337,073	40,757,061	5,062,366	27,271,617	77,833,606	45,609,595	7,371,269	1,801,812
Loans from shareholders	794,444	1,850,432	681,362	341,730	1,168,979	1,051,573	9,114,035	d	d	* 216,589
Mortgages, notes, bonds payable in 1 year or more	5,479,915	37,529,306	13,290,184	93,956,607	14,744,124	72,011,322	176,734,483	51,909,771	34,294,415	11,120,731
Other liabilities	5,412,073	12,681,300	3,604,150	37,097,189	3,373,806	31,632,010	153,844,851	d	d	5,221,360
Net worth, total	10,274,090	34,166,533	7,336,181	138,947,991	9,069,417	99,083,653	192,122,834	34,593,058	66,071,155	11,161,161
Capital stock	1,226,255	6,307,962	614,032	1,517,211	985,402	4,418,586	28,785,718	1,468,443	16,251,349	1,293,884
Additional paid-in capital	1,614,541	25,725,663	8,906,424	40,511,192	10,733,103	70,333,194	159,240,571	d	d	d
Retained earnings, appropriated	* 34,960	* 9,384	* 37,073	d	* 61,840	d	126,123	d	0	d
Retained earnings, unappropriated	7,981,731	10,541,820	302,937	d	6,057,732	d	34,318,451	d	23,443,796	1,927,642
Less: Cost of treasury stock	583,398	8,418,297	2,524,285	d	8,768,661	d	30,348,029	d	d	d
Total receipts	123,671,885	209,281,575	51,738,214	716,074,645	73,841,966	207,320,494	644,343,075	d	d	d
Business receipts	122,006,348	201,300,631	49,712,397	696,659,176	71,277,877	200,156,285	619,036,655	178,397,616	61,674,593	18,570,033
Dividends	112,584	1,065,365	* 303,010	1,075,548	407,222	1,564,257	560,480	32,643	49,570	* 6,119
Interest	70,928	556,786	648,039	662,239	190,696	1,096,761	1,260,532	187,943	132,678	43,129
Gross rents	129,852	88,797	286,450	914,916	44,960	953,065	1,549,203	185,687	551,009	* 10,510

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC
Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued						Transportation and warehousing			
	Gasoline stations (121)	Clothing and clothing accessories stores (122)	Sporting goods, hobby, book, and music stores (123)	General merchandise stores (124)	Miscellaneous store retailers (125)	Nonstore retailers (126)	Total (127)	Air transportation (128)	Rail transportation (129)	Water transportation (130)
Total receipts—continued										
Gross royalties	* 48,126	862,908	132,548	1,822,472	278,651	1,303,820	1,662,880	d	* 35,207	d
Net short-term capital gain less net long-term loss	* 2,975	* 302	d	* 7,751	* 3,504	* 821	43,057	d	d	d
Net long-term capital gain less net short-term loss	305,766	766,358	* 1,428	383,206	31,523	327,843	3,918,092	440,313	d	114,048
Net gain, noncapital assets	d	105,010	73,080	d	d	d	2,428,071	511,256	200,303	340,442
Tax-exempt interest	d	3,054	d	* 4,406	d	d	18,878	d	d	d
Other receipts	966,517	4,532,364	578,328	d	1,585,196	1,780,401	13,865,228	d	d	d
Total deductions [1]	121,511,690	198,351,518	50,589,742	690,069,126	72,091,072	205,693,430	615,570,762	180,777,486	53,247,553	19,373,409
Cost of goods sold [2]	106,351,323	110,359,028	30,109,682	517,425,929	42,735,581	136,524,385	191,651,505	58,922,150	d	7,842,371
Compensation of officers	361,909	1,848,882	566,266	600,985	824,154	1,384,105	5,061,831	925,743	318,975	201,655
Salaries and wages	4,704,110	28,043,789	6,518,274	73,151,650	9,545,091	21,318,956	111,890,361	30,984,512	10,580,933	1,633,098
Repairs and maintenance	672,303	1,522,209	478,751	4,625,309	773,811	767,223	23,413,495	9,767,768	d	342,544
Bad debts	23,969	1,348,076	103,005	417,167	d	1,303,326	1,124,168	d	d	d
Rents paid	1,548,800	14,906,664	3,092,645	7,339,120	3,755,682	1,494,439	28,280,213	11,803,809	2,176,308	742,099
Taxes and licenses	1,094,739	4,203,141	1,155,490	12,268,812	1,578,570	2,276,591	19,026,714	3,016,641	3,290,516	313,714
Interest paid	587,697	2,472,618	1,029,181	6,285,775	1,156,415	3,483,422	10,765,962	2,767,726	2,362,447	685,404
Charitable contributions	76,551	95,139	36,470	1,357,161	22,244	73,409	214,488	6,048	45,226	6,676
Amortization	111,426	485,142	161,117	514,290	d	826,913	1,943,594	511,931	d	111,485
Depreciation	1,619,806	5,367,843	1,066,883	12,028,089	1,204,665	6,389,372	35,410,461	10,770,232	7,063,400	1,685,065
Depletion	d	d	d	d	d	0	7,478	0	d	d
Advertising	203,383	4,775,684	1,306,382	8,049,404	1,601,313	6,076,629	2,306,564	1,018,159	99,840	51,151
Pension, profit-sharing, etc., plans	d	d	d	d	68,735	611,209	12,030,528	5,388,750	491,001	102,266
Employee benefit programs	385,417	2,346,760	395,179	7,070,507	874,619	1,659,309	22,460,481	5,508,229	3,281,891	320,809
Domestic production activities deduction	* 19,560	76,763	d	* 98,516	20,813	82,315	13,319	0	d	d
Net loss, noncapital assets	d	d	d	d	92,306	83,006	513,313	d	d	d
Other deductions	3,613,973	19,262,641	4,380,739	35,979,918	7,495,650	21,338,821	149,456,287	38,847,252	12,077,882	4,888,357
Total receipts less total deductions	2,160,195	10,930,057	1,148,472	26,005,518	1,750,894	1,627,064	28,772,313	d	d	d
Net income (less deficit)	d	11,798,296	1,236,223	28,058,335	d	d	29,115,264	5,294,846	10,479,680	-21,046
Income subject to tax	d	13,802,929	1,521,294	31,189,085	d	d	d	2,710,433	10,825,437	686,618
Total income tax before credits	d	4,798,997	524,299	10,916,513	d	d	10,342,948	950,810	3,787,379	240,804
Total income tax after credits	d	4,052,610	507,858	9,472,078	d	d	9,725,380	937,268	3,628,670	230,559

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Transportation and warehousing—continued						Information				
	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage	Total	Newspaper publishers	Periodical publishers	Book publishers	Database directory and other publishers	
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	
Number of returns	34,695	12,162	102	15,443	2,019	46,567	2,035	1,138	1,974	692	
Total assets	65,299,553	13,358,428	33,244,153	187,177,514	21,086,346	3,013,440,568	60,823,281	66,340,200	64,147,177	12,799,233	
Cash	4,277,672	561,461	485,919	12,280,671	773,107	160,517,093	4,245,052	3,688,649	4,552,913	1,288,599	
Trade notes and accounts receivable	15,714,615	1,491,128	1,337,109	64,423,242	1,969,578	342,690,347	4,519,647	4,302,935	19,996,587	1,203,371	
Less: Allowance for bad debts	221,073	12,188	d	412,447	25,992	8,066,112	163,865	370,756	478,104	128,298	
Inventories	522,900	98,667	d	2,074,018	366,986	26,116,801	344,058	357,908	1,780,144	680,784	
U.S. Government obligations	d	0	0	* 6,862	0	546,538	d	d	d	0	
Tax-exempt securities	d	0	0	d	0	d	d	d	d	d	
Other current assets	3,091,130	730,783	485,403	6,436,706	1,604,489	146,484,016	2,127,436	2,929,568	3,583,050	982,495	
Loans to shareholders	1,407,238	280,201	0	404,581	d	6,165,762	d	d	d	d	
Mortgage and real estate loans	* 82,929	d	0	d	d	252,215	d	d	d	0	
Other investments	4,489,774	1,048,323	d	20,706,084	8,026,719	781,066,535	23,207,910	16,038,501	7,578,225	2,010,130	
Depreciable assets	58,674,217	9,204,945	22,475,644	94,527,393	9,756,287	956,660,023	12,070,405	6,996,989	5,165,193	4,133,362	
Less: Accumulated depreciation	32,907,311	4,950,250	6,319,297	51,508,796	4,547,654	573,761,749	7,577,112	4,577,524	3,570,276	2,934,337	
Depletable assets	d	0	d	d	0	0	d	0	0	0	
Less: Accumulated depletion	d	0	d	d	0	0	d	0	0	0	
Land	2,001,514	d	d	1,923,917	440,719	14,212,843	831,516	281,243	d	d	
Intangible assets (amortizable)	7,098,328	5,030,837	580,322	25,541,150	2,246,005	1,058,751,990	20,775,187	37,849,614	31,598,329	6,324,223	
Less: Accumulated amortization	1,633,392	902,062	* 63,449	5,222,414	392,022	223,226,764	3,578,505	13,110,604	10,268,912	2,211,166	
Other assets	2,699,064	595,162	3,061,454	15,602,857	656,864	324,636,550	3,936,825	11,767,553	3,738,119	1,327,727	
Total liabilities	65,299,553	13,358,428	33,244,153	187,177,514	21,086,346	3,013,440,568	60,823,281	66,340,200	64,147,177	12,799,233	
Accounts payable	8,037,111	686,723	730,837	71,223,945	1,368,821	143,817,207	2,134,357	1,616,643	8,524,988	665,253	
Mortgages, notes, bonds payable in less than 1 year	4,095,628	897,964	2,731,245	4,492,258	677,159	149,163,378	559,638	2,268,996	3,101,361	563,641	
Other current liabilities	5,970,022	1,663,541	842,113	12,170,138	2,405,116	325,531,458	6,907,271	4,437,609	9,435,704	2,353,260	
Loans from shareholders	1,871,116	2,618,324	d	2,840,278	d	15,217,317	896,331	164,000	* 3,567,166	* 103,946	
Mortgages, notes, bonds payable in 1 year or more	17,213,419	3,346,889	14,114,774	40,456,604	4,277,880	933,707,527	19,753,054	15,459,969	11,563,931	6,127,102	
Other liabilities	8,291,264	1,519,365	d	16,579,437	d	549,180,596	5,289,247	14,734,522	13,315,347	1,273,211	
Net worth, total	19,820,993	2,625,621	9,617,517	39,414,854	8,818,476	896,823,085	25,283,384	27,658,461	14,638,680	1,712,820	
Capital stock	1,615,870	329,295	1,290,450	5,563,350	973,077	148,497,107	828,389	490,727	1,919,714	1,176,820	
Additional paid-in capital	10,391,343	d	d	32,075,775	d	1,334,066,334	d	d	d	d	
Retained earnings, appropriated	30,458	d	0	* 21,909	d	1,896,469	d	d	d	d	
Retained earnings, unappropriated	12,102,870	-2,669,562	d	9,429,901	147,368	-206,828,001	7,279,212	-121,318,938	1,940,781	-3,490,697	
Less: Cost of treasury stock	4,319,549	d	d	7,676,081	d	380,808,823	d	d	d	d	
Total receipts	d	d	d	215,827,815	d	1,176,332,334	d	d	d	d	
Business receipts	117,618,157	14,459,800	5,960,478	208,758,630	13,597,349	977,540,056	20,666,095	21,280,284	d	d	
Dividends	d	* 964	d	456,637	2,353	5,415,323	369,467	818,995	58,849	2,667	
Interest	427,475	83,008	32,818	284,397	69,082	16,778,293	46,844	88,828	590,021	41,321	
Gross rents	460,038	27,359	19,406	272,374	22,820	6,618,912	67,964	122,659	* 41,902	* 65,955	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Transportation and warehousing—continued						Information			
	Truck transportation (131)	Transit and ground passenger transportation (132)	Pipeline transportation (133)	Other transportation and support activities (134)	Warehousing and storage (135)	Total (136)	Newspaper publishers (137)	Periodical publishers (138)	Book publishers (139)	Database directory and other publishers (140)
Total receipts—continued										
Gross royalties	* 14,512	d	d	* 1,592,180	d	39,772,082	90,771	432,426	426,449	* 49,077
Net short-term capital gain less net long-term loss	* 116	0	d	32,938	d	268,599	d	* 416	d	* 4,136
Net long-term capital gain less net short-term loss	112,199	* 64,604	d	845,576	1,988,529	10,399,965	911,863	251,338	1,093,616	d
Net gain, noncapital assets	899,511	d	d	209,168	d	4,028,909	d	d	d	d
Tax-exempt interest	d	d	d	13,881	d	103,657	d	d	d	d
Other receipts	d	120,796	d	3,362,033	539,499	115,406,537	1,442,717	1,566,763	975,509	d
Total deductions [1]	118,832,675	14,801,250	6,337,192	208,080,291	14,120,906	1,095,487,650	22,170,761	22,702,417	24,208,376	11,309,204
Cost of goods sold [2]	36,498,031	3,429,280	d	70,025,222	5,161,052	230,135,916	5,688,685	6,096,694	6,245,486	3,586,527
Compensation of officers	1,417,020	230,731	* 17,237	1,798,424	152,046	14,036,392	332,616	608,989	281,057	140,482
Salaries and wages	22,261,278	4,588,750	570,192	38,362,005	2,909,594	211,006,666	4,927,753	4,829,008	5,801,523	2,357,690
Repairs and maintenance	3,365,935	315,528	d	6,112,165	235,894	10,799,601	219,229	172,497	125,643	100,333
Bad debts	d	22,536	d	324,371	d	5,320,705	96,861	141,968	71,069	47,793
Rents paid	5,282,709	592,602	69,925	6,660,384	952,376	22,873,365	352,663	611,954	566,780	258,348
Taxes and licenses	4,889,895	712,774	285,940	6,186,834	330,400	28,290,505	766,631	584,245	622,578	406,485
Interest paid	1,526,448	437,013	815,685	1,873,357	297,882	65,363,374	1,056,534	966,646	1,958,587	785,318
Charitable contributions	31,697	3,640	* 888	114,052	6,261	1,093,798	23,266	17,665	33,360	3,236
Amortization	246,803	113,522	d	767,746	93,619	42,519,779	945,887	953,463	1,116,354	325,089
Depreciation	6,963,961	902,668	1,025,652	6,252,654	746,829	60,644,564	552,743	436,958	683,697	260,831
Depletion	d	0	0	* 209	d	0	0	0	0	0
Advertising	281,461	82,402	* 1,722	729,734	42,095	30,399,271	504,285	444,035	404,795	417,576
Pension, profit-sharing, etc., plans	591,687	61,802	24,326	5,325,578	45,118	d	232,323	d	d	85,698
Employee benefit programs	3,391,482	387,542	125,931	9,067,901	376,694	27,220,286	773,770	746,590	658,169	272,209
Domestic production activities deduction	* 1,195	0	0	* 2,557	3,001	5,370,723	91,911	80,986	* 48,484	* 16,095
Net loss, noncapital assets	d	8,109	d	42,334	d	4,145,440	73,826	d	d	529,123
Other deductions	31,898,709	2,912,351	1,655,612	54,434,765	2,741,358	328,215,522	5,530,777	5,687,400	5,296,575	1,716,371
Total receipts less total deductions	d	d	d	7,747,524	d	80,844,684	d	d	d	d
Net income (less deficit)	2,455,130	d	d	8,014,539	d	95,046,300	1,744,783	1,968,297	1,915,982	218,561
Income subject to tax	d	172,566	672,401	d	d	d	d	1,680,623	2,046,835	284,001
Total income tax before credits	941,556	52,392	234,897	d	d	d	d	587,656	716,774	98,553
Total income tax after credits	914,553	49,677	233,537	d	d	d	d	541,535	645,969	93,379

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC
Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Information—continued										Finance and insurance		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)			
Number of returns	7,562	9,018	1,137	1,548	6,370	4,333	10,761	63,198	1,309	953			
Total assets	423,412,390	216,827,860	24,511,757	289,946,335	1,445,195,588	159,774,695	249,662,051	25,085,273,785	709,845,918	927,398,157			
Cash	37,482,281	10,407,816	457,397	5,596,033	58,107,379	11,102,505	23,588,470	1,074,858,006	51,760,758	47,882,439			
Trade notes and accounts receivable	43,308,157	22,374,583	2,105,243	19,608,876	195,002,641	12,661,426	17,606,881	2,723,652,275	412,888,593	95,304,911			
Less: Allowance for bad debts	1,435,327	d	d	507,950	3,119,892	272,798	373,542	21,282,453	4,550,568	d			
Inventories	2,562,245	d	d	1,581,327	5,110,639	178,560	618,764	d	d	d			
U.S. Government obligations	d	d	d	d	d	d	d	d	d	d			
Tax-exempt securities	d	d	d	d	d	d	d	d	d	d			
Other current assets	25,875,101	12,364,184	1,328,662	12,582,560	26,334,933	18,497,274	39,878,751	2,487,451,333	5,102,000	20,736,453			
Loans to shareholders	123,247	d	* 4,348,155	498,155	d	93,490	70,933	d	d	d			
Mortgage and real estate loans	d	d	d	d	* 191,122	d	d	d	28,514,610	d			
Other investments	61,876,845	d	d	d	330,258,637	d	70,133,070	7,421,893,011	78,783,834	185,800,683			
Depreciable assets	50,128,934	28,271,324	1,072,157	68,259,829	697,005,293	42,702,331	40,854,206	325,506,874	32,701,013	17,209,216			
Less: Accumulated depreciation	29,919,266	17,891,353	737,705	41,762,797	424,424,913	21,858,547	18,507,919	122,515,940	9,102,957	8,524,699			
Depletable assets	0	0	0	0	0	0	d	d	d	0			
Less: Accumulated depletion	0	0	0	d	0	d	d	d	494,533	0			
Land	d	d	d	2,294,318	4,413,891	d	d	7,687,314	1,194,607	d			
Intangible assets (amortizable)	160,630,008	70,557,297	9,918,062	153,768,356	446,959,269	52,992,973	67,378,673	462,398,950	1,363,124	13,730,745			
Less: Accumulated amortization	28,271,455	6,285,587	2,054,760	49,673,241	82,982,102	10,483,559	14,306,874	71,458,259	d	d			
Other assets	99,489,558	d	d	15,106,582	131,813,037	20,730,925	19,657,298	3,657,593,120	29,819,915	30,881,420			
Total liabilities	423,412,390	216,827,860	24,511,757	289,946,335	1,445,195,588	159,774,695	249,662,051	25,085,273,785	709,845,918	927,398,157			
Accounts payable	15,482,083	13,135,669	165,604	3,345,747	87,529,201	4,442,530	6,775,133	1,522,882,382	d	d			
Mortgages, notes, bonds payable in less than 1 year	11,012,668	d	d	2,004,331	121,000,516	1,925,584	3,776,595	923,586,669	36,385,868	32,724,857			
Other current liabilities	130,676,649	23,935,011	4,846,713	30,099,984	73,994,077	14,836,185	24,008,995	5,103,677,944	478,390,510	662,031,464			
Loans from shareholders	1,094,169	2,007,176	* 3,918,098	505,076	898,789	601,254	1,461,313	41,864,459	d	d			
Mortgages, notes, bonds payable in 1 year or more	121,497,617	87,419,083	5,559,465	91,320,098	508,175,659	40,518,628	26,312,921	4,985,494,707	76,980,634	66,773,748			
Other liabilities	50,002,012	d	d	40,427,900	341,919,352	12,990,842	38,696,256	9,279,960,574	71,912,875	53,159,599			
Net worth, total	93,647,192	58,040,898	8,829,947	122,243,199	311,677,994	84,459,672	148,630,838	3,227,807,051	43,174,108	100,433,872			
Capital stock	d	d	5,284,729	12,531,975	18,807,383	d	49,066,415	449,523,958	21,338,279	14,804,806			
Additional paid-in capital	d	159,346,928	7,198,567	130,438,023	334,814,465	103,248,601	137,316,986	2,126,630,624	54,002,138	65,449,706			
Retained earnings, appropriated	* 37,612	d	0	* 79,666	1,264,325	d	* 250,209	d	129,588	1,070,825			
Retained earnings, unappropriated	-43,241,673	-36,677,855	-3,652,822	667,922	34,478,171	-22,005,527	-20,808,576	d	-32,018,046	27,633,746			
Less: Cost of treasury stock	d	d	* 527	21,474,387	77,686,350	d	17,196,196	d	277,851	8,525,211			
Total receipts	194,941,590	d	d	123,976,988	493,567,317	53,832,821	d	3,148,032,224	76,730,622	40,285,891			
Business receipts	127,896,655	81,232,089	5,712,055	106,612,716	432,250,133	53,832,821	94,038,852	2,244,066,771	17,177,602	5,251,913			
Dividends	579,124	1,504,553	* 1,639	267,586	1,474,933	31,898	305,611	22,059,238	36,415	118,154			
Interest	309,567	2,982,288	106,324	1,976,931	9,729,632	348,969	557,568	426,033,019	39,997,696	27,622,598			
Gross rents	116,606	351,168	* 6,497	238,189	5,459,954	15,426	132,593	d	3,860,175	640,909			

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Information—continued										Finance and insurance		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)			
Total receipts—continued													
Gross royalties	10,893,781	8,726,298	* 1,381,350	5,939,296	5,590,604	2,794,713	3,447,316	2,643,612	9,032	5,617			
Net short-term capital gain less net long-term loss	16,951	* 5,383	d	* 142,308	87,139	* 7,990	* 1,517	d	181,935	22,095			
Net long-term capital gain less net short-term loss	829,607	1,663,148	d	676,391	2,957,820	229,227	1,352,402	48,015,381	340,459	531,655			
Net gain, noncapital assets	51,359	d	d	206,966	2,457,912	490,328	d	d	d	d			
Tax-exempt interest	5,547	d	0	* 3,258	50,237	d	d	d	d	d			
Other receipts	54,242,392	4,041,912	d	7,913,347	33,508,954	d	8,442,106	355,557,277	10,142,819	3,901,439			
Total deductions [1]	182,655,606	90,095,327	8,113,904	111,801,342	458,919,286	59,448,927	104,062,498	2,909,816,591	68,630,905	33,949,673			
Cost of goods sold [2]	45,771,992	15,223,842	2,408,859	13,341,117	96,986,746	10,277,221	24,507,747	1,317,492,867	d	d			
Compensation of officers	3,074,949	1,836,948	36,176	2,694,642	1,827,500	1,558,384	1,644,648	23,882,970	1,529,921	1,056,682			
Salaries and wages	53,663,582	9,396,417	888,923	15,839,162	63,621,648	20,565,301	29,115,658	288,886,400	9,639,458	7,983,066			
Repairs and maintenance	1,220,417	712,767	9,983	667,237	6,412,469	482,676	676,350	5,259,985	522,783	501,434			
Bad debts	534,344	d	d	223,324	3,755,769	189,454	220,183	29,005,920	2,691,795	d			
Rents paid	2,184,087	3,895,422	97,314	2,090,870	9,766,612	1,711,036	1,338,279	20,022,620	1,409,562	d			
Taxes and licenses	5,917,768	1,371,748	140,013	1,988,687	11,984,243	1,605,814	2,902,294	50,946,463	2,413,855	1,289,545			
Interest paid	5,448,111	6,746,874	506,355	7,613,385	35,855,139	2,546,930	1,879,495	142,521,172	16,713,099	6,306,568			
Charitable contributions	183,106	224,201	* 1,754	145,276	296,292	18,087	147,555	1,588,311	51,792	131,130			
Amortization	2,616,450	d	d	9,079,475	7,196,718	1,369,650	1,345,067	25,386,206	620,916	571,067			
Depreciation	5,550,376	6,287,652	497,058	3,965,715	34,699,546	3,526,012	4,183,979	39,797,879	5,904,247	2,048,634			
Depletion	0	d	0	* 88	d	d	d	d	d	d			
Advertising	6,179,092	4,221,345	128,834	3,373,952	9,599,844	1,429,842	3,695,672	20,208,682	394,039	576,267			
Pension, profit-sharing, etc., plans	389,654	d	d	532,007	4,604,413	d	d	17,676,503	764,271	786,418			
Employee benefit programs	5,644,348	d	d	4,029,991	10,704,861	1,340,303	1,802,530	26,023,049	1,074,400	1,233,383			
Domestic production activities deduction	1,716,092	d	0	922,512	d	* 47,275	117,168	759,156	d	d			
Net loss, noncapital assets	372,405	42,721	* 16,860	70,377	2,728,894	d	d	d	3,885,218	366,193			
Other deductions	42,188,834	20,250,290	2,965,848	45,223,526	157,200,726	12,380,433	29,774,742	887,510,720	20,633,789	8,438,677			
Total receipts less total deductions	12,285,984	d	d	12,175,646	34,648,031	d	d	238,215,633	8,099,717	6,336,218			
Net income (less deficit)	14,564,327	11,247,258	d	12,359,247	35,322,928	d	14,621,431	220,360,114	8,513,696	d			
Income subject to tax	20,106,408	12,126,876	* 48,505	12,930,542	33,426,971	d	20,057,394	220,360,114	8,513,696	5,805,220			
Total income tax before credits	7,042,341	4,243,289	* 9,832	4,534,576	11,693,923	d	7,026,808	d	d	2,028,193			
Total income tax after credits	3,975,605	2,593,445	* 9,780	3,925,786	9,330,950	d	5,727,317	62,294,593	d	1,891,059			

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and Insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Number of returns	1,996	2,645	1,781	3,146	1,415	1,917	187	8,763	631	11,933
Total assets	727,749,241	84,798,542	5,363,791,421	192,696,077	4,179,210,060	1,256,053,606	65,614,871	622,027,321	7,503,895,066	3,022,504,259
Cash	49,294,595	5,260,195	98,969,611	14,729,608	399,022,291	105,328,411	15,960,884	68,075,013	76,325,811	115,884,567
Trade notes and accounts receivable	372,535,358	15,875,174	92,572,165	27,873,304	1,127,430,047	147,659,958	9,019,994	28,460,532	102,513,182	247,588,812
Less: Allowance for bad debts	6,498,663	205,907	550,842	842,973	d	d	d	327,039	177,606	2,178,260
Inventories	* 13,817	* 38,798	d	139,097	d	d	d	d	247,538	1,221,459
U.S. Government obligations	d	* 91,821	d	* 558,172	d	d	d	18,347,501	193,610,205	125,223,291
Tax-exempt securities	* 4,096,753	d	d	d	d	d	0	2,921,210	319,978,323	379,148,152
Other current assets	40,105,559	9,499,641	111,497,316	18,134,418	903,533,071	747,009,126	30,117,748	120,932,967	346,510,685	106,438,134
Loans to shareholders	d	d	d	145,260	d	d	* 2,477	925,952	d	1,823,878
Mortgage and real estate loans	1,173,710	31,026,388	d	19,930,982	d	d	d	d	372,610,168	46,111,301
Other investments	165,577,327	3,159,025	175,339,553	20,713,924	869,845,068	137,588,887	7,257,695	164,676,887	3,671,159,131	1,718,801,287
Depreciable assets	62,662,211	1,329,739	5,210,727	11,948,785	21,957,489	9,699,023	528,134	21,489,280	69,252,449	59,472,734
Less: Accumulated depreciation	13,744,917	690,687	1,851,725	6,365,822	13,009,968	5,454,003	336,471	11,763,367	21,610,260	22,638,064
Depletable assets	d	0	0	d	0	0	0	d	d	188,828
Less: Accumulated depletion	0	0	0	d	0	0	0	d	d	86,001
Land	154,314	290,671	225,763	225,837	996,452	d	d	829,497	322,475	1,237,610
Intangible assets (amortizable)	15,960,046	2,341,868	2,739,192	80,718,548	17,797,451	20,312,223	1,618,195	112,656,480	22,430,148	108,222,285
Less: Accumulated amortization	6,968,329	66,458	568,615	11,229,475	4,629,309	3,935,384	577,395	6,979,867	4,002,419	17,129,525
Other assets	42,133,187	12,847,723	65,362,142	15,828,794	748,872,593	76,482,575	1,708,661	99,981,788	2,354,285,501	153,173,768
Total liabilities	727,749,241	84,798,542	5,363,791,421	192,696,077	4,179,210,060	1,256,053,606	65,614,871	622,027,321	7,503,895,066	3,022,504,259
Accounts payable	41,429,402	7,999,500	32,252,646	13,790,460	1,034,654,507	174,615,411	28,087,566	16,030,905	49,710,878	81,584,873
Mortgages, notes, bonds payable in less than 1 year	26,242,032	6,072,024	304,366,820	2,043,759	d	104,583,690	d	77,797,210	36,247,188	17,177,969
Other current liabilities	142,378,192	11,122,039	24,772,769	32,359,581	1,232,749,653	760,493,400	4,960,949	155,833,900	361,923,505	1,195,792,337
Loans from shareholders	701,405	293,662	1,522,882	1,157,347	* 1,011,680	15,015,921	* 2,236,117	9,055,760	3,522,041	4,032,726
Mortgages, notes, bonds payable in 1 year or more	382,425,241	10,882,601	3,475,532,871	72,156,539	d	15,758,526	d	76,166,114	182,742,388	147,698,051
Other liabilities	59,123,419	26,681,417	1,501,236,956	27,085,253	d	88,260,994	d	100,856,125	5,917,788,520	362,665,850
Net worth, total	75,449,550	21,747,259	24,106,478	44,103,139	288,100,845	97,325,663	5,366,145	186,287,307	949,960,544	1,213,552,452
Capital stock	4,512,481	1,611,668	226,262,497	3,302,143	57,899,109	8,799,451	2,745,898	16,824,326	31,092,340	52,481,606
Additional paid-in capital	40,779,414	48,390,437	9,226,286	50,788,508	320,640,388	95,820,491	7,822,384	143,997,692	627,633,859	514,441,555
Retained earnings, appropriated	* 8,496	d	* 76,765	d	d	d	0	* 312,529	92,525,222	80,055,454
Retained earnings, unappropriated	36,478,272	d	-199,493,039	d	d	d	d	31,693,009	257,935,181	653,269,031
Less: Cost of treasury stock	6,329,113	d	11,966,030	d	d	d	d	6,540,249	59,225,057	86,695,195
Total receipts	90,124,828	14,200,054	86,347,486	60,086,406	d	69,947,575	d	102,705,015	1,052,616,672	1,346,270,580
Business receipts	50,452,213	8,041,684	8,003,615	48,847,416	46,119,190	40,928,634	2,905,361	80,553,823	656,678,604	1,200,978,091
Dividends	243,190	218,156	14,650	1,269,477	1,135,143	336,548	4,362	1,024,895	11,976,158	5,036,836
Interest	33,088,237	1,619,612	41,474,388	3,528,557	32,643,281	14,404,193	245,013	7,099,960	172,932,693	48,192,075
Gross rents	11,412	17,243	22,960	226,475	301,244	298,501	d	118,889	4,719,881	1,435,129

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Total receipts—continued										
Gross royalties	d	d	d	d	46,392	6,435	d	211,078	10,121	19,243
Net short-term capital gain less net long-term loss	* 58,149	* 13,846	* 1,614	* 10,579	d	228,609	d	174,341	2,129,557	1,400,447
Net long-term capital gain less net short-term loss	859,972	583,570	67,254	579,670	3,931,014	654,028	* 48,970	2,834,229	17,629,257	14,253,694
Net gain, noncapital assets	d	d	d	d	d	d	d	1,059,116	541,462	756,774
Tax-exempt interest	d	d	d	d	d	d	d	56,782	1,928,682	10,357,221
Other receipts	3,850,622	539,142	33,153,716	3,906,699	23,907,207	12,849,752	434,594	9,571,900	184,070,257	63,841,071
Total deductions [1]	77,564,486	12,836,509	54,007,324	46,576,483	107,489,074	63,580,109	3,695,254	82,994,248	1,004,517,762	1,265,739,564
Cost of goods sold [2]	313,837	d	d	821,304	d	d	0	d	548,227,465	753,918,323
Compensation of officers	687,770	282,670	507,727	747,350	911,680	3,810,432	105,134	5,051,385	1,270,917	4,020,029
Salaries and wages	7,941,957	3,155,202	3,080,393	10,211,635	20,373,721	19,062,432	565,726	21,879,875	21,148,723	140,945,855
Repairs and maintenance	278,799	51,693	169,513	564,787	299,407	320,650	14,877	574,389	183,044	1,245,709
Bad debts	7,009,975	199,119	10,205,156	1,257,325	1,773,011	170,119	3,027	230,993	963,252	2,559,280
Rents paid	597,951	259,712	327,064	876,936	1,574,113	1,431,008	89,498	1,534,619	2,458,893	6,684,524
Taxes and licenses	1,521,135	397,818	356,014	1,056,515	2,609,722	1,655,820	95,753	2,569,689	7,363,197	26,978,568
Interest paid	10,504,521	1,646,097	19,034,645	5,172,469	28,819,556	7,345,783	310,886	8,413,046	22,169,761	10,504,281
Charitable contributions	85,690	4,082	8,440	45,285	74,807	35,952	294	110,486	224,520	746,000
Amortization	1,480,106	918,356	281,797	1,508,152	d	d	d	2,268,585	11,377,762	3,487,444
Depreciation	11,911,431	127,349	888,798	1,288,051	1,159,074	838,118	326,843	1,692,005	3,666,504	8,879,912
Depletion	0	0	0	0	* 3,911	0	0	d	94,862	78,955
Advertising	3,343,105	131,431	285,039	1,733,022	164,766	739,161	13,097	1,100,319	2,307,075	8,463,006
Pension, profit-sharing, etc., plans	525,510	d	d	364,155	1,076,534	580,629	75,573	1,241,209	4,616,499	6,082,560
Employee benefit programs	795,437	201,087	462,216	1,036,724	1,116,753	1,094,109	30,324	1,635,127	2,441,176	11,966,059
Domestic production activities deduction	* 12,699	0	d	* 591,423	d	d	0	55,894	d	42,092
Net loss, noncapital assets	103,077	d	d	117,058	d	d	d	d	d	1,894,122
Other deductions	30,451,485	4,377,736	18,184,976	19,184,290	37,478,722	25,136,081	1,858,193	33,389,392	375,893,358	277,242,845
Total receipts less total deductions	12,560,342	1,363,545	32,340,162	13,509,923	d	6,367,466	d	19,710,767	48,098,910	80,531,017
Net income (less deficit)	d	d	d	d	4,172,623	d	130,694	20,527,351	48,221,183	71,359,940
Income subject to tax	15,067,606	2,077,417	20,599,165	d	12,979,678	5,952,634	281,080	21,680,512	32,169,963	67,936,647
Total income tax before credits	5,267,644	724,749	7,206,379	d	4,559,959	2,102,843	102,701	7,592,623	11,804,273	24,234,826
Total income tax after credits	4,804,128	640,577	4,159,076	d	1,344,165	2,058,570	88,615	6,948,158	7,854,919	22,488,602

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and insurance—continued				Real estate and rental and leasing					
	Insurance agencies and brokerages	Other insurance related activities (third-party administrator of insurance, etc.)	Other financial vehicles	Total	Lessors of buildings	Lessors of miniwarehouses, self-storage units, and other real estate	Offices of real estate agents and brokers	Other real estate activities	Automotive equipment rental and leasing	Other consumer goods and general rental centers
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
Number of returns	18,746	3,725	4,054	177,867	68,209	21,068	19,635	58,070	1,653	2,362
Total assets	139,996,975	63,956,460	225,735,811	583,836,003	134,708,487	57,912,051	32,787,341	98,425,460	91,642,469	16,913,500
Cash	14,015,890	5,035,665	7,312,268	37,540,365	11,235,831	4,532,744	2,535,804	8,838,449	2,073,575	1,408,935
Trade notes and accounts receivable	18,753,378	6,547,554	18,629,312	52,851,245	4,648,470	1,903,478	4,838,233	9,817,639	6,802,730	504,336
Less: Allowance for bad debts	179,575	58,461	d	1,767,116	85,905	d	79,810	918,545	d	d
Inventories	* 6,368	171,198	0	4,059,969	d	d	* 80,914	d	1,596,456	202,991
U.S. Government obligations	d	848,675	1,950,248	d	* 9,835	d	d	d	d	0
Tax-exempt securities	d	1,891,690	d	d	d	d	0	* 92,024	d	d
Other current assets	6,495,226	4,837,688	16,501,301	34,361,484	5,312,386	2,836,127	2,051,906	13,355,546	3,193,967	2,696,252
Loans to shareholders	d	47,652	d	3,648,201	1,504,881	d	612,903	439,041	32,267	* 54,352
Mortgage and real estate loans	* 255,327	* 427,193	d	d	d	794,546	* 134,248	1,895,399	d	0
Other investments	53,896,531	20,455,370	148,837,808	111,602,979	22,402,285	18,348,023	7,610,263	32,480,228	9,366,230	574,406
Depreciable assets	6,815,314	4,710,924	519,836	328,246,761	92,492,737	23,867,129	4,979,645	23,424,581	83,658,919	7,465,629
Less: Accumulated depreciation	4,573,178	2,617,645	232,178	109,348,289	32,253,446	6,342,403	2,630,409	6,366,657	26,990,826	4,022,597
Depletable assets	d	0	d	360,522	51,625	d	* 1,625	* 2,365	0	0
Less: Accumulated depletion	d	0	d	d	* 5,373	* 55,930	0	d	0	0
Land	141,509	163,286	d	36,643,219	20,522,638	d	558,729	6,720,277	d	d
Intangible assets (amortizable)	42,355,479	19,237,940	915,226	55,036,261	3,841,646	2,138,516	11,456,980	4,607,227	8,845,210	2,646,526
Less: Accumulated amortization	7,095,552	3,884,225	d	9,680,124	1,253,617	484,622	1,507,090	1,246,047	1,107,468	342,488
Other assets	8,512,173	6,141,956	11,560,922	35,286,649	4,733,475	2,293,902	2,141,330	4,835,803	2,810,127	5,648,088
Total liabilities	139,996,975	63,956,460	225,735,811	583,836,003	134,708,487	57,912,051	32,787,341	98,425,460	91,642,469	16,913,500
Accounts payable	23,197,576	2,589,537	d	17,994,808	3,061,709	837,606	1,755,518	3,690,674	2,585,977	2,539,908
Mortgages, notes, bonds payable in less than 1 year	2,242,773	878,379	61,258,618	37,878,510	4,350,670	1,916,465	1,407,788	3,823,129	17,489,307	40,133
Other current liabilities	14,117,424	9,405,015	17,347,206	41,112,312	5,900,539	2,018,756	3,306,189	6,948,979	12,623,925	1,335,547
Loans from shareholders	915,657	95,288	d	34,090,268	12,827,174	4,749,699	548,531	9,789,045	644,796	d
Mortgages, notes, bonds payable in 1 year or more	21,240,334	16,726,536	28,104,742	201,919,523	52,962,021	18,963,190	9,035,334	33,367,854	27,520,227	3,110,361
Other liabilities	15,891,859	15,136,515	18,375,787	74,171,513	8,592,968	4,470,053	4,237,049	10,435,885	15,179,129	d
Net worth, total	62,391,352	19,125,210	96,683,085	176,669,069	47,013,405	24,956,283	12,496,933	30,369,893	15,599,109	4,927,285
Capital stock	1,796,983	2,141,001	3,911,369	35,569,954	13,934,956	d	1,129,383	7,390,828	d	d
Additional paid-in capital	48,559,868	17,467,094	81,610,806	164,599,650	43,189,154	25,467,126	11,612,175	32,104,168	12,600,313	2,315,632
Retained earnings, appropriated	139,440	* 141,677	d	d	189,952	d	* 109,094	944,989	d	* 17,858
Retained earnings, unappropriated	13,913,630	3,789,375	d	d	-8,290,113	d	-40,816	-5,655,623	10,402,230	d
Less: Cost of treasury stock	2,018,570	4,413,938	d	d	2,010,544	d	312,903	4,414,469	d	d
Total receipts	49,152,895	34,600,515	d	208,467,120	d	d	d	d	d	d
Business receipts	46,053,206	31,174,354	904,064	166,645,355	20,932,323	5,148,322	18,827,918	22,963,502	47,419,372	12,510,974
Dividends	387,227	97,695	160,332	449,964	154,304	116,452	66,271	66,271	8,480	* 3,068
Interest	288,376	539,628	2,356,712	3,751,033	440,295	323,431	165,867	1,213,793	593,808	30,537
Gross rents	52,668	113,129	d	d	d	30,428	150,353	d	221,704	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC
Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued			Real estate and rental and leasing						
	Insurance agencies and brokerages	Other insurance related activities (third-party administrator of insurance, etc.)	Other financial vehicles	Total	Lessors of buildings	Lessors of miniwarehouses, self-storage units, and other real estate	Offices of real estate agents and brokers	Other real estate activities	Automotive equipment rental and leasing	Other consumer goods and general rental centers
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
Total receipts—continued										
Gross royalties	123,116	* 63,567	d	5,493,847	39,423	146,020	d	346,236	* 607,784	d
Net short-term capital gain less net long-term loss	9,213	29,449	d	d	d	d	d	58,507	d	0
Net long-term capital gain less net short-term loss	362,209	299,623	5,039,775	6,695,843	3,325,933	1,180,367	162,309	1,780,512	94,555	* 1,336
Net gain, noncapital assets	78,876	151,396	d	d	346,378	190,200	d	1,382,971	d	77,126
Tax-exempt interest	13,172	50,053	d	d	d	d	d	d	d	d
Other receipts	1,784,832	2,081,620	1,521,609	13,687,575	2,319,678	1,481,573	d	d	d	d
Total deductions [1]	46,943,071	31,991,966	9,300,163	198,149,838	25,592,120	7,847,217	20,000,948	34,271,646	53,466,571	12,606,993
Cost of goods sold [2]	2,224,173	d	d	25,769,640	1,277,865	289,013	d	d	7,859,550	d
Compensation of officers	3,033,552	817,120	50,603	4,975,069	609,335	231,485	1,042,812	1,441,904	421,657	344,195
Salaries and wages	15,195,471	7,360,955	341,931	35,372,935	2,217,342	615,230	7,534,862	10,222,692	7,254,253	2,196,065
Repairs and maintenance	321,813	207,130	3,956	5,487,042	1,342,695	332,898	136,950	769,671	1,546,079	181,372
Bad debts	65,496	d	34,603	1,373,771	253,423	188,025	38,756	454,925	140,345	15,194
Rents paid	1,357,479	539,144	d	12,405,395	1,556,949	192,855	2,428,915	1,355,605	4,279,732	542,792
Taxes and licenses	1,625,351	808,758	204,722	8,726,835	2,821,005	646,797	746,331	1,428,070	1,840,710	376,594
Interest paid	2,133,316	1,127,047	2,320,097	13,175,297	3,231,282	1,235,560	752,347	2,007,926	2,239,393	185,398
Charitable contributions	50,339	18,110	1,381	104,646	27,805	10,671	20,928	26,649	4,092	4,129
Amortization	1,191,382	482,684	67,159	1,506,763	191,583	63,385	230,900	215,715	135,629	115,775
Depreciation	535,178	486,058	45,676	35,490,248	3,235,232	822,785	337,333	899,349	16,631,202	1,869,146
Depletion	d	0	84,100	d	13,051	d	d	d	0	0
Advertising	736,008	186,631	35,716	2,517,315	217,610	47,058	372,720	330,347	688,490	569,826
Pension, profit-sharing, etc., plans	922,619	301,906	35,094	735,346	90,818	40,397	52,755	110,446	d	d
Employee benefit programs	1,246,747	1,524,153	165,354	d	300,190	d	d	791,772	1,062,673	233,749
Domestic production activities deduction	d	d	* 235	66,037	3,213	* 1,294	d	* 5,207	d	d
Net loss, noncapital assets	d	d	84,930	1,780,352	495,049	186,070	d	373,808	d	d
Other deductions	16,275,087	13,174,424	5,791,665	45,131,458	7,707,673	2,837,640	5,736,697	12,131,332	9,059,694	1,781,374
Total receipts less total deductions	2,209,824	2,608,549	d	8,317,282	d	d	d	d	d	d
Net income (less deficit)	3,376,168	2,950,333	d	d	2,243,166	804,940	966,840	1,117,956	d	225,360
Income subject to tax	d	3,462,807	4,483,042	d	3,216,103	d	d	d	505,023	d
Total income tax before credits	d	1,206,121	d	d	1,033,608	488,075	d	850,934	190,615	100,921
Total income tax after credits	d	1,112,047	d	3,746,231	1,012,729	473,756	d	788,255	186,824	78,763

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services							
	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services	Scientific research and development services
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Number of returns	6,426	443	194,743	19,497	19,373	22,637	8,114	36,778	48,411	10,893
Total assets	123,656,763	27,789,932	965,705,195	8,783,935	86,913,109	134,638,627	2,869,318	278,768,468	124,919,703	123,769,970
Cash	4,834,548	2,080,481	116,047,887	2,352,982	3,847,356	10,851,429	473,375	34,967,062	14,641,459	34,247,031
Trade notes and accounts receivable	22,000,240	2,336,121	152,281,428	1,003,711	4,429,612	30,465,948	454,044	50,859,135	22,071,311	11,813,340
Less: Allowance for bad debts	296,118	d	2,663,657	66,943	244,501	650,872	2,700	735,014	420,298	161,131
Inventories	1,518,110	88,726	12,518,653	* 32,579	16,420	3,287,476	d	1,790,105	2,364,680	d
U.S. Government obligations	d	d	281,234	d	0	d	0	d	d	d
Tax-exempt securities	0	0	d	d	d	d	0	0	d	d
Other current assets	2,763,457	2,151,842	99,384,683	1,657,505	28,886,746	14,049,419	223,964	16,117,806	11,398,092	14,260,764
Loans to shareholders	269,911	d	4,078,983	236,048	32,259	541,199	53,887	1,120,604	953,142	80,656
Mortgage and real estate loans	* 53,297	d	d	d	d	d	0	d	* 133,609	d
Other investments	13,302,323	7,519,222	189,438,075	717,298	8,964,668	24,590,345	109,284	56,619,767	25,974,439	22,617,133
Depreciable assets	90,686,355	1,671,765	128,724,145	5,423,949	5,284,160	30,172,025	2,110,551	30,910,725	15,036,516	20,299,856
Less: Accumulated depreciation	29,883,672	858,278	76,250,160	4,323,907	3,662,750	18,815,993	1,194,011	17,126,294	8,763,392	10,226,058
Depletable assets	0	d	131,465	0	0	d	0	d	d	d
Less: Accumulated depletion	0	d	* 39,798	0	0	d	0	d	d	d
Land	d	d	2,101,412	d	d	564,167	d	388,831	365,144	d
Intangible assets (amortizable)	11,724,344	9,775,812	290,910,994	1,453,387	12,823,124	36,237,538	410,356	102,435,412	39,847,623	24,859,970
Less: Accumulated amortization	1,568,144	2,170,647	53,801,845	228,535	3,607,960	7,463,503	91,618	20,937,369	4,983,596	4,401,727
Other assets	7,739,146	5,084,778	101,571,443	421,401	29,443,096	10,696,922	118,401	22,316,791	6,276,473	6,345,937
Total liabilities	123,656,763	27,789,932	965,705,195	8,783,935	86,913,109	134,638,627	2,869,318	278,768,468	124,919,703	123,769,970
Accounts payable	3,252,069	271,346	88,513,116	343,043	2,160,407	15,093,508	243,414	25,985,705	7,653,529	7,237,035
Mortgages, notes, bonds payable in less than 1 year	7,484,391	1,366,628	44,095,317	768,321	1,006,122	6,492,707	77,934	20,069,253	5,599,771	5,049,793
Other current liabilities	6,373,349	2,605,027	156,768,856	2,979,445	30,771,921	21,359,135	773,632	36,609,903	25,282,821	15,177,482
Loans from shareholders	5,268,622	d	22,056,089	780,159	377,612	4,333,862	169,748	8,850,398	3,627,155	2,149,397
Mortgages, notes, bonds payable in 1 year or more	52,044,542	4,915,996	192,612,973	1,729,406	4,124,524	24,769,408	500,643	58,320,779	25,638,583	33,693,266
Other liabilities	23,249,443	d	133,369,565	707,434	31,294,551	14,184,771	866,408	25,623,640	14,176,867	14,894,372
Net worth, total	25,984,347	15,321,815	328,289,278	1,476,127	17,177,972	48,405,237	417,540	103,308,791	42,940,977	45,568,627
Capital stock	2,843,295	d	115,591,867	1,080,032	2,243,162	9,941,623	223,912	40,972,605	9,315,108	37,858,623
Additional paid-in capital	21,856,863	15,454,218	492,576,678	1,579,688	12,734,078	35,542,955	1,553,877	153,649,587	42,230,277	173,837,182
Retained earnings, appropriated	* 73,524	d	586,638	* 5,627	0	207,807	0	105,742	* 149,711	* 18,782
Retained earnings, unappropriated	3,249,696	-2,335,762	-226,474,528	-969,382	12,489,758	4,348,221	-1,337,044	-84,241,437	-1,848,690	-151,293,030
Less: Cost of treasury stock	2,039,032	d	53,991,377	219,839	10,289,027	1,635,370	* 23,205	7,177,706	6,905,429	14,852,930
Total receipts	39,153,341	d	781,945,416	d	d	153,045,902	6,050,658	214,367,995	162,308,865	d
Business receipts	34,962,549	3,880,395	746,678,131	37,407,397	34,234,370	149,350,583	5,993,937	207,460,975	156,399,047	45,025,336
Dividends	31,280	* 54,464	1,745,467	3,409	d	332,131	d	220,447	186,005	166,099
Interest	839,146	144,156	2,924,900	29,772	564,320	397,507	1,138	673,583	305,655	197,158
Gross rents	89,446	* 5,224	705,532	36,494	d	199,353	d	201,710	67,585	18,557

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services							
	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services	Scientific research and development services
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Total receipts—continued										
Gross royalties	* 23,172	3,555,571	5,878,406	d	d	84,332	0	1,859,461	399,040	2,339,635
Net short-term capital gain less net long-term loss	* 598	d	128,178	* 169	* 1,449	19,088	d	19,429	60,229	7,325
Net long-term capital gain less net short-term loss	137,157	* 13,674	2,794,957	31,003	d	259,562	d	498,373	367,061	893,027
Net gain, noncapital assets	1,710,519	* 39,082	1,041,558	d	d	175,935	d	259,106	95,811	d
Tax-exempt interest	11,398	d	55,839	d	d	1,763	0	5,787	13,136	d
Other receipts	1,348,075	d	19,992,450	797,839	d	2,225,648	d	3,169,123	4,415,297	5,105,640
Total deductions [1]	38,517,579	5,846,764	795,515,043	37,860,659	32,988,391	150,601,656	6,097,727	220,948,078	159,276,367	72,286,270
Cost of goods sold [2]	9,553,762	d	269,523,332	722,274	5,704,707	75,859,387	3,489,659	58,260,710	77,049,809	13,037,129
Compensation of officers	709,237	174,444	31,510,751	7,343,685	2,603,260	5,024,579	437,356	5,464,666	4,363,204	2,840,790
Salaries and wages	4,036,887	1,295,604	200,898,853	16,159,567	11,970,846	29,027,624	796,602	60,513,339	32,467,184	20,518,702
Repairs and maintenance	1,131,765	45,611	4,103,503	237,579	361,970	841,020	27,578	1,130,937	434,622	463,942
Bad debts	251,358	31,745	1,535,000	d	215,994	291,824	d	d	362,888	d
Rents paid	1,793,811	254,736	18,650,395	2,253,537	1,147,602	4,322,492	204,838	3,354,462	2,573,043	1,615,193
Taxes and licenses	677,815	189,513	25,246,341	1,463,614	1,669,363	3,958,448	112,101	8,709,758	4,603,226	1,745,657
Interest paid	3,185,964	337,428	15,325,998	220,499	356,423	1,793,747	36,857	5,003,145	1,727,675	2,201,888
Charitable contributions	6,702	3,671	298,246	17,082	10,275	65,853	1,720	43,914	66,931	52,706
Amortization	342,719	211,057	8,969,185	49,417	454,281	1,211,584	54,654	2,742,171	1,186,029	1,322,842
Depreciation	11,468,092	227,109	11,949,798	305,640	488,935	2,609,086	115,777	3,517,003	1,434,798	1,678,206
Depletion	d	* 3,852	d	0	0	7,015	0	d	d	d
Advertising	98,856	192,409	7,967,753	466,130	379,268	347,179	49,557	2,194,336	663,767	821,067
Pension, profit-sharing, etc., plans	d	26,804	6,523,952	896,870	402,772	1,663,465	33,501	1,104,015	1,430,510	199,612
Employee benefit programs	556,213	d	22,239,159	1,289,594	1,000,289	4,612,475	68,079	6,166,323	4,351,681	2,048,739
Domestic production activities deduction	5,999	* 20,775	728,221	0	* 131,745	152,246	d	321,799	d	78,361
Net loss, noncapital assets	d	17,776	d	d	12,424	123,602	d	d	d	d
Other deductions	3,957,708	1,919,339	168,169,694	6,334,410	6,078,237	18,690,030	649,172	61,927,794	25,428,349	23,345,332
Total receipts less total deductions	635,762	d	-13,569,627	d	d	2,444,246	-47,069	-6,580,082	4,032,498	d
Net income (less deficit)	631,432	2,007,421	-11,424,479	459,006	3,739,080	2,744,707	-47,069	-5,887,039	4,225,987	-17,923,378
Income subject to tax	1,336,771	d	d	594,158	3,923,769	d	116,293	d	d	3,397,665
Total income tax before credits	466,460	d	10,656,890	168,041	1,361,461	1,489,091	33,293	d	d	d
Total income tax after credits	388,783	d	8,774,047	165,255	1,192,560	1,079,510	31,971	d	d	d

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)			Administrative and support and waste management and remediation services						
	Advertising and related services	Other professional, scientific, and technical services	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services	Other administrative and support services	Waste management and remediation services		
(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)			
Number of returns	11,336	17,704	34,762	2,625	32,137	70,193	6,735	6,208	53,082	4,168		
Total assets	128,150,998	76,891,067	17,587,106,598	16,779,856,473	807,250,125	282,647,056	37,881,475	30,776,388	132,982,849	81,006,343		
Cash	8,981,695	5,685,497	2,567,175,510	2,540,904,790	26,270,719	18,677,847	3,262,564	3,739,485	8,636,327	3,039,471		
Trade notes and accounts receivable	22,047,373	9,136,953	6,026,207,468	5,970,903,181	55,304,287	41,766,637	9,960,791	4,820,741	19,696,248	7,288,856		
Less: Allowance for bad debts	199,628	182,571	97,643,186	d	d	923,516	d	d	444,264	218,025		
Inventories	743,868	691,093	3,259,144	1,984,784	1,274,360	2,622,614	100,231	332,400	1,488,287	701,696		
U.S. Government obligations	d	d	1,072,465,125	1,066,772,814	5,692,311	d	0	d	d	0		
Tax-exempt securities	0	0	288,218,073	287,270,816	947,258	* 235,332	0	0	d	d		
Other current assets	8,886,114	3,904,272	1,272,637,886	1,224,779,796	47,858,090	16,264,524	2,334,573	3,046,172	8,079,079	2,804,701		
Loans to shareholders	443,676	617,512	236,017,017	223,636,976	12,380,041	1,256,684	213,387	101,299	800,100	141,898		
Mortgage and real estate loans	d	d	1,275,842,057	1,272,980,219	2,861,838	66,816	d	d	d	d		
Other investments	35,904,178	13,940,964	3,745,874,585	3,228,003,979	517,870,606	42,112,232	8,004,513	6,687,768	23,988,485	3,431,467		
Depreciable assets	9,681,011	9,805,353	252,522,261	198,877,017	53,645,244	96,982,924	4,365,594	6,493,495	30,632,823	55,491,013		
Less: Accumulated depreciation	6,088,730	6,049,026	122,707,632	110,511,930	12,195,701	56,683,182	3,096,214	4,033,360	19,540,287	30,013,321		
Depletable assets	0	0	1,263,010	2,684	1,260,326	4,761,535	0	0	d	d		
Less: Accumulated depletion	0	0	434,223	d	d	d	0	0	0	d		
Land	d	d	18,645,600	17,819,158	826,442	3,225,178	110,198	257,762	667,748	2,189,469		
Intangible assets (amortizable)	37,759,371	35,084,213	419,816,550	386,863,511	32,953,040	118,430,079	14,132,291	9,408,458	60,339,670	34,549,660		
Less: Accumulated amortization	5,679,547	6,407,990	55,608,142	51,875,545	3,732,597	22,890,095	3,535,197	1,679,685	13,976,666	3,698,547		
Other assets	15,567,657	10,384,765	683,555,492	618,992,275	64,563,217	18,113,521	2,217,661	1,493,447	12,391,133	2,011,280		
Total liabilities	128,150,998	76,891,067	17,587,106,598	16,779,856,473	807,250,125	282,647,056	37,881,475	30,776,388	132,982,849	81,006,343		
Accounts payable	24,544,675	5,251,801	1,088,312,061	1,025,567,033	62,745,028	18,420,180	3,556,456	2,573,873	9,003,813	3,286,039		
Mortgages, notes, bonds payable in less than 1 year	2,317,458	2,713,960	869,327,288	816,777,845	52,549,443	7,143,819	766,229	290,373	3,234,032	2,853,184		
Other current liabilities	15,686,472	8,128,044	9,962,006,574	9,906,805,870	55,200,704	38,236,537	7,128,929	9,711,887	13,664,006	7,731,716		
Loans from shareholders	746,104	1,021,654	31,370,856	2,105,390	29,265,465	5,855,695	1,021,594	765,552	3,779,798	288,751		
Mortgages, notes, bonds payable in 1 year or more	22,043,497	21,792,867	1,427,510,106	1,244,717,731	182,792,375	92,981,474	6,332,604	4,983,453	51,795,228	29,870,189		
Other liabilities	18,076,593	13,724,931	762,186,579	680,836,985	81,349,594	37,944,295	3,214,236	3,921,720	14,896,916	15,911,422		
Net worth, total	44,736,199	24,257,810	3,446,393,136	3,103,045,620	343,347,516	82,065,056	15,861,426	8,529,531	36,609,057	21,065,042		
Capital stock	9,293,798	4,663,003	213,720,780	156,347,452	57,373,328	11,584,917	d	d	5,794,623	d		
Additional paid-in capital	36,623,752	34,825,282	2,529,847,636	2,150,505,826	379,341,810	103,806,940	15,689,569	11,784,991	42,969,399	33,362,981		
Retained earnings, appropriated	* 27,403	* 71,566	18,515,262	18,194,516	320,747	171,607	d	d	129,247	d		
Retained earnings, unappropriated	8,149,684	-11,772,609	820,268,094	861,423,871	-41,155,778	-7,345,728	1,521,927	-545,205	-1,216,966	-7,105,484		
Less: Cost of treasury stock	9,358,439	3,529,433	135,958,637	83,426,045	52,532,592	26,152,679	d	d	11,067,246	d		
Total receipts	66,588,816	d	749,542,621	686,244,685	63,297,936	299,777,617	89,360,706	34,103,051	124,762,614	51,551,247		
Business receipts	62,493,328	48,313,159	180,001,664	172,320,246	7,681,418	287,639,225	88,327,868	30,927,916	118,185,245	50,198,196		
Dividends	419,795	156,257	12,356,746	3,491,986	8,864,761	707,839	35,675	57,624	496,760	117,781		
Interest	709,564	46,203	378,430,916	371,408,829	7,022,087	663,812	86,922	189,504	303,440	83,946		
Gross rents	105,940	51,916	17,538,453	17,059,607	478,846	208,365	26,291	82,346	61,928	37,800		

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)			Administrative and support and waste management and remediation services				
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
Total receipts—continued										
Gross royalties	110,641	861,838	2,389,151		2,343,562	954,764	284,094	* 216,315	443,799	* 10,556
Net short-term capital gain less net long-term loss	* 19,754	d	1,080,519	27,819	1,052,700	26,251	* 2,361	d	12,175	d
Net long-term capital gain less net short-term loss	443,605	118,238	19,342,630	7,389,662	11,952,969	935,964	141,537	97,436	470,916	226,075
Net gain, noncapital assets	200,273	d	11,807,893	10,998,136	809,757	350,247	2,846	d	51,148	d
Tax-exempt interest	* 1,791	d	11,184,536	11,010,331	174,205	14,610	* 1,548	d	5,498	d
Other receipts	2,084,126	1,104,672	115,410,112	92,492,480	22,917,631	8,276,540	451,565	2,470,659	4,731,704	622,613
Total deductions [1]	65,152,852	51,303,043	594,331,794	543,221,617	51,110,177	291,245,426	87,620,369	33,375,232	121,687,871	48,561,954
Cost of goods sold [2]	21,814,330	13,585,328	d	d	d	113,763,224	49,305,219	11,624,422	35,966,708	16,866,876
Compensation of officers	1,805,550	1,627,659	8,461,018	8,035,869	425,149	5,117,185	656,833	469,546	3,475,337	515,469
Salaries and wages	16,770,546	12,674,443	145,878,879	143,318,172	2,560,707	66,243,447	19,129,812	5,929,300	31,863,832	9,320,503
Repairs and maintenance	269,630	336,226	8,651,935	8,604,971	46,964	2,923,152	165,047	236,394	999,380	1,522,331
Bad debts	106,016	d	32,302,210	31,946,004	356,205	705,816	d	60,398	415,796	d
Rents paid	1,846,754	1,332,475	13,601,329	13,423,387	177,942	5,565,843	714,769	531,800	3,052,536	1,266,739
Taxes and licenses	1,689,174	1,295,001	21,532,228	17,400,672	4,131,557	13,361,715	5,550,459	1,781,551	4,529,571	1,500,134
Interest paid	2,283,616	1,702,149	81,066,818	68,851,708	12,215,109	6,444,977	521,990	335,157	3,742,794	1,845,036
Charitable contributions	23,162	16,603	1,749,548	1,667,410	82,138	108,955	11,934	21,743	49,107	26,172
Amortization	1,116,704	831,503	8,496,910	7,404,947	1,091,963	3,536,880	386,503	204,163	2,084,320	861,894
Depreciation	856,969	943,384	27,052,980	26,412,369	640,611	6,889,109	307,751	412,448	2,861,172	3,307,738
Depletion	0	d	d	d	d	557,824	0	0	d	d
Advertising	2,618,720	427,729	11,875,718	11,601,158	274,561	4,180,198	269,504	2,512,101	1,274,831	123,761
Pension, profit-sharing, etc., plans	320,066	473,141	7,589,321	7,474,330	114,991	1,177,377	90,613	247,612	672,330	166,821
Employee benefit programs	1,123,967	1,578,011	14,366,930	14,188,992	177,939	8,007,981	2,952,290	706,001	3,223,996	1,125,694
Domestic production activities deduction	* 3,463	10,434	336,720	92,879	243,841	90,730	d	* 5,580	d	* 54,687
Net loss, noncapital assets	204,868	d	2,434,123	d	d	467,046	d	22,264	d	d
Other deductions	12,299,317	13,417,054	204,532,990	179,076,115	25,456,875	52,103,988	7,419,934	8,274,752	27,160,053	9,249,229
Total receipts less total deductions	1,435,964	d	155,210,827	143,023,068	12,187,759	8,532,192	1,740,337	727,819	3,074,743	2,989,293
Net income (less deficit)	1,745,957	-481,729	159,282,989	136,759,236	22,523,753	9,153,104	1,865,493	d	3,520,991	d
Income subject to tax	2,519,163	1,847,754	d	d	d	d	d	1,054,940	d	d
Total income tax before credits	882,529	628,714	59,262,149	d	d	3,939,893	d	367,048	d	d
Total income tax after credits	691,696	559,874	33,008,925	d	d	3,289,903	d	303,524	d	d

Footnotes at end of table.

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Educational services	Health care and social assistance							
		(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)
Number of returns	12,459	97,625	45,959	13,354	13,711	1,725	18,824	4,051	
Total assets	39,481,707	326,032,236	42,610,864	4,697,905	10,929,693	46,389,625	68,312,779	153,091,370	
Cash	7,279,554	17,465,714	5,075,370	558,215	1,295,715	1,627,694	4,552,345	4,356,376	
Trade notes and accounts receivable	3,818,348	55,781,387	11,393,152	752,622	2,882,322	4,043,821	12,969,912	23,739,558	
Less: Allowance for bad debts	678,654	19,920,943	5,401,584	d	856,278	545,080	4,783,336	d	
Inventories	311,582	d	220,464	d	85,570	562,939	882,729	101,410	
U.S. Government obligations	d	d	* 49,326	0	0	d	d	0	
Tax-exempt securities	d	d	d	0	0	d	d	d	
Other current assets	1,885,743	18,416,506	2,999,842	271,792	859,000	2,526,047	4,139,322	7,620,504	
Loans to shareholders	126,155	d	655,323	d	102,791	d	250,079	285,302	
Mortgage and real estate loans	d	* 386,880	d	0	0	0	d	d	
Other investments	7,675,853	54,968,037	5,490,511	199,189	1,220,246	5,609,531	5,093,875	37,354,685	
Depreciable assets	14,325,471	133,764,884	17,995,661	4,366,029	2,535,183	9,558,184	20,046,611	79,263,216	
Less: Accumulated depreciation	8,676,501	67,832,371	13,217,901	3,373,207	1,744,437	4,679,918	11,454,032	33,362,875	
Depletable assets	0	0	0	0	0	0	0	0	
Less: Accumulated depletion	0	0	0	0	0	0	0	0	
Land	722,118	5,189,951	d	* 14,846	52,402	d	d	4,388,470	
Intangible assets (amortizable)	11,850,383	116,347,374	11,491,149	2,430,224	4,111,974	28,185,219	38,495,671	31,633,137	
Less: Accumulated amortization	2,732,486	12,025,760	1,126,882	579,985	499,370	2,127,140	4,923,161	2,769,222	
Other assets	3,372,164	19,055,205	5,728,992	37,351	884,574	1,360,090	2,724,701	8,319,497	
Total liabilities	39,481,707	326,032,236	42,610,864	4,697,905	10,929,693	46,389,625	68,312,779	153,091,370	
Accounts payable	2,031,391	12,933,995	3,099,343	159,543	505,449	1,135,328	2,888,487	5,145,845	
Mortgages, notes, bonds payable in less than 1 year	2,873,786	10,538,507	2,922,121	396,460	1,235,382	628,308	3,394,441	1,961,795	
Other current liabilities	5,859,544	37,440,520	8,985,919	810,344	2,457,080	3,289,397	7,745,381	14,152,399	
Loans from shareholders	492,552	3,985,446	935,528	430,441	128,868	* 613,559	1,529,986	347,064	
Mortgages, notes, bonds payable in 1 year or more	10,373,235	152,445,256	9,843,410	2,480,612	2,639,461	22,507,391	22,330,939	92,643,443	
Other liabilities	5,268,326	49,511,525	14,429,870	410,664	1,753,621	3,670,006	10,024,557	19,222,808	
Net worth, total	12,582,874	59,176,987	2,394,673	9,841	2,209,833	14,545,636	20,398,989	19,618,015	
Capital stock	3,050,468	9,084,931	2,279,177	214,340	361,016	2,044,666	3,231,303	954,429	
Additional paid-in capital	15,052,582	129,195,734	14,667,728	1,021,660	4,588,559	10,009,040	27,514,682	71,394,066	
Retained earnings, appropriated	0	143,027	* 22,199	d	d	d	* 36,062	d	
Retained earnings, unappropriated	5,124,511	-68,503,116	-14,148,118	d	d	d	-4,370,958	d	
Less: Cost of treasury stock	10,644,687	10,743,590	426,313	d	d	d	6,012,101	d	
Total receipts	36,143,551	426,362,717	d	d	d	d	d	d	
Business receipts	34,383,174	402,392,502	142,235,804	19,043,519	25,019,810	32,634,521	70,267,415	113,191,433	
Dividends	69,459	130,075	7,079	* 1,363	* 985	* 2,936	90,241	27,472	
Interest	118,670	1,302,101	109,238	5,513	127,894	65,539	87,292	906,625	
Gross rents	44,096	856,103	116,663	* 4,920	29,992	16,157	19,858	668,513	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Educational services	Health care and social assistance							
	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)	
Total receipts—continued									
Gross royalties	103,331	108,373	d	0	0	0	97,947	d	
Net short-term capital gain less net long-term loss	* 2,006	13,025	* 690	d	* 4,064	d	d	3,413	
Net long-term capital gain less net short-term loss	573,828	892,085	351,610	* 33,035	46,924	* 12,378	150,473	297,664	
Net gain, noncapital assets	82,203	286,723	d	d	d	d	d	d	
Tax-exempt interest	1,965	26,901	d	d	d	* 2,042	d	d	
Other receipts	764,820	20,354,828	3,689,903	d	d	d	2,034,061	10,564,432	
Total deductions [1]	35,859,064	423,761,295	147,368,750	19,412,190	25,986,507	34,566,401	72,969,261	123,458,186	
Cost of goods sold [2]	d	33,307,626	6,975,789	544,203	3,850,088	7,545,922	12,125,614	2,266,009	
Compensation of officers	820,260	29,001,069	21,385,052	3,221,936	1,251,415	572,104	1,877,484	693,079	
Salaries and wages	11,505,215	148,024,918	55,527,572	6,126,431	7,938,115	7,273,904	22,795,429	48,363,467	
Repairs and maintenance	438,345	4,229,032	814,715	136,630	115,946	205,927	802,052	2,153,762	
Bad debts	878,900	11,258,691	544,451	152,535	d	d	2,960,104	4,330,555	
Rents paid	2,194,209	15,967,680	4,945,816	1,040,384	806,113	1,026,833	2,548,904	5,599,631	
Taxes and licenses	1,148,046	15,138,293	4,339,873	739,971	686,666	983,926	2,788,555	5,599,301	
Interest paid	1,020,996	10,780,693	696,493	229,753	288,033	1,322,211	1,899,605	6,344,599	
Charitable contributions	23,268	195,853	35,306	2,545	8,582	93,775	21,605	34,039	
Amortization	593,272	d	d	d	122,435	756,288	999,603	d	
Depreciation	904,369	8,377,386	1,114,480	376,858	195,882	837,506	1,782,214	4,070,446	
Depletion	d	d	0	0	0	d	0	0	
Advertising	2,669,342	1,895,344	427,391	396,079	128,124	139,212	358,170	446,368	
Pension, profit-sharing, etc., plans	d	7,419,688	5,651,858	399,742	136,284	289,686	242,155	699,963	
Employee benefit programs	d	15,808,389	4,652,329	249,655	625,487	1,928,812	2,329,528	6,022,579	
Domestic production activities deduction	* 33,888	15,010	d	0	d	d	* 6,375	d	
Net loss, noncapital assets	312,693	d	d	d	d	d	200,516	d	
Other deductions	8,278,595	118,478,619	39,860,390	5,615,095	7,177,468	10,923,567	19,231,350	35,670,750	
Total receipts less total deductions	284,487	2,601,422	d	d	d	d	d	d	
Net income (less deficit)	323,966	2,604,959	-732,087	24,995	d	d	-169,452	d	
Income subject to tax	2,379,911	9,952,902	d	d	485,824	1,571,342	d	4,007,414	
Total income tax before credits	819,584	d	d	d	161,494	548,866	d	1,399,435	
Total income tax after credits	772,681	d	d	d	160,591	523,394	d	1,379,177	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services				
	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)
Number of returns	31,783	15,906	15,877	71,803	6,882	64,921	125,667	24,591	15,417	41,612	44,047
Total assets	90,119,569	35,045,248	55,074,321	391,208,690	180,792,478	210,416,212	92,710,534	11,235,897	15,431,826	40,100,452	25,942,360
Cash	8,065,627	4,411,405	3,654,222	23,341,427	12,512,366	10,829,061	14,224,541	1,166,815	1,452,766	3,275,637	8,329,323
Trade notes and accounts receivable	6,185,393	2,236,860	3,948,533	19,649,703	8,989,994	10,659,709	7,204,940	753,137	2,569,995	2,468,914	1,412,894
Less: Allowance for bad debts	162,084	77,716	84,368	1,016,203	d	d	482,964	d	41,881	62,252	d
Inventories	799,652	243,430	556,223	6,131,500	2,238,586	3,892,914	4,551,722	d	1,676,845	1,663,542	d
U.S. Government obligations	d	0	d	d	d	d	d	0	d	* 9,099	d
Tax-exempt securities	* 45,635	d	d	d	0	d	d	0	0	d	d
Other current assets	5,957,025	4,507,407	1,449,618	10,173,670	3,356,239	6,817,431	6,519,147	357,466	720,688	1,360,249	4,080,744
Loans to shareholders	292,591	159,723	132,867	1,079,563	154,089	925,474	616,557	d	181,142	199,731	d
Mortgage and real estate loans	* 55,138	d	d	217,272	d	d	66,866	d	d	d	d
Other investments	10,176,743	5,434,088	4,742,655	102,689,530	41,423,663	61,265,867	7,745,452	597,748	2,827,204	2,740,417	1,580,083
Depreciable assets	57,726,727	13,612,288	44,114,439	181,687,157	88,527,582	93,159,574	33,579,685	6,722,548	4,441,125	16,929,435	5,486,576
Less: Accumulated depreciation	27,308,041	6,891,826	20,416,215	83,560,389	35,374,729	48,185,660	20,204,861	4,332,477	3,017,653	9,894,265	2,960,466
Depletable assets	d	d	d	d	d	d	d	0	0	0	0
Less: Accumulated depletion	d	d	d	* 3,682	d	d	d	0	0	0	0
Land	5,837,614	1,323,500	4,514,114	30,306,848	23,489,786	6,817,062	4,399,851	d	115,263	3,063,763	d
Intangible assets (amortizable)	20,943,693	9,781,284	11,162,409	78,431,921	30,528,859	47,903,062	21,937,016	4,245,887	3,949,862	12,187,083	1,554,184
Less: Accumulated amortization	2,884,286	1,965,344	918,942	11,331,523	4,314,222	7,017,301	3,099,573	416,933	746,688	1,624,969	310,983
Other assets	4,258,780	2,186,487	2,072,293	33,367,527	9,963,335	23,404,193	15,540,811	d	1,264,152	7,754,043	d
Total liabilities	90,119,569	35,045,248	55,074,321	391,208,690	180,792,478	210,416,212	92,710,534	11,235,897	15,431,826	40,100,452	25,942,360
Accounts payable	5,796,678	2,864,857	2,931,821	20,045,638	4,847,408	15,198,230	5,479,798	987,189	1,372,457	2,229,313	910,840
Mortgages, notes, bonds payable in less than 1 year	5,801,144	3,398,529	2,402,615	24,737,161	20,284,489	4,452,672	2,884,310	924,741	566,901	1,086,454	306,215
Other current liabilities	9,097,096	4,376,804	4,720,292	35,302,261	15,439,138	19,863,123	10,504,458	916,758	1,744,256	3,006,211	4,837,233
Loans from shareholders	2,119,368	769,013	1,350,355	8,030,255	1,715,018	6,315,237	2,319,771	738,239	d	1,139,659	d
Mortgages, notes, bonds payable in 1 year or more	31,708,880	8,051,526	23,657,354	146,604,740	75,967,239	70,637,501	23,689,971	3,456,147	d	12,045,613	d
Other liabilities	9,549,504	4,768,645	4,780,859	75,303,782	36,378,632	38,925,150	21,396,851	484,524	1,601,965	12,598,025	6,712,337
Net worth, total	26,046,899	10,815,874	15,231,025	81,184,853	26,160,554	55,024,298	26,435,375	3,748,299	3,766,881	7,995,177	10,925,018
Capital stock	4,887,246	1,639,238	3,248,008	11,673,305	4,787,121	6,886,184	4,770,021	901,382	631,685	2,649,379	587,575
Additional paid-in capital	29,890,999	9,124,342	20,766,657	105,567,685	61,422,535	44,145,151	14,681,768	2,309,658	4,231,119	5,327,601	2,813,389
Retained earnings, appropriated	268,688	* 68,249	200,439	323,491	* 84,948	238,543	4,765,409	d	d	d	4,585,770
Retained earnings, unappropriated	-5,447,542	184,177	-5,631,719	34,837,428	-25,991,535	60,828,963	9,442,818	d	d	d	2,962,829
Less: Cost of treasury stock	3,552,491	200,132	3,352,359	71,217,057	14,142,515	57,074,542	7,224,641	d	d	d	* 24,544
Total receipts	59,555,182	25,230,835	34,324,346	309,592,602	d	d	88,583,458	d	d	d	13,803,833
Business receipts	53,131,933	22,589,535	30,542,398	267,977,272	73,216,983	194,760,289	82,711,292	21,917,595	18,118,001	32,213,554	10,462,142
Dividends	147,488	50,756	96,733	5,972,774	3,782,473	2,190,302	121,922	12,555	* 5,372	81,322	22,673
Interest	676,628	224,377	452,252	1,482,024	1,120,581	361,443	178,689	13,327	38,481	74,082	52,799
Gross rents	256,443	124,444	131,999	969,096	571,531	397,564	139,233	24,428	25,720	51,152	37,933

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services				
	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)
Total receipts—continued											
Gross royalties	186,129	54,496	131,634	9,053,675	3,354,183	5,699,491	428,798	* 65,134	* 173,476	179,087	* 11,101
Net short-term capital gain less net long-term loss	23,538	16,183	* 7,355	7,672	* 980	6,692	1,394	* 11	d	d	d
Net long-term capital gain less net short-term loss	633,405	205,246	428,158	2,332,299	662,516	1,669,783	324,183	68,168	58,904	159,405	37,706
Net gain, noncapital assets	125,757	19,484	106,273	1,471,450	d	d	442,255	d	d	d	d
Tax-exempt interest	10,661	7,417	3,244	2,982	d	d	12,996	d	d	d	d
Other receipts	4,363,198	1,938,898	2,424,301	20,323,357	12,223,419	8,099,938	4,222,696	d	316,800	643,209	d
Total deductions [1]	58,770,148	24,942,069	33,828,079	289,781,127	89,207,929	200,573,198	86,715,744	22,032,652	18,333,672	32,634,636	13,714,784
Cost of goods sold [2]	12,370,526	7,458,144	4,912,382	95,935,199	12,749,776	83,185,423	30,919,098	10,953,543	10,801,102	8,149,187	1,015,266
Compensation of officers	2,507,637	1,824,668	682,969	3,867,582	723,800	3,143,782	3,421,388	1,192,541	802,756	1,290,175	135,916
Salaries and wages	11,486,175	3,789,333	7,696,843	60,361,688	21,770,039	38,591,649	14,008,475	3,498,245	1,951,766	7,122,439	1,436,026
Repairs and maintenance	1,066,429	168,425	898,003	4,936,266	1,692,081	3,244,185	2,266,607	213,357	107,963	572,021	1,373,267
Bad debts	89,181	34,549	54,632	264,462	128,922	135,539	273,656	23,017	d	d	d
Rents paid	3,415,686	805,283	2,610,403	21,182,957	7,837,021	13,345,936	4,674,466	1,168,314	438,580	2,941,789	125,784
Taxes and licenses	4,772,393	1,238,508	3,533,885	13,101,446	4,713,982	8,387,464	2,816,428	747,880	475,840	1,337,177	255,531
Interest paid	2,378,015	598,609	1,779,405	11,205,047	6,533,500	4,671,548	1,642,555	283,602	377,097	814,546	167,310
Charitable contributions	57,909	41,141	16,768	354,276	34,964	319,312	41,815	7,369	6,481	19,417	8,548
Amortization	1,044,288	559,222	485,066	2,008,767	720,067	1,288,701	961,491	154,540	d	d	d
Depreciation	3,224,494	652,646	2,571,849	9,946,730	3,498,261	6,448,469	2,103,685	428,806	381,386	1,087,393	206,099
Depletion	* 3,638	d	d	* 299	d	d	* 1,002	0	0	* 1,002	0
Advertising	1,656,272	575,914	1,080,358	6,478,488	2,322,060	4,156,428	1,195,950	285,266	100,077	573,179	257,428
Pension, profit-sharing, etc., plans	376,881	279,027	97,853	1,168,501	482,781	685,720	310,598	42,702	40,257	208,255	19,385
Employee benefit programs	1,011,997	417,199	594,798	6,090,589	2,541,586	3,549,003	1,747,621	335,346	402,689	573,957	435,630
Domestic production activities deduction	46,267	d	d	160,686	d	d	28,286	0	0	0	0
Net loss, noncapital assets	415,505	172,963	242,542	731,389	189,138	542,250	109,608	14,341	18,547	65,433	11,287
Other deductions	12,846,857	6,281,476	6,565,381	51,986,754	23,245,261	28,741,493	20,193,014	2,703,783	2,264,055	7,091,905	8,133,270
Total receipts less total deductions	785,034	288,766	496,268	19,811,475	d	d	1,867,714	d	d	d	89,049
Net income (less deficit)	837,804	305,733	532,071	27,788,867	12,873,722	14,915,145	1,927,235	186,644	436,091	1,213,615	90,886
Income subject to tax	2,111,787	1,047,663	1,064,125	d	d	d	d	380,310	d	1,446,337	d
Total income tax before credits	710,297	d	d	10,182,611	4,552,722	5,629,889	d	105,494	d	470,251	d
Total income tax after credits	675,328	d	d	d	d	d	d	99,286	d	411,228	d

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

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

[1] Includes deductions specific to Form 1120-RIC, which are not shown separately.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry

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

Item	All industries			Agriculture, forestry, fishing, and hunting					Mining				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
Number of returns	825,267	32,974	27,189	1,445	4,341	6,105	2,774	d	d	1,029			
Total assets	58,901,458,548	59,417,091	51,310,439	2,496,129	5,610,523	683,283,256	394,200,909	d	d	28,529,123			
Cash	4,211,830,693	6,489,084	5,340,294	303,417	845,373	28,714,159	19,183,714	d	d	1,501,401			
Trade notes and accounts receivable	11,110,288,510	5,095,963	3,884,857	162,107	1,048,998	75,684,600	26,431,016	d	d	2,275,935			
Less: Allowance for bad debts	166,568,302	78,333	d	d	d	576,826	d	d	* 25,952	40,529			
Inventories	1,201,446,036	6,264,650	5,366,387	158,615	739,649	18,404,168	4,096,112	d	d	1,767,205			
U.S. government obligations	d	d	d	0	0	d	d	0	0	d			
Tax-exempt securities	d	d	d	0	0	78,371	d	0	0	d			
Other current assets	3,702,230,721	3,182,089	2,565,008	150,693	466,387	25,455,754	17,984,836	d	d	771,007			
Loans to shareholders	381,006,618	2,004,205	1,877,920	* 15,789	110,496	d	47,523	d	d	d			
Mortgage and real estate loans	6,920,765,384	d	d	d	* 989	d	d	d	0	0			
Other investments	15,516,755,101	6,478,664	5,470,550	428,817	579,297	129,021,634	79,972,502	d	d	d			
Depreciable assets	7,062,957,786	50,059,560	43,759,502	1,868,269	4,431,790	278,814,300	133,035,112	d	d	18,544,945			
Less: Accumulated depreciation	3,539,894,270	36,675,369	32,013,629	1,516,488	3,145,252	125,620,206	60,559,358	d	d	11,082,691			
Depletable assets	569,771,456	990,495	d	d	0	320,207,668	284,733,516	d	d	3,398,997			
Less: Accumulated depletion	284,788,210	315,177	d	d	0	159,533,610	148,698,418	d	d	442,403			
Land	265,314,063	10,374,550	9,973,217	196,649	204,685	5,440,735	956,291	d	d	1,670,240			
Intangible assets (amortizable)	4,547,709,875	2,561,608	2,308,139	* 7,934	245,535	68,323,216	42,953,648	d	d	7,166,805			
Less: Accumulated amortization	819,588,609	361,485	310,486	* 2,010	48,989	18,484,963	13,072,176	d	d	317,207			
Other assets	5,672,570,775	3,145,444	2,858,732	149,095	137,617	33,572,903	7,065,350	d	d	2,005,241			
Total liabilities	58,901,458,548	59,417,091	51,310,439	2,496,129	5,610,523	683,283,256	394,200,909	d	d	28,529,123			
Accounts payable	3,996,711,619	4,837,042	3,874,436	44,915	917,691	43,691,937	21,345,533	d	d	921,914			
Mortgages, notes, bonds payable in less than 1 year	2,611,494,420	4,512,342	4,036,415	86,570	389,356	8,599,259	5,413,828	d	d	362,625			
Other current liabilities	15,441,653,833	3,291,562	2,664,791	110,725	516,046	34,557,835	22,883,176	d	d	1,068,179			
Loans from shareholders	306,237,413	1,586,676	1,353,359	* 114,692	118,625	3,542,961	647,347	d	d	d			
Mortgages, notes, bonds payable in 1 year or more	11,201,958,281	12,870,089	11,309,740	548,493	1,011,857	173,754,361	81,356,088	d	d	8,399,622			
Other liabilities	11,424,897,449	3,572,819	3,196,497	91,214	285,109	88,441,707	46,037,200	d	d	d			
Net worth, total	13,918,505,533	28,746,561	24,875,201	1,499,520	2,371,840	330,695,196	216,517,738	d	d	13,214,171			
Capital stock	1,348,321,576	3,844,497	3,506,640	104,442	233,415	23,285,501	d	d	d	320,238			
Additional paid-in capital	9,372,376,906	7,523,015	6,697,327	408,914	416,774	138,307,287	d	d	d	d			
Retained earnings, appropriated	199,829,906	331,090	d	d	d	260,473	d	0	d	d			
Retained earnings, unappropriated	5,623,993,646	18,870,900	d	d	d	203,709,745	d	d	d	d			
Less: Cost of treasury stock	2,626,016,502	1,822,940	d	d	d	34,867,810	16,619,559	d	d	d			
Total receipts	19,503,925,279	76,751,802	d	d	14,811,848	362,715,924	209,677,801	d	d	17,109,130			
Business receipts	17,162,016,319	64,918,836	47,859,883	2,837,978	14,220,976	316,576,065	175,449,039	8,561,108	d	16,237,635			
Dividends	127,286,395	d	d	d	d	13,048,409	11,796,334	d	d	d			
Interest	832,167,857	155,299	129,167	9,866	16,266	1,409,788	327,907	347,160	227,707	21,739			
Gross rents	74,554,915	1,183,974	1,136,541	8,988	38,445	1,505,676	194,252	* 5,224	* 28,261	38,987			

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry

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

Item	All industries		Agriculture, forestry, fishing, and hunting					Mining				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Total receipts—continued												
Gross royalties	178,969,675	183,708	d	d	d	1,321,102	591,579	19,582	* 123,389	24,968		
Net short-term capital gain less net long-term loss	7,055,883	14,619	d	* 655	d	7,978	5,121	d	d	* 2,614		
Net long-term capital gain less net short-term loss	153,644,609	771,615	d	97,937	d	9,155,372	d	* 3,277	* 203,129	d		
Net gain, noncapital assets	80,834,507	d	d	d	d	11,423,007	8,877,582	* 39,866	d	260,168		
Tax-exempt interest	24,826,666	d	d	d	d	7,644	d	0	0	d		
Other receipts	862,568,453	9,000,210	8,414,776	120,294	465,140	8,260,863	d	d	d	d		
Total deductions [1]	18,032,598,290	71,414,122	54,025,763	2,929,209	14,459,150	324,220,428	184,498,522	d	d	15,658,400		
Cost of goods sold [2]	11,024,110,117	38,868,431	26,769,531	1,797,544	10,301,356	178,799,069	101,452,580	d	d	d		
Compensation of officers	159,536,324	1,367,744	1,031,436	85,791	250,517	1,981,080	862,570	d	d	172,884		
Salaries and wages	1,792,584,023	4,157,057	2,411,113	235,086	1,510,858	17,094,846	8,333,155	d	d	569,585		
Repairs and maintenance	118,773,633	1,291,648	1,043,132	77,667	170,850	1,880,755	563,288	d	d	113,202		
Bad debts	83,720,619	25,409	15,541	d	d	163,365	42,937	d	0	d		
Rents paid	246,152,774	3,664,369	3,414,263	33,073	217,033	6,962,829	1,322,655	d	d	365,912		
Taxes and licenses	338,838,890	1,483,029	1,138,104	70,300	274,825	7,984,623	4,888,991	d	d	257,030		
Interest paid	482,730,241	848,267	770,184	26,118	51,965	11,298,730	5,113,673	d	d	688,341		
Charitable contributions	17,665,654	73,840	d	d	4,589	215,099	113,049	d	40,644	d		
Amortization	148,135,005	302,933	277,439	d	d	6,890,876	5,198,637	d	d	119,248		
Depreciation	478,710,471	4,021,162	3,573,958	137,195	310,009	24,868,003	12,547,225	d	d	1,116,366		
Depletion	15,700,685	d	d	d	d	8,947,333	4,926,498	d	d	d		
Advertising	190,108,803	136,878	106,501	2,742	27,636	166,267	28,418	d	d	21,441		
Pension, profit-sharing, etc., plans	112,996,669	155,988	118,723	9,605	27,660	1,905,634	1,057,329	d	d	158,044		
Employee benefit programs	248,456,474	631,183	463,667	50,657	116,859	3,562,915	1,434,313	d	d	203,439		
Domestic production activities deduction	36,626,475	357,274	347,825	* 2,517	6,933	891,378	388,536	* 9,511	* 89,163	81,080		
Net loss, noncapital assets	15,643,592	d	d	d	d	138,896	88,601	d	* 10,099	7,071		
Other deductions	2,522,107,841	13,942,243	12,432,779	344,124	1,165,339	50,468,730	36,186,069	d	d	891,778		
Total receipts less total deductions	1,471,326,988	5,337,681	d	d	352,698	38,495,496	25,179,279	d	d	1,450,730		
Net income (less deficit)	1,600,807,697	d	d	d	d	51,661,613	d	d	d	d		
Income subject to tax	d	d	d	116,819	d	d	d	d	5,527,041	d		
Total income tax before credits	489,965,854	d	d	38,564	d	d	d	d	d	d		
Total income tax after credits	335,146,546	d	d	38,291	d	d	d	d	d	d		

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Mining— continued	Utilities					Construction			
		Total	Electric power generation, transmission, and distribution	Natural gas distribution	Water, sewage, and other systems	Combination gas and electric	Total	Construction of buildings	Heavy and civil engineering construction	Land subdivision
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns	1,861	1,357	d	d	1,076	d	83,689	21,543	3,843	1,712
Total assets	130,667,796	1,009,599,621	d	d	d	d	252,182,931	131,776,163	50,099,636	14,153,326
Cash	5,615,599	19,613,873	d	d	d	d	31,012,049	16,337,358	4,155,287	1,402,464
Trade notes and accounts receivable	28,093,881	53,273,566	d	d	d	14,445,987	49,834,968	18,987,237	9,240,307	609,594
Less: Allowance for bad debts	d	1,409,930	d	d	d	683,992	502,909	150,442	d	d
Inventories	d	16,441,823	10,707,850	d	d	3,860,732	49,567,064	42,680,039	1,453,469	2,887,001
U.S. government obligations	d	d	d	d	d	d	83,335	d	d	0
Tax-exempt securities	d	0	0	0	0	0	99,310	d	d	0
Other current assets	4,029,932	48,678,084	d	d	d	d	28,662,185	18,666,462	4,255,340	625,331
Loans to shareholders	d	d	d	d	d	0	2,090,793	816,600	221,928	78,554
Mortgage and real estate loans	d	d	d	0	0	d	2,784,365	2,538,224	d	142,067
Other investments	22,169,973	87,372,101	d	d	d	24,353,795	26,835,773	15,337,250	5,979,562	3,241,946
Depreciable assets	73,780,009	832,944,626	d	d	d	d	80,227,271	11,583,192	33,691,566	2,686,135
Less: Accumulated depreciation	32,668,326	256,584,015	d	d	d	d	51,523,397	7,209,043	20,016,159	648,792
Depletable assets	d	d	d	d	0	d	1,208,972	d	d	d
Less: Accumulated depletion	d	d	d	d	0	d	307,392	d	d	d
Land	684,385	2,353,618	1,726,253	93,830	163,769	369,766	6,149,726	3,178,440	d	1,199,875
Intangible assets (amortizable)	14,600,414	24,869,199	d	d	d	10,983,705	17,040,518	2,641,214	8,401,967	228,182
Less: Accumulated amortization	3,409,857	d	d	d	d	907,051	3,541,550	1,089,337	1,717,117	19,166
Other assets	d	175,523,247	d	d	d	50,773,055	12,461,848	7,354,067	2,606,306	1,490,894
Total liabilities	130,667,796	1,009,599,621	d	d	d	d	252,182,931	131,776,163	50,099,636	14,153,326
Accounts payable	13,578,368	d	d	d	d	8,366,932	42,282,323	28,399,480	4,890,361	176,422
Mortgages, notes, bonds payable in less than 1 year	1,287,787	d	d	d	d	7,040,777	10,121,627	4,977,989	1,346,921	1,056,821
Other current liabilities	6,434,332	61,104,841	d	d	d	15,809,315	28,035,458	13,447,992	4,877,864	955,907
Loans from shareholders	2,737,509	d	d	d	d	d	5,467,986	1,991,182	498,854	324,650
Mortgages, notes, bonds payable in 1 year or more	43,249,646	d	d	d	d	66,040,138	60,686,665	34,124,151	15,951,939	4,418,085
Other liabilities	14,224,598	d	d	d	d	79,496,875	10,246,190	2,745,449	4,207,105	822,092
Net worth, total	49,155,555	302,052,887	d	d	d	d	95,342,682	46,089,918	18,328,592	6,399,348
Capital stock	12,159,222	67,438,561	d	d	d	d	5,093,031	2,588,821	816,290	210,960
Additional paid-in capital	d	143,386,632	d	d	d	24,391,374	42,349,437	22,857,059	7,929,674	5,741,301
Retained earnings, appropriated	d	* 108,659	d	d	d	d	280,803	d	d	d
Retained earnings, unappropriated	d	d	d	d	d	d	57,843,114	d	d	d
Less: Cost of treasury stock	9,556,055	d	d	d	d	d	10,223,702	d	d	d
Total receipts	d	d	d	d	d	d	363,104,821	156,721,663	61,082,798	3,964,464
Business receipts	60,930	357,513,385	d	d	d	2,568,850	353,446,730	152,092,227	59,214,283	3,142,611
Dividends	2,684,831	2,481,106	2,481,106	* 156,846	* 1,594	45,285	82,080	d	19,570	d
Interest	485,274	1,804,599	1,498,659	94,639	6,596	204,705	595,781	374,618	79,241	65,653
Gross rents	1,238,953	1,106,733	689,980	10,893	2,736	423,124	792,232	396,551	105,977	226,977

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Mining— continued	Utilities					Construction						
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
Total receipts—continued	Gross royalties	561,584	23,416	10,924		d	d			d	23,070	d	
	Net short-term capital gain less net long-term loss	d	205,825	203,436		d		* 237		d	49,783	6,495	* 1,493
	Net long-term capital gain less net short-term loss	549,229	3,660,628	1,184,030	* 977,653	16,737	1,482,208	1,093,779	598,649	211,820	99,067	62,816	
	Net gain, noncapital assets	d	d	d	d	d	d	d	917,013	98,918	538,309		
	Tax-exempt interest	d	d	d	d	d	d	d	39,791	d	d	d	
	Other receipts	2,704,807	9,816,074	d	d	d	170,744	d	5,920,330	d	d	d	
	Total deductions [1]	83,986,768	361,694,782	d	d	d	2,621,219	d	348,736,384	149,920,844	58,886,385	3,583,446	
	Cost of goods sold [2]	d	212,129,467	d	d	d	783,856	d	269,497,568	127,657,176	44,942,820	2,059,654	
	Compensation of officers	854,719	1,401,225	d	d	d	44,157	d	8,870,756	2,056,390	983,488	85,399	
	Salaries and wages	6,802,387	14,068,618	d	d	d	201,250	d	19,696,183	6,587,238	2,393,124	238,016	
	Repairs and maintenance	1,180,670	11,451,738	d	284,286	d		d	1,346,645	341,333	283,675	53,747	
	Bad debts	d	1,356,945	d	d	d	9,039	d	401,606	47,902	61,322	3,092	
	Rents paid	4,785,166	d	d	d	d	25,492	d	6,141,239	1,059,900	1,639,181	60,579	
	Taxes and licenses	1,840,633	12,664,993	d	d	d	147,466	d	6,128,779	1,409,641	1,056,539	90,035	
	Interest paid	2,978,756	14,459,060	d	d	d	171,070	d	2,421,226	945,750	722,422	232,057	
	Charitable contributions	d	301,769	d	d	d	d	d	149,367	49,496	26,935	2,424	
	Amortization	631,480	d	d	d	d	d	d	921,968	288,236	411,675	d	
	Depreciation	7,238,407	40,573,480	d	d	d	373,026	d	5,980,014	881,981	2,344,042	115,998	
	Depletion	d	d	d	d	d	d	d	d	d	d	d	
	Advertising	107,196	d	d	d	d	d	d	1,120,939	524,050	43,868	53,564	
	Pension, profit-sharing, etc., plans	d	d	d	d	d	d	d	1,254,639	505,735	d	d	
	Employee benefit programs	1,389,015	4,276,401	d	444,570	d		d	4,920,775	1,306,579	612,256	31,417	
	Domestic production activities deduction	353,089	267,106	d	d	d	* 3,112	192,290	d	395,622	99,381	d	
	Net loss, noncapital assets	d	d	d	d	d	2,649	d	d	d	d	d	
	Other deductions	8,905,857	39,314,866	d	d	d	463,341	d	19,006,883	5,827,912	3,032,521	500,248	
	Total receipts less total deductions	d	d	d	d	d	d	d	14,368,437	6,800,819	2,196,413	381,018	
	Net income (less deficit)	d	18,686,489	d	d	d	176,514	d	14,377,622	d	d	d	
	Income subject to tax	d	6,576,956	1,541,671	1,139,568	d	103,788	3,791,929	10,284,230	4,803,642	1,651,723	189,170	
	Total income tax before credits	d	2,660,107	d	d	d	d	d	3,370,468	d	d	69,060	
	Total income tax after credits	d	1,807,348	d	d	d	d	905,695	3,172,284	d	d	63,794	
	Footnotes at end of table.												

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Construction—continued				Manufacturing						
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Number of returns	6,157	12,142	38,293	45,140	314	135	205	129	774	636	
	16,106,112	11,708,984	28,338,710	10,749,664,122	101,182,512	61,113,296	134,409,580	14,917,974	67,781,148	14,609,510	
	Cash	1,920,881	2,193,784	331,492,104	2,271,174	1,619,818	1,424,826	677,917	2,823,997	1,078,165	
	Trade notes and accounts receivable	5,734,781	4,870,736	10,392,313	2,173,675,248	5,400,863	3,657,020	17,933,523	5,677,202	2,336,236	
	Less: Allowance for bad debts	d	d	101,853	18,814,904	d	d	60,913	d	82,632	
	Inventories	367,571	554,131	1,624,854	556,814,543	10,868,037	d	5,232,746	1,562,588	11,131,239	
	U.S. government obligations	d	d	d	d	d	d	d	d	d	
	Tax-exempt securities	d	d	d	4,788,563	d	d	d	d	d	
	Other current assets	1,808,669	785,823	2,540,560	401,500,879	5,152,019	d	3,684,456	757,394	2,659,686	
	Loans to shareholders	132,512	131,957	709,243	101,004,914	d	d	d	d	d	
	Mortgage and real estate loans	d	d	d	2,926,565	d	d	d	d	d	
	Other investments	651,038	369,135	1,256,842	3,730,609,648	d	d	71,418,138	d	9,668,745	
	Depreciable assets	6,275,962	5,262,552	20,727,865	2,371,862,092	43,516,173	15,316,957	15,685,899	8,795,562	27,035,383	
	Less: Accumulated depreciation	3,645,333	4,202,679	15,801,390	d	26,494,072	8,480,925	8,186,792	4,364,990	14,276,054	
	Depletable assets	0	0	d	178,154,721	0	0	0	0	0	
	Less: Accumulated depletion	0	0	d	93,040,652	0	0	0	0	0	
	Land	d	78,758	325,501	d	558,235	d	336,909	102,027	d	247,515
	Intangible assets (amortizable)	2,964,938	1,661,653	1,142,565	1,716,952,125	22,558,329	d	13,266,757	d	16,136,691	4,261,491
	Less: Accumulated amortization	439,779	69,242	206,909	328,930,865	850,550	d	1,037,015	d	702,723	582,168
	Other assets	231,785	121,542	657,453	885,949,917	14,257,266	d	d	d	6,593,349	491,089
	Total liabilities	16,106,112	11,708,984	28,338,710	10,749,664,122	101,182,512	61,113,296	134,409,580	14,917,974	67,781,148	14,609,510
	Accounts payable	1,875,855	1,908,358	5,031,846	1,217,437,693	12,829,040	d	d	1,482,660	6,151,805	1,235,273
	Mortgages, notes, bonds payable in less than 1 year	518,485	410,980	1,810,432	726,560,658	4,864,961	d	4,602,049	746,988	1,854,651	201,133
Other current liabilities	2,409,177	2,292,226	4,052,291	946,670,751	d	d	4,023,167	1,901,896	4,886,717	1,023,244	
Loans from shareholders	320,777	490,684	1,843,839	175,833,027	d	d	d	d	301,805	196,203	
Mortgages, notes, bonds payable in 1 year or more	1,351,518	1,248,720	3,592,252	2,451,312,197	d	d	26,042,027	5,361,883	20,116,155	3,458,271	
Other liabilities	1,075,012	447,894	948,637	1,302,031,191	d	d	10,922,350	d	7,689,339	1,022,194	
Net worth, total	8,555,288	4,910,123	11,059,413	3,929,818,606	33,710,873	26,438,979	70,746,090	3,320,556	26,780,677	7,473,193	
Capital stock	135,444	442,246	899,269	364,264,947	8,643,910	4,906,496	16,962,652	820,969	677,549	1,161,018	
Additional paid-in capital	3,714,704	617,762	1,488,937	2,580,145,024	d	d	d	d	d	d	
Retained earnings, appropriated	d	d	* 125,500	8,498,395	0	d	d	d	d	d	
Retained earnings, unappropriated	d	d	9,695,307	2,322,687,062	d	24,453,635	d	d	16,382,942	3,841,533	
Less: Cost of treasury stock	d	d	1,149,600	1,345,776,823	d	d	d	d	d	d	
Total receipts	d	d	80,190,856	6,491,757,875	118,786,035	35,702,367	34,929,212	24,108,659	112,602,150	22,681,981	
Business receipts	26,365,290	33,227,760	79,404,558	6,024,272,737	115,992,696	d	32,679,647	d	111,599,466	22,057,490	
Dividends	d	2,412	20,701	51,505,960	d	d	d	d	d	* 62,683	
Interest	26,379	13,918	35,972	65,512,578	90,104	74,085	189,464	14,016	107,984	49,371	
Gross rents	14,850	6,944	41,198	23,553,080	164,637	d	11,969	14,665	37,314	d	
Footnotes at end of table.											

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Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Construction—continued			Manufacturing						
	Electrical contractors	Plumbing, heating, and air-conditioning contractors	Other specialty trade contractors	Total	Animal food manufacturing and grain and oilseed milling	Sugar and confectionery product	Fruit and vegetable preserving and specialty food manufacturing	Dairy product	Meat and seafood processing	Bakeries and tortilla manufacturing
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total receipts—continued										
Gross royalties	0	0	d	97,844,590	441,767	d	d	d	d	d
Net short-term capital gain less net long-term loss	* 530	d	d	297,418	* 5,515	0	d	d	* 5,847	d
Net long-term capital gain less net short-term loss	8,109	35,232	140,903	42,717,612	d	* 104,316	102,739	d	209,310	* 308,462
Net gain, noncapital assets	31,091	13,746	172,134	21,900,729	d	d	121,690	d	97,254	68,283
Tax-exempt interest	d	d	d	306,401	d	d	d	d	d	d
Other receipts	d	d	d	163,846,769	d	d	d	d	d	d
Total deductions [1]	26,654,718	32,410,750	77,280,241	6,023,598,511	d	d	d	d	d	d
Cost of goods sold [2]	18,360,826	22,466,081	54,011,010	4,428,168,460	93,519,039	20,922,038	21,418,202	17,707,645	94,972,466	14,014,123
Compensation of officers	1,226,473	1,635,939	2,883,067	28,863,714	545,052	d	210,781	89,378	431,422	248,188
Salaries and wages	2,324,721	2,710,679	5,442,406	354,511,435	3,360,824	d	d	1,081,619	3,186,338	1,440,672
Repairs and maintenance	104,550	108,972	454,367	22,808,305	761,891	90,149	165,121	111,796	297,487	142,274
Bad debts	136,656	51,943	100,691	6,284,310	d	d	27,774	d	d	9,919
Rents paid	556,554	660,210	2,164,815	40,107,063	579,068	214,943	323,311	164,647	462,233	377,699
Taxes and licenses	825,581	964,814	1,782,169	92,977,913	715,676	259,470	376,740	208,212	771,930	411,793
Interest paid	99,860	118,121	303,015	139,012,849	1,507,785	d	d	297,943	785,241	174,316
Charitable contributions	22,553	17,531	30,428	6,876,968	d	d	33,291	d	d	24,143
Amortization	d	53,635	d	45,513,279	299,664	d	304,588	144,754	247,713	192,757
Depreciation	634,600	375,962	1,627,430	155,487,756	2,148,195	930,065	961,813	597,874	1,533,212	574,796
Depletion	d	0	d	4,305,715	d	d	0	0	0	0
Advertising	43,640	203,262	252,554	67,375,628	4,943,252	2,443,530	726,591	575,050	738,691	347,750
Pension, profit-sharing, etc., plans	174,235	139,171	288,623	39,850,142	d	d	d	d	d	d
Employee benefit programs	641,309	720,351	1,608,863	77,126,570	781,846	d	357,489	270,459	814,058	d
Domestic production activities deduction	d	38,044	d	24,197,664	d	201,663	d	65,889	397,457	89,080
Net loss, noncapital assets	d	3,062	d	4,392,899	d	d	d	d	d	d
Other deductions	1,336,450	2,142,972	6,166,781	485,737,843	3,359,660	3,060,917	4,171,205	1,696,840	2,946,092	2,618,698
Total receipts less total deductions	d	d	d	488,159,364	d	d	d	d	d	d
Net income (less deficit)	d	d	d	545,363,370	d	d	4,234,309	d	4,558,320	d
Income subject to tax	d	d	d	503,702,348	d	4,838,966	d	722,189	4,224,481	1,429,820
Total income tax before credits	d	d	d	587,718	d	1,692,332	d	d	d	496,641
Total income tax after credits	d	d	d	562,938	d	871,763	d	d	d	467,981
Footnotes at end of table.										

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of returns	519	d	d	220	d	236	334	d	1,610	d
Total assets	518,155,263	d	d	55,411,231	d	5,930,358	10,651,034	d	d	d
Cash	3,754,238	2,906,307	d	778,753	d	211,765	d	d	540,040	d
Trade notes and accounts receivable	242,482,753	3,243,749	d	3,416,297	d	1,121,838	867,269	d	1,630,874	d
Less: Allowance for bad debts	125,060	46,435	d	12,937	d	d	d	d	d	d
Inventories	10,614,281	2,494,283	d	10,158,198	d	1,307,300	2,202,601	d	1,718,783	d
U.S. government obligations	0	0	d	d	0	0	0	0	0	0
Tax-exempt securities	d	0	d	0	0	0	d	d	0	0
Other current assets	d	2,337,507	d	1,563,767	d	294,440	d	d	d	d
Loans to shareholders	d	d	d	d	0	d	d	0	d	d
Mortgage and real estate loans	0	0	0	0	0	d	0	0	0	0
Other investments	135,475,211	28,120,177	d	d	d	664,295	d	d	1,829,605	d
Depreciable assets	51,886,668	23,211,966	d	10,869,841	d	4,658,459	7,239,896	d	2,285,607	d
Less: Accumulated depreciation	28,509,779	12,618,714	d	5,615,761	d	3,081,275	5,086,496	d	1,381,687	d
Depletable assets	0	0	d	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	d	0	0	0	0	0	0	0
Land	885,715	842,877	d	728,036	d	58,899	d	d	d	d
Intangible assets (amortizable)	95,397,458	d	d	d	d	d	d	d	d	d
Less: Accumulated amortization	7,316,015	2,194,250	d	955,409	d	d	d	d	d	0
Other assets	d	2,795,735	d	3,003,580	d	383,995	d	d	216,122	d
Total liabilities	518,155,263	d	d	55,411,231	d	5,930,358	10,651,034	d	d	d
Accounts payable	262,068,644	d	d	1,181,215	d	750,863	822,411	d	1,382,712	d
Mortgages, notes, bonds payable in less than 1 year	d	d	d	1,986,160	d	d	d	d	208,369	d
Other current liabilities	12,657,709	d	d	2,553,519	d	305,581	465,071	d	1,057,063	d
Loans from shareholders	5,073,316	d	d	* 43,211	d	0	d	d	d	0
Mortgages, notes, bonds payable in 1 year or more	73,888,429	d	d	17,476,753	d	1,509,031	1,047,550	d	d	d
Other liabilities	d	d	d	4,576,059	d	d	d	d	1,587,025	d
Net worth, total	132,817,875	d	d	27,594,315	d	2,383,988	5,654,016	d	3,815,596	d
Capital stock	12,576,182	d	d	1,937,962	d	d	d	d	d	d
Additional paid-in capital	d	d	d	6,999,741	d	918,018	1,388,490	d	3,558,881	* 11,796
Retained earnings, appropriated	d	0	0	0	0	0	d	0	0	0
Retained earnings, unappropriated	23,612,120	26,184,162	d	21,613,739	d	d	d	d	2,771,683	d
Less: Cost of treasury stock	d	d	d	* 2,957,127	d	d	d	d	d	d
Total receipts	147,993,534	d	d	29,319,160	d	8,578,155	11,761,047	d	13,312,066	d
Business receipts	137,577,432	41,151,239	d	27,913,959	d	d	d	d	d	d
Dividends	d	d	d	d	d	d	d	d	d	d
Interest	2,223,067	93,683	13,184	87,764	d	7,963	12,216	d	1,489	d
Gross rents	158,715	* 56,264	d	8,973	d	3,463	* 7,429	0	d	0

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total receipts—continued										
Gross royalties	920,869	d	d	d	d	d	d	d	d	0
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	* 6,008	0	0	0
Net long-term capital gain less net short-term loss	46,160	d	d	d	d	d	d	d	d	d
Net gain, noncapital assets	d	79,609	d	d	d	d	1,790	d	d	0
Tax-exempt interest	d	3,902,412	d	0	0	0	d	0	0	0
Other receipts	d	d	d	d	d	d	d	d	575,236	d
Total deductions [1]	92,175,055	d	d	d	d	d	d	d	d	d
Cost of goods sold [2]	d	d	d	16,313,428	d	6,190,246	7,426,252	d	7,163,530	d
Compensation of officers	d	d	d	299,739	d	d	d	d	203,241	d
Salaries and wages	7,394,262	d	d	1,874,241	d	453,537	1,545,730	d	1,370,842	d
Repairs and maintenance	790,870	d	d	93,199	d	51,911	44,726	d	47,232	d
Bad debts	34,357	29,124	d	1,153	d	d	d	d	13,896	d
Rents paid	909,018	d	d	275,693	d	94,476	145,418	d	384,187	d
Taxes and licenses	1,534,968	d	d	2,158,248	d	137,762	170,653	d	231,742	d
Interest paid	5,439,700	d	d	1,004,595	d	89,104	264,133	d	155,090	d
Charitable contributions	d	d	* 12,738	d	d	d	d	d	16,997	d
Amortization	755,989	d	d	614,641	d	d	d	d	d	d
Depreciation	2,920,528	d	d	711,553	d	207,353	356,471	d	229,913	d
Depletion	0	0	0	0	0	0	0	0	0	0
Advertising	4,154,547	d	d	1,672,595	d	44,183	58,682	d	436,600	d
Pension, profit-sharing, etc., plans	681,595	d	* 199,629	d	d	d	d	d	d	d
Employee benefit programs	1,838,752	d	d	d	d	d	d	d	149,737	d
Domestic production activities deduction	826,749	229,136	183,548	184,014	d	26,747	40,938	d	6,394	0
Net loss, noncapital assets	d	d	d	d	0	d	d	d	d	d
Other deductions	19,511,938	d	d	1,486,225	d	545,848	745,783	d	1,624,883	d
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	d
Net income (less deficit)	d	7,724,464	d	d	d	395,587	d	d	d	d
Income subject to tax	8,750,141	7,670,498	1,745,521	2,528,005	d	330,133	d	* 27,578	841,270	* 6,473
Total income tax before credits	d	2,684,177	611,232	884,347	d	d	d	* 10,389	292,025	* 1,730
Total income tax after credits	d	1,335,581	598,577	726,611	d	d	d	* 9,658	228,672	* 1,655

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Number of returns	43	2,189	d	d	3,044	d	d	d	d	536
Total assets	5,229,905	25,316,860	d	d	27,510,223	d	d	420,586,992	d	1,311,387,217
Cash	68,017	2,315,816	d	1,269,221	1,169,699	d	d	d	d	19,460,497
Trade notes and accounts receivable	1,615,348	2,960,359	d	10,409,786	5,423,218	d	d	d	d	141,187,464
Less: Allowance for bad debts	d	35,460	d	d	d	d	d	d	109,073	d
Inventories	d	3,539,220	d	6,944,126	2,012,092	37,348,669	1,143,933	d	d	49,280,541
U.S. government obligations	0	0	0	0	0	d	0	0	0	d
Tax-exempt securities	0	d	d	0	d	d	d	d	d	0
Other current assets	134,345	804,229	d	3,765,625	797,997	d	d	d	d	75,516,422
Loans to shareholders	d	d	d	d	d	d	d	d	d	d
Mortgage and real estate loans	0	d	0	0	0	d	d	d	* 30,526,674	d
Other investments	d	2,843,122	d	54,612,728	d	d	d	145,922,163	d	0
Depreciable assets	881,358	18,916,983	d	52,795,309	20,488,855	d	d	d	d	134,241,341
Less: Accumulated depreciation	551,359	12,548,292	d	30,380,058	14,962,698	d	d	d	d	72,370,117
Depletable assets	0	356,552	d	d	0	d	d	d	d	0
Less: Accumulated depletion	0	d	d	d	0	d	d	d	d	0
Land	d	658,654	d	1,024,320	309,711	d	d	2,832,338	d	2,887,538
Intangible assets (amortizable)	* 1,676,053	4,168,555	7,518,214	17,902,327	13,047,290	d	d	d	8,187,015	d
Less: Accumulated amortization	* 86,070	678,323	753,417	4,111,692	d	d	d	d	1,604,735	d
Other assets	d	d	d	12,282,648	1,167,970	d	d	29,798,646	d	d
Total liabilities	5,229,905	25,316,860	d	d	27,510,223	d	d	420,586,992	d	1,311,387,217
Accounts payable	d	1,919,416	d	d	2,679,959	d	d	33,288,949	d	61,665,159
Mortgages, notes, bonds payable in less than 1 year	d	694,529	d	d	1,139,295	d	d	82,709,385	d	146,294,455
Other current liabilities	290,824	2,425,238	d	6,162,949	2,457,642	d	d	14,141,890	d	d
Loans from shareholders	d	386,440	* 11,058,520	55,166	469,601	50,467,001	d	d	* 5,551,926	32,526,187
Mortgages, notes, bonds payable in 1 year or more	d	8,967,913	d	d	10,833,974	d	d	92,274,559	d	269,672,799
Other liabilities	* 508,740	4,585,196	d	d	3,123,997	d	d	d	d	d
Net worth, total	1,919,083	6,358,128	d	56,487,838	6,805,756	d	2,099,144	d	d	450,046,841
Capital stock	d	1,248,879	d	1,659,917	1,415,850	d	d	d	d	d
Additional paid-in capital	* 252,281	d	d	16,100,238	7,289,364	d	d	d	d	d
Retained earnings, appropriated	0	d	d	d	d	d	d	d	0	d
Retained earnings, unappropriated	d	d	d	d	d	d	2,166,157	33,874,060	d	234,967,429
Less: Cost of treasury stock	d	d	d	d	d	d	d	d	d	d
Total receipts	d	38,479,791	d	82,445,910	33,816,153	d	d	d	d	d
Business receipts	4,866,176	37,195,175	d	d	d	d	10,886,208	208,265,795	d	321,959,626
Dividends	d	178,647	d	d	77,796	d	d	1,315,145	320,173	8,992,594
Interest	* 2,261	105,399	416,702	358,354	24,450	d	8,613	1,499,943	453,295	4,639,768
Gross rents	d	d	d	d	14,723	d	d	220,363	23,889	150,159

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total receipts—continued										
Gross royalties	d	d	44,979	d	105,563	d	* 39,676	3,329,398	504,186	30,698,804
Net short-term capital gain less net long-term loss	d	* 2,190	0	5,627	d	d	d	d	d	d
Net long-term capital gain less net short-term loss	d	253,241	d	d	15,279	5,182,275	* 10,609	d	d	19,905,465
Net gain, noncapital assets	d	d	d	d	d	d	d	d	d	d
Tax-exempt interest	0	d	d	d	d	d	d	d	d	d
Other receipts	d	499,584	d	d	638,862	d	27,167	d	d	23,553,974
Total deductions [1]	d	d	d	d	d	d	d	207,246,795	d	d
Cost of goods sold [2]	3,218,017	28,606,345	d	d	21,006,074	d	d	157,986,607	d	165,062,056
Compensation of officers	* 44,487	384,858	d	d	566,663	d	d	d	d	1,505,160
Salaries and wages	496,603	2,044,204	d	d	3,655,348	d	d	11,687,065	d	48,762,073
Repairs and maintenance	* 38,136	196,193	d	d	117,909	d	d	d	d	1,655,948
Bad debts	d	18,707	d	d	d	d	d	d	12,309	d
Rents paid	98,773	378,118	257,488	798,515	526,919	d	d	2,039,624	d	2,143,620
Taxes and licenses	69,404	485,079	d	d	662,064	d	d	1,849,886	d	6,018,294
Interest paid	62,717	686,290	d	d	1,045,783	d	d	5,804,094	d	19,447,979
Charitable contributions	* 3,369	d	d	d	d	d	d	89,256	d	3,312,023
Amortization	d	163,415	d	d	276,546	d	d	1,367,015	d	5,757,352
Depreciation	64,929	891,983	d	d	942,515	d	d	7,334,927	d	8,370,002
Depletion	0	d	d	d	0	d	d	d	* 73,967	d
Advertising	165,618	151,369	d	d	222,863	858,438	97,804	d	d	11,487,505
Pension, profit-sharing, etc., plans	d	133,364	d	d	157,797	d	d	d	d	d
Employee benefit programs	d	425,016	d	d	d	d	99,623	2,701,253	d	8,998,392
Domestic production activities deduction	d	96,846	94,800	576,618	80,962	1,507,004	49,728	1,150,653	424,716	1,945,924
Net loss, noncapital assets	d	d	93,220	d	d	d	d	d	d	d
Other deductions	327,774	1,712,653	d	d	2,389,173	d	d	9,856,941	d	70,714,699
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	d
Net income (less deficit)	323,943	2,127,310	d	d	1,504,333	d	615,641	15,532,775	6,778,611	62,983,934
Income subject to tax	* 315,331	d	1,003,381	d	d	d	d	d	d	d
Total income tax before credits	110,895	579,396	351,755	d	d	d	d	d	d	d
Total income tax after credits	88,125	424,921	220,615	d	d	d	d	d	d	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Paint, coating, and adhesive	208	471	460	1,606	331	146	323	840	264	229
Total returns	37,517,130	305,897,276	d	d	d	14,491,330	54,946,470	46,040,629	87,579,851	163,735,277
Cash	868,586	1,639,254	4,672,927	3,828,681	d	1,030,402	2,765,204	1,602,880	4,537,030	2,254,276
Trade notes and accounts receivable	6,246,862	43,863,773	8,837,539	10,402,479	d	2,059,573	3,920,926	4,255,553	15,915,650	51,845,207
Less: Allowance for bad debts	d	195,983	d	148,165	143,727	29,116	75,041	115,613	209,472	65,159
Inventories	3,790,364	7,057,085	8,518,867	7,144,114	d	1,945,235	3,085,541	3,575,276	14,745,986	5,805,717
U.S. government obligations	0	0	0	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0	0	0	0
Other current assets	2,738,467	7,938,213	4,657,868	2,487,824	d	933,234	d	d	2,581,145	3,163,114
Loans to shareholders	d	d	d	d	d	d	d	d	d	d
Mortgage and real estate loans	d	0	* 24,590	d	0	0	0	0	0	0
Other investments	8,195,515	133,713,458	22,313,949	8,965,869	9,998,736	1,366,407	18,732,800	10,138,493	13,540,876	51,179,820
Depreciable assets	14,665,123	42,256,008	30,487,097	29,864,067	d	7,402,220	21,720,625	29,906,884	50,478,259	26,922,512
Less: Accumulated depreciation	9,721,041	24,814,009	15,657,439	17,715,764	d	3,792,671	12,104,661	17,900,360	29,918,860	15,312,784
Depletable assets	d	d	d	0	d	d	d	d	d	d
Less: Accumulated depletion	0	d	d	0	d	d	d	d	d	d
Land	414,144	d	974,627	493,661	208,233	257,795	304,457	1,960,214	1,233,556	445,019
Intangible assets (amortizable)	d	d	d	16,567,828	7,061,936	3,190,652	6,734,352	8,175,167	14,387,188	16,819,137
Less: Accumulated amortization	d	d	d	2,719,204	1,301,139	379,255	1,236,343	1,339,152	2,854,335	d
Other assets	d	d	d	d	d	462,317	7,054,298	1,139,483	2,707,491	23,270,302
Total liabilities	37,517,130	305,897,276	d	d	d	14,491,330	54,946,470	46,040,629	87,579,851	163,735,277
Accounts payable	d	45,967,484	6,463,069	d	d	1,061,123	2,501,566	2,458,035	13,515,835	33,556,684
Mortgages, notes, bonds payable in less than 1 year	2,804,725	d	3,778,046	d	d	d	d	1,125,365	d	13,890,179
Other current liabilities	12,688,753	14,118,389	5,945,814	3,931,386	3,379,610	642,875	3,497,544	2,079,416	3,448,676	3,402,328
Loans from shareholders	d	8,961,283	532,339	d	d	* 141,560	* 3,296,387	214,414	d	d
Mortgages, notes, bonds payable in 1 year or more	11,077,456	d	d	21,419,738	11,436,938	d	d	15,035,921	20,137,848	44,802,917
Other liabilities	3,926,291	d	d	5,188,691	8,574,854	1,169,395	6,606,633	5,300,445	d	d
Net worth, total	2,757,550	141,813,480	35,602,646	d	d	7,619,039	30,234,140	19,827,033	34,947,963	56,544,179
Capital stock	1,707,422	10,912,931	3,234,130	3,234,130	d	611,458	3,859,770	798,197	d	d
Additional paid-in capital	d	d	d	10,436,283	11,510,111	d	d	d	d	d
Retained earnings, appropriated	d	d	0	d	d	d	d	0	d	d
Retained earnings, unappropriated	d	120,756,328	11,051,366	d	d	807,348	7,586,464	4,094,017	19,891,094	14,126,220
Less: Cost of treasury stock	d	d	d	d	d	d	d	d	d	d
Total receipts	d	d	d	d	d	11,463,443	25,829,185	35,015,697	95,128,155	57,231,131
Business receipts	40,502,578	87,350,346	d	d	d	11,231,870	22,333,728	33,841,925	93,122,805	54,291,305
Dividends	d	d	d	d	d	16,213	d	d	d	69,478
Interest	95,486	440,943	189,149	151,060	247,110	57,278	41,320	76,602	512,098	1,014,546
Gross rents	d	d	13,996	d	d	d	d	42,831	67,305	43,074

Footnotes at end of table.

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total receipts—continued										
Gross royalties	369,774	4,867,755	644,542	112,270	182,106	61,520	1,047,433	32,834	d	d
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	d	d	d	* 2,790
Net long-term capital gain less net short-term loss	d	d	679,851	d	d	d	d	49,029	197,069	20,586
Net gain, noncapital assets	d	d	d	41,402	64,072	d	d	d	d	d
Tax-exempt interest	d	d	d	d	d	0	d	d	d	0
Other receipts	d	d	869,633	447,852	310,566	d	d	524,150	900,487	1,624,672
Total deductions [1]	39,766,576	83,615,661	54,520,170	59,737,121	d	d	d	d	91,755,421	56,062,924
Cost of goods sold [2]	25,263,829	d	38,889,912	44,983,782	d	7,759,962	d	23,887,701	75,534,600	44,994,116
Compensation of officers	d	d	362,523	739,043	d	99,036	d	215,198	329,797	182,461
Salaries and wages	4,326,867	d	4,043,341	3,225,208	d	712,525	d	1,788,248	2,421,762	1,845,818
Repairs and maintenance	181,506	733,597	297,352	204,411	d	d	d	d	1,396,710	159,522
Bad debts	52,646	d	40,333	51,416	d	7,019	12,071	28,069	113,887	d
Rents paid	668,717	d	650,000	812,385	d	156,405	d	644,865	441,923	353,921
Taxes and licenses	580,602	d	687,357	839,312	d	148,733	d	595,368	940,661	286,617
Interest paid	1,216,418	d	1,406,563	1,423,626	d	302,719	d	1,003,750	1,908,689	2,471,338
Charitable contributions	d	d	67,248	15,974	9,363	1,127	56,335	d	d	d
Amortization	d	d	514,139	492,396	196,988	48,241	d	d	d	355,323
Depreciation	762,273	d	1,527,414	1,820,620	d	458,209	d	1,573,774	2,708,036	1,385,764
Depletion	0	d	d	d	0	d	d	d	d	d
Advertising	814,803	d	241,456	187,343	d	d	d	141,220	52,497	74,242
Pension, profit-sharing, etc., plans	d	d	d	226,985	731,954	159,518	d	303,499	437,273	487,303
Employee benefit programs	876,077	d	d	915,182	d	171,251	d	715,943	937,381	438,746
Domestic production activities deduction	212,554	718,868	535,044	166,608	156,520	24,975	70,474	92,647	237,276	69,367
Net loss, noncapital assets	d	d	d	29,665	4,196	d	d	11,488	d	d
Other deductions	3,156,191	d	4,290,755	3,603,165	d	723,048	d	1,476,134	3,579,287	2,839,469
Total receipts less total deductions	d	d	d	d	d	d	d	d	3,372,734	1,168,208
Net income (less deficit)	d	d	d	d	d	d	d	1,910,648	d	d
Income subject to tax	d	19,988,921	d	2,101,640	2,431,653	374,554	3,201,650	d	d	842,804
Total income tax before credits	d	6,993,899	d	d	851,727	d	d	d	d	315,044
Total income tax after credits	d	4,289,659	d	d	698,689	d	d	d	d	285,579

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Number of returns	100	683	4,335	1,593	92	897	3,205	705	490	563
Total assets	29,543,447	7,869,893	35,795,965	15,506,919	24,861,339	3,837,798	263,373,191	317,040,923	59,701,944	52,115,108
Cash	783,600	376,769	1,750,785	1,160,541	754,440	302,590	3,733,810	7,292,877	2,665,460	1,571,041
Trade notes and accounts receivable	3,125,326	1,546,903	5,993,638	2,794,399	3,048,184	6,121,915	9,281,578	80,470,302	10,713,044	7,336,768
Less: Allowance for bad debts	d	14,228	72,914	38,236	d	d	142,776	680,063	130,063	d
Inventories	d	1,007,634	4,215,891	1,704,478	2,264,046	318,016	9,900,916	25,684,598	5,332,196	2,855,206
U.S. government obligations	d	0	0	0	0	0	0	0	d	d
Tax-exempt securities	d	0	0	0	0	0	0	0	d	d
Other current assets	400,739	345,557	1,043,639	502,856	1,618,835	193,316	3,679,456	14,650,011	1,771,180	4,016,867
Loans to shareholders	d	d	d	d	d	d	122,899	d	d	d
Mortgage and real estate loans	d	0	d	d	d	0	0	d	d	0
Other investments	3,996,510	885,795	8,628,406	2,941,035	d	d	133,384,031	100,198,577	18,892,954	d
Depreciable assets	9,726,725	3,841,507	13,494,979	6,220,855	9,743,647	2,985,228	27,707,703	59,587,396	11,217,192	10,696,506
Less: Accumulated depreciation	5,181,765	2,435,750	9,627,385	4,035,888	6,199,639	1,899,021	18,540,975	30,820,381	7,063,968	7,143,416
Depletable assets	0	0	0	0	0	0	0	0	d	0
Less: Accumulated depletion	0	0	0	0	0	0	0	0	d	0
Land	337,279	d	220,801	128,536	d	d	d	d	387,467	d
Intangible assets (amortizable)	d	735,871	8,691,306	3,328,645	4,938,193	1,089,506	25,096,967	32,677,846	d	20,601,897
Less: Accumulated amortization	d	d	995,384	d	541,370	141,535	4,899,830	5,532,430	d	4,745,812
Other assets	1,431,200	1,549,611	d	990,054	2,815,604	d	73,443,176	11,274,818	1,552,439	d
Total liabilities	29,543,447	7,869,893	35,795,965	15,506,919	24,861,339	3,837,798	263,373,191	317,040,923	59,701,944	52,115,108
Accounts payable	1,887,117	963,810	3,723,337	1,455,662	2,553,944	278,265	5,265,670	44,337,082	7,388,883	2,677,325
Mortgages, notes, bonds payable in less than 1 year	d	291,367	1,195,921	660,464	706,822	237,014	6,674,623	d	d	3,200,207
Other current liabilities	1,165,703	432,158	2,033,518	1,293,902	1,643,724	243,322	6,918,692	15,171,431	5,894,254	d
Loans from shareholders	d	d	1,480,068	409,751	d	d	2,601,837	19,995,310	963,243	695,724
Mortgages, notes, bonds payable in 1 year or more	6,906,546	2,180,076	15,630,668	2,510,441	d	d	90,584,876	84,823,373	8,890,971	15,945,651
Other liabilities	d	d	2,786,754	1,412,830	d	d	6,971,027	d	d	15,945,651
Net worth, total	14,734,702	3,308,919	8,945,698	7,763,870	5,162,248	1,607,293	144,356,466	97,884,641	31,813,433	16,981,124
Capital stock	397,729	259,659	1,212,695	2,583,732	2,355,278	151,426	33,865,033	11,241,513	2,887,601	4,317,486
Additional paid-in capital	d	d	d	d	d	d	d	d	d	d
Retained earnings, appropriated	d	d	d	0	0	0	0	d	d	d
Retained earnings, unappropriated	12,489,431	1,844,353	1,501,142	3,982,335	d	d	20,099,312	70,264,971	26,789,123	d
Less: Cost of treasury stock	d	d	d	d	d	d	d	d	d	d
Total receipts	20,429,860	7,175,874	34,222,095	17,769,431	20,765,145	4,542,006	72,979,055	170,349,482	33,714,514	36,100,557
Business receipts	20,188,788	d	32,728,382	17,541,096	d	4,475,371	68,583,169	159,193,482	33,064,453	32,624,901
Dividends	d	d	257,484	8,291	d	* 842	1,357,538	d	d	d
Interest	10,939	10,797	407,087	28,135	36,399	2,092	115,429	3,062,107	46,873	272,190
Gross rents	6,590	d	13,729	4,102	d	* 2,996	111,553	2,136,160	87,271	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total receipts—continued										
Gross royalties	d	d	d	d	d	d	368,319	d	390,995	451,782
Net short-term capital gain less net long-term loss	d	d	d	* 166	* 2,742	d	d	* 7,588	* 1,196	0
Net long-term capital gain less net short-term loss	* 4,195	* 10,645	d	2,342	d	d	1,339,760	260,480	91,812	d
Net gain, noncapital assets	d	d	d	d	d	d	d	d	d	d
Tax-exempt interest	d	d	d	d	d	d	d	d	d	d
Other receipts	153,336	d	688,759	d	d	d	956,789	d	-457,613	1,134,481
Total deductions [1]	18,265,878	d	d	d	d	d	d	d	d	d
Cost of goods sold [2]	14,558,050	5,183,488	21,012,477	12,650,725	15,498,415	2,424,747	46,590,986	115,757,398	21,340,213	14,964,440
Compensation of officers	161,656	144,365	977,633	389,469	164,840	120,895	1,027,350	548,705	372,189	341,267
Salaries and wages	770,433	275,357	2,432,186	1,131,432	895,830	481,937	4,551,806	9,117,416	3,596,845	4,678,423
Repairs and maintenance	54,341	25,668	159,828	68,577	58,732	70,162	191,987	455,767	145,917	162,502
Bad debts	d	5,635	30,483	19,989	31,456	1,120	57,206	d	d	d
Rents paid	94,317	92,460	501,926	254,889	172,320	83,375	747,694	1,115,601	308,315	802,300
Taxes and licenses	265,914	127,706	640,142	337,976	228,705	136,349	1,216,771	1,249,219	463,595	531,393
Interest paid	240,971	143,832	1,124,644	175,157	512,838	69,106	1,371,095	3,545,093	533,201	1,033,302
Charitable contributions	13,340	d	17,940	d	7,885	d	d	d	d	d
Amortization	d	d	312,559	50,106	d	d	638,716	656,308	202,789	d
Depreciation	616,142	220,862	797,467	364,243	535,045	190,001	1,618,882	5,639,474	664,585	1,818,420
Depletion	0	0	d	0	0	d	0	* 1,607	d	d
Advertising	d	8,053	240,696	87,448	31,429	10,194	407,508	442,765	135,179	190,294
Pension, profit-sharing, etc., plans	d	d	d	d	d	d	d	d	d	d
Employee benefit programs	308,869	144,579	637,233	350,851	198,361	101,845	1,325,850	1,688,222	674,872	560,573
Domestic production activities deduction	205,617	28,337	145,538	d	96,041	15,622	419,552	947,871	224,167	114,533
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	540,952	320,165	2,815,551	1,047,897	964,376	476,361	4,228,958	14,911,329	1,735,692	8,244,367
Total receipts less total deductions	2,163,982	d	d	d	d	d	d	d	d	d
Net income (less deficit)	d	d	2,374,501	d	d	d	8,406,075	d	3,185,608	2,137,119
Income subject to tax	2,160,065	d	d	d	1,059,735	240,126	d	d	d	1,929,483
Total income tax before credits	755,101	d	d	d	d	d	82,642	d	d	674,231
Total income tax after credits	715,092	d	d	d	d	d	78,846	d	d	293,620

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	677	1,213	85	1,213	306	496	140	978		
Number of returns										
Total assets	26,856,752	25,432,331	74,769,569	88,306,066	280,386,578	63,617,414	13,831,229	241,864,268	1,322	d
Cash	d	870,030	d	4,936,657	11,221,184	5,486,780	722,925	19,951,888	9,786,758	d
Trade notes and accounts receivable	d	2,512,572	d	12,515,075	33,570,076	10,379,700	2,646,628	28,056,287	20,810,175	d
Less: Allowance for bad debts	d	d	d	225,826	d	d	d	304,024	313,971	d
Inventories	d	2,716,002	d	11,120,250	d	4,128,323	1,733,392	d	9,560,531	d
U.S. government obligations	d	0	d	d	d	0	d	0	0	d
Tax-exempt securities	0	0	0	0	d	0	0	0	0	d
Other current assets	d	1,058,958	d	3,728,586	31,211,635	5,190,009	575,463	18,162,505	14,565,782	d
Loans to shareholders	d	d	d	d	d	d	d	d	d	d
Mortgage and real estate loans	d	0	0	0	d	d	0	d	0	d
Other investments	d	d	19,863,932	d	96,877,918	7,403,756	d	67,065,835	d	d
Depreciable assets	d	6,870,173	d	18,786,625	59,367,785	13,073,781	3,016,444	116,069,083	24,259,896	d
Less: Accumulated depreciation	d	4,393,369	d	10,964,054	37,017,809	8,013,336	1,934,967	78,112,292	15,058,166	d
Depletable assets	0	0	0	0	0	0	0	0	0	0
Less: Accumulated depletion	d	0	0	0	0	0	0	0	0	0
Land	d	d	d	d	d	d	d	2,621,803	726,850	d
Intangible assets (amortizable)	d	d	d	26,466,181	d	31,328,445	2,295,248	d	78,648,843	d
Less: Accumulated amortization	d	d	d	3,574,015	d	18,070,454	391,165	d	14,694,757	d
Other assets	d	d	d	3,124,918	56,031,147	d	d	d	6,339,828	d
Total liabilities	26,856,752	25,432,331	74,769,569	88,306,066	280,386,578	63,617,414	13,831,229	241,864,268	234,423,540	d
Accounts payable	d	1,461,681	d	8,775,185	25,203,267	3,611,546	2,394,178	19,764,809	19,097,899	d
Mortgages, notes, bonds payable in less than 1 year	d	d	d	2,518,383	d	d	d	7,332,036	8,003,714	d
Other current liabilities	2,250,136	1,570,539	d	8,823,372	51,455,292	7,155,465	1,374,290	20,450,995	22,395,059	d
Loans from shareholders	1,546,660	d	* 117,437	d	d	d	0	667,862	7,222,457	d
Mortgages, notes, bonds payable in 1 year or more	d	11,823,859	d	17,125,773	d	d	d	57,337,115	39,383,894	d
Other liabilities	d	2,417,749	d	d	d	d	d	22,022,513	48,360,600	d
Net worth, total	8,823,353	6,908,415	32,021,608	40,225,875	53,650,011	10,332,751	6,318,544	114,288,938	89,959,917	d
Capital stock	1,073,890	1,643,968	1,074,335	3,534,711	d	1,064,724	d	d	5,362,162	d
Additional paid-in capital	d	d	d	d	d	d	d	d	d	d
Retained earnings, appropriated	d	d	0	d	d	d	d	d	d	d
Retained earnings, unappropriated	d	d	20,461,433	12,766,164	76,209,995	-19,531,462	4,576,426	19,856,472	32,619,525	d
Less: Cost of treasury stock	d	d	d	d	d	d	d	d	d	d
Total receipts	d	17,276,113	d	70,877,391	185,380,271	46,153,273	13,167,486	180,908,665	91,993,434	d
Business receipts	d	16,135,725	d	67,756,353	160,636,930	44,784,858	12,968,473	162,960,424	85,071,005	d
Dividends	d	d	d	1,164,841	d	294,932	d	2,354,217	d	d
Interest	47,836	164,204	419,152	121,730	675,856	251,879	11,152	383,808	1,198,922	d
Gross rents	d	6,994	d	d	d	* 16,731	d	39,848	16,222	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total receipts—continued										
Gross royalties	169,170	d	d	d	d	310,834	d	9,078,727	748,828	d
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	d	45,936	d	d
Net long-term capital gain less net short-term loss	d	587,380	d	467,552	614,862	d	d	750,084	553,506	d
Net gain, noncapital assets	d	d	d	d	d	d	d	1,459,276	d	5,149,017
Tax-exempt interest	d	d	d	d	d	d	d	7,596	d	d
Other receipts	d	d	961,228	d	2,190,235	d	d	3,828,749	3,014,953	d
Total deductions [1]	d	d	d	d	d	d	d	156,039,794	d	d
Cost of goods sold [2]	d	10,846,091	d	45,904,156	73,216,486	25,298,259	8,790,088	95,613,640	49,290,940	d
Compensation of officers	d	252,959	d	705,092	1,318,901	266,085	d	d	913,906	d
Salaries and wages	d	d	d	5,935,732	25,229,505	5,448,569	1,389,477	20,622,769	10,334,085	d
Repairs and maintenance	d	62,101	d	202,142	798,168	206,267	52,381	894,484	428,540	d
Bad debts	d	d	d	53,643	d	d	10,190	32,283	d	d
Rents paid	d	174,286	d	706,925	1,072,493	457,321	115,233	809,652	839,732	d
Taxes and licenses	d	284,325	d	912,764	3,498,755	872,300	149,784	2,153,395	1,668,553	d
Interest paid	d	464,400	d	1,501,770	2,187,918	1,606,136	66,421	2,921,333	3,447,596	d
Charitable contributions	d	d	30,495	68,033	d	d	d	128,629	46,226	d
Amortization	d	d	d	486,274	d	d	26,639	1,372,260	1,261,259	d
Depreciation	d	437,233	d	1,247,464	4,717,539	866,475	245,056	6,807,465	1,575,569	d
Depletion	d	d	d	d	d	d	d	d	d	d
Advertising	d	84,194	d	339,314	d	173,077	d	1,706,795	469,518	d
Pension, profit-sharing, etc., plans	d	d	d	d	d	d	d	d	d	d
Employee benefit programs	d	d	d	1,582,538	2,830,335	667,876	234,045	3,373,725	2,001,868	d
Domestic production activities deduction	96,386	47,157	247,949	266,624	2,160,534	152,611	15,412	1,255,665	506,143	646,866
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	d	1,068,256	d	4,531,479	30,651,231	4,931,591	941,352	15,761,041	11,608,167	d
Total receipts less total deductions	d	d	d	d	d	d	d	24,868,871	d	d
Net income (less deficit)	d	1,530,952	d	6,735,610	d	d	d	27,491,623	8,375,460	d
Income subject to tax	1,377,100	1,419,146	5,024,428	d	37,748,296	2,005,948	427,226	23,309,563	7,827,755	10,310,103
Total income tax before credits	478,244	d	1,757,763	d	d	703,679	150,136	d	d	d
Total income tax after credits	402,206	d	1,363,413	d	d	373,645	93,849	d	d	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Number of returns			925	352	153	145	2,080	1,301	1,932	83,620	
Total assets	d	849	720,666,536	428,525,847	39,827,665	26,441,641	31,388,202	214,600,673	60,967,473	2,131,372,125	
Cash	1,191,679	2,800,113	33,169,729	28,273,364	3,889,056	2,519,002	1,357,865	24,161,356	3,284,885	141,957,913	
Trade notes and accounts receivable	18,139,869	9,066,179	217,947,214	44,102,370	2,830,484	8,425,586	4,144,769	31,061,207	19,989,556	354,362,718	
Less: Allowance for bad debts	205,567	152,918	1,683,202	d	d	d	d	d	d	5,529,662	
Inventories	4,777,213	4,468,266	41,662,382	77,047,716	4,398,363	3,294,676	3,767,938	16,590,452	7,089,397	d	
U.S. government obligations	0	0	0	0	0	0	0	0	0	d	
Tax-exempt securities	0	0	0	0	0	0	0	0	0	d	
Other current assets	1,479,288	1,819,922	31,808,573	10,551,711	4,614,525	1,866,078	2,186,827	10,551,986	4,644,946	102,974,048	
Loans to shareholders	d	d	d	d	d	d	d	d	d	7,077,703	
Mortgage and real estate loans	d	0	d	d	d	d	d	d	d	257,514	
Other investments	d	d	151,854,157	75,351,062	2,188,268	1,880,036	3,519,779	46,854,175	5,044,981	596,870,341	
Depreciable assets	11,747,327	13,788,696	247,781,561	100,878,714	11,005,197	10,565,954	13,091,419	41,468,281	14,876,603	453,279,820	
Less: Accumulated depreciation	6,877,867	8,522,630	115,342,480	60,125,418	5,562,583	5,571,186	8,823,140	23,232,987	10,192,829	213,640,845	
Depletable assets	0	0	d	d	0	0	d	0	0	44,163,792	
Less: Accumulated depletion	0	d	d	d	0	0	0	0	0	d	
Land	d	262,184	2,537,941	2,093,678	282,343	d	389,225	1,251,549	341,427	15,510,042	
Intangible assets (amortizable)	d	15,593,543	45,949,392	105,523,370	18,879,611	2,923,852	10,362,018	64,356,569	15,997,233	319,366,239	
Less: Accumulated amortization	d	2,266,564	16,460,528	18,700,855	4,782,996	d	d	14,305,479	4,003,742	55,239,522	
Other assets	d	18,092,370	d	64,114,759	2,095,718	d	3,047,972	16,281,744	3,921,460	94,614,607	
Total liabilities	d	71,323,141	720,666,536	428,525,847	39,827,665	26,441,641	31,388,202	214,600,673	60,967,473	2,131,372,125	
Accounts payable	d	7,113,741	118,689,774	32,802,983	2,291,863	1,816,861	3,665,395	15,782,475	16,552,790	281,560,073	
Mortgages, notes, bonds payable in less than 1 year	d	d	53,500,370	9,800,389	792,688	6,274,731	1,228,433	7,210,343	1,887,436	113,606,051	
Other current liabilities	d	4,525,644	61,112,412	84,300,872	8,273,865	2,182,719	3,832,862	16,318,870	6,100,588	286,186,582	
Loans from shareholders	d	d	2,079,067	95,507	d	d	302,824	455,139	728,635	20,853,779	
Mortgages, notes, bonds payable in 1 year or more	d	12,502,740	135,506,282	74,305,866	5,739,396	3,801,751	8,082,310	91,873,501	15,186,085	368,343,813	
Other liabilities	5,413,489	d	119,211,423	121,068,477	d	d	3,708,338	25,955,344	6,257,029	192,499,854	
Net worth, total	d	25,371,637	230,567,208	106,151,753	14,989,922	9,841,967	10,568,041	57,005,002	14,254,911	868,321,972	
Capital stock	d	1,095,802	15,362,423	d	d	494,113	1,041,328	d	d	96,889,444	
Additional paid-in capital	d	19,986,650	132,812,766	48,652,351	5,478,208	3,765,546	d	61,794,351	11,225,399	472,976,390	
Retained earnings, appropriated	0	* 66,325	d	d	0	d	d	d	d	9,143,471	
Retained earnings, unappropriated	d	5,462,276	d	d	d	d	d	25,032,200	6,441,111	374,113,648	
Less: Cost of treasury stock	11,273,417	1,239,417	d	d	d	d	d	d	d	84,800,981	
Total receipts	d	40,838,823	617,820,633	321,739,158	39,976,775	27,012,432	39,377,175	111,270,932	40,406,832	2,849,901,264	
Business receipts	d	40,019,027	583,489,424	312,506,414	39,020,944	25,250,672	38,910,399	100,785,836	37,740,669	2,780,685,039	
Dividends	d	108,618	3,967,177	614,392	d	d	18,417	d	d	9,858,782	
Interest	223,577	322,697	5,325,338	581,282	194,211	561,382	30,723	524,403	147,327	6,811,374	
Gross rents	d	9,294	8,285,388	544,988	d	d	23,163	49,515	15,761	4,082,127	

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Total receipts—continued											
Gross royalties	d	58,970	3,772,404	d	d	d	84,870	3,119,111	1,297,347	10,877,160	
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	d	d	d	1,053,053	
Net long-term capital gain less net short-term loss	d	46,692	488,873	736,104	d	d	77,076	518,070	204,783	5,680,201	
Net gain, noncapital assets	235,115	d	d	d	d	d	d	d	d	2,303,951	
Tax-exempt interest	d	d	d	d	d	0	d	d	d	63,009	
Other receipts	d	261,526	d	d	662,325	d	d	d	d	28,486,567	
Total deductions [1]	d	d	d	d	d	d	d	d	d	2,745,833,530	
Cost of goods sold [2]	d	26,998,017	469,582,997	211,146,257	28,148,115	16,450,234	24,194,072	54,025,532	21,648,051	2,290,540,873	
Compensation of officers	d	482,617	932,571	751,048	272,801	290,992	572,896	1,200,940	624,612	17,436,484	
Salaries and wages	d	3,305,404	16,217,298	14,563,343	2,790,153	1,594,069	3,328,069	15,569,550	4,164,532	141,933,997	
Repairs and maintenance	d	147,152	1,101,013	1,132,088	193,041	245,468	132,029	398,226	181,151	8,030,875	
Bad debts	d	24,645	1,003,930	d	d	d	d	d	d	d	
Rents paid	d	397,448	1,706,060	2,470,419	390,818	165,484	641,381	707,756	773,979	18,964,386	
Taxes and licenses	d	786,526	3,874,197	4,596,364	657,135	330,214	768,790	2,193,824	819,614	25,155,316	
Interest paid	d	967,813	5,804,545	3,994,801	353,279	435,544	d	4,320,458	1,193,404	22,130,470	
Charitable contributions	56,265	18,070	160,464	d	d	d	35,628	267,108	33,387	1,489,197	
Amortization	d	425,923	d	d	d	d	221,116	1,120,271	368,983	9,700,436	
Depreciation	d	906,190	29,118,539	6,463,655	616,614	882,458	628,100	3,088,200	973,322	33,453,695	
Depletion	0	* 1,191	d	d	0	d	d	d	d	d	
Advertising	245,256	d	9,473,896	870,854	422,087	300,164	d	770,636	946,558	21,480,692	
Pension, profit-sharing, etc., plans	d	409,870	3,364,707	5,410,243	403,710	205,964	223,289	746,269	440,730	5,858,916	
Employee benefit programs	d	626,410	7,372,851	6,472,674	1,376,022	351,463	782,424	2,964,225	672,437	16,353,029	
Domestic production activities deduction	259,276	95,950	1,235,223	d	241,000	204,704	120,451	459,611	167,154	d	
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	909,714	
Other deductions	d	3,006,169	28,469,269	36,876,174	544,889	1,958,941	4,023,993	13,598,295	4,399,375	127,898,161	
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	104,067,734	
Net income (less deficit)	d	1,961,919	d	d	3,420,172	d	d	d	d	111,487,334	
Income subject to tax	d	d	d	d	3,351,031	3,381,670	1,507,735	9,794,838	d	98,395,082	
Total income tax before credits	d	d	d	d	d	d	d	3,424,151	d	34,099,812	
Total income tax after credits	d	d	d	d	d	d	d	2,032,589	d	27,737,279	

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Motor vehicle and motor vehicle parts and supplies	5,186	3,208	6,251	1,371	7,092	2,998	14,701	12,859	2,111	1,542
Number of returns										
Total assets	74,245,233	20,528,835	159,412,211	43,911,190	169,370,570	28,112,259	125,645,251	62,897,299	7,017,853	409,782,236
Cash	5,535,937	1,386,392	10,076,054	2,342,194	10,819,420	1,497,454	9,072,860	3,978,780	687,027	28,049,894
Trade notes and accounts receivable	18,426,108	4,671,527	46,860,533	10,036,196	52,720,731	6,949,987	30,692,955	15,471,640	2,192,666	59,862,959
Less: Allowance for bad debts	d	147,151	d	93,636	770,003	130,376	411,765	d	d	d
Inventories	d	d	17,549,935	14,695,913	24,635,867	d	33,239,051	17,639,457	1,720,530	44,594,940
U.S. government obligations	d	d	0	d	d	0	d	d	0	d
Tax-exempt securities	d	d	0	d	d	0	d	* 4,783	0	d
Other current assets	d	1,016,894	10,363,251	1,822,857	15,396,330	1,188,836	9,939,771	4,195,848	336,755	10,010,798
Loans to shareholders	446,656	79,210	1,040,737	d	1,308,818	64,741	626,990	567,649	d	d
Mortgage and real estate loans	0	* 2,739	d	d	d	d	d	* 40,391	0	d
Other investments	d	1,306,110	21,402,840	5,533,303	21,608,516	1,531,636	11,570,553	7,796,590	218,799	104,860,048
Depreciable assets	16,952,111	6,760,494	26,720,649	8,328,713	35,479,398	6,440,850	25,937,439	10,452,999	1,291,247	29,393,790
Less: Accumulated depreciation	8,025,606	4,123,201	18,044,859	3,703,137	20,223,856	3,780,756	13,879,870	6,280,795	818,637	15,001,178
Depletable assets	0	d	0	d	0	0	0	d	d	0
Less: Accumulated depletion	0	d	0	d	0	0	0	d	d	0
Land	996,881	d	d	437,873	721,350	d	1,112,389	460,096	45,435	965,328
Intangible assets (amortizable)	6,120,724	d	41,592,113	4,708,052	19,652,944	5,771,498	15,808,839	5,318,408	1,490,820	132,593,359
Less: Accumulated amortization	1,255,703	256,596	5,748,563	742,932	4,687,437	d	2,659,503	1,146,456	246,488	27,839,062
Other assets	4,767,958	1,324,880	d	d	12,676,461	635,974	4,195,364	4,268,954	70,173	d
Total liabilities	74,245,233	20,528,835	159,412,211	43,911,190	169,370,570	28,112,259	125,645,251	62,897,299	7,017,853	409,782,236
Accounts payable	14,899,985	3,231,150	16,824,131	7,181,340	39,189,595	4,792,971	20,769,030	13,130,224	1,936,361	93,169,968
Mortgages, notes, bonds payable in less than 1 year	11,078,948	966,266	6,613,683	4,693,990	22,218,368	d	12,525,788	5,205,814	543,160	13,558,336
Other current liabilities	12,863,612	1,571,099	27,791,793	4,394,154	18,417,336	1,695,183	13,892,864	5,366,348	1,802,260	45,661,541
Loans from shareholders	2,114,088	503,788	1,338,707	380,182	5,714,667	d	3,543,032	1,436,921	d	402,141
Mortgages, notes, bonds payable in 1 year or more	7,263,151	5,812,620	60,919,899	7,138,798	15,273,438	d	20,391,624	9,405,360	413,142	73,845,765
Other liabilities	3,659,690	1,060,802	9,945,088	2,675,410	11,199,538	d	6,504,641	3,663,170	d	42,401,682
Net worth, total	22,365,758	7,383,110	35,978,920	17,247,316	57,357,627	8,159,957	48,018,272	24,689,461	1,931,627	140,742,801
Capital stock	3,431,296	646,139	4,792,652	2,628,425	9,098,880	818,256	5,885,582	4,441,240	169,403	44,477,766
Additional paid-in capital	d	d	d	5,433,097	50,584,770	d	d	d	d	92,750,543
Retained earnings, appropriated	d	d	d	* 80,855	* 28,067	* 81,958	d	d	d	d
Retained earnings, unappropriated	12,601,741	3,625,663	-15,736,282	9,326,648	353,975	1,468,091	25,725,870	15,271,462	d	d
Less: Cost of treasury stock	d	d	d	d	2,708,064	d	d	d	d	d
Total receipts	d	44,882,362	d	d	331,410,853	52,684,063	198,873,068	133,264,212	19,977,345	601,113,835
Business receipts	148,349,953	44,570,595	194,192,057	77,309,488	325,893,016	51,976,989	195,040,332	131,689,392	19,893,624	585,062,422
Dividends	d	5,052	133,347	d	855,617	65,909	83,403	99,962	* 746	299,141
Interest	498,296	52,774	437,251	49,285	211,650	100,188	389,569	182,577	7,105	330,951
Gross rents	461,968	29,576	400,845	37,234	89,854	d	442,620	62,219	* 2,641	38,900

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total receipts—continued										
Gross royalties	d	* 20	552,739	d	1,695,174	d	d	355,209	d	4,717,310
Net short-term capital gain less net long-term loss	d	d	14,484	d	d	d	231,547	d	d	d
Net long-term capital gain less net short-term loss	238,029	d	d	104,881	230,599	35,378	197,472	138,048	* 4,772	934,726
Net gain, noncapital assets	d	d	d	d	d	d	d	d	d	d
Tax-exempt interest	d	d	d	d	d	d	d	d	d	d
Other receipts	d	183,155	d	d	2,357,010	451,299	1,596,229	662,048	d	9,297,253
Total deductions [1]	146,119,078	43,749,075	189,798,966	76,108,439	323,733,396	49,953,806	188,788,660	129,867,418	19,553,771	575,625,954
Cost of goods sold [2]	123,942,371	34,634,972	147,914,838	d	273,586,523	36,840,430	150,908,159	109,604,148	d	d
Compensation of officers	727,021	730,905	1,274,481	503,550	1,538,295	688,994	2,941,868	1,652,293	217,787	1,907,296
Salaries and wages	5,799,508	2,980,913	d	2,348,486	d	d	12,573,999	d	1,037,718	18,871,174
Repairs and maintenance	298,126	d	699,901	182,246	580,639	201,395	629,508	287,994	45,636	663,527
Bad debts	53,734	d	d	d	d	d	d	d	11,502	d
Rents paid	994,043	715,774	1,302,224	345,247	1,737,559	968,346	1,593,190	1,433,924	217,821	1,421,949
Taxes and licenses	1,344,569	503,727	1,847,843	469,569	1,890,174	778,055	2,101,198	991,278	163,560	2,605,351
Interest paid	497,897	340,517	1,808,554	353,084	1,354,821	581,971	1,206,342	581,238	101,897	4,990,815
Charitable contributions	48,814	10,864	97,472	15,254	d	d	112,536	49,078	d	675,448
Amortization	193,357	62,219	511,059	d	3,117,576	128,362	554,181	382,832	33,163	2,204,159
Depreciation	1,808,581	484,856	2,636,607	528,499	3,090,746	426,888	2,976,601	744,427	91,440	2,168,891
Depletion	0	d	d	d	d	0	d	d	d	d
Advertising	2,238,011	121,586	1,615,637	38,318	4,067,537	308,662	709,068	1,820,780	25,411	4,055,910
Pension, profit-sharing, etc., plans	271,397	106,857	350,441	127,710	673,814	129,204	d	231,804	57,885	629,946
Employee benefit programs	817,734	361,293	1,316,794	425,054	2,232,849	503,801	1,798,795	d	102,491	2,370,595
Domestic production activities deduction	67,592	24,970	353,859	70,429	78,265	9,157	d	19,803	* 1,808	540,609
Net loss, noncapital assets	22,212	d	43,929	1,877	118,179	d	d	22,244	d	d
Other deductions	6,996,110	2,346,487	6,830,041	2,130,275	12,482,619	2,971,059	9,457,910	5,688,394	901,227	27,626,479
Total receipts less total deductions	d	1,133,286	d	d	7,677,457	2,730,256	10,084,409	3,396,794	423,574	25,587,881
Net income (less deficit)	d	d	d	d	d	d	d	d	d	d
Income subject to tax	d	d	d	d	d	d	d	d	d	25,313,536
Total income tax before credits	d	d	3,090,672	d	2,131,068	d	d	d	d	8,873,584
Total income tax after credits	d	d	2,553,638	d	1,767,415	d	d	d	d	8,004,192

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued								Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
Number of returns	4,117	7,266	772	2,509	2,069	918	6,764	1,885	87,016	7,059
Total assets	181,920,447	533,973,261	76,969,729	48,876,909	113,595,775	11,260,083	60,398,015	3,454,969	1,334,915,407	70,216,673
Cash	5,342,081	45,936,795	1,741,557	1,418,195	8,056,369	845,123	4,934,040	237,741	77,859,533	3,844,316
Trade notes and accounts receivable	10,492,150	44,237,229	19,027,253	10,053,426	12,338,888	1,877,584	7,825,578	625,808	126,903,402	6,268,418
Less: Allowance for bad debts	d	d	d	d	d	d	d	d	2,333,805	46,623
Inventories	d	22,813,074	11,201,112	d	5,377,915	2,966,142	9,089,874	d	242,694,956	29,007,281
U.S. government obligations	0	d	d	d	d	0	0	0	d	d
Tax-exempt securities	0	0	0	0	0	0	0	0	* 3,498,341	d
Other current assets	4,006,088	21,753,518	5,039,001	8,152,942	3,313,117	287,825	2,985,358	d	48,773,310	1,493,608
Loans to shareholders	83,252	320,147	d	d	164,119	d	79,086	d	1,855,385	d
Mortgage and real estate loans	d	d	d	0	0	0	0	0	166,106	d
Other investments	131,131,315	192,002,292	28,634,735	7,853,412	30,904,198	1,163,082	20,790,883	d	179,192,402	10,798,493
Depreciable assets	16,628,964	188,129,197	19,583,776	14,606,993	28,695,931	1,976,129	15,264,212	636,929	587,135,959	d
Less: Accumulated depreciation	9,051,455	60,630,772	11,484,592	7,111,615	21,822,914	968,402	8,303,643	385,557	309,919,739	6,705,114
Depletable assets	0	d	0	0	d	0	0	0	d	d
Less: Accumulated depletion	0	d	0	0	d	0	d	0	d	d
Land	354,042	2,642,104	482,971	731,398	3,847,654	169,363	449,413	d	60,720,723	3,146,644
Intangible assets (amortizable)	8,385,175	49,473,384	1,449,833	6,606,865	10,872,637	1,812,501	4,471,021	d	206,911,496	5,249,410
Less: Accumulated amortization	1,031,009	4,475,708	205,006	1,280,601	659,534	368,739	1,626,824	d	25,118,159	194,906
Other assets	5,382,817	d	1,572,210	d	-8,822,954	1,469,372	3,508,413	d	136,532,163	1,368,145
Total liabilities	181,920,447	533,973,261	76,969,729	48,876,909	113,595,775	11,260,083	60,398,015	3,454,969	1,334,915,407	70,216,673
Accounts payable	6,700,338	21,186,843	9,535,295	6,045,666	12,388,601	1,742,136	8,675,361	161,077	192,876,922	2,560,173
Mortgages, notes, bonds payable in less than 1 year	2,909,100	10,526,144	5,032,099	d	1,704,113	419,979	4,481,300	d	57,679,476	23,633,106
Other current liabilities	5,671,297	125,850,836	4,429,771	2,086,363	9,210,707	693,446	4,063,448	724,523	138,080,019	5,179,709
Loans from shareholders	592,162	857,276	905,350	d	224,923	147,602	1,594,615	d	7,922,267	1,172,761
Mortgages, notes, bonds payable in 1 year or more	8,757,005	80,762,728	18,450,564	d	24,377,849	2,564,821	13,328,867	d	344,654,171	11,293,024
Other liabilities	6,955,262	68,088,951	4,662,012	d	18,522,437	1,118,963	6,200,791	d	117,422,379	6,410,034
Net worth, total	150,335,283	226,700,483	33,954,638	18,461,580	47,167,145	4,573,135	22,053,633	1,201,224	476,280,173	19,967,865
Capital stock	2,556,726	8,595,399	1,781,536	3,385,272	1,055,026	635,441	2,321,385	169,018	30,478,879	1,456,938
Additional paid-in capital	d	148,945,251	4,113,206	4,647,201	21,303,084	1,667,516	8,994,212	d	201,435,680	5,045,119
Retained earnings, appropriated	0	d	0	0	d	0	* 34,286	0	482,004	d
Retained earnings, unappropriated	d	d	28,297,367	d	d	d	11,186,366	d	388,824,852	d
Less: Cost of treasury stock	d	d	237,472	d	d	d	482,617	d	144,951,242	d
Total receipts	d	403,341,044	126,385,552	d	d	d	83,535,406	d	2,372,074,584	191,105,819
Business receipts	74,485,400	388,383,325	123,079,080	56,617,393	259,918,274	21,078,294	80,656,448	2,488,959	2,312,690,751	186,032,795
Dividends	536,146	4,356,342	d	69,721	2,197,993	d	820,905	0	4,686,778	d
Interest	39,937	d	398,157	65,628	194,583	9,215	87,324	0	4,956,099	647,082
Gross rents	49,878	2,056,181	139,690	d	184,048	d	22,477	d	3,732,933	260,967

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Wholesale trade—continued							Retail trade		
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
Total receipts—continued										
Gross royalties	2,074,697	631,762	* 103,605	d	* 78,559	* 45,924	517,720	d	6,502,652	d
Net short-term capital gain less net long-term loss	d	d	* 30,701	d	276,157	d	d	d	62,345	d
Net long-term capital gain less net short-term loss	176,777	1,240,560	74,167	4,985	1,899,144	d	176,495	d	3,868,232	123,702
Net gain, noncapital assets	d	d	d	d	113,223	d	d	d	989,852	d
Tax-exempt interest	d	d	d	d	d	d	d	d	55,069	d
Other receipts	d	2,516,721	d	d	1,898,292	d	d	d	34,529,873	d
Total deductions [1]	72,427,596	386,596,768	124,793,155	55,674,899	260,616,920	20,828,841	79,519,746	2,177,043	2,265,359,499	187,582,059
Cost of goods sold [2]	d	300,110,174	d	d	d	d	d	d	1,680,454,616	162,846,486
Compensation of officers	742,390	1,868,433	446,647	527,882	498,319	203,356	798,890	168,076	10,011,653	1,160,993
Salaries and wages	8,836,838	25,443,776	2,150,537	3,244,686	3,484,927	1,337,561	4,026,856	d	221,705,086	9,691,160
Repairs and maintenance	414,062	2,566,068	320,050	340,781	287,702	53,800	253,276	d	13,662,560	394,364
Bad debts	d	485,617	d	24,088	66,099	2,388	77,130	d	3,486,110	69,729
Rents paid	2,474,284	3,050,698	458,544	656,655	502,727	148,798	861,337	81,264	48,231,877	1,603,226
Taxes and licenses	1,613,726	5,082,973	442,612	590,881	2,552,852	600,000	1,445,902	131,047	35,215,112	1,749,957
Interest paid	623,001	5,512,745	1,016,916	479,091	1,568,373	105,224	954,279	53,706	19,562,831	899,170
Charitable contributions	100,494	130,596	d	15,001	d	d	47,639	* 2,185	2,794,046	d
Amortization	183,145	1,137,657	d	243,205	273,528	d	156,359	d	3,694,981	342,577
Depreciation	1,327,332	11,010,464	1,422,770	962,332	2,620,924	151,950	947,439	52,946	35,616,581	1,107,459
Depletion	0	* 22,536	d	d	* 166,484	0	d	0	d	d
Advertising	2,456,546	2,152,842	87,069	59,010	74,946	682,725	957,962	* 8,673	24,935,551	1,496,846
Pension, profit-sharing, etc., plans	84,034	1,094,786	160,006	155,374	664,707	68,162	260,998	d	d	d
Employee benefit programs	538,787	3,101,199	694,467	463,459	351,419	105,118	490,280	d	22,241,798	846,119
Domestic production activities deduction	* 5,800	155,861	d	96,858	64,522	* 27,661	103,038	0	d	d
Net loss, noncapital assets	d	17,206	d	d	d	d	d	* 645	1,130,393	d
Other deductions	8,197,190	23,653,138	2,815,020	2,155,300	7,083,590	1,058,769	4,854,181	650,373	135,694,353	5,196,726
Total receipts less total deductions	d	16,744,276	1,592,397	d	d	d	4,015,660	d	106,715,085	3,523,760
Net income (less deficit)	d	d	1,933,044	d	7,096,856	d	d	d	111,667,027	d
Income subject to tax	d	d	d	d	d	810,428	d	310,229	107,591,227	d
Total income tax before credits	d	d	d	d	d	277,688	d	103,260	37,375,930	d
Total income tax after credits	d	d	d	d	d	274,048	d	101,094	33,611,184	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of returns	7,278	5,177	4,033	1,179	2,519	3,376	2,550	10,454	2,877	6,313
Total assets	40,072,010	28,740,587	33,312,994	d	3,301,023	20,169,340	d	175,127,769	1,947,727	171,010,769
Cash	1,762,796	d	3,231,310	d	361,621	1,082,366	294,842	12,436,050	176,931	7,168,495
Trade notes and accounts receivable	4,232,725	5,423,861	7,078,022	d	307,563	2,285,403	198,577	14,116,456	d	30,695,026
Less: Allowance for bad debts	d	d	d	d	d	58,653	d	d	d	d
Inventories	16,910,183	7,486,272	d	d	1,562,156	2,794,992	927,046	19,274,632	847,699	25,953,925
U.S. government obligations	0	0	0	0	0	0	0	0	0	0
Tax-exempt securities	0	d	0	0	0	0	0	0	0	0
Other current assets	848,588	1,533,704	2,189,731	d	127,331	1,563,148	85,682	8,893,911	29,476	6,270,800
Loans to shareholders	d	56,618	* 28,754	d	d	40,135	d	88,522	* 35,416	62,867
Mortgage and real estate loans	d	d	0	d	0	d	0	d	0	0
Other investments	1,595,410	554,185	6,981,243	d	352,696	4,890,883	d	d	d	16,440,377
Depreciable assets	15,107,005	14,216,054	10,362,436	d	1,583,566	4,340,956	1,072,670	124,903,501	879,593	45,804,756
Less: Accumulated depreciation	8,017,074	7,730,013	d	d	1,248,424	2,756,325	802,448	69,044,362	476,699	24,748,248
Depletable assets	d	0	0	0	0	0	0	0	d	d
Less: Accumulated depletion	d	0	0	0	0	0	0	0	d	d
Land	2,140,635	1,092,525	289,287	d	79,616	473,464	d	10,480,230	55,348	3,451,486
Intangible assets (amortizable)	5,043,050	d	d	d	d	d	d	19,114,556	164,860	d
Less: Accumulated amortization	238,067	166,318	d	d	54,823	598,001	d	1,941,726	73,148	6,368,287
Other assets	446,838	1,265,789	1,117,254	d	87,299	4,057,043	24,109	4,763,181	179,450	d
Total liabilities	40,072,010	28,740,587	33,312,994	d	3,301,023	20,169,340	d	175,127,769	1,947,727	171,010,769
Accounts payable	12,197,975	5,573,023	9,651,134	d	438,695	1,258,483	d	46,709,152	274,148	21,813,433
Mortgages, notes, bonds payable in less than 1 year	2,222,711	3,201,241	340,777	d	137,691	442,497	d	1,311,147	59,036	d
Other current liabilities	2,853,667	3,501,832	5,378,501	d	d	3,635,038	d	14,544,167	80,606	19,396,357
Loans from shareholders	815,569	313,726	380,451	d	d	261,055	d	363,806	256,945	d
Mortgages, notes, bonds payable in 1 year or more	10,407,365	3,599,823	3,751,052	58,225,240	482,990	8,284,779	262,323	35,622,282	478,214	31,151,842
Other liabilities	2,123,833	2,957,561	1,488,301	d	d	1,416,798	d	17,626,975	* 41,116	11,147,302
Net worth, total	9,450,891	9,593,582	12,322,778	d	1,340,448	4,870,690	d	58,950,241	757,662	77,579,582
Capital stock	574,853	350,383	2,903,253	d	d	124,888	d	13,790,161	182,644	1,828,872
Additional paid-in capital	3,678,664	d	875,365	d	d	d	0	20,226,905	d	48,684,875
Retained earnings, appropriated	d	d	d	d	* 7,913	d	0	* 35,360	0	d
Retained earnings, unappropriated	d	13,670,886	d	d	d	-449,144	780,921	d	d	d
Less: Cost of treasury stock	d	d	d	d	d	d	d	d	d	d
Total receipts	d	43,906,512	d	d	d	19,757,914	d	459,842,334	d	294,809,240
Business receipts	58,966,420	43,213,067	63,599,866	d	6,563,900	19,757,914	d	452,792,245	5,571,353	287,933,164
Dividends	d	d	d	d	d	d	d	d	d	d
Interest	69,719	164,287	253,154	16,199	8,709	266,520	9,532	563,495	508	43,361
Gross rents	30,686	21,605	30,825	d	d	11,496	* 1,139	479,146	d	184,289

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Total receipts—continued										
Gross royalties	d	d	d	d	d	d	d	1,643,998	0	d
Net short-term capital gain less net long-term loss	* 12,850	d	d	d	d	* 3,728	d	d	0	d
Net long-term capital gain less net short-term loss	24,134	45,436	d	d	* 1,212	12,020	d	d	d	465,734
Net gain, noncapital assets	d	d	d	d	d	d	d	d	d	d
Tax-exempt interest	d	d	d	d	d	d	d	d	d	d
Other receipts	d	d	d	d	73,601	d	41,195	2,326,476	d	d
Total deductions [1]	55,414,249	41,048,418	63,485,483	d	d	20,033,476	5,376,317	447,734,576	5,532,043	280,785,158
Cost of goods sold [2]	35,930,615	24,491,369	48,200,456	d	4,076,407	14,395,929	d	351,036,620	4,273,192	203,552,066
Compensation of officers	762,106	603,651	278,783	d	237,124	419,020	d	881,594	135,966	1,104,701
Salaries and wages	7,740,332	4,930,021	5,033,895	d	856,659	1,885,026	d	39,394,687	343,251	26,151,886
Repairs and maintenance	410,332	336,195	261,345	d	57,661	110,199	d	3,245,824	21,986	1,268,955
Bad debts	61,937	70,289	175,794	d	d	37,504	9,071	d	d	329,920
Rents paid	1,776,369	2,181,392	1,554,624	d	249,713	385,880	d	6,082,744	228,117	8,395,333
Taxes and licenses	1,464,655	1,042,026	801,831	d	196,809	312,637	d	5,911,463	97,549	3,385,605
Interest paid	585,512	275,143	279,441	1,290,326	36,925	562,197	24,487	2,351,586	33,909	2,183,188
Charitable contributions	d	151,354	16,236	95,531	4,105	d	d	713,149	1,576	105,124
Amortization	118,252	77,885	d	d	d	d	d	335,179	6,150	984,862
Depreciation	938,027	903,089	472,006	d	88,936	264,824	d	6,905,909	34,459	3,005,662
Depletion	0	0	0	0	d	d	0	d	0	d
Advertising	547,603	1,688,239	1,400,608	d	93,016	169,187	d	2,096,198	33,891	2,820,354
Pension, profit-sharing, etc., plans	d	40,207	d	d	20,063	44,025	d	d	d	d
Employee benefit programs	703,413	527,275	439,676	d	89,844	226,394	d	5,174,826	d	1,920,040
Domestic production activities deduction	11,932	* 2,786	* 16,781	* 5,676	* 726	* 2,604	d	137,848	0	265,808
Net loss, noncapital assets	d	25,960	d	d	d	10,571	d	179,598	* 1,328	d
Other deductions	4,231,018	3,701,537	4,338,793	d	468,350	1,094,912	d	21,287,554	293,646	24,475,421
Total receipts less total deductions	d	2,858,093	d	d	d	d	127,448	12,107,758	d	14,024,082
Net income (less deficit)	d	d	d	d	d	d	127,448	d	d	d
Income subject to tax	d	d	2,254,081	12,291,726	159,594	d	112,370	d	77,246	13,443,874
Total income tax before credits	d	d	d	4,299,992	43,849	d	31,009	d	d	18,308
Total income tax after credits	d	d	d	4,221,849	42,273	d	30,365	d	18,307	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Retail trade—continued						Transportation and warehousing			
	(121)	(122)	(123)	(124)	(125)	(126)	Total	Air transportation	Rail transportation	Water transportation
Number of returns	4,681	8,225	2,770	1,349	10,769	6,409	36,528	232	d	d
Total assets	25,164,504	98,759,972	29,329,946	296,229,079	27,727,489	208,940,499	595,734,241	d	d	18,360,654
Cash	2,099,054	10,164,438	1,823,070	10,727,647	2,833,356	17,063,754	32,293,338	13,098,244	d	1,035,084
Trade notes and accounts receivable	1,393,878	7,496,747	5,279,694	d	2,511,065	26,454,852	91,408,167	9,080,823	d	2,658,822
Less: Allowance for bad debts	20,538	239,386	d	149,957	36,562	528,910	792,173	82,363	d	d
Inventories	2,465,973	25,667,084	8,114,594	62,442,135	6,700,850	6,032,914	5,818,406	d	d	301,849
U.S. government obligations	d	d	d	d	0	0	d	d	d	0
Tax-exempt securities	0	0	0	0	0	0	d	d	0	0
Other current assets	d	5,600,651	1,121,330	4,894,014	1,248,033	8,423,659	31,469,482	19,650,537	d	737,273
Loans to shareholders	101,042	105,713	d	d	d	64,977	853,825	d	d	d
Mortgage and real estate loans	d	d	d	d	d	d	90,533	0	d	0
Other investments	2,308,337	5,796,824	3,115,450	d	1,952,864	79,822,840	51,368,022	d	d	2,242,351
Depreciable assets	17,988,406	58,037,176	15,663,100	176,870,002	14,671,250	19,717,991	469,741,342	139,022,790	d	14,225,547
Less: Accumulated depreciation	8,989,156	33,345,201	9,206,420	79,670,865	10,083,037	11,928,035	173,277,840	44,419,887	d	4,706,325
Depletable assets	0	0	0	0	0	0	d	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	d	0	0	0
Land	3,136,495	d	d	d	389,051	227,308	6,523,297	234,134	d	69,271
Intangible assets (amortizable)	d	12,822,520	d	d	d	65,619,374	59,610,509	33,890,653	d	981,019
Less: Accumulated amortization	248,502	1,449,932	d	d	544,893	11,383,573	8,551,285	3,036,416	d	d
Other assets	1,000,079	d	440,584	67,235,566	990,916	9,330,658	27,133,388	9,820,116	d	926,534
Total liabilities	25,164,504	98,759,972	29,329,946	296,229,079	27,727,489	208,940,499	595,734,241	d	d	18,360,654
Accounts payable	2,902,927	13,447,541	4,540,623	41,987,144	2,759,308	15,979,897	90,645,445	d	d	1,034,354
Mortgages, notes, bonds payable in less than 1 year	326,044	1,479,347	383,136	d	1,301,981	5,387,252	15,593,037	5,343,227	1,045,452	227,191
Other current liabilities	2,622,314	13,327,016	3,667,632	28,511,329	2,972,102	19,857,862	67,063,554	d	d	852,812
Loans from shareholders	518,900	929,693	200,003	d	589,114	867,234	3,469,541	d	0	d
Mortgages, notes, bonds payable in 1 year or more	3,994,323	27,529,395	10,337,990	70,478,784	11,795,025	56,959,920	132,692,527	d	d	5,967,018
Other liabilities	5,180,306	9,841,911	2,777,714	25,286,419	1,699,797	25,552,566	133,755,093	d	d	d
Net worth, total	9,619,691	32,205,070	7,422,847	122,894,364	6,610,161	84,535,768	152,515,045	d	d	7,457,688
Capital stock	1,082,451	4,667,209	108,295	791,255	365,458	1,431,507	10,852,786	d	d	295,857
Additional paid-in capital	1,322,696	18,219,007	6,364,478	d	5,946,924	49,129,578	81,417,725	d	d	d
Retained earnings, appropriated	d	d	d	d	d	d	82,579	d	0	d
Retained earnings, unappropriated	d	d	d	d	d	d	89,121,180	d	d	4,609,932
Less: Cost of treasury stock	d	d	d	d	d	d	28,959,224	d	d	d
Total receipts	103,171,834	176,072,638	d	d	53,053,641	122,682,903	541,661,383	d	d	d
Business receipts	101,579,012	168,910,488	37,871,340	571,768,725	51,371,374	116,080,458	519,325,835	d	d	10,269,761
Dividends	d	1,027,922	d	1,022,049	381,518	1,490,590	509,025	d	d	d
Interest	69,735	528,367	640,297	642,943	70,516	961,675	725,311	165,391	129,638	28,976
Gross rents	109,347	86,201	277,561	758,660	d	941,841	1,237,412	* 66,582	d	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Retail trade—continued							Transportation and warehousing			
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air transportation	Rail transportation	Water transportation	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	
Total receipts—continued											
Gross royalties	* 48,126	755,941	* 126,604	d	277,322	1,239,778	1,651,876	d	d	d	
Net short-term capital gain less net long-term loss	d	d	d	d	* 3,504	d	42,982	d	d	d	
Net long-term capital gain less net short-term loss	304,511	765,695	d	* 54,188	30,643	311,402	3,659,723	402,238	d	d	
Net gain, noncapital assets	d	d	d	d	d	d	1,994,072	502,882	197,606	225,153	
Tax-exempt interest	d	* 2,936	d	d	d	d	15,640	d	d	d	
Other receipts	919,560	d	357,261	d	868,427	1,521,927	12,499,506	d	d	d	
Total deductions [1]	100,871,422	162,699,250	37,988,386	557,497,016	50,418,583	117,576,445	507,086,763	164,203,457	d	10,174,890	
Cost of goods sold [2]	88,252,570	93,117,099	22,759,372	430,076,407	29,794,030	77,328,431	160,649,584	54,916,299	d	d	
Compensation of officers	270,599	1,392,709	418,789	440,555	655,134	886,246	3,773,536	806,868	293,015	155,632	
Salaries and wages	3,976,867	22,878,036	4,976,483	57,424,567	6,766,739	12,486,851	93,308,629	28,653,346	d	d	
Repairs and maintenance	564,725	1,201,091	353,699	3,370,856	552,809	520,266	19,939,265	8,400,943	d	d	
Bad debts	d	838,760	83,753	286,871	d	966,463	543,231	d	d	d	
Rents paid	1,176,720	11,472,944	2,206,319	5,223,499	2,635,610	727,528	23,149,883	10,446,297	d	d	
Taxes and licenses	863,857	3,387,395	874,710	9,529,445	1,204,207	1,280,762	15,851,408	2,683,266	d	d	
Interest paid	500,548	1,631,215	701,793	4,318,377	892,868	2,996,145	7,263,063	2,274,115	d	d	
Charitable contributions	d	92,067	d	1,357,139	21,913	72,686	213,019	d	45,226	d	
Amortization	63,457	387,744	84,978	d	d	d	1,134,598	d	d	48,576	
Depreciation	1,440,047	4,405,596	787,774	9,485,104	969,234	2,444,812	28,231,854	8,901,364	d	d	
Depletion	d	d	d	d	d	0	6,004	0	d	0	
Advertising	182,846	3,902,865	931,349	4,143,053	1,082,984	2,489,568	1,879,829	d	d	45,068	
Pension, profit-sharing, etc., plans	d	d	d	d	d	d	11,595,360	5,332,241	423,634	60,229	
Employee benefit programs	334,841	1,978,392	296,150	d	619,356	887,251	19,069,566	5,116,824	d	d	
Domestic production activities deduction	* 19,560	76,763	d	* 98,516	20,813	d	13,319	0	d	d	
Net loss, noncapital assets	d	d	d	d	62,675	d	396,733	d	d	d	
Other deductions	3,006,078	15,157,634	3,340,800	23,787,963	4,885,091	13,268,737	120,067,882	34,806,964	d	d	
Total receipts less total deductions	2,300,413	13,373,388	d	d	2,635,059	5,106,457	34,574,619	d	d	d	
Net income (less deficit)	d	14,124,682	d	d	d	d	34,897,283	d	d	d	
Income subject to tax	d	13,802,929	1,521,294	31,189,085	d	d	d	2,710,433	10,825,437	686,618	
Total income tax before credits	d	4,798,997	524,299	29,999	d	d	d	d	3,787,379	d	
Total income tax after credits	d	4,052,610	507,858	d	d	d	d	d	3,628,670	d	
Footnotes at end of table.											

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Transportation and warehousing—continued						Information				
	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage	Total	Newspaper publishers	Periodical publishers	Book publishers	Database directory and other publishers	
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	
Number of returns	20,511	5,434	35	9,001	798	21,845	563	838	693	519	
Total assets	46,431,158	8,235,430	d	154,028,325	d	2,573,509,981	56,781,932	49,387,970	50,447,355	10,452,047	
Cash	3,336,510	300,870	d	9,807,607	512,624	120,396,469	3,890,483	3,063,623	3,009,218	1,152,653	
Trade notes and accounts receivable	11,463,295	892,676	d	59,523,840	1,190,413	301,678,493	d	3,224,271	18,523,934	d	
Less: Allowance for bad debts	173,357	d	d	d	11,587	6,565,983	107,018	d	d	118,923	
Inventories	382,981	80,220	d	1,555,261	234,250	22,546,857	302,890	239,940	781,108	d	
U.S. government obligations	d	0	0	* 6,862	0	d	0	d	d	0	
Tax-exempt securities	d	0	0	d	0	d	0	0	0	0	
Other current assets	2,246,421	344,159	d	4,836,907	1,243,651	116,950,602	1,957,141	2,320,490	3,029,128	d	
Loans to shareholders	333,368	175,743	0	d	d	5,842,037	d	d	d	d	
Mortgage and real estate loans	d	d	0	d	d	d	0	0	d	0	
Other investments	3,121,183	784,995	d	14,649,826	2,662,158	720,992,329	22,781,915	9,484,421	d	d	
Depreciable assets	42,625,237	5,913,826	d	86,641,458	4,909,281	845,774,473	d	4,349,138	3,638,205	d	
Less: Accumulated depreciation	23,190,417	3,404,338	d	47,592,000	2,747,398	512,540,444	d	2,726,954	2,602,165	d	
Depletable assets	d	0	d	d	0	0	0	0	0	0	
Less: Accumulated depletion	d	0	d	d	0	d	0	0	0	0	
Land	1,454,141	d	d	d	284,050	12,353,727	d	213,632	d	d	
Intangible assets (amortizable)	4,438,758	3,203,708	d	14,375,970	1,102,244	868,896,802	d	32,173,499	22,290,165	d	
Less: Accumulated amortization	820,893	d	d	d	241,752	185,857,137	d	10,790,371	7,312,298	d	
Other assets	1,117,155	342,836	d	11,803,382	258,825	262,393,365	d	7,938,022	2,824,468	d	
Total liabilities	46,431,158	8,235,430	d	154,028,325	d	2,573,509,981	56,781,932	49,387,970	50,447,355	10,452,047	
Accounts payable	4,734,908	269,271	d	67,614,258	d	121,038,988	1,919,101	1,059,139	d	d	
Mortgages, notes, bonds payable in less than 1 year	3,065,923	170,001	d	3,500,610	d	141,273,684	318,938	2,154,733	2,950,488	d	
Other current liabilities	4,310,681	1,063,221	d	9,191,239	d	276,992,675	6,432,186	2,817,338	d	d	
Loans from shareholders	368,191	2,177,033	d	d	d	10,059,702	* 727,795	* 637	d	d	
Mortgages, notes, bonds payable in 1 year or more	9,757,544	1,484,133	d	d	1,674,685	775,807,140	17,683,327	12,786,068	d	d	
Other liabilities	6,059,420	871,278	d	12,230,173	d	469,404,085	4,885,972	8,887,172	d	d	
Net worth, total	18,134,492	2,200,494	d	d	3,502,513	778,933,707	24,814,613	21,682,883	11,549,151	1,295,952	
Capital stock	1,082,452	119,550	d	d	486,912	103,069,961	640,358	107,690	1,622,638	695,576	
Additional paid-in capital	d	d	d	d	d	1,059,058,458	d	d	d	d	
Retained earnings, appropriated	d	d	0	d	d	1,249,429	d	d	0	d	
Retained earnings, unappropriated	14,849,631	d	d	20,437,250	3,183,779	-10,484,046	8,943,301	-118,513,005	d	-2,693,510	
Less: Cost of treasury stock	d	d	d	d	d	373,960,095	d	d	d	d	
Total receipts	d	d	d	d	d	992,289,291	d	d	d	d	
Business receipts	d	9,054,115	d	181,247,267	9,126,696	805,762,575	17,142,302	d	d	d	
Dividends	d	d	d	412,594	d	5,192,067	363,904	741,393	d	d	
Interest	89,331	75,647	21,333	194,554	20,441	13,360,280	36,534	21,712	580,841	19,987	
Gross rents	396,108	* 9,440	d	237,586	d	6,247,005	58,416	* 61,410	d	d	

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Transportation and warehousing—continued						Information			
	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage	Total	Newspaper publishers	Periodical publishers	Book publishers	Database directory and other publishers
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
Total receipts—continued										
Gross royalties	d	d	0	d	d	36,539,999	d	370,140	375,323	d
Net short-term capital gain less net long-term loss	d	0	d	d	d	238,755	d	d	d	* 4,136
Net long-term capital gain less net short-term loss	48,683	d	d	796,950	1,998,351	9,833,287	887,552	155,481	d	d
Net gain, noncapital assets	638,545	d	d	d	d	3,800,376	d	d	d	d
Tax-exempt interest	d	d	d	d	d	97,563	d	d	d	d
Other receipts	d	34,354	d	2,719,190	d	111,217,385	1,374,532	1,319,453	d	d
Total deductions [1]	86,940,791	8,992,976	d	178,045,910	9,188,261	879,772,760	18,013,772	14,835,638	17,265,728	9,781,350
Cost of goods sold [2]	28,558,767	2,194,057	d	58,245,179	4,015,475	183,130,485	4,993,983	4,553,466	d	d
Compensation of officers	d	148,007	d	1,320,024	91,647	9,031,871	279,752	412,176	d	d
Salaries and wages	15,894,601	2,902,246	d	33,875,769	1,981,928	161,618,190	3,843,501	3,045,328	4,535,731	1,846,387
Repairs and maintenance	2,425,191	146,862	d	5,676,160	115,964	8,999,854	170,697	70,964	d	d
Bad debts	d	d	0	257,881	d	4,120,555	62,079	98,395	d	d
Rents paid	3,885,558	309,371	d	5,689,132	499,317	16,564,261	272,180	344,123	d	d
Taxes and licenses	3,700,076	470,812	d	5,500,900	207,900	23,271,397	651,241	403,747	522,984	358,946
Interest paid	647,619	265,818	d	1,174,859	105,369	50,211,453	709,549	722,657	d	d
Charitable contributions	31,465	d	* 888	112,863	d	1,088,626	d	16,982	33,360	d
Amortization	166,622	48,428	d	d	39,074	36,562,491	754,436	673,104	d	d
Depreciation	5,153,557	499,830	d	5,673,238	290,086	49,872,680	d	263,238	d	d
Depletion	d	0	0	d	d	d	0	0	0	0
Advertising	199,638	d	d	663,362	23,729	24,127,236	454,037	289,961	d	d
Pension, profit-sharing, etc., plans	d	44,266	d	5,226,823	30,844	d	204,525	d	d	d
Employee benefit programs	2,060,354	263,059	d	8,152,792	256,062	22,725,977	605,260	d	d	d
Domestic production activities deduction	* 1,195	0	0	* 2,557	3,001	d	91,911	80,966	* 48,484	* 16,095
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	22,708,547	1,635,873	d	48,135,565	1,505,331	272,810,107	4,409,820	3,234,058	3,889,670	1,326,995
Total receipts less total deductions	d	d	d	d	d	112,516,532	d	d	d	d
Net income (less deficit)	3,500,768	d	d	9,647,930	d	126,429,562	2,251,203	2,361,341	2,218,067	357,751
Income subject to tax	d	172,566	672,401	d	d	d	d	1,680,623	2,046,835	284,001
Total income tax before credits	d	52,392	234,897	d	d	d	d	587,656	716,774	98,553
Total income tax after credits	d	49,677	233,537	d	d	d	d	541,535	645,969	93,379

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Information—continued							Finance and insurance			
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	
Number of returns	2,671	3,713	843	583	3,651	2,447	5,324	36,450	771	638	
Total assets	330,929,408	d	d	254,334,522	1,301,522,682	89,890,496	216,853,792	20,597,955,324	672,702,731	773,864,739	
Cash	23,603,910	d	d	4,300,926	51,640,661	5,356,303	15,135,091	745,401,349	45,715,181	40,860,707	d
Trade notes and accounts receivable	35,758,263	20,411,825	488,590	17,280,048	179,571,450	6,726,597	14,655,999	1,734,400,810	398,438,911	d	d
Less: Allowance for bad debts	1,256,363	d	d	d	d	110,145	d	d	4,224,478	d	d
Inventories	d	d	d	1,510,687	3,607,996	80,975	d	d	d	d	d
U.S. government obligations	d	d	d	d	d	d	d	d	68,860,291	d	d
Tax-exempt securities	d	d	d	d	d	d	d	d	10,083,885	8,329,234	d
Other current assets	d	d	d	d	22,580,155	9,889,315	34,523,951	1,505,207,361	4,685,181	d	d
Loans to shareholders	107,490	d	* 4,348,155	d	d	d	d	d	d	d	d
Mortgage and real estate loans	d	d	d	d	d	d	d	d	d	d	d
Other investments	51,953,596	d	d	d	d	d	66,224,894	6,092,953,755	75,380,567	148,829,494	d
Depreciable assets	44,870,392	d	d	60,702,179	647,227,177	15,090,379	36,646,757	d	31,960,982	d	d
Less: Accumulated depreciation	26,908,247	d	d	37,651,762	398,044,710	7,049,704	16,255,976	d	8,703,469	d	d
Depletable assets	d	d	d	d	d	d	d	d	d	d	d
Less: Accumulated depletion	d	d	d	d	d	d	d	d	d	d	d
Land	d	d	d	1,826,501	4,051,324	d	d	d	1,111,752	d	d
Intangible assets (amortizable)	125,529,656	d	d	128,353,771	381,702,823	27,006,653	59,867,562	381,637,342	1,226,018	d	d
Less: Accumulated amortization	21,006,807	d	d	44,726,153	74,739,654	5,050,216	12,357,753	58,784,881	d	d	d
Other assets	74,704,292	d	d	13,816,158	118,169,669	d	15,491,531	3,229,603,552	23,904,699	18,650,556	d
Total liabilities	330,929,408	d	d	254,334,522	1,301,522,682	89,890,496	216,853,792	20,597,955,324	672,702,731	773,864,739	
Accounts payable	d	11,553,718	31,740	2,532,049	76,279,584	2,005,834	4,509,960	d	d	d	d
Mortgages, notes, bonds payable in less than 1 year	d	d	d	1,533,134	118,886,087	702,006	d	d	35,263,420	d	d
Other current liabilities	118,631,234	d	d	25,642,695	65,339,585	4,317,219	20,045,977	3,590,612,173	454,480,020	558,759,758	d
Loans from shareholders	181,006	d	d	146,203	394,764	d	d	d	d	d	d
Mortgages, notes, bonds payable in 1 year or more	95,406,920	d	* 1,487,084	65,811,139	453,073,945	15,313,362	d	4,725,109,291	d	d	d
Other liabilities	40,729,843	d	d	22,762,813	311,689,091	d	d	d	d	d	d
Net worth, total	53,553,609	d	d	135,906,500	275,859,626	60,535,080	132,609,639	3,094,636,094	74,596,896	94,084,694	
Capital stock	d	d	d	d	d	d	39,145,277	d	d	d	d
Additional paid-in capital	d	d	d	116,548,722	261,430,438	56,856,592	d	1,754,594,550	51,434,974	55,063,791	d
Retained earnings, appropriated	d	d	d	d	d	d	d	d	d	d	d
Retained earnings, unappropriated	d	-26,197,301	d	d	76,463,850	6,575,466	11,147,014	d	2,929,546	42,762,743	d
Less: Cost of treasury stock	d	d	* 527	d	d	d	d	d	d	d	d
Total receipts	d	d	d	107,911,683	d	d	d	2,756,226,906	63,847,260	33,605,926	
Business receipts	d	69,960,684	d	d	380,686,203	26,918,511	75,930,566	1,992,401,928	d	d	d
Dividends	552,381	1,429,670	d	263,904	1,454,341	27,129	301,780	18,685,935	35,718	84,850	d
Interest	233,036	2,763,645	17,294	1,935,110	7,152,070	80,870	519,180	358,229,770	33,875,939	23,563,960	d
Gross rents	98,284	333,677	* 6,497	187,925	5,261,000	* 10,129	122,528	d	3,801,832	435,805	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Information—continued							Finance and insurance		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)
Total receipts—continued										
Gross royalties	9,842,351	7,283,567	d	d	5,546,661	* 2,624,658	3,360,544	2,564,024	d	5,617
Net short-term capital gain less net long-term loss	d	d	0	d	86,233	* 3,415	d	d	180,272	21,819
Net long-term capital gain less net short-term loss	712,685	1,578,884	d	642,164	2,929,004	* 187,060	1,303,234	d	287,280	324,873
Net gain, noncapital assets	d	d	d	d	2,381,572	d	d	d	d	d
Tax-exempt interest	d	0	0	0	d	d	d	d	d	d
Other receipts	53,945,531	3,721,280	d	7,590,738	d	d	8,141,270	d	5,892,230	3,302,581
Total deductions [1]	145,039,919	75,287,711	4,578,885	93,016,888	396,620,968	26,676,063	78,655,838	2,476,618,070	50,184,825	26,812,873
Cost of goods sold [2]	40,063,646	d	d	8,651,193	82,554,916	5,038,190	19,131,622	1,142,125,049	d	d
Compensation of officers	1,927,220	1,296,748	* 10,734	2,102,621	1,220,048	557,350	897,116	d	1,160,707	d
Salaries and wages	42,084,601	d	d	12,904,956	54,964,187	9,607,878	20,085,983	243,367,993	8,142,550	6,565,259
Repairs and maintenance	1,009,091	544,900	* 4,858	558,883	5,665,650	157,740	631,677	4,286,474	324,856	d
Bad debts	307,982	d	d	190,826	3,094,096	62,877	d	24,492,109	1,893,351	d
Rents paid	1,561,265	d	d	1,351,736	7,779,683	676,978	881,290	d	909,862	d
Taxes and licenses	4,958,645	d	d	1,441,374	10,836,214	745,385	2,251,513	44,492,041	2,104,546	1,093,782
Interest paid	3,682,343	6,053,975	* 88,457	4,979,764	29,510,251	798,655	1,499,509	104,694,797	11,771,361	d
Charitable contributions	182,586	d	d	143,911	295,997	17,864	145,860	1,564,356	49,276	131,130
Amortization	1,858,873	d	d	8,067,718	5,909,962	d	862,026	20,840,266	585,205	433,469
Depreciation	4,854,203	d	d	3,364,793	29,962,830	1,498,347	3,560,110	25,292,295	5,693,575	d
Depletion	0	0	0	* 88	d	0	d	d	d	d
Advertising	4,747,544	4,031,025	* 118,061	3,155,166	7,511,650	776,209	2,352,202	d	358,324	d
Pension, profit-sharing, etc., plans	d	d	d	d	d	d	d	15,794,298	662,054	d
Employee benefit programs	4,431,523	d	d	3,727,348	9,582,874	694,542	1,348,373	21,693,965	929,003	d
Domestic production activities deduction	d	d	0	922,512	d	* 47,275	117,168	758,156	d	d
Net loss, noncapital assets	d	d	d	d	d	d	d	d	676,862	d
Other deductions	31,090,180	16,773,107	2,208,377	40,910,067	139,538,951	5,307,083	24,121,799	773,475,606	14,561,535	6,262,598
Total receipts less total deductions	d	d	d	d	14,894,795	d	d	279,608,836	13,662,434	6,793,053
Net income (less deficit)	22,716,447	12,597,307	d	d	41,436,826	d	21,414,123	d	d	d
Income subject to tax	20,106,408	12,126,876	* 48,505	12,930,542	33,426,971	d	20,057,394	d	8,513,696	5,805,220
Total income tax before credits	d	d	* 9,832	d	d	d	7,026,808	d	d	2,025,886
Total income tax after credits	d	d	* 9,780	d	d	d	5,727,317	62,077,719	d	1,889,778

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and Insurance—Continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Number of returns	1,170	1,165	1,072	1,229	452	363	108	4,952	470	8,636
Total assets	567,471,466	48,945,822	5,296,420,357	136,692,157	2,575,491,707	547,908,581	21,720,384	538,448,617	6,433,748,305	2,690,731,612
Cash	42,436,788	4,202,429	98,079,587	12,854,309	159,273,904	88,825,539	2,814,318	63,188,216	69,528,045	98,582,128
Trade notes and accounts receivable	294,588,949	13,821,014	64,084,483	25,554,216	d	d	5,730,890	25,938,440	99,680,719	209,204,320
Less: Allowance for bad debts	5,364,502	d	486,834	d	d	d	d	d	d	2,082,173
Inventories	d	d	d	d	d	d	d	d	247,538	1,211,459
U.S. government obligations	d	d	d	d	d	d	d	d	142,286,848	d
Tax-exempt securities	* 4,096,753	d	d	d	d	d	d	d	280,738,816	352,195,553
Other current assets	16,873,411	720,185	108,879,984	7,250,055	676,283,898	161,968,708	6,412,365	116,028,421	282,291,183	86,892,322
Loans to shareholders	d	d	d	d	d	d	d	d	d	1,695,502
Mortgage and real estate loans	d	14,309,424	d	17,599,591	d	d	d	d	323,452,266	42,744,167
Other investments	155,790,825	1,039,822	141,832,682	10,080,092	597,995,485	75,777,966	4,142,685	123,945,053	3,077,322,560	1,550,523,739
Depreciable assets	17,527,937	845,420	4,020,026	9,075,054	16,768,800	7,513,427	291,698	18,688,078	68,105,973	44,402,959
Less: Accumulated depreciation	6,666,087	441,141	1,734,331	4,829,241	10,051,454	4,332,209	152,423	10,487,539	21,333,600	18,921,876
Depletable assets	d	0	0	0	0	0	0	0	d	d
Less: Accumulated depletion	0	0	0	0	0	0	0	0	d	d
Land	138,206	143,741	d	d	* 281,658	d	d	d	d	1,095,120
Intangible assets (amortizable)	15,604,341	337,995	1,978,684	53,340,503	12,557,121	d	d	101,974,970	12,521,231	101,340,114
Less: Accumulated amortization	6,894,110	55,160	539,118	5,807,328	3,479,554	d	d	5,902,026	3,696,261	15,172,100
Other assets	37,315,680	10,282,108	65,383,499	11,280,374	d	d	1,358,235	82,478,279	2,102,154,771	130,475,703
Total liabilities	567,471,466	48,945,822	5,296,420,357	136,692,157	2,575,491,707	547,908,581	21,720,384	538,448,617	6,433,748,305	2,690,731,612
Accounts payable	15,334,110	4,933,220	d	13,134,032	400,299,912	142,047,671	6,468,068	13,612,336	d	70,185,190
Mortgages, notes, bonds payable in less than 1 year	24,773,357	3,849,276	266,386,424	1,653,436	d	d	d	59,378,489	d	14,540,564
Other current liabilities	137,162,994	8,716,396	20,878,695	20,135,009	594,730,877	238,030,221	3,922,300	149,919,224	340,848,410	1,037,295,767
Loans from shareholders	446,998	189,939	d	882,619	d	* 824,086	d	6,824,604	d	3,173,465
Mortgages, notes, bonds payable in 1 year or more	281,068,510	8,112,830	3,474,818,539	43,815,603	d	d	d	59,936,034	175,312,714	118,348,331
Other liabilities	47,213,683	3,963,274	1,495,124,332	16,665,606	d	d	d	96,125,636	4,955,882,429	329,576,572
Net worth, total	61,465,816	19,180,887	22,887,087	40,405,852	443,858,103	67,121,762	3,570,157	152,652,295	875,820,058	1,117,611,723
Capital stock	2,879,517	d	225,389,785	866,261	44,308,833	6,526,462	344,903	10,629,208	23,292,922	43,833,287
Additional paid-in capital	35,081,924	d	7,199,195	35,820,463	283,977,464	52,695,728	2,108,149	108,968,721	564,723,484	443,356,409
Retained earnings, appropriated	* 8,496	d	d	d	d	d	d	d	d	d
Retained earnings, unappropriated	29,616,321	d	d	d	d	d	d	d	267,432,200	639,644,442
Less: Cost of treasury stock	6,119,443	d	d	d	d	d	d	d	58,997,778	d
Total receipts	75,399,345	9,911,502	d	40,238,852	d	d	d	91,559,873	926,619,088	1,224,007,181
Business receipts	40,099,146	5,055,065	6,929,313	d	d	32,377,221	d	73,121,981	583,693,803	1,093,014,158
Dividends	d	* 215,974	d	1,197,416	d	94,439	d	929,805	9,616,686	4,805,791
Interest	28,082,120	1,220,893	40,799,722	3,254,571	18,611,019	7,069,051	72,411	150,673,865	150,673,865	43,594,034
Gross rents	d	12,994	d	11,713	* 210,095	284,205	d	90,900	3,528,777	1,275,264

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Total receipts—continued										
Gross royalties	d	0	d	d	d	d	d	204,999	d	18,484
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	d	138,456	1,813,550	1,122,253
Net long-term capital gain less net short-term loss	798,110	* 574,511	67,254	306,727	d	58,454	d	2,619,966	15,503,420	12,899,716
Net gain, noncapital assets	d	d	d	d	d	d	d	930,792	462,589	330,029
Tax-exempt interest	d	d	d	d	d	d	d	52,803	d	9,553,369
Other receipts	4,657,466	-150,467	d	d	14,727,402	7,764,874	d	7,847,027	159,416,648	57,394,083
Total deductions [1]	60,198,835	6,608,106	51,426,333	33,970,174	60,300,876	40,507,520	1,436,642	68,375,426	874,071,782	1,136,682,823
Cost of goods sold [2]	d	d	d	d	d	d	0	d	d	d
Compensation of officers	556,010	173,463	484,025	485,273	613,423	1,098,248	82,245	4,315,692	1,196,067	671,552,909
Salaries and wages	6,865,457	1,964,554	2,824,938	8,028,418	12,959,727	14,091,152	331,207	18,728,173	20,421,357	124,095,298
Repairs and maintenance	d	42,583	d	507,731	66,095	218,243	6,058	524,107	167,198	1,158,775
Bad debts	6,496,999	42,834	10,080,315	1,005,070	* 22,477	d	d	160,806	922,960	2,239,531
Rents paid	495,396	148,441	288,762	652,877	1,032,195	1,034,374	60,910	1,243,157	2,245,484	5,546,703
Taxes and licenses	1,382,188	277,960	329,357	889,156	2,086,508	1,259,867	68,647	2,317,027	6,718,384	23,792,897
Interest paid	8,380,378	1,244,754	18,545,520	1,641,174	16,122,327	2,322,946	118,601	6,234,556	20,971,809	8,769,717
Charitable contributions	d	d	d	45,272	d	d	d	108,844	221,493	730,331
Amortization	1,367,846	74,720	234,432	900,370	d	d	d	d	10,459,662	3,159,323
Depreciation	2,028,230	89,325	397,362	1,001,991	665,705	542,572	119,773	1,458,196	3,284,710	7,932,606
Depletion	0	0	0	0	d	0	0	d	d	35,278
Advertising	3,174,415	94,991	241,253	1,649,298	d	656,732	d	1,003,607	2,173,531	7,812,764
Pension, profit-sharing, etc., plans	d	d	d	d	d	d	16,391	1,171,190	4,220,120	5,849,494
Employee benefit programs	676,859	149,574	442,028	773,628	735,882	632,150	19,982	1,364,176	2,310,122	10,874,560
Domestic production activities deduction	* 12,699	0	d	* 591,423	d	d	0	55,894	d	42,092
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	343,886
Other deductions	27,707,376	2,163,757	17,185,456	15,278,960	18,940,746	17,419,786	557,170	27,813,717	341,210,951	259,255,199
Total receipts less total deductions	15,200,511	3,303,396	d	d	d	d	d	23,184,447	52,547,305	87,324,358
Net income (less deficit)	d	d	d	d	d	d	d	23,894,577	d	78,893,627
Income subject to tax	15,067,606	2,077,417	20,599,165	d	d	5,952,634	281,080	d	32,163,109	d
Total income tax before credits	5,267,644	d	7,206,379	d	4,390,852	d	102,701	d	11,789,717	24,047,267
Total income tax after credits	4,804,128	d	4,159,076	d	1,337,756	d	88,615	d	7,840,501	22,308,244

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and insurance—continued			Real estate and rental and leasing						
	Insurance agencies and brokerages	Other insurance related activities (third-party administrator of insurance, etc.)	Other financial vehicles	Total	Lessors of buildings	Lessors of miniwarehouses, self-storage units, and other real estate	Offices of real estate agents and brokers	Other real estate activities	Automotive equipment rental and leasing	Other consumer goods and general rental centers
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
Number of returns	11,786	2,483	1,154	83,457	30,924	10,180	11,238	25,552	617	1,491
Total assets	122,395,812	47,081,128	124,331,906	347,924,709	73,368,328	33,281,977	27,530,163	52,560,570	42,994,891	10,106,974
Cash	12,293,491	3,669,653	3,077,054	24,274,695	7,340,989	2,856,611	1,848,449	4,926,799	1,002,188	1,204,290
Trade notes and accounts receivable	16,573,765	5,639,472	d	39,224,398	3,065,538	d	3,678,733	6,424,972	3,243,605	d
Less: Allowance for bad debts	d	d	d	d	20,328	d	65,216	844,939	d	d
Inventories	* 6,368	141,150	0	2,608,280	d	d	d	d	1,120,628	123,352
U.S. government obligations	d	d	d	d	d	d	d	d	d	0
Tax-exempt securities	d	1,785,418	d	d	d	d	0	d	d	d
Other current assets	5,119,719	2,719,690	d	24,817,555	3,031,665	d	1,727,880	10,429,606	2,191,885	2,421,969
Loans to shareholders	d	d	d	d	1,052,348	d	d	279,777	14,403	d
Mortgage and real estate loans	d	d	d	d	d	d	* 91,272	331,638	d	0
Other investments	51,208,045	12,503,530	66,581,208	65,559,150	14,103,093	d	6,648,369	15,912,554	3,234,316	d
Depreciable assets	5,966,498	3,422,527	d	d	45,906,163	d	3,510,523	10,962,752	38,979,634	3,637,136
Less: Accumulated depreciation	4,028,897	1,940,704	d	d	17,694,040	d	2,177,873	3,980,706	9,221,324	2,118,538
Depletable assets	d	0	d	d	35,409	d	0	d	0	0
Less: Accumulated depletion	d	0	d	d	d	* 55,930	0	d	0	0
Land	d	d	d	d	11,371,252	d	d	2,419,825	d	d
Intangible assets (amortizable)	32,258,492	15,808,946	d	36,065,112	2,567,247	1,841,862	11,141,269	3,320,754	1,041,142	* 336,313
Less: Accumulated amortization	6,105,150	3,294,426	d	6,413,466	789,979	326,909	1,474,925	801,514	148,262	* 16,524
Other assets	8,466,270	5,454,386	10,599,605	23,568,325	d	1,761,441	1,895,212	2,691,469	525,525	d
Total liabilities	122,395,812	47,081,128	124,331,906	347,924,709	73,368,328	33,281,977	27,530,163	52,560,570	42,994,891	10,106,974
Accounts payable	d	d	d	11,197,141	1,970,252	292,865	1,692,953	1,985,677	715,806	d
Mortgages, notes, bonds payable in less than 1 year	d	d	d	27,558,360	2,617,572	702,002	865,171	1,695,483	14,559,989	d
Other current liabilities	11,726,100	6,696,265	7,310,136	28,190,113	2,939,439	1,209,331	2,877,866	3,797,370	9,982,278	476,542
Loans from shareholders	d	d	d	13,643,530	4,853,967	1,207,574	205,475	2,362,294	428,073	d
Mortgages, notes, bonds payable in 1 year or more	14,006,289	11,663,053	d	104,637,725	26,042,446	11,134,606	7,216,177	20,803,133	5,091,755	d
Other liabilities	14,303,557	13,442,073	d	42,073,083	5,481,290	2,434,946	3,673,949	6,209,119	1,949,176	d
Net worth, total	59,034,555	12,808,395	49,446,814	120,624,755	29,463,362	16,300,653	10,998,572	15,707,493	10,267,814	3,177,733
Capital stock	807,295	1,009,377	d	d	7,448,886	d	612,431	2,164,767	d	d
Additional paid-in capital	d	d	d	82,555,256	21,456,335	12,432,194	d	14,035,598	852,770	1,267,591
Retained earnings, appropriated	d	d	d	d	d	d	d	451,029	d	d
Retained earnings, unappropriated	16,884,362	3,422,543	d	d	1,780,080	d	604,728	3,342,994	12,428,515	d
Less: Cost of treasury stock	d	d	d	d	d	d	d	4,286,894	d	d
Total receipts	40,981,432	27,930,787	d	d	d	d	d	d	d	d
Business receipts	38,265,619	25,567,416	d	107,782,699	13,521,845	3,709,914	15,711,126	17,230,349	d	8,887,280
Dividends	383,653	74,357	84,964	375,221	144,358	82,650	d	45,030	* 5,870	d
Interest	238,148	448,524	1,101,971	2,868,396	336,901	147,377	131,885	919,258	462,351	16,343
Gross rents	47,262	78,095	d	d	d	27,435	d	d	d	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Finance and insurance—continued			Real estate and rental and leasing						
	Insurance agencies and brokerages (161)	Other insurance related activities (third-party administrator of insurance, etc.) (162)	Other financial vehicles (163)	Total (164)	Lessors of buildings (165)	Lessors of miniwarehouses, self-storage units, and other real estate (166)	Offices of real estate agents and brokers (167)	Other real estate activities (168)	Automotive equipment rental and leasing (169)	Other consumer goods and general rental centers (170)
Total receipts—continued										
Gross royalties	d	d	d	d	31,377	144,100	d	345,088	d	d
Net short-term capital gain less net long-term loss	8,694	25,875	d	d	d	d	d	d	d	d
Net long-term capital gain less net short-term loss	316,155	277,140	d	d	d	1,104,618	119,099	1,631,326	d	* 1,336
Net gain, noncapital assets	d	d	d	d	d	179,067	d	1,337,636	d	d
Tax-exempt interest	d	d	d	d	d	d	d	d	d	d
Other receipts	1,513,935	1,254,549	d	d	d	1,311,506	d	d	d	d
Total deductions [1]	38,227,106	24,555,161	3,259,588	119,103,156	14,154,692	4,417,121	16,304,634	22,861,811	24,504,200	8,662,156
Cost of goods sold [2]	1,550,695	d	0	17,211,782	677,398	202,143	d	d	4,284,639	d
Compensation of officers	2,550,615	510,956	d	d	436,590	d	d	1,031,953	227,812	281,911
Salaries and wages	12,750,065	5,317,982	281,854	25,061,602	1,519,043	497,616	d	7,314,435	3,669,881	1,182,322
Repairs and maintenance	284,871	173,882	d	3,119,881	689,556	208,519	d	473,719	631,682	103,553
Bad debts	d	d	* 4,874	669,763	51,052	16,539	28,662	360,460	55,809	* 2,311
Rents paid	1,078,815	370,237	d	d	1,092,559	d	d	982,688	938,977	301,875
Taxes and licenses	1,362,171	624,040	185,510	5,384,755	1,545,613	449,769	651,832	993,848	948,362	182,100
Interest paid	1,568,177	787,494	d	7,381,564	1,715,914	662,470	d	1,177,694	1,036,952	97,275
Charitable contributions	49,843	17,993	1,375	101,165	27,065	d	20,533	25,588	d	d
Amortization	891,451	321,230	d	969,806	117,775	38,997	212,441	d	d	d
Depreciation	434,477	368,896	d	20,300,017	1,566,409	542,517	282,764	473,353	8,859,431	925,191
Depletion	d	0	15,313	d	9,301	d	d	d	0	0
Advertising	547,305	119,016	d	d	163,594	d	d	231,712	175,377	467,090
Pension, profit-sharing, etc., plans	848,719	236,876	d	417,447	50,310	20,856	44,735	85,587	d	d
Employee benefit programs	1,049,322	534,252	d	d	212,562	d	d	564,841	565,173	d
Domestic production activities deduction	d	d	* 235	d	3,213	d	d	d	d	d
Net loss, noncapital assets	d	d	d	d	37,634	d	d	73,471	d	d
Other deductions	13,183,232	10,419,514	1,515,609	25,374,279	4,239,104	1,310,491	4,961,509	7,267,039	2,918,685	1,140,520
Total receipts less total deductions	2,754,326	3,375,626	d	d	d	d	d	d	d	d
Net income (less deficit)	d	d	d	d	d	2,321,580	1,321,018	3,685,998	d	d
Income subject to tax	d	3,462,807	4,483,042	d	3,216,103	d	d	d	505,023	d
Total income tax before credits	d	d	d	d	1,033,456	d	d	d	190,615	100,921
Total income tax after credits	d	d	d	d	1,012,578	d	d	d	186,824	78,763
Footnotes at end of table.										

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services							
	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services	Scientific research and development services
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Number of returns	3,114	342	92,349	9,986	11,176	13,182	4,367	16,808	22,158	3,051
Total assets	84,016,790	24,065,014	651,429,275	6,631,626	76,552,870	98,683,884	1,920,931	158,871,479	94,994,791	56,531,783
Cash	3,516,804	1,578,565	58,260,471	1,853,065	2,797,374	8,580,278	369,403	14,054,727	11,192,734	9,241,572
Trade notes and accounts receivable	19,551,172	2,051,460	105,629,498	755,967	3,932,055	22,164,585	303,637	28,807,104	17,601,437	6,570,365
Less: Allowance for bad debts			1,874,362		234,739	523,536		459,999	248,673	
Inventories	763,690		8,098,362			2,479,492		1,146,637	1,163,505	
U.S. government obligations										
Tax-exempt securities										
Other current assets	1,384,230		74,414,633	1,299,632	27,305,306	10,986,440	109,020	9,698,861	8,557,731	6,685,984
Loans to shareholders	88,932		2,418,432	123,756	* 29,157	424,641	* 16,765	718,985	511,437	26,342
Mortgage and real estate loans										
Other investments	9,358,319		139,513,433	486,277		17,654,023			20,589,117	
Depreciable assets	54,683,133		87,947,447	4,158,373	4,323,441	22,351,698	1,541,893	21,083,803	10,686,042	10,080,205
Less: Accumulated depreciation	18,105,570		53,008,978	3,264,064	2,911,678	14,088,900	791,396	11,487,605	6,481,543	5,224,894
Depletable assets										
Less: Accumulated depletion										
Land			1,386,900						197,236	
Intangible assets (amortizable)	7,274,458	8,542,067	192,129,080	1,057,290	9,094,792	24,432,675	150,390	59,015,488	30,251,153	17,932,609
Less: Accumulated amortization	1,040,587	1,814,766	33,407,663	124,059	2,974,896	3,615,598	16,563	14,136,854	3,295,505	2,499,050
Other assets	6,369,722		68,928,154	267,196	25,661,083	7,398,519	103,507	12,117,741	4,188,232	3,161,649
Total liabilities	84,016,790	24,065,014	651,429,275	6,631,626	76,552,870	98,683,884	1,920,931	158,871,479	94,994,791	56,531,783
Accounts payable	2,058,886		65,492,696	231,986		11,179,889	145,891	20,084,369	4,755,086	
Mortgages, notes, bonds payable in less than 1 year	5,820,404		19,436,427	488,280	818,702	4,952,014	* 13,749	3,669,724	3,616,372	1,985,616
Other current liabilities	4,977,862	1,929,426	112,949,574	2,252,248	29,191,067	15,725,250	549,721	21,152,027	18,817,051	7,460,939
Loans from shareholders	4,448,956		9,650,580	386,192	248,648	1,931,664	* 76,111	3,525,790	2,235,021	651,441
Mortgages, notes, bonds payable in 1 year or more	28,852,603		117,465,910	1,296,008		17,254,946	90,235	32,139,323	17,734,184	
Other liabilities	17,406,503		94,179,672	560,334	26,369,230	8,718,800	647,021	15,547,140	10,803,870	6,370,720
Net worth, total	20,451,576	14,257,552	232,254,416	1,416,578	16,256,012	38,921,322	398,203	62,753,107	37,033,207	16,175,034
Capital stock			33,608,663	1,021,150	1,574,370	7,335,544	52,268	8,776,358	4,429,468	2,950,826
Additional paid-in capital	12,806,514		209,580,103	990,074	10,320,186	21,443,990	1,101,953	60,889,101	27,470,887	39,615,447
Retained earnings, appropriated			432,430					55,038		
Retained earnings, unappropriated	7,508,343	2,596,036	37,278,593					-1,605,621		
Less: Cost of treasury stock			48,645,375					5,361,769		
Total receipts			588,120,594				3,754,544		138,435,849	
Business receipts	23,496,636		561,332,816	27,695,813		115,654,668		144,688,665	133,312,584	31,390,809
Dividends	30,910	* 54,464	1,522,910	2,626		318,885			174,609	161,441
Interest	724,632	129,649	2,020,208	25,359		244,644		211,998	229,165	83,349
Gross rents	33,569		414,933	33,531		79,069		68,166	46,758	* 9,504

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services							
	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services	Scientific research and development services
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Total receipts—continued										
Gross royalties	d	d	4,276,861	d	d	71,216	0	1,350,707	360,176	1,978,814
Net short-term capital gain less net long-term loss	d	d	67,854	d	* 1,449	19,085	d	4,230	17,439	5,007
Net long-term capital gain less net short-term loss	62,471	d	2,309,956	29,025	d	d	d	387,859	270,332	783,567
Net gain, noncapital assets	1,232,518	d	891,259	d	d	d	d	d	87,772	d
Tax-exempt interest	d	d	50,411	d	d	d	0	d	12,083	d
Other receipts	d	d	15,233,387	d	d	1,650,487	d	2,198,781	3,924,931	d
Total deductions [1]	24,029,909	4,168,633	550,550,691	27,734,437	25,934,599	113,285,572	3,598,390	140,166,965	130,949,542	33,188,557
Cost of goods sold [2]	5,997,993	d	203,773,376	438,577	5,417,066	59,560,319	2,148,500	37,400,978	70,253,313	8,545,956
Compensation of officers	529,249	d	19,529,778	5,219,432	1,330,241	3,580,011	337,111	3,017,163	2,738,115	1,111,598
Salaries and wages	2,756,802	d	140,343,827	12,146,089	9,253,257	22,622,454	376,367	38,679,054	25,170,977	10,182,346
Repairs and maintenance	857,669	d	2,969,059	170,527	306,534	574,860	13,554	946,220	309,360	244,696
Bad debts	140,030	14,900	913,429	d	d	154,610	d	d	d	d
Rents paid	945,213	d	12,274,856	1,651,967	828,015	2,999,633	94,599	1,896,833	1,758,382	652,190
Taxes and licenses	450,008	163,223	16,021,914	1,062,927	1,393,509	2,838,501	74,853	3,775,463	3,777,722	870,919
Interest paid	1,849,418	d	8,714,662	160,947	183,395	999,661	12,116	2,486,926	1,088,217	1,074,534
Charitable contributions	d	d	285,403	16,299	d	65,833	d	41,338	d	52,380
Amortization	208,381	d	4,628,182	21,596	393,379	621,213	33,285	1,352,011	743,451	321,501
Depreciation	7,466,378	183,974	7,768,521	241,166	407,789	1,912,032	56,219	2,257,253	973,335	745,481
Depletion	d	d	d	0	0	* 6,899	0	0	d	d
Advertising	67,731	d	3,791,789	298,375	342,112	222,295	11,308	861,232	296,973	433,159
Pension, profit-sharing, etc., plans	d	* 21,011	4,933,089	656,178	258,340	1,329,286	26,319	727,025	1,157,679	150,963
Employee benefit programs	d	d	16,298,290	946,117	736,313	3,588,358	36,602	4,212,678	3,657,481	1,186,278
Domestic production activities deduction	5,999	* 20,775	728,221	0	* 131,745	152,246	d	321,799	d	78,361
Net loss, noncapital assets	d	d	d	d	d	57,872	d	d	d	d
Other deductions	2,303,542	1,233,390	107,241,859	4,613,190	4,744,857	12,019,488	373,459	42,006,148	18,661,998	7,464,371
Total receipts less total deductions	d	d	37,569,903	d	d	d	156,154	d	7,486,307	d
Net income (less deficit)	2,532,494	d	39,206,532	740,152	d	5,369,197	156,154	9,439,000	7,652,692	d
Income subject to tax	1,336,771	d	d	594,158	3,923,769	d	116,293	d	d	3,397,685
Total income tax before credits	d	d	d	d	1,361,461	1,487,694	33,293	d	d	d
Total income tax after credits	d	d	d	d	1,192,560	1,078,113	31,971	d	d	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)				Administrative and support and waste management and remediation services					
	Other advertising and related services		Other professional, scientific, and technical services		Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services	Other administrative and support services	Waste management and remediation services
	(181)	(182)	(183)	(184)								
Number of returns	4,176	7,444	15,212	2,170	13,041	38,117	3,320	3,527	28,388	2,882		
Total assets	109,088,086	48,153,823	17,054,389,224	16,553,611,589	500,777,635	221,463,974	32,781,163	23,400,857	94,517,645	70,764,308		
Cash	6,692,249	3,479,070	2,532,811,808	2,514,158,930	18,652,878	14,489,819	2,685,592	2,996,203	6,297,462	2,510,562		
Trade notes and accounts receivable	18,551,931	6,942,416	5,908,830,046	5,860,273,912	48,556,134	32,543,728	8,364,483	3,135,675	15,022,646	6,020,925		
Less: Allowance for bad debts	101,909	156,533	d	d	d	742,567	d	d	347,856	166,863		
Inventories	d	524,228	d	d	d	1,845,632	4,780	d	1,108,646	d		
U.S. government obligations	d	d	1,044,373,861	d	d	d	0	d	d	0		
Tax-exempt securities	0	0	281,342,645	280,462,735	879,910	d	0	d	d	d		
Other current assets	7,942,346	1,829,312	1,253,843,000	1,217,504,230	36,338,770	11,441,487	1,787,708	1,596,982	6,037,357	2,019,440		
Loans to shareholders	17,934	549,417	224,335,935	d	d	976,080	203,267	d	578,454	d		
Mortgage and real estate loans	0	d	1,264,400,372	1,262,070,534	2,329,838	d	d	d	d	d		
Other investments	33,805,809	11,798,787	3,507,932,507	3,203,528,825	304,403,682	34,083,507	7,106,157	5,525,838	18,504,503	2,947,009		
Depreciable assets	7,154,752	6,567,241	230,335,394	192,850,010	37,485,385	81,581,456	3,579,375	4,984,393	22,589,735	50,427,953		
Less: Accumulated depreciation	4,538,788	4,220,110	116,771,663	107,158,019	9,613,644	47,978,543	2,530,862	2,985,190	14,781,596	27,680,895		
Depletable assets	0	0	354,110	d	d	d	0	0	0	d		
Less: Accumulated depletion	0	0	d	d	d	d	0	0	0	d		
Land	d	d	17,497,366	17,026,841	470,525	2,666,720	d	d	484,408	1,933,264		
Intangible assets (amortizable)	29,167,075	21,027,608	397,572,487	381,916,578	15,655,909	90,914,469	12,713,271	7,928,858	39,683,899	30,588,440		
Less: Accumulated amortization	2,954,245	3,790,894	53,557,359	51,022,706	2,534,653	17,515,471	3,046,357	1,427,861	9,954,143	3,087,110		
Other assets	12,630,382	3,399,845	654,692,959	613,117,264	41,575,696	13,519,863	2,038,090	936,304	9,123,388	1,422,081		
Total liabilities	109,088,086	48,153,823	17,054,389,224	16,553,611,589	500,777,635	221,463,974	32,781,163	23,400,857	94,517,645	70,764,308		
Accounts payable	22,638,468	1,992,321	1,081,450,320	1,024,460,957	56,989,363	12,290,613	2,583,988	1,721,291	5,419,341	2,565,993		
Mortgages, notes, bonds payable in less than 1 year	1,663,855	2,228,117	848,113,702	814,889,126	33,224,577	5,231,736	467,516	245,365	2,164,860	2,353,995		
Other current liabilities	12,874,149	4,927,124	9,775,371,884	9,727,316,286	48,055,599	29,228,709	5,582,813	7,208,457	9,779,857	6,657,582		
Loans from shareholders	296,885	298,828	19,163,272	2,080,096	17,083,176	4,080,059	605,710	508,238	2,887,232	78,880		
Mortgages, notes, bonds payable in 1 year or more	15,112,382	10,746,273	1,353,107,022	1,230,122,279	122,984,743	66,519,463	d	d	31,558,162	25,496,440		
Other liabilities	14,672,002	10,490,554	707,774,356	670,479,117	37,295,239	30,990,988	d	d	10,920,414	14,704,816		
Net worth, total	41,830,346	17,470,607	3,269,408,668	3,084,263,729	185,144,938	73,122,405	15,556,038	6,871,986	31,787,780	18,906,601		
Capital stock	5,576,783	1,891,898	182,242,680	152,413,108	29,829,552	d	d	d	2,932,272	d		
Additional paid-in capital	25,786,252	21,962,214	2,337,904,938	2,133,152,577	204,752,361	78,522,531	13,505,550	10,444,981	26,722,084	27,849,916		
Retained earnings, appropriated	d	d	18,222,136	18,166,477	* 55,659	d	d	d	* 57,819	d		
Retained earnings, unappropriated	d	d	863,846,447	863,324,023	522,424	14,829,043	3,980,818	-264,080	12,952,498	-1,840,192		
Less: Cost of treasury stock	d	d	132,807,514	82,792,456	50,015,058	d	d	d	10,876,893	d		
Total receipts	d	d	729,721,365	676,116,378	53,604,986	232,554,995	74,434,025	d	d	d		
Business receipts	42,239,137	35,113,158	176,648,580	169,579,908	7,068,671	222,165,729	73,442,124	19,915,364	86,120,757	42,687,484		
Dividends	d	94,491	12,096,867	3,482,962	8,613,904	608,970	d	43,870	442,179	d		
Interest	649,018	29,798	370,694,107	365,529,725	5,164,382	552,552	69,376	161,322	243,582	78,272		
Gross rents	d	50,214	17,167,244	16,860,544	306,700	146,443	d	48,456	41,753	d		

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)			Administrative and support and waste management and remediation services				
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
Total receipts—continued										
Gross royalties	80,038	d	2,277,608	43,465	2,234,143	915,003	284,094	d	405,210	d
Net short-term capital gain less net long-term loss	d	d	880,308	26,750	853,558	d	d	d	9,497	d
Net long-term capital gain less net short-term loss	370,954	59,661	18,499,631	7,308,918	11,190,713	780,510	138,665	67,256	399,652	174,937
Net gain, noncapital assets	d	d	11,389,272	10,773,249	616,023	d	d	d	28,450	d
Tax-exempt interest	d	d	10,904,697	10,768,973	135,724	d	d	d	d	d
Other receipts	1,448,614	772,654	109,163,050	91,741,884	17,421,166	7,054,403	437,198	d	4,320,415	d
Total deductions [1]	41,861,787	33,830,842	554,393,162	531,950,689	22,442,474	219,053,205	72,093,479	21,272,556	85,712,342	39,974,829
Cost of goods sold [2]	11,016,571	8,992,096	d	d	d	87,516,763	42,441,957	6,240,287	25,354,406	13,480,112
Compensation of officers	1,177,884	1,018,222	7,853,755	7,632,686	221,069	3,603,215	508,217	322,151	2,456,643	316,204
Salaries and wages	13,334,987	8,578,296	142,530,009	140,209,203	2,320,806	50,284,828	14,457,017	4,121,579	23,466,008	8,240,223
Repairs and maintenance	209,403	193,905	8,440,236	8,402,431	37,805	2,267,159	146,028	174,231	633,248	1,313,651
Bad debts	d	d	31,075,168	30,982,367	92,802	421,051	d	52,054	211,301	d
Rents paid	1,464,791	928,446	13,312,811	13,182,175	130,635	3,998,557	580,430	337,961	2,106,498	973,668
Taxes and licenses	1,302,877	925,143	18,696,987	17,062,856	1,634,131	9,772,406	4,530,783	531,540	3,420,936	1,289,148
Interest paid	1,604,833	1,104,033	75,068,068	67,854,822	7,213,246	4,331,839	398,546	277,504	2,127,990	1,527,798
Charitable contributions	d	15,349	1,749,501	d	d	106,942	d	21,317	47,586	d
Amortization	707,884	433,861	7,908,509	7,238,781	669,728	2,148,470	295,852	136,207	1,006,625	709,786
Depreciation	595,061	580,186	26,432,129	25,929,131	502,998	5,380,243	267,449	323,608	1,962,702	2,826,484
Depletion	0	0	d	d	d	d	0	0	d	d
Advertising	1,017,150	309,185	11,689,917	11,450,948	238,968	3,402,856	248,725	2,109,181	950,425	94,526
Pension, profit-sharing, etc., plans	284,383	342,915	d	d	d	820,788	d	118,693	477,488	d
Employee benefit programs	801,408	1,153,053	13,992,060	13,874,017	118,043	6,216,954	2,511,470	474,629	2,377,746	853,109
Domestic production activities deduction	* 3,463	10,434	336,720	92,879	243,841	90,730	d	* 5,580	d	* 54,687
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	8,202,981	9,155,366	183,289,600	175,773,600	7,516,000	37,870,242	5,554,190	6,014,557	18,882,527	7,418,968
Total receipts less total deductions	d	d	175,328,202	144,165,690	31,162,513	13,501,790	2,340,546	d	d	d
Net income (less deficit)	3,959,735	2,561,002	179,628,951	138,143,216	41,485,735	d	d	d	6,620,096	d
Income subject to tax	2,519,163	1,847,754	d	d	d	d	d	1,054,940	d	d
Total income tax before credits	882,529	628,714	d	d	d	d	d	d	d	d
Total income tax after credits	691,996	559,874	d	d	d	d	d	d	d	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Educational services	Health care and social assistance						
		Total	Offices of physicians	Offices of dentists	Offices of other health practitioners	Outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)
Number of returns	5,829	48,003	23,304	6,887	7,591	733	8,085	1,403
Total assets	23,874,133	204,747,196	26,506,262	2,520,361	8,074,053	41,968,530	49,670,614	76,007,376
Cash	5,113,494	9,958,596	3,297,072	364,282	740,949	1,154,263	2,691,307	1,710,724
Trade notes and accounts receivable	2,558,653	32,389,271	3,900,374	317,983	2,292,493	3,601,401	9,492,303	12,784,717
Less: Allowance for bad debts	312,064	10,867,152	d	d	d	510,162	3,739,320	d
Inventories	236,087	d	176,068	d	71,696	d	601,601	d
U.S. government obligations	d	d	d	d	d	d	d	d
Tax-exempt securities	d	d	d	d	d	d	d	d
Other current assets	1,161,323	10,632,552	1,866,803	112,723	351,546	2,155,618	2,672,242	3,473,619
Loans to shareholders	107,229	d	d	d	73,413	d	160,904	d
Mortgage and real estate loans	d	d	d	d	d	d	d	d
Other investments	3,043,573	42,055,510	2,413,192	d	911,975	d	3,775,355	29,676,842
Depreciable assets	9,258,731	d	9,821,675	d	1,728,482	8,465,848	13,331,971	40,506,362
Less: Accumulated depreciation	5,539,511	43,154,893	7,261,972	1,906,524	1,186,924	4,270,969	7,522,369	21,006,134
Depletable assets	0	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0	0
Land	556,872	d	d	d	d	d	d	2,107,008
Intangible assets (amortizable)	6,478,611	78,882,044	7,638,227	1,386,935	3,533,037	26,400,629	30,249,658	9,673,558
Less: Accumulated amortization	d	8,232,442	483,939	381,682	408,308	2,002,361	3,837,852	1,118,300
Other assets	2,447,742	10,512,759	4,397,035	14,740	598,096	d	1,614,571	d
Total liabilities	23,874,133	204,747,196	26,506,262	2,520,361	8,074,053	41,968,530	49,670,614	76,007,376
Accounts payable	1,502,445	6,096,721	1,651,582	93,153	269,111	875,835	1,542,979	1,664,061
Mortgages, notes, bonds payable in less than 1 year	1,812,861	4,997,505	1,198,658	281,437	466,750	338,825	2,215,876	515,960
Other current liabilities	3,636,380	21,943,916	5,550,237	484,589	1,753,132	2,510,320	5,165,228	6,480,411
Loans from shareholders	d	2,065,142	532,647	d	45,796	d	501,912	115,451
Mortgages, notes, bonds payable in 1 year or more	d	90,929,330	5,244,601	1,171,849	2,182,887	21,148,928	14,757,620	46,425,445
Other liabilities	3,496,868	29,853,406	10,872,041	d	1,530,838	d	8,567,600	6,404,918
Net worth, total	10,248,595	48,861,177	1,456,497	92,777	1,825,539	14,165,834	16,919,399	14,401,131
Capital stock	1,376,817	5,304,750	1,812,235	201,603	177,232	1,857,691	976,481	279,508
Additional paid-in capital	3,628,091	78,985,659	3,840,731	d	2,647,363	d	13,464,056	d
Retained earnings, appropriated	0	* 64,571	d	0	0	0	d	d
Retained earnings, unappropriated	14,114,700	-27,483,809	d	d	d	d	d	d
Less: Cost of treasury stock	8,871,012	8,009,994	d	d	d	d	d	d
Total receipts	d	d	d	d	d	d	d	d
Business receipts	22,633,038	253,865,615	88,820,624	12,709,763	d	d	d	60,049,003
Dividends	d	122,849	6,675	d	d	d	d	d
Interest	30,834	554,231	82,928	1,177	89,748	54,868	75,366	250,143
Gross rents	36,011	506,652	57,853	d	d	* 11,003	13,789	396,724

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Educational services	Health care and social assistance							
		(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)
Total receipts—continued									
Gross royalties	d	90,786	d	0	0	0	0	d	d
Net short-term capital gain less net long-term loss	d	11,417	d	d	d	* 4,064	d	0	d
Net long-term capital gain less net short-term loss	571,721	648,550	301,468	d	d	d	* 6,764	92,986	176,916
Net gain, noncapital assets	79,415	d	d	d	d	d	d	d	d
Tax-exempt interest	d	d	d	d	d	d	d	d	d
Other receipts	d	14,126,571	d	d	d	d	d	d	d
Total deductions [1]	21,378,064	258,277,237	89,594,694	12,821,187	17,512,443	27,640,234	47,023,238	63,685,441	
Cost of goods sold [2]	d	24,859,179	5,314,180	418,466	3,646,102	7,034,784	7,504,385	941,262	
Compensation of officers	d	17,606,249	13,102,568	2,088,331	734,044	495,222	713,039	473,045	
Salaries and wages	7,174,588	90,414,245	34,016,492	4,258,068	4,804,844	5,388,823	15,108,883	26,837,135	
Repairs and maintenance	277,282	2,409,925	466,969	91,989	72,505	170,569	519,488	1,088,423	
Bad debts	401,284	6,942,119	d	d	d	d	2,426,456	1,376,136	
Rents paid	d	8,749,388	3,120,221	669,552	416,825	879,925	1,738,169	1,924,696	
Taxes and licenses	740,864	9,366,383	2,746,253	493,252	444,567	836,156	1,823,504	3,022,652	
Interest paid	349,312	5,956,122	318,358	90,299	211,366	1,091,326	1,177,517	3,067,256	
Charitable contributions	22,086	184,918	29,921	2,180	8,582	93,770	d	d	d
Amortization	d	d	d	d	d	d	546,977	d	d
Depreciation	610,121	4,730,360	630,585	179,805	144,627	756,177	1,153,943	1,865,223	
Depletion	d	d	0	0	0	0	0	0	0
Advertising	d	1,196,703	292,105	305,827	82,148	80,296	d	d	d
Pension, profit-sharing, etc., plans	d	4,946,219	3,702,999	274,182	d	d	158,563	501,544	
Employee benefit programs	d	10,355,032	2,909,065	176,945	386,782	1,811,549	1,678,342	3,392,348	
Domestic production activities deduction	* 33,888	15,010	d	0	d	d	* 6,375	d	d
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d
Other deductions	5,318,279	68,418,879	22,508,276	3,685,393	4,127,864	7,490,192	12,162,599	18,444,554	
Total receipts less total deductions	d	d	d	d	d	d	d	d	d
Net income (less deficit)	2,544,443	11,910,608	1,711,217	d	d	d	3,242,430	d	d
Income subject to tax	2,379,911	9,952,902	d	d	485,824	1,571,342	d	d	4,007,414
Total income tax before credits	819,584	d	d	d	161,494	d	d	d	1,399,435
Total income tax after credits	772,681	d	d	d	160,591	d	d	d	1,379,177
Footnotes at end of table.									

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services				
	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)
Number of returns	12,178	5,659	6,519	35,625	3,109	32,516	59,774	12,908	8,023	18,842	20,000
Total assets	47,664,850	20,915,892	26,748,958	302,549,619	126,194,354	176,355,265	59,781,468	7,058,425	13,169,656	29,966,166	9,587,221
Cash	4,797,228	2,966,134	1,831,093	17,155,475	8,520,229	8,635,247	9,739,237	927,116	1,237,928	2,150,798	5,423,395
Trade notes and accounts receivable	3,040,759	1,385,649	1,655,110	14,703,508	6,626,054	8,077,454	5,050,716	549,048	1,959,836	1,810,369	731,461
Less: Allowance for bad debts	63,339	d	d	d	d	d	325,540	d	d	d	d
Inventories	411,979	118,892	293,087	4,932,551	2,027,664	2,904,887	3,579,018	d	1,399,920	d	d
U.S. government obligations	d	d	d	d	d	d	d	d	d	d	d
Tax-exempt securities	d	d	d	d	d	d	d	d	d	d	d
Other current assets	2,048,952	1,279,936	769,016	8,758,706	2,690,376	6,060,331	2,258,720	d	524,374	850,690	d
Loans to shareholders	118,826	* 76,012	42,814	696,546	134,443	562,103	535,789	d	d	d	d
Mortgage and real estate loans	d	d	d	147,743	d	d	d	d	d	d	d
Other investments	7,737,682	4,222,670	3,515,013	89,225,182	31,037,633	58,187,548	5,909,887	d	2,795,017	2,024,196	d
Depreciable assets	30,355,708	8,175,836	22,179,872	136,978,690	62,148,010	74,830,680	23,021,827	d	3,537,900	12,670,341	d
Less: Accumulated depreciation	15,076,281	4,085,807	10,990,474	64,976,139	26,411,474	38,564,664	14,509,991	d	2,440,998	7,760,418	d
Depletable assets	d	d	d	d	d	d	d	d	d	d	d
Less: Accumulated depletion	d	d	d	d	d	d	d	d	d	d	d
Land	2,914,611	680,727	2,233,894	20,769,242	15,002,304	5,766,938	3,525,764	d	d	d	d
Intangible assets (amortizable)	10,226,578	5,767,627	4,458,951	54,646,516	22,935,164	31,711,352	14,625,923	2,569,529	3,380,195	8,445,069	231,131
Less: Accumulated amortization	1,409,104	956,630	452,473	7,050,363	3,177,886	3,872,477	2,139,240	224,492	665,928	1,196,585	52,235
Other assets	2,374,144	1,266,858	1,107,286	27,259,841	5,169,189	22,090,652	8,336,554	d	1,178,667	6,523,400	d
Total liabilities	47,664,850	20,915,892	26,748,958	302,549,619	126,194,354	176,355,265	59,781,468	7,058,425	13,169,656	29,966,166	9,587,221
Accounts payable	2,882,787	1,821,918	1,060,869	15,537,049	3,023,284	12,513,766	3,556,740	599,173	877,429	1,623,265	456,874
Mortgages, notes, bonds payable in less than 1 year	1,692,373	778,314	914,099	6,281,023	2,831,048	3,349,975	1,489,933	334,131	d	d	d
Other current liabilities	5,058,191	2,936,656	2,121,535	27,405,181	11,210,300	16,194,881	5,274,434	566,615	d	2,227,770	d
Loans from shareholders	1,022,234	253,504	768,730	4,989,115	613,610	4,375,505	1,314,700	371,058	d	d	d
Mortgages, notes, bonds payable in 1 year or more	14,353,820	3,965,114	10,388,705	113,404,559	61,839,014	51,565,545	17,568,033	2,216,164	1,560,144	9,178,659	454,939
Other liabilities	5,621,551	3,237,976	2,383,575	64,367,126	29,115,673	35,251,453	11,534,495	340,752	3,378,417	6,473,157	6,561,028
Net worth, total	17,033,894	7,922,410	9,111,484	70,565,566	17,461,425	53,104,141	19,043,134	2,630,531	3,378,417	6,473,157	374,258
Capital stock	d	d	d	5,822,634	1,075,523	4,747,111	2,874,084	659,670	454,515	1,385,641	374,258
Additional paid-in capital	17,348,271	5,282,525	12,065,746	74,250,116	43,258,589	30,991,527	8,407,744	855,037	3,422,993	3,319,451	810,262
Retained earnings, appropriated	d	d	d	219,285	d	d	d	d	d	d	d
Retained earnings, unappropriated	1,428,738	2,297,288	-868,550	60,541,700	d	d	d	d	d	d	2,264,116
Less: Cost of treasury stock	d	d	d	70,268,169	d	d	d	d	d	d	d
Total receipts	32,960,973	15,123,038	17,837,935	239,490,466	d	d	d	d	d	d	7,793,321
Business receipts	28,359,023	13,020,670	15,338,353	202,847,664	52,895,202	149,952,462	58,787,255	d	14,113,606	24,334,125	d
Dividends	122,026	25,888	96,139	5,934,622	3,781,057	2,153,565	112,765	11,921	* 5,372	75,600	19,873
Interest	481,042	65,390	415,653	1,275,799	949,618	326,182	129,807	3,649	30,614	59,221	36,324
Gross rents	152,760	71,094	81,666	742,820	369,441	373,379	103,349	13,520	19,391	46,674	23,764

Footnotes at end of table.

RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC
Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services				
	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)
Total receipts—continued											
Gross royalties	178,846	52,451	126,395	8,201,196	d	d	421,779	d	d	d	d
Net short-term capital gain less net long-term loss	16,626	d	d	7,645	d	d	1,268	d	d	d	d
Net long-term capital gain less net short-term loss	553,279	175,837	377,443	2,311,348	659,210	1,652,138	312,344	68,168	57,153	150,365	36,658
Net gain, noncapital assets	106,910	d	d	733,556	d	d	d	d	d	d	d
Tax-exempt interest	6,224	d	d	2,982	d	d	d	d	d	d	d
Other receipts	2,984,235	1,688,169	1,296,066	17,432,833	9,890,238	7,542,595	2,880,807	d	d	492,211	d
Total deductions [1]	29,895,715	13,730,885	16,164,831	215,897,876	63,931,689	151,966,187	59,714,336	14,436,667	14,029,406	23,836,434	7,411,829
Cost of goods sold [2]	7,636,571	4,472,859	3,163,712	70,393,411	9,948,631	60,444,780	22,857,255	7,695,634	8,188,916	6,354,615	618,090
Compensation of officers	1,165,760	809,259	386,501	2,814,365	598,840	2,215,526	2,490,718	857,792	643,760	d	d
Salaries and wages	5,810,653	2,356,247	3,454,406	49,744,553	17,808,238	31,936,315	9,757,685	2,122,130	1,530,342	5,479,798	625,415
Repairs and maintenance	522,740	113,609	409,131	3,703,698	1,105,127	2,598,570	1,385,533	132,751	85,622	453,043	694,116
Bad debts	33,854	d	d	204,601	106,984	97,617	d	d	d	d	d
Rents paid	1,489,081	490,067	999,014	15,367,246	5,071,267	10,295,979	3,135,017	742,573	309,514	d	d
Taxes and licenses	2,113,197	775,539	1,337,658	9,433,155	2,881,715	6,551,440	2,084,617	516,274	361,649	1,060,519	146,176
Interest paid	1,154,385	127,233	1,027,152	6,817,356	3,505,737	3,311,620	1,054,187	151,043	300,368	d	d
Charitable contributions	56,448	d	d	353,263	34,684	318,579	39,641	6,156	6,439	18,760	8,286
Amortization	446,974	254,081	192,893	1,242,748	438,688	804,060	583,660	d	d	d	d
Depreciation	1,590,674	372,465	1,218,208	7,151,576	2,166,633	4,984,943	1,349,312	262,230	310,679	d	d
Depletion	* 3,638	d	d	* 299	d	d	d	0	0	d	0
Advertising	909,487	437,201	472,286	5,127,317	1,658,469	3,468,848	686,508	165,394	82,897	d	d
Pension, profit-sharing, etc., plans	212,210	150,514	61,696	1,015,747	397,186	618,561	244,897	22,058	32,951	179,832	10,057
Employee benefit programs	516,023	227,229	288,794	4,725,274	1,925,451	2,799,822	936,970	218,801	245,758	397,053	75,357
Domestic production activities deduction	46,267	d	d	160,686	d	d	28,286	0	d	d	0
Net loss, noncapital assets	64,569	d	d	448,801	72,820	375,981	d	d	16,699	d	5,789
Other deductions	6,123,185	3,024,416	3,098,768	37,193,779	16,186,529	21,007,250	12,861,065	1,441,554	1,793,494	4,796,471	4,829,544
Total receipts less total deductions	3,065,258	1,392,154	1,673,104	23,592,590	d	d	d	d	d	d	381,492
Net income (less deficit)	3,111,177	d	d	31,544,885	14,418,224	17,126,661	3,506,417	d	d	d	382,635
Income subject to tax	2,111,787	1,047,663	1,064,125	d	d	d	d	380,310	d	1,446,337	d
Total income tax before credits	d	d	d	d	d	d	d	105,494	d	470,251	d
Total income tax after credits	d	d	d	d	d	d	d	99,286	d	411,228	d

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

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

[1] Includes deductions specific to Form 1120-RIC, which are not shown separately.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting					Mining	Utilities	Construction			
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Total			Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
Number of returns	4,380,125	89,150	60,636	6,989	21,525	25,239	3,367	559,023	172,185	36,225	350,613	
Total assets	3,990,973,368	92,007,512	70,238,902	6,609,751	15,158,858	68,228,188	5,404,212	393,681,788	150,513,911	105,891,007	137,276,870	
Cash	557,577,994	9,434,068	6,300,456	708,440	2,425,173	9,931,588	1,100,945	65,338,250	24,796,560	13,871,644	26,670,047	
Trade notes and accounts receivable	925,647,587	9,353,839	6,891,632	544,781	1,917,426	9,060,321	1,150,180	126,298,638	46,241,778	23,456,610	56,600,249	
Less: Allowance for bad debts	14,432,616	33,348	d	d	5,091	53,396	12,640	588,191	100,508	d	d	
Inventories	492,525,904	13,002,572	10,569,509	336,065	2,096,998	1,888,192	213,131	34,726,408	19,144,508	10,473,171	5,108,730	
U.S. Government obligations	68,873,439	d	d	0	0	d	0	163,157	d	d	* 11,424	
Tax-exempt securities	40,903,540	d	d	d	0	294,516	d	810,038	d	d	61,607	
Other current assets	220,786,864	4,708,544	3,704,990	192,711	810,843	3,502,043	218,139	44,236,756	23,149,692	9,433,755	11,653,308	
Loans to shareholders	70,498,374	3,208,230	2,606,213	141,840	460,177	1,026,956	81,972	6,972,220	2,445,177	944,726	3,582,317	
Mortgage and real estate loans	88,206,064	212,431	d	d	0	d	0	1,762,656	854,425	d	d	
Other investments	508,985,141	9,767,280	7,627,921	464,554	1,674,805	17,070,556	1,025,427	33,487,676	11,549,173	17,033,171	4,906,333	
Depreciable assets	1,835,693,440	82,707,451	61,539,306	7,908,697	13,259,448	42,083,019	2,767,917	193,712,371	38,143,514	56,325,036	99,243,822	
Less: Accumulated depreciation	1,156,007,214	59,175,817	43,918,971	5,841,721	9,415,125	30,272,703	1,489,450	137,899,156	24,538,025	37,691,445	75,669,686	
Depletable assets	21,564,735	1,113,551	94,528	d	d	14,544,515	d	676,579	d	402,094	d	
Less: Accumulated depletion	8,751,261	181,297	d	d	d	7,405,968	d	188,643	d	79,729	d	
Land	135,005,810	13,526,776	11,841,889	744,340	940,548	2,583,302	118,976	13,716,766	4,897,736	7,036,015	1,783,015	
Intangible assets (amortizable)	176,082,709	1,107,317	590,472	29,320	487,525	3,987,915	232,490	4,959,723	841,742	1,146,680	2,971,301	
Less: Accumulated amortization	68,112,796	359,512	202,581	11,396	145,534	2,336,048	138,325	1,993,632	258,775	479,895	1,254,962	
Other assets	95,925,655	3,323,046	2,140,840	565,021	617,184	2,189,239	111,930	7,490,171	3,143,554	2,609,556	1,737,061	
Total liabilities	3,990,973,368	92,007,512	70,238,902	6,609,751	15,158,858	68,228,188	5,404,212	393,681,788	150,513,911	105,891,007	137,276,870	
Accounts payable	462,587,262	4,403,884	3,103,673	83,697	1,216,513	5,583,216	793,040	78,689,619	39,774,634	13,131,084	25,783,901	
Mortgages, notes, bonds payable in less than 1 year	332,864,655	10,792,006	9,119,258	529,827	1,142,920	2,003,902	172,038	27,671,066	11,751,661	6,543,227	9,376,178	
Other current liabilities	788,668,860	4,947,297	2,638,303	132,011	2,176,983	3,671,452	383,753	63,875,474	24,629,027	16,629,961	22,616,486	
Loans from shareholders	267,506,363	12,283,753	10,543,834	479,767	1,260,152	4,376,294	* 36,998	28,193,458	10,954,714	10,126,757	8,111,988	
Mortgages, notes, bonds payable in 1 year or more	676,662,420	21,663,015	17,504,928	2,113,323	2,044,764	11,396,460	895,013	55,837,317	17,981,649	20,073,507	17,782,161	
Other liabilities	153,803,257	2,650,280	1,774,222	156,574	719,484	3,628,262	329,454	9,480,434	4,304,896	3,139,747	2,035,791	
Net worth, total	1,308,880,550	35,267,277	25,554,685	3,114,551	6,598,041	37,568,601	2,793,915	128,934,419	41,117,330	36,246,723	51,570,365	
Capital stock	96,731,583	4,943,275	3,764,345	405,190	773,739	620,458	54,564	6,887,481	2,536,999	1,859,783	2,490,699	
Additional paid-in capital	456,192,000	24,941,750	20,248,017	237,687	4,456,046	8,654,073	1,038,046	39,171,890	12,573,098	17,176,343	9,422,449	
Retained earnings, unappropriated	838,585,325	6,942,147	d	2,483,308	d	29,394,362	1,746,212	89,052,763	d	d	d	
Less: Cost of treasury stock	82,628,358	1,559,896	d	* 11,635	d	1,100,292	* 44,906	6,177,715	d	d	d	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction			
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Income from trade or business:											
Total receipts	7,379,538,361	131,747,428	90,882,831	11,199,917	29,664,680	61,121,915	9,607,858	987,254,400	368,168,032	149,205,362	469,881,006
Business receipts	7,225,097,382	117,750,016	78,522,632	11,165,483	28,061,902	57,774,941	9,279,173	980,564,242	366,178,590	146,991,671	467,393,982
Net gain, noncapital assets	19,728,021	d	d	d	108,507	828,518	22,463	1,416,010	297,762	516,994	601,254
Tax-exempt interest	1,713,715	d	d	d	* 2,017	28,385	* 241	156,073	41,016	39,315	75,742
Other receipts	132,999,244	13,184,756	11,706,387	-13,885	1,492,254	2,490,071	305,981	5,118,075	1,650,663	1,657,383	1,810,029
Total deductions	6,957,044,701	124,262,410	85,363,146	10,749,233	28,150,031	51,429,302	9,107,019	940,588,410	356,070,032	142,148,065	442,370,314
Cost of goods sold	4,484,922,036	61,785,527	38,554,365	6,526,039	16,705,124	24,046,887	7,336,972	723,383,664	306,322,162	113,332,485	303,729,016
Compensation of officers	263,439,744	2,041,632	1,179,646	262,450	599,536	1,608,060	147,977	29,313,520	7,693,171	2,986,584	18,633,765
Salaries and wages	783,045,336	11,025,459	6,354,985	802,443	3,868,031	6,230,695	444,968	55,997,285	13,302,763	5,997,399	36,697,123
Repairs and maintenance	46,007,574	2,681,405	1,803,182	360,010	518,213	900,210	62,958	4,059,654	815,559	908,361	2,335,734
Bad debts	11,913,360	24,927	20,383	* 682	3,862	135,522	13,110	1,167,436	390,504	240,358	536,574
Rents paid	179,617,290	4,809,404	4,266,038	126,683	416,683	1,975,131	70,052	17,176,040	3,331,059	3,253,044	10,591,937
Taxes and licenses	145,177,739	2,300,345	1,389,314	214,711	696,321	1,773,272	88,752	16,822,792	3,622,200	2,385,655	10,814,938
Interest paid	40,249,448	1,261,371	999,681	93,946	167,744	596,355	41,382	3,373,902	1,023,995	811,390	1,538,517
Amortization	11,242,153	106,638	62,311	9,080	35,248	218,659	d	353,064	60,273	83,252	209,540
Depreciation	96,034,247	4,769,854	3,376,496	727,828	665,530	3,042,003	134,586	10,197,553	1,559,237	3,263,773	5,374,544
Depletion	709,015	* 2,846	d	d	0	329,440	d	34,815	* 422	d	d
Advertising	58,539,397	282,286	233,675	11,705	36,915	130,812	30,481	2,907,267	808,248	176,005	1,923,014
Pension, profit-sharing, etc., plans	30,137,188	207,854	132,446	11,310	64,098	221,161	17,740	2,632,036	603,836	511,110	1,517,090
Employee benefit programs	70,575,493	611,525	424,381	53,683	133,461	832,988	18,223	11,333,825	1,916,255	1,736,004	7,681,566
Net loss, noncapital assets	1,644,364	10,755	d	d	0	21,338	d	31,731	5,474	d	d
Other deductions	733,791,317	32,340,573	26,556,671	1,544,635	4,239,287	9,366,769	691,134	61,803,826	14,614,875	6,416,890	40,772,062
Total receipts less total deductions	422,493,661	7,485,018	5,519,685	450,685	1,514,649	9,692,613	500,839	46,665,990	12,098,000	7,057,297	27,510,693
Net income (less deficit) from a trade or business	420,779,946	d	d	d	1,512,632	9,694,229	500,598	46,509,917	12,056,983	7,017,983	27,434,951
Total income tax	438,248	* 8,212	d	0	d	169,127	0	4,738	1,828	845	2,064

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Manufacturing										
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Number of returns	155,177	10,908	2,268	3,226	3,891	1,548	7,532	1,572	15,399	778	3,753
Total assets	468,584,298	62,119,436	13,996,898	7,240,449	7,929,550	2,930,593	21,709,050	13,262,163	13,720,877	6,262,958	27,765,264
Cash	58,114,116	5,238,131	1,687,029	823,609	857,371	320,637	1,874,857	1,010,049	2,227,079	587,185	3,273,610
Trade notes and accounts receivable	99,189,758	11,883,229	1,641,938	1,696,009	1,813,549	696,601	3,457,802	2,848,736	3,916,697	1,326,942	5,406,808
Less: Allowance for bad debts	1,615,611	166,145	12,625	35,744	49,223	32,340	61,886	45,298	69,228	15,541	97,963
Inventories	103,685,339	14,204,607	3,273,278	1,996,435	2,950,219	919,826	4,393,765	2,637,130	1,649,702	848,884	4,825,087
U.S. Government obligations	509,267	d	d	0	d	0	0	0	d	0	d
Tax-exempt securities	939,429	d	d	d	d	0	0	d	0	d	d
Other current assets	19,663,085	3,113,688	458,843	438,582	741,950	102,244	860,159	305,033	533,460	307,740	1,163,731
Loans to shareholders	4,525,054	488,064	195,467	d	d	d	130,703	d	354,174	d	252,387
Mortgage and real estate loans	379,731	d	d	d	0	0	0	* 72,232	0	0	d
Other investments	43,192,921	3,918,351	630,402	759,439	435,561	280,426	2,217,102	1,072,534	d	1,139,766	5,444,490
Depreciable assets	328,837,309	48,787,153	8,996,668	4,421,158	2,235,217	1,147,624	18,105,655	12,675,413	16,685,357	3,824,055	13,980,522
Less: Accumulated depreciation	224,751,927	29,914,048	4,770,969	3,240,151	1,430,946	743,948	13,436,405	8,723,686	12,873,738	2,426,898	8,814,588
Depletable assets	3,528,389	d	0	0	0	0	2,512,727	d	0	* 70,717	105,818
Less: Accumulated depletion	362,972	0	0	0	0	0	122,639	d	0	* 41,806	81,480
Land	7,320,539	972,013	525,701	58,935	56,645	* 55,090	818,730	180,504	66,885	271,168	395,998
Intangible assets (amortizable)	21,532,939	2,930,870	592,184	d	d	142,467	652,479	650,270	1,022,268	136,629	1,658,578
Less: Accumulated amortization	7,528,951	751,229	120,881	65,608	d	36,808	266,330	282,437	558,279	34,249	473,088
Other assets	11,425,883	1,322,131	665,481	130,050	75,676	d	d	202,042	220,474	240,271	676,908
Total liabilities	468,584,298	62,119,436	13,996,898	7,240,449	7,929,550	2,930,593	21,709,050	13,262,163	13,720,877	6,262,958	27,765,264
Accounts payable	54,565,395	9,037,213	1,132,259	1,137,733	1,286,544	418,378	1,611,495	1,670,933	2,075,510	587,797	2,910,766
Mortgages, notes, bonds payable in less than 1 year	31,016,624	4,778,267	1,244,895	574,333	629,367	187,645	1,826,295	1,115,114	902,427	508,628	1,867,174
Other current liabilities	41,258,725	5,257,174	1,025,291	549,239	657,556	308,166	1,384,356	909,875	1,219,608	766,500	1,983,087
Loans from shareholders	20,393,674	1,786,872	612,097	313,176	957,361	* 102,049	949,975	421,803	586,611	212,356	596,037
Mortgages, notes, bonds payable in 1 year or more	69,779,007	10,489,644	2,739,751	655,765	706,244	521,935	3,526,706	2,882,421	2,361,316	654,251	5,117,054
Other liabilities	17,422,876	1,822,484	679,097	165,252	304,520	* 34,746	659,367	749,384	298,783	216,293	921,726
Net worth, total	234,147,996	28,947,782	6,563,509	3,844,951	3,387,957	1,357,675	11,750,856	5,512,634	6,276,621	3,317,133	14,369,420
Capital stock	8,727,467	522,443	252,270	195,209	222,575	10,909	477,021	303,546	285,729	32,185	216,559
Additional paid-in capital	28,326,541	2,440,348	1,650,460	353,181	918,097	57,636	1,486,646	780,811	775,442	840,531	1,872,696
Retained earnings, unappropriated	214,260,338	27,172,023	d	d	d	1,319,466	10,597,482	d	d	2,508,210	13,275,323
Less: Cost of treasury stock	17,166,350	1,187,033	d	d	d	* 30,336	810,293	d	d	* 63,793	995,157

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Manufacturing										
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Income from trade or business:											
Total receipts	900,429,136	157,814,421	14,195,231	15,375,806	18,576,310	4,697,448	42,777,111	28,394,511	32,976,972	9,759,852	43,495,205
Business receipts	891,126,384	156,696,336	d	15,261,874	18,620,041	4,509,040	42,310,774	27,766,176	d	9,554,753	43,110,855
Net gain, noncapital assets	2,497,549	563,555	38,864	13,084	d	d	82,492	d	25,478	d	44,391
Tax-exempt interest	71,859	3,834	d	d	d	d	816	d	d	d	1,520
Other receipts	6,733,343	560,696	180,956	d	-62,100	186,805	383,029	344,008	166,371	185,323	338,439
Total deductions	839,887,436	150,933,187	d	d	d	d	40,286,104	d	d	d	39,789,616
Cost of goods sold	623,446,917	123,659,170	7,483,659	10,655,013	d	2,956,579	30,780,041	20,982,849	20,338,338	7,356,214	28,122,910
Compensation of officers	21,137,574	1,977,132	240,363	453,450	d	217,303	700,588	471,658	1,148,105	100,398	1,188,561
Salaries and wages	64,324,930	6,705,330	1,310,347	1,208,619	d	478,150	2,947,696	1,673,741	3,480,953	464,701	3,610,961
Repairs and maintenance	4,345,023	719,266	96,952	70,241	d	12,328	380,078	75,317	249,824	55,259	194,444
Bad debts	813,606	63,916	5,500	16,936	17,631	4,995	34,955	d	38,733	d	38,563
Rents paid	13,505,644	1,436,817	239,006	278,027	d	63,641	494,635	526,323	965,689	110,058	502,393
Taxes and licenses	15,823,730	1,523,372	1,057,242	214,631	564,470	87,381	766,551	404,760	691,835	103,080	673,138
Interest paid	4,615,727	661,735	155,994	66,205	d	20,369	210,859	198,980	144,990	39,364	263,539
Amortization	1,258,083	201,762	30,638	10,835	d	d	46,041	42,056	53,265	9,015	99,887
Depreciation	15,777,359	2,680,610	643,573	155,394	d	49,336	747,165	635,187	835,339	236,641	737,703
Depletion	292,253	0	d	0	0	0	* 103,639	d	0	* 4,189	d
Advertising	6,706,283	1,809,090	264,193	136,167	d	228,087	173,507	49,965	250,632	87,327	370,043
Pension, profit-sharing, etc., plans	4,255,768	507,888	73,312	34,964	d	3,199	124,015	168,039	96,733	17,689	282,186
Employee benefit programs	12,076,148	1,431,251	180,241	d	d	d	531,866	406,339	406,056	85,687	530,315
Net loss, noncapital assets	149,439	35,488	* 23,628	* 222	d	d	* 5,779	d	d	d	d
Other deductions	51,358,952	7,520,361	958,079	1,171,350	d	351,100	2,238,690	1,235,626	2,344,776	483,005	3,139,792
Total receipts less total deductions	60,541,700	6,881,234	d	d	d	d	2,491,007	d	d	d	3,705,589
Net income (less deficit) from a trade or business	60,469,841	6,877,400	d	757,504	806,765	151,081	2,490,191	1,480,547	1,927,876	599,636	3,704,069
Total income tax	69,803	d	0	d	0	0	* 216	d	d	d	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Manufacturing—continued										
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Number of returns	8,133	5,741	4,032	29,893	13,196	5,889	3,121	5,758	9,649	18,890	
Total assets	29,679,627	17,217,662	24,513,382	70,326,945	38,745,913	22,341,191	21,866,519	24,846,108	11,411,234	30,698,479	
Cash	2,874,865	1,619,920	2,262,424	10,649,260	7,341,610	4,290,726	2,627,671	3,339,174	1,537,963	3,670,943	
Trade notes and accounts receivable	6,803,484	3,502,685	5,555,939	16,627,818	7,932,478	5,547,035	3,813,891	5,008,265	2,850,933	6,858,921	
Less: Allowance for bad debts	104,019	59,807	d	243,565	140,825	100,730	49,508	74,050	46,767	d	
Inventories	6,684,092	2,713,108	5,500,530	14,809,230	9,900,150	4,756,736	4,002,656	7,019,236	2,744,318	7,856,349	
U.S. Government obligations	0	d	d	d	d	0	d	0	d	d	
Tax-exempt securities	d	d	0	* 168,362	d	d	d	0	d	d	
Other current assets	1,241,966	511,671	811,641	2,926,543	1,820,444	808,677	849,101	857,527	476,984	1,333,097	
Loans to shareholders	d	d	221,548	691,947	279,570	306,219	89,333	d	75,371	394,442	
Mortgage and real estate loans	d	d	0	d	d	d	d	d	0	d	
Other investments	1,957,453	1,571,139	2,913,327	5,426,717	2,153,709	2,770,386	d	2,164,504	483,237	2,771,596	
Depreciable assets	26,434,811	18,940,811	15,065,751	59,665,555	22,604,873	8,651,147	8,139,985	13,957,357	8,730,814	15,787,383	
Less: Accumulated depreciation	18,502,933	13,852,502	9,428,359	43,250,937	15,416,181	6,176,570	5,255,991	9,158,513	6,365,951	10,968,613	
Depletable assets	d	155,982	d	d	0	0	d	0	d	0	
Less: Accumulated depletion	d	51,870	d	d	0	0	d	0	0	0	
Land	279,493	775,905	248,657	806,672	396,734	255,030	254,056	250,353	252,677	399,293	
Intangible assets (amortizable)	1,241,076	1,255,380	1,137,476	1,736,557	1,422,738	1,424,124	d	785,712	618,950	2,644,790	
Less: Accumulated amortization	453,488	347,604	439,536	691,924	519,755	564,495	311,713	470,974	d	720,629	
Other assets	d	181,678	688,543	837,127	915,791	362,258	1,975,123	873,266	156,582	716,907	
Total liabilities	29,679,627	17,217,662	24,513,382	70,326,945	38,745,913	22,341,191	21,866,519	24,846,108	11,411,234	30,698,479	
Accounts payable	3,478,882	1,739,652	3,582,215	7,372,220	3,609,870	2,720,183	2,174,546	3,176,341	1,512,233	3,330,626	
Mortgages, notes, bonds payable in less than 1 year	2,141,422	988,450	1,703,444	3,912,453	2,079,406	825,591	744,876	1,564,644	708,681	2,713,512	
Other current liabilities	2,238,153	985,120	1,822,118	5,950,783	5,098,751	2,313,424	1,524,546	3,117,861	1,238,337	2,908,779	
Loans from shareholders	1,026,490	1,295,906	519,064	3,434,574	1,582,172	1,619,729	675,749	1,685,258	295,817	1,720,580	
Mortgages, notes, bonds payable in 1 year or more	5,591,890	3,735,091	3,523,094	9,135,443	4,899,878	1,382,615	3,071,239	3,888,843	1,600,566	3,295,263	
Other liabilities	937,767	494,369	2,017,318	1,883,355	757,424	804,292	2,600,253	976,066	430,104	670,277	
Net worth, total	14,265,023	7,979,074	11,346,130	38,638,117	20,718,411	12,675,357	11,075,312	10,437,094	5,625,498	16,059,441	
Capital stock	389,232	301,148	760,393	1,162,647	641,119	309,464	435,336	464,184	377,963	1,367,536	
Additional paid-in capital	1,513,851	d	913,610	2,876,232	2,521,017	1,970,269	685,328	1,456,886	d	1,786,410	
Retained earnings, unappropriated	d	5,262,484	12,923,662	38,015,206	18,217,964	11,418,481	10,594,998	d	4,822,904	14,366,046	
Less: Cost of treasury stock	d	d	3,251,535	3,415,968	661,689	1,022,857	640,350	d	d	1,460,551	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Manufacturing—continued										
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Income from trade or business:											
Total receipts	60,580,545	28,898,192	50,746,889	128,982,811	62,097,317	38,082,334	28,134,498	48,068,679	29,070,177	57,704,825	
Business receipts	60,160,211	28,502,359	50,386,832	127,447,124	61,473,806	37,770,680	27,911,493	47,104,801	28,673,769	57,117,742	
Net gain, noncapital assets	213,105	81,974	d	414,228	d	63,706	27,794	326,726	d	68,015	
Tax-exempt interest	6,276	2,157	d	7,431	d	2,461	d	4,641	d	10,316	
Other receipts	200,953	311,703	328,926	1,114,029	428,533	245,487	d	632,511	384,776	508,752	
Total deductions	56,372,071	27,310,476	48,789,200	118,200,192	d	34,933,396	d	44,360,812	d	53,133,607	
Cost of goods sold	43,084,567	d	40,772,070	86,684,621	38,894,330	22,426,751	17,535,790	34,744,166	19,975,710	34,937,996	
Compensation of officers	1,183,226	d	882,509	3,964,848	1,685,125	1,461,802	732,190	986,992	660,981	1,641,084	
Salaries and wages	3,625,387	d	2,523,305	8,166,977	5,581,654	4,600,950	3,072,529	2,856,445	2,166,993	6,389,575	
Repairs and maintenance	281,354	d	222,292	637,785	283,965	170,601	71,995	172,429	110,325	269,351	
Bad debts	30,780	85,649	d	139,254	43,367	42,171	14,926	26,966	40,071	d	
Rents paid	965,183	d	481,466	2,284,813	919,552	772,841	326,193	612,605	527,191	1,109,129	
Taxes and licenses	959,586	659,588	534,712	2,645,147	1,170,330	761,186	488,735	855,826	612,599	1,049,561	
Interest paid	360,362	211,991	268,242	589,338	311,243	150,212	146,845	298,607	d	299,008	
Amortization	71,624	54,135	46,489	127,883	72,962	101,381	69,788	49,779	26,929	129,690	
Depreciation	1,260,933	d	894,494	2,512,593	1,040,179	352,992	384,163	636,461	294,594	748,908	
Depletion	0	d	d	0	0	d	0	0	0	0	
Advertising	239,091	128,146	60,913	498,472	407,831	299,908	241,293	205,029	d	650,339	
Pension, profit-sharing, etc., plans	307,056	d	227,510	748,764	372,579	231,342	218,288	199,567	91,452	251,308	
Employee benefit programs	761,060	478,889	504,491	2,376,621	1,090,496	639,980	528,313	651,095	467,688	646,392	
Net loss, noncapital assets	14,823	d	d	5,384	d	d	d	4,206	d	d	
Other deductions	3,227,038	d	1,249,575	6,817,690	3,957,765	2,917,522	1,743,347	2,060,640	2,174,471	4,935,464	
Total receipts less total deductions	4,208,474	1,587,716	1,957,689	10,782,620	d	3,148,937	d	3,707,867	d	4,571,218	
Net income (less deficit) from a trade or business	4,202,198	1,585,559	d	10,775,189	6,266,669	3,146,476	2,577,016	3,703,226	1,544,291	4,560,903	
Total income tax	d	d	d	* 2,014	d	d	d	d	0	d	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Wholesale trade				Retail trade							
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers	Food, beverage and liquor stores	Health and personal care stores	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
Number of returns	248,303	159,148	79,216	9,939	414,778	59,140	19,969	14,428	23,351	71,858	32,781	
Total assets	450,868,536	264,077,286	185,848,245	943,006	429,761,357	195,000,748	13,912,438	8,627,933	37,415,656	42,778,381	15,257,478	
Cash	47,559,125	26,300,684	20,914,825	343,617	51,394,015	19,613,966	1,785,514	1,305,901	4,053,264	5,789,032	3,358,099	
Trade notes and accounts receivable	115,194,251	65,582,063	49,496,823	* 115,365	50,757,630	24,945,795	2,107,952	3,080,665	5,315,382	2,043,545	2,618,907	
Less: Allowance for bad debts	1,595,700	d	d	0	603,606	202,339	44,301	7,682	100,483	d	d	
Inventories	141,725,358	d	47,418,211	d	175,203,905	108,934,304	4,820,720	1,859,828	12,400,853	11,071,626	4,683,298	
U.S. Government obligations	88,271	d	d	0	* 212,337	d	0	0	d	0	0	
Tax-exempt securities	1,030,500	829,172	201,327	0	68,088	d	d	0	d	d	0	
Other current assets	20,726,173	10,205,304	10,507,313	13,555	15,163,795	5,052,252	642,536	339,688	905,730	1,386,480	358,143	
Loans to shareholders	4,972,878	2,780,010	2,160,404	* 32,464	5,368,878	1,979,052	317,227	265,600	d	489,782	497,903	
Mortgage and real estate loans	644,101	435,086	209,015	0	573,347	d	d	d	d	d	d	
Other investments	41,337,666	25,767,654	15,408,721	161,292	29,167,462	5,293,084	732,768	428,761	4,737,444	5,055,883	508,077	
Depreciable assets	131,709,541	72,013,658	59,332,835	363,049	168,341,497	40,442,203	6,706,405	2,684,033	19,555,389	29,745,378	4,443,348	
Less: Accumulated depreciation	82,756,925	45,043,024	37,497,833	216,068	101,060,732	22,646,321	4,081,961	1,888,077	12,872,195	18,740,669	2,884,787	
Depletable assets	365,140	d	d	0	* 6,412	d	0	0	d	0	0	
Less: Accumulated depletion	153,598	* 74,357	* 79,241	0	* 2,309	d	0	0	d	0	0	
Land	5,546,191	2,818,691	2,709,396	* 18,103	13,966,301	3,102,526	445,900	173,624	d	1,283,874	96,545	
Intangible assets (amortizable)	21,420,319	7,334,497	14,037,639	* 48,183	22,587,251	6,944,639	535,446	d	d	5,326,928	1,774,794	
Less: Accumulated amortization	5,606,939	2,474,847	3,112,910	* 19,181	8,927,649	1,796,975	227,637	d	d	2,372,327	692,188	
Other assets	8,662,183	d	4,542,310	d	7,544,733	3,196,529	132,158	155,727	804,317	1,665,451	460,899	
Total liabilities	450,868,536	264,077,286	185,848,245	943,006	429,761,357	195,000,748	13,912,438	8,627,933	37,415,656	42,778,381	15,257,478	
Accounts payable	94,753,226	52,278,962	42,312,630	161,633	46,618,639	12,540,032	2,021,874	3,072,928	4,927,572	5,517,496	3,606,905	
Mortgages, notes, bonds payable in less than 1 year	49,112,333	d	17,231,235	d	101,462,928	89,562,439	822,931	536,478	2,540,597	1,548,788	715,578	
Other current liabilities	35,725,816	20,362,782	15,265,968	97,076	35,257,107	15,754,855	2,457,778	867,443	2,826,548	3,291,878	824,369	
Loans from shareholders	22,746,551	13,615,562	9,030,430	100,559	33,051,375	11,734,029	1,399,800	368,789	2,087,470	4,981,115	1,383,642	
Mortgages, notes, bonds payable in 1 year or more	61,518,042	33,050,606	28,416,911	* 50,525	59,584,790	19,705,114	2,119,724	739,908	5,775,914	7,444,917	1,984,032	
Other liabilities	8,606,539	d	4,599,912	d	8,510,340	2,598,047	362,751	378,554	333,884	1,286,024	393,459	
Net worth, total	178,406,028	108,941,636	68,991,169	473,224	145,276,179	43,106,232	4,727,578	2,663,834	18,923,672	18,708,164	6,349,494	
Capital stock	7,336,556	4,431,851	2,873,989	30,716	14,263,543	6,543,974	405,261	100,874	1,142,853	2,418,730	542,401	
Additional paid-in capital	22,729,545	13,068,365	d	d	41,902,349	14,324,656	1,648,631	307,596	2,112,144	3,632,735	1,307,119	
Retained earnings, unappropriated	157,879,838	96,966,159	d	d	96,214,354	23,709,019	2,832,129	d	16,493,566	d	4,956,751	
Less: Cost of treasury stock	9,539,910	5,524,739	d	d	7,104,067	1,471,418	158,443	d	824,891	d	456,777	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Wholesale trade					Retail trade							
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)		
Income from trade or business:													
Total receipts	1,481,367,199	676,560,467	802,479,111	2,327,621	1,509,469,918	667,881,457	39,058,333	29,192,665	86,092,487	170,345,232	65,094,880		
Business receipts	1,470,290,461	670,994,996	797,007,820	2,287,645	1,484,909,980	652,203,785	38,543,057	28,988,117	85,504,052	168,318,946	64,766,338		
Net gain, noncapital assets	2,056,621	d	d	d	1,156,097	d	d	d	d	d	d		
Tax-exempt interest	47,197	d	d	d	65,676	d	d	d	d	d	d		
Other receipts	8,972,920	d	d	d	23,338,165	14,993,541	486,627	221,687	510,669	d	289,427		
Total deductions	1,433,035,009	647,591,490	783,674,386	1,769,133	1,474,477,732	657,153,526	37,732,281	28,341,560	81,687,551	167,376,464	61,897,128		
Cost of goods sold	1,206,414,249	d	690,289,521	d	1,195,175,741	565,223,478	23,073,135	21,829,452	60,112,303	126,076,601	46,261,547		
Compensation of officers	22,443,037	14,166,274	7,927,586	349,177	19,732,926	5,283,131	961,485	563,884	1,596,325	2,032,962	2,091,121		
Salaries and wages	78,862,809	d	31,884,966	d	96,622,728	34,757,265	4,762,801	2,841,600	8,179,927	14,537,521	5,290,978		
Repairs and maintenance	4,323,399	2,299,530	2,012,323	11,547	5,703,323	1,430,905	273,343	76,511	567,003	1,326,203	169,410		
Bad debts	1,584,086	d	532,750	d	971,977	380,953	67,662	17,969	153,959	d	37,945		
Rents paid	15,545,077	9,338,821	6,124,466	81,790	27,972,187	7,660,340	1,879,909	496,022	1,628,101	4,775,624	1,532,033		
Taxes and licenses	13,296,533	7,207,842	6,022,005	66,685	18,651,859	5,823,720	809,132	403,861	1,604,354	2,851,628	890,605		
Interest paid	4,680,914	2,744,773	1,930,037	6,104	5,209,809	2,573,205	155,429	85,951	413,274	444,489	139,563		
Amortization	1,262,298	465,535	794,293	* 2,471	1,363,767	425,954	40,202	22,284	d	301,197	137,540		
Depreciation	8,987,376	5,728,061	3,243,720	15,596	9,745,869	3,029,975	286,409	115,124	964,957	1,585,607	220,695		
Depletion	* 1,896	* 1,896	0	0	* 3,243	d	0	0	d	d	0		
Advertising	5,679,161	3,122,561	2,531,937	24,663	14,621,915	6,685,644	1,397,659	245,194	991,383	1,197,661	598,085		
Pension, profit-sharing, etc., plans	3,402,394	2,046,354	1,327,382	28,658	1,707,927	377,497	50,839	41,863	138,093	d	d		
Employee benefit programs	7,076,037	4,415,087	2,621,024	39,927	6,774,447	2,699,109	283,848	111,510	621,937	1,449,530	266,534		
Net loss, noncapital assets	100,559	76,638	23,921	0	596,214	d	15,664	* 97	3,286	13,405	d		
Other deductions	59,375,184	32,470,420	26,408,456	496,308	69,623,800	20,333,387	3,674,764	1,490,238	4,681,320	10,375,263	4,084,835		
Total receipts less total deductions	48,332,190	28,968,977	18,804,725	558,488	34,992,186	10,727,931	1,326,053	851,105	4,404,936	2,968,769	3,197,752		
Net income (less deficit) from a trade or business	48,284,993	d	d	d	34,926,510	d	d	d	d	d	d		
Total income tax	67,424	30,561	36,864	0	12,476	9,430	d	d	d	d	0		

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Retail trade—continued						Transportation and warehousing				
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Number of returns	38,818	32,549	16,065	7,149	52,526	46,144	160,215	7,282	99,698	19,516	* 358
Total assets	38,338,882	14,450,831	13,420,552	4,141,821	18,569,328	27,847,309	106,093,421	24,643,942	46,245,721	9,174,456	* 1,029,708
Cash	4,025,907	2,150,636	1,434,462	317,698	2,758,526	4,801,011	11,677,672	1,522,070	5,919,496	685,944	* 87,685
Trade notes and accounts receivable	2,528,697	466,884	607,948	402,444	2,638,636	4,000,775	19,863,056	2,689,873	10,175,570	1,017,162	* 153,351
Less: Allowance for bad debts	29,929	9,191	4,018	* 4,043	90,307	67,876	242,050	d	146,155	10,561	d
Inventories	4,078,728	7,583,524	5,893,388	1,610,955	7,302,245	4,964,437	2,188,998	d	691,131	31,982	d
U.S. Government obligations	d	0	d	0	0	0	d	0	d	0	0
Tax-exempt securities	0	d	0	0	0	0	* 123,682	d	d	0	0
Other current assets	1,226,519	980,549	430,141	156,762	1,016,955	2,668,041	5,572,930	1,203,241	2,303,366	596,666	* 10,778
Loans to shareholders	487,399	305,186	* 79,415	d	228,725	539,872	3,746,681	d	1,373,374	1,331,331	d
Mortgage and real estate loans	* 73,362	0	d	0	0	d	76,562	d	* 54,472	d	0
Other investments	2,278,533	638,910	809,827	449,534	1,007,982	7,226,657	11,086,210	d	3,023,710	1,038,819	d
Depreciable assets	32,752,934	5,135,723	7,056,510	2,313,956	7,702,535	9,803,082	114,281,382	27,417,076	57,698,435	6,924,242	* 701,900
Less: Accumulated depreciation	17,616,246	3,404,460	3,731,798	1,292,469	5,242,419	6,659,329	69,381,759	13,833,946	37,220,253	4,005,413	* 585,534
Depletable assets	0	0	d	0	0	0	d	d	d	0	0
Less: Accumulated depletion	0	0	d	0	0	0	* 14,518	d	d	0	0
Land	5,828,284	d	282,682	d	245,118	168,783	1,988,943	295,310	984,157	d	d
Intangible assets (amortizable)	d	448,528	561,468	d	d	1,371,403	3,721,044	258,737	1,443,092	1,296,264	* 36,621
Less: Accumulated amortization	1,587,662	203,290	d	159,191	713,214	612,447	1,506,572	124,266	549,387	551,495	* 30,747
Other assets	831,731	291,524	148,010	13,999	214,808	-370,420	2,865,527	660,954	445,926	741,846	* 96,611
Total liabilities	38,338,882	14,450,831	13,420,552	4,141,821	18,569,328	27,847,309	106,093,421	24,643,942	46,245,721	9,174,456	* 1,029,708
Accounts payable	3,714,640	2,387,105	2,106,368	510,609	2,642,642	3,570,468	9,268,496	1,265,603	3,809,178	248,513	* 127,985
Mortgages, notes, bonds payable in less than 1 year	1,177,894	698,245	477,232	307,591	1,412,996	1,662,159	9,483,246	1,359,994	5,273,009	822,378	* 47,775
Other current liabilities	1,694,425	1,564,740	1,135,079	284,848	2,039,537	2,515,605	6,459,072	1,244,223	2,771,571	436,248	* 47,189
Loans from shareholders	3,414,049	1,601,252	1,299,972	337,706	3,080,447	1,363,105	6,978,601	1,189,850	3,097,609	464,563	d
Mortgages, notes, bonds payable in 1 year or more	11,534,296	1,438,773	3,056,528	602,205	2,904,318	2,279,062	31,970,495	7,227,664	14,023,957	5,172,223	* 379,008
Other liabilities	1,028,331	337,442	437,368	155,286	344,683	854,510	4,186,991	1,075,816	2,255,213	84,381	d
Net worth, total	15,775,246	6,423,274	4,908,005	1,943,576	6,144,704	15,602,401	37,746,519	11,280,793	15,015,183	1,946,150	* 386,742
Capital stock	1,195,352	583,974	254,041	122,449	734,664	218,970	1,468,750	121,564	780,258	197,114	* 217
Additional paid-in capital	9,526,457	1,165,604	982,837	228,838	4,080,231	2,585,500	22,876,366	d	2,315,602	d	d
Retained earnings, unappropriated	5,441,821	4,865,722	3,753,601	d	1,713,734	d	15,874,146	d	13,290,150	1,829,583	d
Less: Cost of treasury stock	388,384	192,027	* 82,474	d	383,924	d	2,472,743	d	1,370,827	0	0

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Retail trade—continued						Transportation and warehousing				
	(44)	(45)	(46)	(47)	(48)	(49)	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation
Income from trade or business:											
Total receipts	240,433,438	33,675,795	42,801,976	12,655,657	52,042,425	70,195,572	252,226,802	d	d	d	d
Business receipts	238,204,674	33,556,941	42,362,062	12,487,266	51,015,736	68,979,007	246,325,389	20,235,138	146,603,673	14,145,766	* 1,990,274
Net gain, noncapital assets	d	9,633	4,488	d	d	d	1,777,450	228,533	1,098,489	d	d
Tax-exempt interest	d	* 332	0	0	d	d	8,644	d	d	0	0
Other receipts	2,102,960	108,889	435,426	d	921,915	1,176,095	4,115,319	959,233	d	128,845	d
Total deductions	237,411,348	32,360,102	41,301,310	12,238,669	49,885,821	67,091,973	241,630,041	20,722,786	143,784,236	13,634,040	* 1,823,545
Cost of goods sold	214,515,598	19,110,095	28,516,521	8,641,358	33,119,363	48,696,291	101,817,793	d	53,080,992	3,805,694	d
Compensation of officers	1,027,389	1,135,678	1,002,219	164,081	1,733,069	2,141,581	5,372,353	298,952	2,695,544	554,658	* 14,632
Salaries and wages	6,044,647	3,986,580	4,536,113	1,216,733	5,412,751	5,055,811	35,104,063	2,477,664	21,369,820	2,948,151	* 156,510
Repairs and maintenance	909,636	156,351	215,806	78,390	268,389	231,376	6,033,812	d	4,086,595	324,712	d
Bad debts	d	12,403	17,654	4,168	d	98,094	265,027	d	d	5,193	0
Rents paid	2,327,610	2,682,084	1,429,088	393,968	2,262,213	905,195	10,297,281	1,004,967	6,183,355	855,718	* 87,900
Taxes and licenses	2,504,868	840,217	894,730	187,034	913,932	927,778	6,411,766	376,219	3,999,304	604,716	* 38,865
Interest paid	611,059	125,985	210,122	39,250	232,481	179,001	1,841,530	314,028	930,531	245,786	* 23,208
Amortization	213,952	28,285	34,379	3,164	d	83,565	252,643	d	106,244	62,507	d
Depreciation	1,946,481	273,548	365,429	150,476	296,852	510,316	10,887,749	1,905,804	6,672,041	829,783	* 58,607
Depletion	0	0	0	0	0	0	* 5,921	0	d	0	d
Advertising	237,112	664,761	572,508	138,879	548,590	1,344,440	620,463	52,757	348,667	69,392	* 7,218
Pension, profit-sharing, etc., plans	d	d	d	d	85,302	260,381	779,648	84,242	336,632	80,157	* 8,628
Employee benefit programs	280,566	158,952	176,579	82,632	236,406	406,844	3,437,034	434,917	1,964,223	203,104	* 31,194
Net loss, noncapital assets	d	d	d	d	22,879	57,844	16,768	d	d	* 3,000	0
Other deductions	6,660,085	3,060,208	3,290,174	1,129,189	4,650,881	6,193,456	58,486,188	3,990,758	41,862,163	3,041,469	* 249,329
Total receipts less total deductions	3,022,089	1,315,693	1,500,666	416,988	2,156,605	3,103,599	10,596,761	d	d	d	d
Net income (less deficit) from a trade or business	d	1,315,361	1,500,666	416,988	d	d	10,588,117	700,117	6,010,799	d	d
Total income tax	d	0	0	0	d	d	* 568	0	* 290	0	0

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Transportation and warehousing—continued		Information							Finance and insurance	
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	31,580	1,782	78,206	20,409	26,235	4,231	8,425	9,169	9,737	158,527	654
Total assets	17,347,360	7,652,234	59,113,396	25,674,984	10,252,394	8,017,337	8,062,103	3,419,824	3,686,754	414,163,197	88,501,239
Cash	2,325,440	1,137,036	10,233,373	3,369,014	2,619,012	934,329	1,191,855	1,045,840	1,073,323	92,640,024	6,629,947
Trade notes and accounts receivable	4,463,699	1,363,401	8,453,527	3,966,583	612,711	669,676	1,198,785	805,822	1,199,950	112,324,636	33,429,273
Less: Allowance for bad debts	53,940	7,167	269,231	110,638	* 74,561	18,519	34,214	3,057	* 28,242	2,299,956	d
Inventories	488,181	366,560	1,337,323	546,274	225,524	* 5,199	541,177	7,267	* 11,884	d	d
U.S. Government obligations	0	0	* 94,475	d	0	0	0	0	0	9,167,511	d
Tax-exempt securities	d	0	d	d	d	d	d	d	0	4,191,813	3,643,376
Other current assets	1,093,431	365,447	3,174,544	1,122,136	488,431	452,538	696,096	158,064	257,279	20,013,253	1,561,272
Loans to shareholders	d	d	1,514,123	477,720	d	174,154	d	d	* 154,323	2,586,678	d
Mortgage and real estate loans	d	d	* 66,104	d	0	d	0	0	0	61,421,495	d
Other investments	1,668,404	1,081,143	15,563,201	8,516,067	2,366,649	d	1,234,400	d	534,740	79,189,668	7,392,923
Depreciable assets	15,354,519	6,185,211	31,690,910	10,011,162	9,173,136	3,218,731	6,687,321	1,256,428	1,344,133	27,323,199	2,323,543
Less: Accumulated depreciation	10,133,771	3,602,841	22,372,170	7,350,191	6,185,308	2,255,778	4,651,451	941,813	987,628	17,173,036	1,240,488
Depletable assets	d	0	0	0	d	0	0	0	0	d	d
Less: Accumulated depletion	0	0	d	0	d	0	0	0	0	* 14,041	d
Land	292,469	344,303	1,041,546	450,136	348,162	167,679	56,527	d	d	1,414,520	d
Intangible assets (amortizable)	595,800	90,531	9,419,447	4,710,790	513,390	2,904,284	840,339	381,209	69,435	12,266,840	222,775
Less: Accumulated amortization	210,240	40,437	4,321,761	2,739,516	251,222	736,104	345,652	211,540	37,727	4,512,423	d
Other assets	654,317	265,872	2,265,197	1,787,642	-205,425	313,995	254,621	55,686	58,678	15,550,248	518,404
Total liabilities	17,347,360	7,652,234	59,113,396	25,674,984	10,252,394	8,017,337	8,062,103	3,419,824	3,686,754	414,163,197	88,501,239
Accounts payable	2,646,298	1,170,918	4,403,394	1,367,912	380,057	109,868	1,322,520	433,852	789,185	109,253,635	d
Mortgages, notes, bonds payable in less than 1 year	1,405,894	574,196	3,637,007	1,492,606	679,940	777,873	598,460	76,973	* 11,155	36,969,099	4,751,798
Other current liabilities	1,462,367	497,474	9,651,299	5,642,204	1,298,190	603,532	874,688	645,183	587,502	109,132,493	68,900,775
Loans from shareholders	1,690,529	d	9,356,323	2,882,336	3,786,507	845,977	1,354,189	412,826	* 74,488	10,337,831	d
Mortgages, notes, bonds payable in 1 year or more	3,532,918	1,634,725	8,387,195	2,025,090	1,874,447	2,190,653	1,647,501	441,053	* 208,452	29,966,665	1,555,114
Other liabilities	563,193	d	4,811,529	4,252,062	-128,858	-238,841	448,592	49,582	* 428,992	32,843,985	950,804
Net worth, total	6,046,162	3,071,489	18,866,649	8,012,773	2,362,112	3,728,275	1,816,153	1,360,355	1,586,981	85,659,491	11,505,517
Capital stock	184,348	185,250	2,123,893	d	d	294,161	491,926	d	457,945	5,052,608	361,542
Additional paid-in capital	2,295,970	d	13,136,685	1,908,525	4,087,587	851,777	4,817,854	920,154	550,789	32,324,925	2,970,940
Retained earnings, unappropriated	3,968,240	2,088,470	5,394,463	6,686,905	-1,715,508	2,724,552	-3,362,357	406,439	654,432	51,808,590	8,293,345
Less: Cost of treasury stock	402,397	d	1,788,392	d	d	142,214	131,271	d	* 76,184	3,526,633	120,310

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Transportation and warehousing—continued		Information							Finance and insurance	
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Income from trade or business:											
Total receipts	54,682,601	d	92,466,695			4,392,874	24,065,047	d	d	137,650,195	4,845,601
Business receipts	53,975,363	9,375,175	90,692,860	28,797,965	14,250,296	4,335,907	23,534,158	8,602,636	11,171,898	123,199,593	1,506,543
Net gain, noncapital assets	190,600	d	127,130	29,396	d	18,529	54,698	* 15,135	d	d	141,878
Tax-exempt interest	* 1,258	d	35,464	d	d	* 2,349	* 1,099	d	d	d	113,007
Other receipts	515,380	394,549	1,611,241	d	d	36,089	475,093	d	65,301	10,998,481	3,084,173
Total deductions	52,169,834	9,495,600	85,075,653	26,524,646	13,486,067	3,948,348	22,747,444	7,896,754	10,472,395	114,208,711	3,300,357
Cost of goods sold	32,262,851	2,600,826	37,091,987	8,889,234	4,110,724	475,867	14,985,637	3,505,714	5,124,810	* 340,240	0
Compensation of officers	1,613,094	195,473	5,918,689	1,712,203	1,971,712	274,741	528,761	436,783	994,489	14,633,994	277,212
Salaries and wages	5,717,834	2,434,084	15,380,124	6,572,180	1,393,048	1,215,274	2,798,399	1,554,107	1,847,116	41,010,908	869,778
Repairs and maintenance	633,038	203,318	541,245	203,815	136,002	36,295	115,553	31,993	17,586	770,322	55,977
Bad debts	78,993	d	283,698	71,514	8,296	18,666	53,012	* 124,673	* 7,537	3,071,896	d
Rents paid	1,400,114	765,227	2,418,720	570,067	1,024,231	129,274	405,989	156,280	132,879	4,722,752	d
Taxes and licenses	1,025,857	366,805	2,304,878	872,465	350,610	229,138	367,135	200,985	284,545	4,082,363	127,994
Interest paid	238,117	89,860	654,014	275,876	101,440	108,306	129,846	22,648	15,898	3,815,747	500,550
Amortization	38,864	11,573	748,999	253,359	202,917	167,852	106,363	13,954	4,554	875,504	68,130
Depreciation	1,082,880	338,633	1,620,778	404,078	469,233	164,127	387,589	111,444	84,306	1,559,154	89,128
Depletion	0	0	d	0	0	0	0	0	0	d	0
Advertising	131,428	11,001	1,241,769	357,934	146,717	93,017	211,966	190,062	242,073	2,845,081	51,424
Pension, profit-sharing, etc., plans	152,981	117,008	d	280,174	d	40,245	39,731	d	d	1,779,110	41,298
Employee benefit programs	545,441	258,155	1,280,607	695,215	112,687	77,610	153,782	96,707	144,607	2,495,748	123,393
Net loss, noncapital assets	* 5,174	d	20,867	4,463	* 7,705	* 972	* 951	d	d	d	127,805
Other deductions	7,243,167	2,099,303	14,989,830	5,382,069	3,317,167	916,965	2,462,729	1,417,517	1,493,384	32,023,943	761,315
Total receipts less total deductions	2,512,767	d	7,391,042	d	d	444,526	1,317,604	d	d	23,441,484	1,545,245
Net income (less deficit) from a trade or business	2,511,509	d	7,355,578	2,981,652	d	442,177	1,316,505	d	765,166	d	1,432,237
Total income tax	d	d	d	d	0	0	0	d	0	24,037	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing					Professional, scientific, and technical services	Management of companies (holding companies)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)		
Number of returns	22,727	46,794	86,746	1,506	479,318	448,787	28,161	2,369	731,983	34,675		
Total assets	90,420,800	196,047,545	29,640,345	9,553,268	379,663,521	339,926,297	38,193,244	1,543,979	177,085,260	564,871,738		
Cash	7,426,100	69,744,036	8,568,303	271,637	36,435,339	32,281,226	3,882,218	271,895	49,507,008	40,224,935		
Trade notes and accounts receivable	31,903,735	40,557,121	6,241,520	* 192,986	16,551,531	12,137,806	4,316,527	97,198	41,376,954	270,642,052		
Less: Allowance for bad debts	1,326,381	69,400	48,804	d	319,354	d	106,643	d	376,847	4,069,924		
Inventories	0	d	0	0	3,196,615	* 171,453	3,015,542	* 9,620	4,628,708	* 199,586		
U.S. Government obligations	d	809,794	d	d	160,287	160,287	0	0	* 31,446	57,780,623		
Tax-exempt securities	d	d	d	d	519,852	d	d	0	d	30,015,108		
Other current assets	8,634,628	5,993,183	1,481,973	2,342,197	29,850,641	27,834,220	1,769,389	247,032	15,038,313	13,060,605		
Loans to shareholders	194,983	1,079,329	d	* 637,166	d	d	678,908	d	6,713,084	2,023,614		
Mortgage and real estate loans	d	3,730,350	181,185	* 396,510	7,499,373	d	d	0	d	13,931,096		
Other investments	5,105,495	57,679,442	3,857,871	5,153,937	57,712,034	54,598,663	2,851,446	* 261,924	20,049,915	122,303,927		
Depreciable assets	4,582,891	13,158,943	7,222,723	35,199	268,147,432	216,958,149	51,011,708	177,575	79,222,362	16,382,709		
Less: Accumulated depreciation	2,620,212	8,546,342	4,751,729	14,265	120,304,067	88,586,765	31,620,247	97,055	56,231,234	8,259,019		
Depletable assets	0	d	d	0	450,099	d	0	d	* 25,819	* 5,430		
Less: Accumulated depletion	0	d	0	0	d	d	0	0	* 16,184	* 1,765		
Land	373,680	566,383	165,299	d	51,835,201	d	445,098	d	2,044,419	2,178,591		
Intangible assets (amortizable)	1,311,157	2,851,434	8,076,390	* 5,085	7,210,096	5,639,790	1,315,004	255,302	15,096,605	4,771,490		
Less: Accumulated amortization	377,059	730,844	3,320,220	d	3,448,055	2,768,804	525,669	153,782	5,781,432	540,237		
Other assets	4,474,614	9,208,307	1,144,568	204,355	12,441,772	11,130,723	1,114,980	* 196,069	5,316,920	4,222,915		
Total liabilities	90,420,800	196,047,545	29,640,345	9,553,268	379,663,521	339,926,297	38,193,244	1,543,979	177,085,260	564,871,738		
Accounts payable	6,626,280	96,709,261	5,067,164	d	8,219,903	6,260,299	1,919,079	40,525	17,201,406	5,302,320		
Mortgages, notes, bonds payable in less than 1 year	26,892,661	1,601,141	3,598,284	125,214	16,368,390	12,387,229	3,876,382	* 104,779	10,336,063	9,072,235		
Other current liabilities	10,352,072	24,344,046	4,576,983	958,616	15,092,623	13,692,952	1,339,690	59,981	31,431,758	386,545,016		
Loans from shareholders	5,673,283	3,029,808	1,445,676	d	46,407,494	43,517,952	d	d	23,359,342	5,483,643		
Mortgages, notes, bonds payable in 1 year or more	13,188,158	9,939,184	5,095,862	188,348	156,948,895	141,460,183	15,226,825	* 261,888	25,473,263	20,422,389		
Other liabilities	9,998,796	20,362,094	1,473,026	59,265	20,476,951	19,650,116	d	d	9,752,984	11,948,939		
Net worth, total	17,689,549	40,062,011	8,383,350	8,019,065	116,149,265	102,957,566	12,303,721	887,977	59,530,445	126,097,196		
Capital stock	1,280,571	2,086,135	686,218	638,143	16,024,214	d	d	d	6,840,782	7,454,633		
Additional paid-in capital	5,455,521	17,720,498	2,207,948	3,970,017	84,130,817	75,832,810	8,146,817	* 151,189	27,347,219	50,732,053		
Retained earnings, unappropriated	d	d	6,877,003	d	23,536,516	d	d	690,939	35,020,507	75,180,193		
Less: Cost of treasury stock	d	d	1,387,819	d	7,542,282	d	d	d	9,678,062	7,269,683		

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Finance and insurance—continued						Real estate and rental and leasing				Professional, scientific, and technical services	Management of companies (holding companies)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)		
Income from trade or business:												
Total receipts	29,744,593	d	46,597,095	d	128,260,202	d	d	d	558,228,538	33,291,392		
Business receipts	23,687,971	52,215,867	45,408,193	381,020	118,949,950	85,162,451	32,249,239	1,538,259	549,097,498	9,917,332		
Net gain, noncapital assets	2,594,680		76,681	d	2,908,335	d	d	0	688,336	649,506		
Tax-exempt interest	3,654	d	4,860	d	61,105	d	d	d	19,408	961,372		
Other receipts	3,458,288	3,296,448	1,107,362	52,210	6,340,812	d	d	d	8,423,296	21,763,182		
Total deductions	26,261,651	45,989,364	38,278,655	378,683	113,055,239	79,970,472	31,953,260	1,131,508	497,731,176	19,013,227		
Cost of goods sold	0	d	d	d	16,809,417	d	d	d	173,624,508	d		
Compensation of officers	1,205,385	6,569,102	6,547,984	* 34,311	9,770,839	8,702,206	999,097	69,536	52,067,843	2,010,933		
Salaries and wages	8,508,545	17,810,591	13,716,684	105,310	30,871,485	26,618,576	3,817,519	435,389	108,969,907	5,023,543		
Repairs and maintenance	156,423	232,768	320,404	* 4,750	1,881,565	1,088,607	790,316	2,842	2,323,294	393,258		
Bad debts	2,756,692	117,829	d	0	369,243	264,930	100,226	* 4,087	621,148	574,664		
Rents paid	1,114,082	1,643,870	1,893,235	d	5,647,283	3,703,959	1,896,648	46,676	16,652,083	319,641		
Taxes and licenses	895,119	1,442,218	1,603,623	13,409	4,267,406	3,381,322	853,346	32,738	16,275,690	860,251		
Interest paid	1,891,557	991,795	423,415	* 8,431	1,961,316	1,240,590	703,744	16,981	1,953,890	2,662,984		
Amortization	84,078	192,033	530,563	* 700	346,791	183,550	159,063	4,177	881,628	456,538		
Depreciation	354,760	743,867	369,524	1,875	7,451,155	1,641,413	5,799,393	10,349	3,767,995	625,920		
Depletion	0	d	d	0	d	d	0	0	d	d		
Advertising	1,132,289	834,318	820,366	* 6,683	2,201,880	1,894,696	206,628	100,555	6,600,421	251,410		
Pension, profit-sharing, etc., plans	137,691	1,135,187	464,765	* 169	808,151	725,111	76,626	* 6,414	5,779,988	350,322		
Employee benefit programs	426,478	1,100,891	841,979	* 3,006	d	d	347,075	d	8,314,184	741,886		
Net loss, noncapital assets	18,296	d	d	d	32,934	d	d	d	d	186,491		
Other deductions	7,580,256	13,147,555	10,400,913	133,904	28,995,198	24,928,063	3,796,224	270,911	99,809,105	4,534,606		
Total receipts less total deductions	3,482,942	d	8,318,440	d	15,204,963	d	d	d	60,497,362	14,278,165		
Net income (less deficit) from a trade or business	3,479,287	d	8,313,580	d	15,143,857	d	d	450,344	60,477,954	13,316,793		
Total income tax	d	* 2,864	d	0	46,685	d	0	d	18,686	2,546		

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Administrative and support and waste management and remediation services				Health care and social assistance			
	Total	Administrative and support services	Waste management and remediation services	Educational services	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Number of returns	211,360	200,932	10,428	47,572	368,154	298,615	56,866	12,673
Total assets	77,610,517	62,861,362	14,749,155	11,457,545	87,904,159	55,867,665	12,280,118	19,756,377
Cash	16,003,324	14,334,766	1,668,558	2,934,131	23,069,249	17,444,198	2,687,093	2,937,958
Trade notes and accounts receivable	19,411,258	16,534,780	2,876,477	2,309,938	12,151,125	3,731,789	3,487,925	4,931,411
Less: Allowance for bad debts	412,167	377,517	34,649	331,554	1,421,224	d	596,640	d
Inventories	2,047,930	1,686,679	361,251	223,110	d	d	102,286	47,090
U.S. Government obligations	d	d	d	d	d	0	0	d
Tax-exempt securities	* 118,817	d	d	0	d	d	0	d
Other current assets	7,140,903	5,958,896	1,182,007	696,316	5,692,252	3,104,119	1,039,278	1,548,855
Loans to shareholders	3,007,541	2,574,018	433,523	198,076	d	d	699,768	199,292
Mortgage and real estate loans	* 214,297	d	d	d	135,884	d	d	d
Other investments	7,053,198	6,182,075	871,123	733,394	5,311,027	3,210,375	784,402	1,316,250
Depreciable assets	56,530,151	40,835,954	15,694,197	7,412,894	84,462,339	61,027,325	8,957,754	14,477,260
Less: Accumulated depreciation	40,397,088	29,558,256	10,838,832	4,447,081	59,298,851	45,547,495	6,266,151	7,485,205
Depletable assets	* 247,855	d	d	d	d	d	0	0
Less: Accumulated depletion	d	d	d	d	d	d	0	0
Land	1,527,771	895,671	632,100	177,001	1,607,717	d	d	568,209
Intangible assets (amortizable)	6,656,952	5,324,100	1,332,852	803,634	13,149,653	11,125,322	1,093,425	930,906
Less: Accumulated amortization	2,847,828	2,298,205	549,623	306,513	6,078,373	5,367,115	377,144	314,114
Other assets	1,377,507	549,625	827,882	1,018,516	2,453,667	1,042,720	337,386	1,075,560
Total liabilities	77,610,517	62,861,362	14,749,155	11,457,545	87,904,159	55,867,665	12,280,118	19,756,377
Accounts payable	6,617,335	4,942,381	1,674,954	652,900	5,524,385	2,382,107	796,308	2,345,970
Mortgages, notes, bonds payable in less than 1 year	7,607,013	6,378,728	1,228,284	703,083	5,801,955	3,221,265	853,899	1,726,791
Other current liabilities	12,472,351	11,463,933	1,008,418	2,939,076	12,396,820	7,526,416	2,167,420	2,702,985
Loans from shareholders	5,679,376	4,576,199	1,103,177	1,007,599	8,454,680	5,634,090	1,694,181	1,126,410
Mortgages, notes, bonds payable in 1 year or more	16,605,753	12,473,376	4,132,377	1,753,251	28,492,480	18,434,893	3,036,856	7,020,731
Other liabilities	4,525,521	3,370,654	1,154,868	540,853	3,660,051	1,199,390	936,810	1,523,852
Net worth, total	24,103,168	19,656,090	4,447,077	3,860,794	23,573,787	17,469,506	2,794,643	3,309,639
Capital stock	1,611,119	d	d	298,655	2,567,606	1,650,738	673,898	242,970
Additional paid-in capital	7,667,789	6,707,179	960,610	1,911,840	7,906,015	5,128,904	1,179,502	1,597,609
Retained earnings, unappropriated	16,338,739	12,665,134	3,673,605	1,974,526	14,241,747	d	1,245,424	d
Less: Cost of treasury stock	1,514,479	d	d	* 324,237	1,141,581	d	304,181	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Administrative and support and waste management and remediation services				Educational services	Health care and social assistance			
	Total	Administrative and support services	Waste management and remediation services			Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
	(76)	(77)	(78)		(79)	(80)	(81)	(82)	(83)
Income from trade or business:									
Total receipts	261,580,992	232,499,358	29,081,634		26,978,732	337,509,104		d	d
Business receipts	258,961,563	230,172,627	28,788,936		26,885,907	327,291,825	236,945,891	46,604,205	43,741,730
Net gain, noncapital assets	361,811	d	d		* 893	278,788	d	d	d
Tax-exempt interest	11,032	d	d		* 1,384	3,733	d	d	d
Other receipts	2,246,586	2,079,614	166,972		90,548	9,934,758	8,380,406	948,698	605,654
Total deductions	245,450,263	217,836,811	27,613,451		25,558,244	299,892,543	213,138,442	43,954,753	42,799,349
Cost of goods sold	105,791,435	91,602,357	14,189,077		d	31,751,004	21,200,328	7,087,797	3,462,880
Compensation of officers	9,487,972	8,794,681	693,291		1,455,303	41,697,952	38,248,465	2,660,790	788,697
Salaries and wages	60,345,931	56,885,683	3,460,248		7,046,961	85,873,359	52,978,693	15,508,870	17,385,796
Repairs and maintenance	2,056,887	1,566,910	489,977		344,888	2,755,925	1,779,472	399,318	577,135
Bad debts	431,884	d	d		95,441	1,040,638	29,662	532,334	478,642
Rents paid	5,757,296	4,934,404	822,892		2,475,262	18,927,754	13,935,545	2,078,842	2,913,368
Taxes and licenses	10,244,808	9,484,744	780,064		983,088	12,635,521	7,982,575	2,018,046	2,634,900
Interest paid	1,139,092	893,679	245,413		96,891	1,915,602	1,271,315	242,230	402,057
Amortization	362,905	303,977	58,928		46,478	d	d	196,352	d
Depreciation	3,707,522	2,671,548	1,035,974		346,117	3,730,008	2,712,697	409,620	607,691
Depletion	* 25,878	d	d		0	0	0	0	0
Advertising	2,515,350	2,384,308	131,042		818,148	2,998,169	2,452,956	270,056	275,156
Pension, profit-sharing, etc., plans	893,440	719,893	173,547		d	5,401,505	5,165,097	151,826	84,583
Employee benefit programs	4,344,081	3,811,296	532,785		d	5,457,541	3,201,225	834,290	1,422,026
Net loss, noncapital assets	25,066	d	d		d	d	d	* 1,607	d
Other deductions	38,320,716	33,366,000	4,954,715		6,903,593	84,793,700	61,566,688	11,562,775	11,664,237
Total receipts less total deductions	16,130,730	14,662,547	1,468,183		1,420,488	37,616,561	d	d	d
Net income (less deficit) from a trade or business	16,119,698	d	d		1,419,105	37,612,828	d	3,658,629	d
Total income tax	* 3,708	d	d		0	d	d	d	0

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services			Other services			
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	
Number of returns	99,375	65,482	33,894	238,016	26,015	212,001	277,687	136,717	137,637	3,333	
Total assets	38,726,753	18,824,626	19,902,127	118,005,867	47,547,777	70,458,090	47,742,103	24,243,675	22,990,396	508,032	
Cash	8,099,058	5,327,804	2,771,254	14,670,997	2,967,221	11,703,776	9,210,777	5,236,161	3,773,528	201,088	
Trade notes and accounts receivable	1,933,234	1,029,079	904,155	4,188,418	1,041,298	3,147,120	5,437,241	3,605,298	1,777,122	* 54,821	
Less: Allowance for bad debts	60,736	10,366	50,351	33,604	d	d	93,479	d	74,614	d	
Inventories	1,124,858	605,098	519,760	2,702,096	170,312	2,531,783	3,693,527	d	885,080	d	
U.S. Government obligations	0	0	0	d	d	d	d	d	0	0	
Tax-exempt securities	* 1,298,984	d	d	d	d	d	d	0	d	0	
Other current assets	2,361,121	1,883,783	477,339	6,891,953	2,097,963	4,793,990	3,075,498	1,108,938	1,950,812	* 15,747	
Loans to shareholders	1,892,269	1,259,507	632,762	3,318,355	1,000,779	2,317,576	1,827,036	d	590,233	d	
Mortgage and real estate loans	* 85,698	d	d	615,358	d	d	* 170,301	d	d	d	
Other investments	4,014,698	1,651,534	2,363,163	8,734,016	5,821,607	2,912,409	2,184,863	574,987	1,415,124	* 194,752	
Depreciable assets	34,375,417	8,667,278	25,708,139	118,414,989	42,630,022	75,784,967	47,290,549	23,879,465	23,318,617	* 92,467	
Less: Accumulated depreciation	21,964,200	5,378,077	16,586,123	65,896,576	17,877,983	48,018,594	32,875,424	17,606,132	15,190,305	* 78,987	
Depletable assets	d	d	d	d	0	0	d	d	0	0	
Less: Accumulated depletion	d	d	d	0	0	0	d	0	d	0	
Land	2,156,966	378,557	1,778,410	9,070,022	5,475,427	3,594,595	3,184,262	d	1,075,744	d	
Intangible assets (amortizable)	3,380,104	2,017,660	1,362,444	17,158,769	1,567,900	15,590,869	6,620,119	2,692,654	3,925,067	* 2,397	
Less: Accumulated amortization	1,060,448	629,207	431,241	7,356,729	818,960	6,537,769	3,461,368	1,503,987	1,956,785	* 596	
Other assets	1,086,153	727,718	358,436	5,111,651	2,901,023	2,210,628	1,466,396	d	1,322,123	d	
Total liabilities	38,726,753	18,824,626	19,902,127	118,005,867	47,547,777	70,458,090	47,742,103	24,243,675	22,990,396	508,032	
Accounts payable	1,414,204	512,399	901,804	5,493,446	514,698	4,978,749	3,828,821	2,508,581	1,303,724	* 16,516	
Mortgages, notes, bonds payable in less than 1 year	2,054,394	528,350	1,526,044	5,640,652	1,435,881	4,204,771	2,960,622	1,768,525	1,131,121	* 60,976	
Other current liabilities	5,137,198	3,166,568	1,970,630	8,406,493	1,704,067	6,702,426	3,885,037	1,936,626	1,888,654	* 59,757	
Loans from shareholders	5,693,279	2,691,342	3,001,937	14,880,046	3,989,468	10,890,578	7,786,044	d	4,105,295	d	
Mortgages, notes, bonds payable in 1 year or more	11,481,640	3,396,995	8,084,646	50,123,870	27,611,167	22,512,703	14,362,878	d	6,476,557	d	
Other liabilities	5,481,393	2,440,897	3,040,496	3,537,828	1,387,493	2,150,334	1,408,047	539,596	833,381	* 35,070	
Net worth, total	7,464,645	6,088,075	1,376,570	29,923,532	10,905,004	19,018,529	13,510,654	5,989,054	7,251,664	269,936	
Capital stock	1,448,675	308,500	1,140,175	6,005,415	1,626,386	4,379,029	3,001,890	1,430,364	1,562,034	9,492	
Additional paid-in capital	14,759,651	8,701,993	6,057,659	18,062,810	6,953,431	11,109,379	8,571,637	3,101,512	4,630,400	* 839,725	
Retained earnings, unappropriated	-8,250,586	-2,747,248	-5,503,338	9,020,818	2,690,433	6,330,384	2,955,651	d	d	-579,281	
Less: Cost of treasury stock	493,096	175,169	317,927	3,165,511	365,247	2,800,264	1,018,523	d	d	d	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services			
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Income from trade or business:										
Total receipts	72,211,945	43,275,142	28,936,803	254,047,557	d	d	144,088,352	d	d	693,548
Business receipts	69,383,097	41,843,364	27,539,733	250,625,083	23,223,610	227,401,473	142,072,086	88,739,377	52,730,181	602,528
Net gain, noncapital assets	242,042	147,084	94,957	521,799	d	d	151,003	d	d	d
Tax-exempt interest	11,633	11,239	* 394	5,410	d	d	3,991	d	d	0
Other receipts	2,575,173	1,273,455	1,301,718	2,895,265	741,563	2,153,702	1,861,272	d	942,628	d
Total deductions	66,351,077	38,792,300	27,558,777	241,871,779	21,619,589	220,252,191	134,419,430	83,600,181	50,326,475	492,774
Cost of goods sold	16,235,172	8,362,052	7,873,120	98,023,644	3,353,553	94,670,091	57,387,073	42,861,249	14,393,276	* 132,548
Compensation of officers	9,510,453	8,421,226	1,089,227	7,032,804	656,545	6,376,260	8,054,883	4,749,522	3,250,906	* 54,455
Salaries and wages	11,390,728	6,427,425	4,963,303	46,651,972	3,977,936	42,674,036	21,867,482	11,612,304	10,127,035	* 128,143
Repairs and maintenance	955,476	217,493	737,983	4,298,602	743,766	3,554,836	1,576,328	789,234	786,550	* 544
Bad debts	45,721	12,410	33,311	171,430	40,924	130,506	231,906	d	d	d
Rents paid	3,761,575	1,314,702	2,446,873	17,606,024	1,009,976	16,596,048	9,978,073	4,036,496	5,923,580	* 17,997
Taxes and licenses	2,250,606	931,244	1,319,362	11,071,274	1,591,186	9,480,088	5,032,806	2,839,338	2,180,040	13,428
Interest paid	744,036	189,994	554,042	2,630,688	1,317,461	1,313,227	1,054,198	656,084	396,514	* 1,600
Amortization	345,543	277,163	68,380	1,081,364	126,182	955,182	390,242	d	d	d
Depreciation	1,641,996	481,036	1,160,961	5,634,175	1,566,123	4,068,051	2,407,077	1,148,691	1,256,053	* 2,333
Depletion	0	0	0	0	0	0	0	0	0	0
Advertising	1,141,076	598,929	542,146	5,095,065	328,951	4,766,114	1,852,353	990,365	856,811	* 5,177
Pension, profit-sharing, etc., plans	574,446	528,435	46,012	201,965	22,395	179,570	406,389	261,147	135,533	* 9,708
Employee benefit programs	617,888	279,042	338,846	1,567,052	182,766	1,384,285	1,604,700	1,123,262	478,164	* 3,275
Net loss, noncapital assets	19,713	* 17,849	* 1,864	74,415	3,566	70,848	49,674	16,885	* 32,790	0
Other deductions	17,116,647	10,733,300	6,383,347	40,731,306	6,698,259	34,033,048	22,526,248	12,277,460	10,125,982	122,805
Total receipts less total deductions	5,860,868	4,482,843	1,378,026	12,175,778	d	d	9,668,923	d	d	200,774
Net income (less deficit) from a trade or business	5,849,235	4,471,604	1,377,632	12,170,368	2,485,037	9,685,331	9,664,932	6,082,564	3,381,594	200,774
Total income tax	0	0	0	* 520	0	* 520	d	d	0	0

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

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

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting					Mining	Utilities	Construction			
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Total			Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
Number of returns	2,883,170	50,553	33,067	4,606	12,880	18,482	2,702	400,618	117,230	16,349	267,040	
Total assets	3,024,454,980	58,411,956	44,640,537	2,723,605	11,047,813	47,022,484	4,171,029	301,047,270	111,773,068	71,281,531	117,992,672	
Cash	473,286,081	7,365,678	5,023,032	368,035	1,974,611	7,918,013	1,014,298	55,817,528	20,641,577	10,930,224	24,245,727	
Trade notes and accounts receivable	803,689,695	6,411,464	4,700,699	163,864	1,546,901	6,750,032	927,872	106,700,544	37,803,641	19,877,860	49,019,043	
Less: Allowance for bad debts	12,042,623	23,404	d	d	d	34,030	* 7,818	498,320	63,668	d	d	
Inventories	406,571,175	9,266,913	7,249,909	323,979	1,693,025	1,275,934	137,693	22,725,562	13,586,435	4,855,012	4,284,115	
U.S. Government obligations	63,853,486	d	d	0	0	d	0	158,326	d	d	d	
Tax-exempt securities	35,136,865	d	d	d	0	287,141	0	696,959	d	d	d	
Other current assets	153,953,351	3,556,916	2,768,624	127,030	661,262	2,244,021	190,711	32,731,558	17,076,043	5,638,676	10,016,839	
Loans to shareholders	46,940,584	2,071,451	1,595,240	* 128,710	347,501	d	d	5,408,231	1,915,930	416,923	3,075,378	
Mortgage and real estate loans	71,774,986	d	d	d	0	d	0	959,017	561,770	d	d	
Other investments	328,635,321	5,336,708	3,896,138	* 127,228	1,313,342	9,463,735	835,136	21,803,275	5,924,472	11,724,869	4,153,944	
Depreciable assets	1,278,020,058	54,737,138	40,906,188	5,481,939	8,349,011	32,147,710	2,000,541	148,067,977	26,836,206	40,324,069	80,907,701	
Less: Accumulated depreciation	847,999,286	40,354,534	30,133,430	4,257,375	5,963,728	23,786,225	1,298,552	107,846,666	17,738,027	28,185,522	61,923,117	
Depletable assets	16,173,980	* 50,474	d	d	d	11,951,684	d	598,498	0	d	d	
Less: Accumulated depletion	7,104,299	* 8,081	d	d	d	6,413,051	d	149,190	0	d	d	
Land	64,238,861	7,075,491	6,448,974	* 86,259	540,258	1,904,752	71,874	7,059,243	2,789,112	d	d	
Intangible assets (amortizable)	133,025,930	657,182	342,654	* 14,223	300,305	2,725,798	227,990	3,315,588	440,458	673,148	2,201,982	
Less: Accumulated amortization	50,789,846	162,738	92,482	* 4,044	66,212	1,719,578	d	1,321,706	134,568	228,636	958,502	
Other assets	67,090,660	2,188,805	1,713,636	* 123,756	351,413	1,469,622	106,416	4,820,847	2,005,719	1,229,832	1,585,297	
Total liabilities	3,024,454,980	58,411,956	44,640,537	2,723,605	11,047,813	47,022,484	4,171,029	301,047,270	111,773,068	71,281,531	117,992,672	
Accounts payable	388,937,545	3,359,418	2,255,555	54,229	1,049,633	4,187,745	d	63,748,519	31,844,339	10,286,791	21,617,390	
Mortgages, notes, bonds payable in less than 1 year	252,454,354	7,968,329	6,807,178	* 307,039	854,112	1,033,247	d	18,773,970	8,252,071	3,736,995	6,784,904	
Other current liabilities	682,447,485	3,501,963	1,972,362	80,650	1,448,952	2,617,120	289,316	52,737,265	19,125,866	14,325,012	19,286,387	
Loans from shareholders	108,789,877	2,850,860	2,441,398	* 279,789	129,673	1,450,633	d	11,439,520	4,830,749	1,683,783	4,924,988	
Mortgages, notes, bonds payable in 1 year or more	403,642,149	12,073,486	9,763,712	966,586	1,343,188	7,501,304	d	32,671,303	10,078,966	9,650,766	12,941,571	
Other liabilities	99,918,227	1,488,178	1,191,751	* 119,793	176,634	2,180,898	d	5,675,954	2,753,123	1,294,527	1,628,304	
Net worth, total	1,088,265,344	27,169,722	20,208,582	915,519	6,045,621	28,051,537	2,646,656	116,000,740	34,887,955	30,303,657	50,809,129	
Capital stock	56,451,733	2,808,346	2,208,912	74,411	525,023	452,398	42,116	4,613,900	1,899,667	681,570	2,032,663	
Additional paid-in capital	186,189,830	6,085,676	4,409,328	97,848	1,578,500	2,926,399	721,294	20,036,647	7,505,375	6,430,513	6,100,759	
Retained earnings, unappropriated	910,044,708	19,209,225	d	d	d	25,419,849	d	96,295,470	d	d	d	
Less: Cost of treasury stock	64,420,927	933,525	d	d	d	747,109	d	4,945,277	d	d	d	

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction			
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Income from trade or business:											
Total receipts	6,313,487,907	104,939,437	d	d	23,872,898	52,203,355	d	849,780,775	314,274,922	128,431,086	407,074,767
Business receipts	6,169,507,649	92,409,781	62,251,763	7,810,838	22,347,181	48,922,224	5,995,861	843,651,131	312,620,910	126,139,571	404,890,650
Net gain, noncapital assets	16,608,456	d	d	d	d	717,748	d	1,059,288	180,942	429,956	448,390
Tax-exempt interest	1,407,847	d	d	d	d	18,423	d	133,324	d	d	d
Other receipts	125,963,956	11,870,159	10,420,605	16,955	1,432,598	2,544,960	293,067	4,937,032	d	d	d
Total deductions	5,814,068,825	94,405,675	65,376,922	7,176,242	21,852,511	41,001,816	5,657,153	793,697,137	298,875,824	118,505,312	376,316,001
Cost of goods sold	3,823,276,889	51,100,419	32,053,820	4,453,301	14,593,298	19,521,891	4,259,791	615,514,856	288,619,437	95,611,891	261,283,728
Compensation of officers	222,067,802	1,568,983	857,090	212,387	499,506	1,407,104	141,731	24,534,341	6,280,689	2,513,295	15,740,357
Salaries and wages	642,561,226	7,446,349	4,668,699	484,117	2,293,533	5,112,235	366,854	46,401,428	11,075,711	4,928,381	30,397,336
Repairs and maintenance	36,338,655	1,861,566	1,290,020	233,477	338,069	762,459	53,222	3,240,939	621,724	633,613	1,985,602
Bad debts	8,164,186	15,836	13,037	d	d	43,511	4,993	677,228	172,110	77,701	427,417
Rents paid	143,089,798	3,960,215	3,541,384	123,626	295,205	1,423,158	d	14,389,646	2,763,769	2,852,224	8,773,653
Taxes and licenses	118,889,878	1,589,344	1,003,215	154,175	431,954	1,500,352	69,340	14,150,407	3,020,020	1,983,760	9,146,627
Interest paid	29,104,218	692,660	560,858	45,916	85,885	328,275	13,999	2,262,805	689,093	417,934	1,155,778
Amortization	8,223,359	42,287	17,602	d	d	96,181	d	242,995	41,105	d	d
Depreciation	67,248,800	2,863,972	2,099,475	428,089	336,408	2,196,960	93,120	7,675,480	1,141,815	2,390,087	4,143,578
Depletion	547,895	d	d	d	0	241,239	d	d	d	d	d
Advertising	46,724,522	223,264	182,502	10,374	30,387	114,955	d	2,476,318	695,241	134,310	1,646,767
Pension, profit-sharing, etc., plans	26,106,513	184,614	114,931	* 9,216	60,467	184,206	d	2,326,800	482,174	444,919	1,399,707
Employee benefit programs	57,941,855	460,836	309,393	36,727	114,717	600,652	13,254	9,681,714	1,638,477	1,543,304	6,499,932
Net loss, noncapital assets	520,664	d	d	d	d	1,789	d	d	d	d	d
Other deductions	583,262,562	22,390,436	18,661,461	982,044	2,746,931	7,466,849	523,145	50,080,079	11,630,556	4,897,496	33,552,027
Total receipts less total deductions	499,419,082	10,533,761	d	d	2,020,387	11,201,539	d	56,083,638	15,399,098	9,925,774	30,758,766
Net income (less deficit) from a trade or business	498,011,236	d	d	d	d	11,183,116	651,819	55,950,315	d	d	d
Total income tax	200,885	d	d	0	d	d	0	4,598	d	d	2,064

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Manufacturing										
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Number of returns	104,829	6,537	943	2,274	2,557	1,028	5,357	1,327	10,871	229	2,845
Total assets	395,690,512	53,546,933	11,562,631	6,353,615	6,688,904	2,780,569	18,405,043	10,809,596	10,034,674	5,154,136	23,277,059
Cash	51,997,228	4,979,333	d	d	d	312,872	1,695,072	d	1,830,372	460,501	2,790,157
Trade notes and accounts receivable	85,395,106	10,412,964	d	1,466,037	d	641,798	3,140,248	d	2,880,383	1,125,403	4,943,010
Less: Allowance for bad debts	1,410,575	146,830	9,345	d	d	d	59,146	d	d	d	87,540
Inventories	88,282,269	12,312,591	d	1,728,101	d	d	3,932,938	d	1,275,510	757,929	4,433,844
U.S. Government obligations	d	d	d	d	d	d	0	0	0	0	d
Tax-exempt securities	836,694	d	d	d	d	98,918	762,992	d	442,615	187,983	888,817
Other current assets	16,079,549	2,571,308	d	d	d	d	d	d	d	d	d
Loans to shareholders	3,633,897	398,889	d	d	d	d	d	d	d	d	d
Mortgage and real estate loans	235,523	d	d	d	267,987	0	1,704,874	d	0	0	d
Other investments	36,693,269	3,280,633	d	d	d	d	15,568,113	d	13,031,724	3,234,486	4,064,330
Depreciable assets	267,640,379	41,488,921	d	3,729,855	d	1,035,100	11,642,519	d	10,301,113	2,112,421	11,711,626
Less: Accumulated depreciation	d	25,440,987	d	2,659,143	d	648,981	1,802,686	d	0	d	7,664,724
Depletable assets	2,686,112	d	0	0	0	0	0	d	0	d	d
Less: Accumulated depletion	197,596	0	0	0	0	0	0	d	0	d	d
Land	d	867,311	355,943	d	d	d	706,874	d	35,839	239,661	264,253
Intangible assets (amortizable)	17,172,175	2,341,163	441,194	d	d	* 139,291	593,174	533,304	604,320	d	1,489,501
Less: Accumulated amortization	6,106,469	717,803	87,885	d	d	* 36,632	235,446	218,885	d	d	431,991
Other assets	9,171,079	1,106,822	604,572	d	71,916	d	d	d	120,736	169,548	555,728
Total liabilities	395,690,512	53,546,933	11,562,631	6,353,615	6,688,904	2,780,569	18,405,043	10,809,596	10,034,674	5,154,136	23,277,059
Accounts payable	44,267,831	7,362,158	831,685	1,028,120	d	d	1,371,073	1,033,522	1,357,682	485,260	2,632,281
Mortgages, notes, bonds payable in less than 1 year	22,990,134	3,346,740	d	510,530	d	d	1,418,678	718,468	573,204	d	1,411,594
Other current liabilities	33,879,561	4,420,977	788,157	405,918	d	288,142	1,150,696	d	839,242	731,440	1,513,659
Loans from shareholders	11,337,934	1,380,936	d	261,744	654,024	d	710,758	141,050	407,384	d	440,243
Mortgages, notes, bonds payable in 1 year or more	53,223,901	8,623,586	2,261,205	581,060	d	d	3,032,254	1,682,905	1,744,616	491,900	3,057,313
Other liabilities	13,571,749	1,479,180	615,664	133,109	d	* 34,746	557,356	d	168,502	d	794,835
Net worth, total	216,419,402	26,933,356	5,828,989	3,433,134	d	1,347,471	10,164,228	d	4,944,043	d	13,427,134
Capital stock	6,332,434	469,615	110,618	103,082	134,479	d	278,493	d	227,447	32,066	179,810
Additional paid-in capital	18,685,277	d	511,625	320,524	d	57,636	d	d	419,784	d	1,620,465
Retained earnings, unappropriated	206,568,178	25,467,437	d	d	d	d	d	d	d	d	12,503,137
Less: Cost of treasury stock	15,166,487	d	d	d	d	d	d	d	d	d	876,278

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Manufacturing										
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Income from trade or business:											
Total receipts	784,170,566	139,038,225	11,680,417	13,540,326	d	d	38,768,626	d	26,592,383	8,565,092	40,698,315
Business receipts	775,583,772	137,809,490	d	13,438,872	16,495,960	4,086,721	38,370,583	22,583,265	d	d	40,347,437
Net gain, noncapital assets	2,063,319	542,191	30,553	d	d	d	d	d	d	d	d
Tax-exempt interest	63,617	d	d	d	d	d	d	d	d	d	d
Other receipts	6,453,857	d	129,821	d	d	d	336,545	276,688	119,269	d	334,605
Total deductions	716,500,817	d	d	d	d	d	d	d	d	d	36,673,567
Cost of goods sold	537,434,912	108,490,606	5,926,381	9,489,991	d	2,603,315	27,498,484	16,633,746	16,076,711	6,410,972	26,352,121
Compensation of officers	18,282,837	1,741,066	191,287	431,928	d	208,960	657,616	423,644	954,275	90,100	1,153,675
Salaries and wages	53,908,259	5,733,192	1,040,042	1,013,231	d	450,957	2,656,035	1,362,710	2,737,055	359,093	3,293,113
Repairs and maintenance	3,570,569	613,500	77,083	62,041	d	11,165	370,460	61,261	156,482	50,849	163,547
Bad debts	626,288	52,630	3,465	15,343	d	d	25,789	d	d	d	36,179
Rents paid	10,930,887	1,227,996	145,217	222,009	d	56,244	439,743	426,937	774,364	72,948	450,901
Taxes and licenses	13,358,472	1,352,179	940,082	188,022	d	80,779	665,918	320,629	536,253	89,778	607,771
Interest paid	3,446,557	532,343	122,636	59,608	d	18,700	177,890	96,848	107,395	27,125	193,633
Amortization	944,952	d	18,710	d	d	d	27,475	36,447	23,978	8,847	94,471
Depreciation	12,215,511	2,187,891	447,278	138,056	d	47,166	633,502	494,240	518,522	178,254	562,103
Depletion	231,364	0	d	0	0	0	d	d	0	d	d
Advertising	5,278,832	1,230,209	213,465	124,164	d	213,534	165,099	39,977	151,502	84,323	336,686
Pension, profit-sharing, etc., plans	3,706,573	471,245	65,204	32,633	d	d	111,000	155,002	85,059	16,518	254,637
Employee benefit programs	10,189,031	1,133,453	139,458	d	d	d	466,111	336,999	d	d	493,389
Net loss, noncapital assets	114,570	d	d	d	d	d	d	d	d	d	d
Other deductions	42,261,203	6,381,914	682,886	815,586	d	288,094	2,004,555	1,006,213	1,875,566	409,604	2,653,128
Total receipts less total deductions	67,669,749	d	d	d	d	d	d	d	d	d	4,024,747
Net income (less deficit) from a trade or business	67,606,131	7,699,122	d	d	d	215,031	2,768,068	1,704,574	2,250,312	d	d
Total income tax	d	d	0	d	0	0	* 216	d	d	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Manufacturing—continued										
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Plastics and rubber products manufacturing											
Number of returns	5,220	3,525	2,548	20,970	8,644	4,377	2,442	3,270	6,381	13,484	
Total assets	25,895,585	11,997,636	18,494,975	61,093,163	34,229,593	18,776,879	19,565,054	21,240,875	9,327,643	26,455,949	
Cash	d	1,315,843	1,971,952	9,225,749	6,977,541	4,041,134	d	3,109,732	1,392,485	3,105,482	
Trade notes and accounts receivable	d	2,638,443	4,253,799	14,497,947	7,259,996	4,465,977	d	4,185,751	2,356,012	6,065,326	
Less: Allowance for bad debts	86,945	47,340	d	224,371	128,397	88,637	d	d	d	d	
Inventories	d	1,882,593	d	13,111,618	8,546,676	3,884,005	d	5,738,746	2,125,357	6,754,823	
U.S. Government obligations	0	d	d	d	d	0	0	0	d	d	
Tax-exempt securities	d	d	0	d	d	d	0	0	d	d	
Other current assets	d	d	530,440	2,529,249	1,635,298	514,245	d	730,224	438,358	1,024,476	
Loans to shareholders	d	d	d	604,646	258,176	231,366	d	d	d	d	
Mortgage and real estate loans	d	d	0	d	d	d	d	d	0	d	
Other investments	1,835,070	730,406	2,456,729	5,038,763	1,944,688	2,540,800	d	1,922,493	313,676	2,645,024	
Depreciable assets	d	13,770,330	10,816,976	49,545,315	19,393,321	6,727,582	d	11,253,239	6,261,623	12,906,293	
Less: Accumulated depreciation	d	10,004,372	7,032,434	35,868,398	13,448,703	4,612,843	d	7,122,057	4,361,561	8,914,201	
Depletable assets	d	d	d	d	0	0	0	0	d	0	
Less: Accumulated depletion	d	d	0	d	0	0	d	0	0	0	
Land	238,152	505,444	201,224	738,903	358,396	131,470	211,250	d	210,122	374,873	
Intangible assets (amortizable)	965,382	539,595	d	1,389,130	1,112,645	1,208,764	d	631,345	493,680	2,336,571	
Less: Accumulated amortization	340,691	200,015	336,796	567,931	388,233	458,525	287,372	d	d	636,028	
Other assets	d	114,780	246,064	766,548	653,613	180,894	d	835,524	148,532	557,344	
Total liabilities	25,895,585	11,997,636	18,494,975	61,093,163	34,229,593	18,776,879	19,565,054	21,240,875	9,327,643	26,455,949	
Accounts payable	3,079,423	1,120,378	2,563,592	6,325,835	3,146,255	1,951,885	1,845,702	2,586,484	1,193,289	2,820,915	
Mortgages, notes, bonds payable in less than 1 year	d	676,047	991,693	3,054,930	1,636,399	537,268	597,604	1,350,631	478,347	1,612,462	
Other current liabilities	1,968,134	650,121	1,294,944	5,302,112	4,278,349	1,676,694	1,339,392	2,531,322	979,417	2,466,669	
Loans from shareholders	d	635,631	447,636	1,616,424	981,498	695,185	494,618	382,304	189,951	607,920	
Mortgages, notes, bonds payable in 1 year or more	4,521,441	2,068,854	3,009,979	7,202,445	3,539,582	983,810	2,677,550	3,048,887	1,098,229	2,559,998	
Other liabilities	715,432	262,627	1,134,031	1,696,465	649,607	455,078	2,551,824	475,910	331,966	562,649	
Net worth, total	12,800,759	6,583,976	9,053,100	35,894,953	19,997,904	12,476,961	10,058,365	10,865,336	5,056,444	15,825,336	
Capital stock	343,969	240,968	410,841	774,698	518,519	164,137	315,575	363,138	174,407	1,323,478	
Additional paid-in capital	1,227,750	d	d	2,149,637	1,653,386	1,446,729	685,196	996,188	d	1,165,060	
Retained earnings, unappropriated	d	5,342,137	11,336,112	35,594,928	18,441,340	11,748,653	9,671,562	d	d	14,742,290	
Less: Cost of treasury stock	d	d	d	2,624,311	615,340	882,557	613,968	d	d	1,405,491	

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Manufacturing—continued									
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Income from trade or business:										
Total receipts										
Business receipts	d	21,358,463	42,142,376	113,199,304	56,035,304	32,149,480	24,951,070	42,875,046	24,438,486	49,935,816
Net gain, noncapital assets	53,860,975	21,105,320	41,822,912	111,810,265	55,481,220	31,874,787	24,756,762	41,955,468	24,040,128	49,415,295
Tax-exempt interest	88,798	d	d	d	d	d	d	d	d	d
Other receipts	215,375	206,425	293,463	1,019,354	420,830	246,116	d	606,183	d	444,719
Total deductions	d	d	39,895,077	d	d	d	d	d	d	d
Cost of goods sold	d	d	33,776,983	74,862,693	34,584,216	18,702,364	15,394,268	30,680,739	16,493,503	29,599,521
Compensation of officers	d	d	741,727	3,380,525	1,428,982	1,298,347	629,124	892,551	541,794	1,297,860
Salaries and wages	d	d	1,786,477	7,136,474	5,004,379	3,522,542	2,691,028	2,438,270	1,722,132	5,448,616
Repairs and maintenance	d	d	136,943	533,859	250,231	142,208	50,477	150,577	97,564	218,411
Bad debts	d	73,188	d	99,592	37,497	28,088	d	16,665	d	d
Rents paid	d	d	385,071	1,944,979	753,747	513,387	273,740	490,135	440,715	856,249
Taxes and licenses	d	d	411,906	2,240,922	1,018,091	569,073	412,831	741,558	489,224	867,871
Interest paid	d	d	207,779	460,323	246,005	88,316	130,768	189,781	d	223,551
Amortization	56,231	23,002	36,823	101,493	62,557	72,780	54,469	41,740	24,172	87,639
Depreciation	d	d	579,691	1,936,832	863,265	270,326	304,752	535,455	219,959	590,409
Depletion	0	d	0	0	0	d	0	0	0	0
Advertising	d	69,384	d	426,357	364,985	230,233	199,596	159,615	d	562,874
Pension, profit-sharing, etc., plans	246,436	d	d	668,472	334,190	d	180,405	190,356	78,828	235,148
Employee benefit programs	d	d	379,371	2,073,821	919,790	562,742	446,845	554,002	371,169	554,507
Net loss, noncapital assets	2,883	d	d	d	d	d	d	d	d	d
Other deductions	d	d	1,168,836	5,574,040	3,409,530	2,072,076	1,448,805	1,688,771	1,851,521	4,150,348
Total receipts less total deductions	d	d	2,247,299	d	d	d	d	d	d	d
Net income (less deficit) from a trade or business	4,552,319	1,846,555	d	11,747,189	6,739,970	3,835,888	2,717,805	4,097,394	d	5,179,904
Total income tax	d	d	d	d	d	d	d	d	0	d

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Wholesale trade				Retail trade							
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
Item	166,828	106,775	55,489	4,564	264,866	39,519	10,748	8,346	18,197	41,600	23,919	
	373,920,640	220,151,168	152,961,352	808,119	351,568,069	159,650,109	10,404,989	6,893,134	32,808,681	33,465,566	12,671,800	
	41,277,132	23,373,937	17,585,948	317,247	44,435,366	16,940,752	d	1,194,070	d	4,769,721	2,905,419	
	101,834,954	59,065,858	42,653,732	* 115,365	39,981,201	18,416,418	1,504,812	2,748,874	d	d	2,179,491	
	1,386,461	d	d	0	401,346	d	d	d	d	d	d	
	d	d	d	d	145,176,145	91,499,232	3,329,519	d	d	8,564,857	3,934,053	
	d	d	d	0	d	d	0	0	d	0	0	
	911,877	d	d	0	68,088	d	d	0	0	d	0	0
	16,921,991	d	8,539,467	d	12,940,147	4,099,539	511,837	293,425	d	1,166,533	286,185	
	3,704,440	d	1,906,770	d	4,280,145	d	241,398	215,188	d	333,329	470,171	
	472,952	288,395	184,557	0	479,468	d	d	0	d	d	d	
	24,076,859	d	9,964,151	d	25,037,460	4,080,717	585,265	193,158	4,456,288	d	446,003	
	107,518,475	58,914,063	48,323,442	280,970	134,302,840	d	4,954,806	1,888,478	d	22,686,231	3,720,451	
	68,457,110	37,215,907	31,067,851	173,351	81,582,467	18,339,493	2,840,433	d	d	14,544,895	2,509,482	
	305,564	d	d	0	d	d	0	0	0	d	0	0
	d	d	d	0	0	d	d	0	0	d	0	0
	4,112,147	d	2,003,061	d	11,124,044	2,536,175	367,413	116,955	d	1,025,277	79,670	d
	17,446,442	d	11,386,964	d	17,474,737	5,442,560	d	d	d	4,222,442	d	d
	4,632,996	d	2,722,448	d	7,064,879	1,501,009	146,950	d	d	2,039,659	473,899	d
	6,899,888	d	d	d	d	5,213,820	2,259,197	115,457	118,962	d	1,213,536	d
	373,920,640	220,151,168	152,961,352	808,119	351,568,069	159,650,109	10,404,989	10,404,989	6,893,134	32,808,681	33,465,566	12,671,800
	79,995,543	45,013,926	34,897,100	84,518	38,250,533	10,278,044	1,544,968	1,544,968	2,650,865	4,234,078	4,280,229	2,919,728
	Mortgages, notes, bonds payable in less than 1 year	39,214,057	d	d	d	84,558,378	75,589,346	456,477	459,421	1,856,230	1,107,593	d
Other current liabilities	28,951,929	17,075,290	11,797,159	79,480	26,245,369	9,961,260	1,846,558	668,340	2,634,117	2,580,669	622,131	
Loans from shareholders	13,384,024	d	4,985,931	d	19,217,932	7,768,390	573,972	205,229	1,314,214	2,690,635	d	
Mortgages, notes, bonds payable in 1 year or more	45,658,815	d	d	d	45,104,041	15,019,431	1,585,315	469,210	4,470,596	5,010,573	1,589,350	
Other liabilities	6,462,167	d	d	d	6,135,841	1,932,751	203,921	* 275,626	307,197	662,190	341,490	
Net worth, total	160,254,105	95,320,371	64,394,545	539,189	132,055,975	39,110,888	4,193,779	2,164,442	17,992,250	17,133,677	5,638,404	
Capital stock	5,495,760	3,146,988	2,343,946	4,826	9,897,979	4,449,584	181,242	92,166	820,930	1,762,143	490,309	
Additional paid-in capital	15,153,813	d	d	d	19,506,609	8,246,973	d	229,986	1,077,676	d	769,731	
Retained earnings, unappropriated	147,162,417	87,104,338	d	d	108,736,427	27,649,166	3,558,329	d	16,817,988	d	d	
Less: Cost of treasury stock	7,557,884	d	d	d	6,085,040	1,234,835	d	d	724,344	d	d	

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Wholesale trade				Retail trade							
	Total (33)	Durable goods (34)	Nondurable goods (35)	Electronic markets and agents and brokers (36)	Total (37)	Motor vehicle dealers and parts dealers (38)	Furniture and home furnishings stores (39)	Electronics and appliance stores (40)	Building material and garden equipment and supplies dealers (41)	Food, beverage and liquor stores (42)	Health and personal care stores (43)	
Income from trade or business:												
Total receipts	1,308,708,193	d	d	d	1,285,969,364	d	31,605,657	d	d	d	56,029,095	
Business receipts	1,299,163,743	601,436,450	695,809,202	1,918,091	1,264,790,510	561,472,640	31,118,064	24,353,659	76,133,056	133,177,889	55,722,891	
Net gain, noncapital assets	1,705,051	d	d	d	873,225	d	d	d	d	d	d	
Tax-exempt interest	39,474	d	d	d	58,903	d	d	d	d	d	d	
Other receipts	7,799,925	d	d	d	20,246,726	13,024,428	d	d	464,832	d	d	
Total deductions	1,254,361,343	573,810,239	679,209,483	1,341,621	1,243,445,638	561,852,037	29,874,387	23,521,608	71,867,822	130,586,332	52,506,676	
Cost of goods sold	1,061,958,498	d	d	d	1,015,742,748	486,568,872	18,693,942	18,282,109	53,242,617	99,532,117	39,348,747	
Compensation of officers	19,437,875	12,616,648	6,599,384	221,843	16,252,360	4,385,745	727,264	504,271	1,389,965	1,585,201	1,651,002	
Salaries and wages	68,778,637	d	27,498,888	d	79,976,411	29,427,414	3,668,937	2,331,816	7,248,845	11,065,852	4,574,016	
Repairs and maintenance	3,724,235	d	1,722,943	d	4,689,030	1,189,936	198,359	58,916	496,934	1,010,716	135,303	
Bad debts	d	d	d	d	731,112	256,671	56,566	13,448	97,204	d	37,383	
Rents paid	12,933,397	7,739,525	5,129,790	64,083	22,082,697	6,159,447	1,382,780	363,552	1,388,049	3,459,328	1,306,060	
Taxes and licenses	11,477,267	6,333,609	5,097,702	45,955	15,608,270	4,887,190	633,626	328,310	1,416,519	2,176,923	779,838	
Interest paid	3,425,826	2,069,324	1,353,025	3,477	3,932,257	1,986,915	97,349	60,351	296,463	276,617	114,598	
Amortization	1,053,933	d	690,796	d	1,007,782	328,594	30,183	d	d	221,498	99,595	
Depreciation	6,572,914	3,936,570	2,628,695	7,649	7,299,179	2,238,815	222,307	76,121	767,267	1,055,929	186,221	
Depletion	d	d	0	0	d	d	0	0	0	d	0	
Advertising	4,854,832	2,732,164	2,100,359	22,309	12,112,114	5,476,764	1,060,215	193,846	909,889	939,491	522,089	
Pension, profit-sharing, etc., plans	2,994,964	d	1,115,608	d	d	d	38,100	d	d	d	d	
Employee benefit programs	6,081,417	d	2,271,938	d	5,651,386	2,280,373	209,967	95,454	526,714	d	227,612	
Net loss, noncapital assets	34,118	13,585	20,533	0	81,158	d	* 4,197	d	3,286	5,600	d	
Other deductions	49,869,839	27,246,520	22,238,234	385,084	56,772,434	16,314,678	2,850,594	1,152,713	3,941,209	7,753,529	3,364,448	
Total receipts less total deductions	54,346,850	d	d	d	42,523,726	d	1,731,271	d	d	d	3,522,419	
Net income (less deficit) from a trade or business	54,307,375	d	d	d	42,464,823	d	d	d	d	d	d	
Total income tax	43,258	d	d	0	9,465	d	d	d	d	d	0	
Footnotes at end of table.												

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Retail trade—continued							Transportation and warehousing				
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
Number of returns	29,625	19,353	8,979	4,864	33,024	26,693	106,246	2,858	70,616	13,264	* 352	
Total assets	29,262,428	11,779,484	10,925,467	3,568,095	14,773,433	25,364,882	71,317,602	13,368,377	34,389,529	6,001,268	d	
Cash	3,558,575	1,817,052	1,049,580	290,717	2,315,656	4,437,974	8,886,565	d	4,687,422	540,005	d	
Trade notes and accounts receivable	2,094,818	341,945	556,489	d	1,904,792	3,650,194	15,069,254	d	7,777,624	825,872	d	
Less: Allowance for bad debts	28,532	* 4,752	d	* 4,043	11,293	58,388	181,211	d	111,302	d	0	
Inventories	3,201,730	6,291,461	4,428,264	1,477,190	5,738,444	4,280,351	1,443,282	d	606,977	27,733	d	
U.S. Government obligations	d	0	0	0	0	0	d	0	d	0	0	
Tax-exempt securities	0	d	0	0	0	0	d	0	d	0	0	
Other current assets	d	810,416	390,534	100,179	935,501	2,547,955	4,093,549	d	1,752,053	457,684	d	
Loans to shareholders	448,385	294,026	d	d	d	422,245	2,821,445	d	1,035,441	1,033,398	d	
Mortgage and real estate loans	d	0	d	0	d	d	* 66,925	d	d	d	0	
Other investments	1,779,631	513,139	741,300	d	769,126	6,822,124	6,248,270	d	2,485,726	771,318	d	
Depreciable assets	24,688,392	3,961,200	6,160,786	1,957,077	6,167,912	8,244,188	71,461,259	d	39,152,249	4,268,588	d	
Less: Accumulated depreciation	14,086,553	2,633,182	3,078,728	1,129,726	4,228,819	5,327,102	43,209,872	d	24,909,898	2,637,695	d	
Depletable assets	0	0	0	0	0	0	d	d	d	0	0	
Less: Accumulated depletion	0	0	0	0	0	0	d	0	d	0	0	
Land	4,458,747	d	d	d	127,609	104,716	1,351,357	d	709,558	d	d	
Intangible assets (amortizable)	d	277,402	d	d	d	1,226,411	2,216,596	d	1,087,427	459,236	d	
Less: Accumulated amortization	1,095,517	128,611	d	d	537,677	568,978	847,813	107,884	358,596	d	d	
Other assets	602,962	d	138,413	10,804	208,310	-430,129	1,814,165	d	374,158	357,879	d	
Total liabilities	29,262,428	11,779,484	10,925,467	3,568,095	14,773,433	25,364,882	71,317,602	13,368,377	34,389,529	6,001,268	d	
Accounts payable	3,097,867	1,903,984	1,598,904	452,714	2,197,005	3,092,147	6,336,055	820,014	2,988,027	193,402	d	
Mortgages, notes, bonds payable in less than 1 year	929,746	451,839	374,278	d	1,079,476	1,301,213	6,000,625	760,014	3,581,337	520,539	d	
Other current liabilities	1,461,802	1,139,138	1,004,210	264,573	1,769,747	2,292,825	4,267,596	658,779	1,946,057	353,747	d	
Loans from shareholders	2,055,149	822,961	500,647	d	1,390,280	780,551	3,061,982	207,911	1,132,040	243,928	d	
Mortgages, notes, bonds payable in 1 year or more	8,428,737	1,069,440	2,710,392	428,797	2,256,191	2,066,008	20,557,051	4,401,231	10,016,437	2,934,752	d	
Other liabilities	880,485	269,340	355,403	155,286	209,685	542,468	2,048,780	259,298	1,515,204	26,198	d	
Net worth, total	12,408,642	6,122,782	4,381,633	1,748,758	5,871,050	15,289,670	29,045,514	6,261,131	13,210,426	1,728,702	d	
Capital stock	975,482	332,435	131,558	64,176	415,339	182,615	903,402	88,290	513,198	123,031	d	
Additional paid-in capital	2,031,991	641,523	635,934	d	1,438,756	1,825,980	4,049,590	d	d	d	d	
Retained earnings, unappropriated	d	d	d	d	d	d	25,924,537	d	12,105,754	d	d	
Less: Cost of treasury stock	d	d	d	d	d	d	1,832,015	d	d	d	0	

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Retail trade—continued						Transportation and warehousing				
	(44)	(45)	(46)	(47)	(48)	(49)	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation
Income from trade or business:											
Total receipts	208,608,746	27,699,585			41,723,049	60,030,426	193,537,596	d	d	d	d
Business receipts	206,635,348	27,614,929	37,295,272	11,409,707	41,040,465	58,816,591	189,199,989	15,288,796	d	11,230,268	d
Net gain, noncapital assets	d		d	d	d	d	1,404,055	150,381	950,352	d	d
Tax-exempt interest	d	* 332	0	0	0	d	5,590	d	d	0	0
Other receipts	1,875,808	d	357,847	d	605,598	1,175,691	2,927,963	428,954	d	122,518	d
Total deductions	205,194,628	25,659,043	35,829,450	11,066,161	38,985,056	56,302,439	179,889,373	d	108,953,556	10,484,448	d
Cost of goods sold	185,347,930	15,816,435	25,371,130	7,863,404	25,243,039	40,432,404	76,745,414	d	40,648,532	3,105,856	d
Compensation of officers	919,729	899,141	740,948	136,194	1,355,300	1,957,600	4,125,482	232,771	d	346,489	d
Salaries and wages	5,218,180	2,940,264	3,811,766	1,104,981	4,440,842	4,143,499	28,033,465	d	17,261,843	2,479,085	d
Repairs and maintenance	803,492	119,550	192,342	72,017	225,901	185,564	4,355,106	d	3,065,355	220,336	d
Bad debts	d	6,353	16,334	4,168	d	92,427	167,329	d	d	d	0
Rents paid	2,103,539	2,020,254	999,660	315,271	1,836,159	748,597	7,916,074	d	5,038,090	741,451	d
Taxes and licenses	2,281,980	669,646	743,704	168,010	740,493	782,031	4,861,018	d	3,038,768	490,825	d
Interest paid	454,452	96,687	181,731	31,978	174,663	160,454	1,170,328	d	646,684	132,109	d
Amortization	156,413	15,222	19,307	d	d	d	154,866	d	84,232	11,326	d
Depreciation	1,506,094	180,111	309,274	100,748	231,080	425,211	6,380,133	d	4,319,049	430,946	d
Depletion	0	0	0	0	0	0	* 5,921	0	0	0	d
Advertising	212,560	520,363	457,809	135,445	462,163	1,221,478	385,000	37,636	184,696	d	d
Pension, profit-sharing, etc., plans	d	d	d	d	d	d	611,506	72,818	d	71,180	d
Employee benefit programs	238,201	113,192	139,414	d	222,006	347,319	2,575,639	d	1,511,344	179,487	d
Net loss, noncapital assets	d	d	d	d	* 1,248	d	7,754	d	d	d	0
Other deductions	5,838,854	2,342,392	2,816,782	1,040,982	3,910,195	5,446,059	42,394,339	d	30,589,534	2,217,114	d
Total receipts less total deductions	3,414,118	1,840,542	d	d	2,737,993	3,727,987	13,648,223	d	d	d	d
Net income (less deficit) from a trade or business	d	1,840,210	d	d	d	d	13,642,634	1,644,074	7,311,596	d	d
Total income tax	d	0	0	0	0	d	d	0	d	0	0

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Transportation and warehousing—continued		Information							Finance and insurance	
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	18,875	281	49,002	11,652	15,532	2,613	6,175	5,986	7,045	117,688	281
Total assets	12,087,422	d	42,530,475	21,675,111	4,382,696	5,179,980	6,241,934	2,636,083	2,414,671	359,262,382	83,075,312
Cash	1,751,797	881,678	7,798,391	2,836,458	1,353,730	796,289	1,056,003	942,653	813,259	88,526,194	6,241,674
Trade notes and accounts receivable	3,497,705	875,275	6,819,190	3,332,355	396,798	529,147	979,656	780,144	801,090	102,507,097	d
Less: Allowance for bad debts	d	3,072	143,433	73,345	d	d	d	3,057	d	2,092,355	d
Inventories	303,505	201,932	963,792	379,047	d	* 5,199	476,473	7,267	d	d	d
U.S. Government obligations	0	0	d	d	0	0	0	0	0	8,115,959	d
Tax-exempt securities	d	0	d	d	0	d	d	0	0	3,515,662	3,290,587
Other current assets	930,275	176,277	2,054,758	868,417	275,264	347,052	337,862	151,878	74,284	14,642,774	d
Loans to shareholders	d	d	1,020,103	d	d	d	d	d	d	1,403,256	d
Mortgage and real estate loans	d	d	d	d	0	0	0	0	0	53,234,630	d
Other investments	1,075,125	707,390	10,737,613	d	d	d	d	d	204,951	60,752,120	6,702,428
Depreciable assets	9,247,350	3,448,701	21,335,072	7,097,337	4,438,284	2,322,859	5,576,609	1,006,938	893,045	d	d
Less: Accumulated depreciation	6,117,988	2,084,651	15,275,189	5,018,195	3,281,829	1,588,032	4,008,610	780,856	597,666	d	d
Depletable assets	d	0	0	0	0	0	0	0	0	0	d
Less: Accumulated depletion	0	0	0	0	0	0	0	0	0	0	d
Land	d	143,892	793,679	d	d	114,601	47,785	d	d	994,265	d
Intangible assets (amortizable)	369,974	83,714	5,314,176	2,380,665	155,830	1,678,732	720,885	335,762	42,300	10,567,012	d
Less: Accumulated amortization	d	37,165	1,993,314	1,019,376	51,756	368,219	319,261	207,887	26,815	3,963,070	d
Other assets	388,768	232,666	2,236,321	1,587,503	d	177,330	167,880	d	39,085	12,572,055	506,512
Total liabilities	12,087,422	d	42,530,475	21,675,111	4,382,696	5,179,980	6,241,934	2,636,083	2,414,671	359,262,382	83,075,312
Accounts payable	1,854,442	d	2,950,757	1,043,991	228,822	86,180	827,157	372,018	392,590	d	d
Mortgages, notes, bonds payable in less than 1 year	826,718	d	1,780,652	425,724	d	766,091	407,299	51,096	d	d	d
Other current liabilities	988,942	d	7,527,336	4,518,525	693,223	533,856	673,142	581,888	526,702	100,417,897	64,889,579
Loans from shareholders	d	d	2,950,331	394,441	739,877	* 134,269	1,274,176	d	d	d	d
Mortgages, notes, bonds payable in 1 year or more	d	853,220	5,304,435	1,218,269	d	1,094,287	1,413,444	359,265	d	d	d
Other liabilities	188,477	d	4,207,972	3,600,457	d	90,314	348,898	d	d	d	d
Net worth, total	d	2,750,854	17,808,991	10,473,705	1,416,959	2,474,982	1,297,817	883,372	1,262,156	65,438,946	11,088,968
Capital stock	d	76,619	984,278	d	d	d	d	d	20,288	2,827,426	344,036
Additional paid-in capital	d	d	8,962,208	d	2,010,328	552,359	4,487,141	708,520	d	14,832,404	2,795,415
Retained earnings, unappropriated	4,188,867	2,281,139	9,236,135	10,197,789	d	d	-3,450,285	143,170	1,037,761	50,450,258	8,033,790
Less: Cost of treasury stock	d	d	1,373,631	d	d	d	d	d	d	2,671,142	84,274

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Transportation and warehousing—continued		Information							Finance and insurance	
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Income from trade or business:											
Total receipts	d	d	76,590,122			3,314,422	d	d	d	d	4,472,397
Business receipts	40,544,222	6,658,309	74,982,110	23,849,697	d	d	21,766,957	7,026,388	9,125,614	110,544,577	1,433,503
Net gain, noncapital assets	d	d	116,919	d	d	17,504	45,944	d	d	3,138,480	d
Tax-exempt interest	d	d	32,981	d	d	d	d	d	d	d	d
Other receipts	460,889	d	1,458,111	d	d	94,280	d	d	65,042	10,824,424	2,807,323
Total deductions	38,218,497	6,394,847	67,147,278	20,721,266	8,644,483	2,717,939	20,736,718	6,183,595	8,143,277	97,370,412	2,863,893
Cost of goods sold	23,130,033	1,397,866	31,803,250	7,496,757	3,080,730	433,298	14,001,122	2,977,029	3,814,314	* 340,240	0
Compensation of officers	1,206,295	103,405	5,161,998	1,544,242	1,652,684	214,998	493,263	341,146	915,665	12,620,076	d
Salaries and wages	4,512,701	1,843,097	11,660,099	4,923,531	847,411	838,199	2,515,477	1,138,539	1,396,944	35,339,440	801,534
Repairs and maintenance	497,198	151,752	406,141	151,628	76,700	26,255	108,102	26,685	16,772	663,567	d
Bad debts	38,416	d	120,759	46,423	d	16,284	48,781	* 996	d	2,359,400	d
Rents paid	942,265	519,276	1,743,870	441,760	611,969	89,479	379,303	125,646	95,713	4,005,871	d
Taxes and licenses	741,573	261,534	1,816,155	673,519	245,534	194,025	321,889	134,231	246,958	3,546,578	116,634
Interest paid	154,211	55,164	376,398	118,544	69,039	53,607	104,782	18,788	11,639	3,160,348	d
Amortization	d	10,775	422,906	190,790	d	75,093	66,091	d	* 1,430	729,079	65,288
Depreciation	578,677	213,139	988,013	307,277	139,012	92,111	289,630	84,510	75,475	1,292,149	d
Depletion	0	0	0	0	0	0	0	0	0	0	0
Advertising	98,525	5,926	860,679	264,472	45,464	57,699	184,866	179,116	129,063	2,567,540	d
Pension, profit-sharing, etc., plans	137,388	81,627	d	d	d	d	d	d	d	1,673,489	d
Employee benefit programs	431,906	212,503	962,581	514,693	56,938	57,280	134,139	80,095	119,436	2,200,425	d
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d	d
Other deductions	5,713,286	1,537,047	10,318,688	3,831,699	1,615,058	538,476	2,051,622	1,047,114	1,234,718	26,849,529	653,768
Total receipts less total deductions	d	d	9,442,844	d	d	596,483	d	d	d	d	1,608,504
Net income (less deficit) from a trade or business	2,955,542	d	9,409,863	3,662,523	d	d	1,533,628	d	1,047,722	d	d
Total income tax	d	d	d	d	0	0	0	d	0	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Finance and insurance—continued				Real estate and rental and leasing				Professional, scientific, and technical services	Management of companies (holding companies)
	Nondepository 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 leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)			
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	14,684	32,085	69,894	744	192,918	175,503	16,059	1,356	528,531	11,874
Total assets	71,229,087	174,508,426	26,409,811	4,039,745	109,823,241	84,443,502	24,259,612	1,120,126	141,457,149	477,699,484
Cash	6,252,261	67,884,452	8,105,773	42,035	16,749,973	13,698,220	2,788,514	263,239	44,017,535	34,394,912
Trade notes and accounts receivable	27,264,378	38,162,042	5,900,123	d	8,369,613	d	d	* 96,607	33,251,074	254,557,222
Less: Allowance for bad debts	1,213,989	20,109	d	d	234,297	d	d	d	275,675	d
Inventories	0	0	0	0	2,382,317	d	2,202,638	d	3,764,844	d
U.S. Government obligations	d	* 538,170	d	0	* 17,579	* 17,579	0	0	* 31,446	54,331,752
Tax-exempt securities	0	d	d	d	d	d	d	0	d	d
Other current assets	6,276,165	3,809,050	1,128,756	d	9,964,155	d	1,102,511	d	11,538,022	8,283,903
Loans to shareholders	130,828	674,276	d	d	2,809,530	2,357,098	d	d	5,457,359	850,778
Mortgage and real estate loans	d	d	d	d	2,484,680	d	d	0	d	12,848,327
Other investments	3,267,849	45,953,036	3,007,196	1,821,610	19,985,763	d	d	d	14,580,013	72,961,074
Depreciable assets	3,432,792	11,480,292	6,322,516	d	73,284,297	d	32,179,723	d	61,852,269	14,307,271
Less: Accumulated depreciation	2,129,539	7,489,234	4,149,271	d	40,795,050	d	20,535,523	d	44,465,383	7,521,565
Depletable assets	0	d	0	0	d	d	0	0	d	* 4,451
Less: Accumulated depletion	0	d	0	0	0	d	0	0	d	d
Land	129,445	426,402	d	0	8,415,159	d	d	d	1,240,636	1,615,969
Intangible assets (amortizable)	962,794	2,329,372	7,054,955	d	2,787,686	1,776,417	780,716	230,553	11,601,494	4,644,002
Less: Accumulated amortization	296,825	588,648	2,996,474	d	1,249,579	739,379	377,946	132,253	4,439,080	470,330
Other assets	3,247,203	7,717,157	1,009,895	* 91,289	4,569,785	d	d	d	3,061,364	3,063,342
Total liabilities	71,229,087	174,508,426	26,409,811	4,039,745	109,823,241	84,443,502	24,259,612	1,120,126	141,457,149	477,699,484
Accounts payable	d	96,020,613	4,707,908	d	d	d	d	d	14,007,113	4,897,848
Mortgages, notes, bonds payable in less than 1 year	22,566,841	1,033,743	3,356,288	d	d	d	d	d	7,200,830	7,269,763
Other current liabilities	7,308,130	23,125,897	4,145,845	948,447	6,921,475	5,900,636	964,234	56,605	24,112,145	358,409,686
Loans from shareholders	d	1,026,855	549,105	d	d	d	d	d	8,819,129	923,854
Mortgages, notes, bonds payable in 1 year or more	10,163,809	6,344,465	4,435,382	d	d	d	d	d	18,617,750	16,627,469
Other liabilities	7,795,470	18,791,142	1,243,574	d	d	d	d	d	6,343,528	6,139,315
Net worth, total	15,280,961	28,165,712	7,971,710	2,931,595	43,272,990	33,653,511	8,821,999	797,479	62,356,654	83,431,549
Capital stock	d	1,259,717	587,463	d	3,027,541	d	d	d	3,772,903	4,937,940
Additional paid-in capital	d	5,131,008	1,694,222	d	14,602,097	d	2,013,008	d	12,591,586	20,293,564
Retained earnings, unappropriated	d	d	6,938,762	d	27,298,441	d	d	d	54,589,479	64,587,963
Less: Cost of treasury stock	d	d	1,248,738	0	1,655,089	d	d	d	8,597,314	6,387,918

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Finance and insurance—continued				Real estate and rental and leasing				Professional, scientific, and technical services	Management of companies (holding companies)
	Nondepository 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)	(75)
Income from trade or business:										
Total receipts	25,375,288	d	43,058,333	d	105,719,742	d	d	d	489,993,354	35,984,331
Business receipts	19,602,894	d	41,932,374	d	97,012,928	68,891,568	d	d	481,206,342	9,472,861
Net gain, noncapital assets	2,541,392	d	41,640	d	2,507,386	d	d	0	510,476	599,928
Tax-exempt interest	2,616	d	4,313	d	d	d	d	0	17,950	841,402
Other receipts	3,228,386	d	1,080,006	d	d	5,165,776	d	d	8,258,586	25,070,140
Total deductions	20,811,146	39,147,827	34,263,621	283,925	84,930,293	58,774,939	25,055,786	1,099,568	422,336,036	16,589,375
Cost of goods sold	0	d	d	d	13,631,102	d	d	d	148,414,498	d
Compensation of officers	991,976	5,314,966	6,027,961	d	d	d	721,344	d	44,131,670	1,827,429
Salaries and wages	6,649,555	15,707,571	12,083,069	* 97,711	23,822,152	d	3,163,061	d	94,288,047	4,455,541
Repairs and maintenance	120,078	205,608	283,036	d	1,412,713	d	651,059	d	1,946,302	365,440
Bad debts	2,166,019	18,241	d	0	116,685	66,089	46,509	* 4,087	400,793	452,262
Rents paid	904,576	1,364,527	1,686,456	d	4,412,322	d	1,607,191	d	13,860,887	286,288
Taxes and licenses	716,096	1,242,800	1,460,041	11,006	2,769,250	2,031,088	706,236	31,925	14,023,865	767,425
Interest paid	1,468,998	881,283	353,213	d	1,164,313	d	473,211	d	1,466,725	2,084,132
Amortization	54,462	d	443,540	d	226,047	d	132,590	d	599,673	442,087
Depreciation	256,782	677,669	275,561	d	4,537,045	821,998	3,705,214	9,832	2,805,625	562,631
Depletion	0	d	0	0	d	d	0	0	d	d
Advertising	978,668	813,530	722,155	d	1,861,908	d	187,289	d	4,362,344	234,181
Pension, profit-sharing, etc., plans	d	1,111,766	392,840	d	701,498	629,585	65,498	* 6,414	5,008,236	d
Employee benefit programs	356,115	946,612	782,941	d	d	d	d	d	6,738,362	687,329
Net loss, noncapital assets	d	d	d	0	7,868	d	d	0	d	d
Other deductions	6,017,041	10,692,986	9,414,673	71,061	21,522,464	18,343,383	2,917,648	261,434	84,226,491	4,003,598
Total receipts less total deductions	4,564,142	d	8,794,712	d	20,789,449	d	d	d	67,657,319	19,394,956
Net income (less deficit) from a trade or business	4,561,526	d	8,790,398	d	d	d	0	d	67,639,369	18,553,554
Total income tax	0	d	d	0	d	d	0	d	d	d

Footnotes at end of table.

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Administrative and support and waste management and remediation services				Health care and social assistance			
	Administrative and support services		Waste management and remediation services	Educational services	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Number of returns	151,582	145,513	6,069	29,354	291,110	242,728	40,833	7,549
Total assets	61,050,486	50,142,966	10,907,520	7,760,832	71,250,918	47,190,110	9,585,991	14,474,817
Cash	13,674,729	12,277,762	1,396,967	2,178,618	20,514,886	15,992,877	2,243,151	2,278,858
Trade notes and accounts receivable	15,461,233	13,233,144	2,228,089	1,700,278	8,828,731	2,852,086	2,484,299	3,492,346
Less: Allowance for bad debts	348,405	323,691	24,713	195,790	857,445	d	429,324	d
Inventories	1,657,205	d	d	182,640	d	d	93,464	d
U.S. Government obligations	d	d	d	0	d	0	0	d
Tax-exempt securities	d	d	d	0	d	0	0	d
Other current assets	4,702,245	3,983,792	718,453	392,894	4,466,648	2,508,371	833,545	1,124,731
Loans to shareholders	2,411,585	d	d	127,912	d	d	637,350	d
Mortgage and real estate loans	d	d	d	0	d	d	d	d
Other investments	5,294,887	4,513,787	781,100	511,067	3,830,844	2,508,826	351,036	970,983
Depreciable assets	44,611,459	34,153,656	10,457,802	4,932,450	d	d	7,652,716	9,788,418
Less: Accumulated depreciation	31,845,284	24,698,005	7,147,279	2,902,795	50,247,415	39,968,183	5,399,130	4,880,102
Depletable assets	d	d	d	d	d	d	0	0
Less: Accumulated depletion	d	d	d	d	d	d	0	0
Land	1,191,387	795,189	396,198	112,885	d	d	d	416,391
Intangible assets (amortizable)	5,153,030	4,205,908	947,122	543,236	10,530,561	9,161,381	769,399	599,780
Less: Accumulated amortization	2,339,589	1,866,765	472,824	d	5,033,443	4,534,366	320,773	178,283
Other assets	1,049,867	245,817	804,050	343,909	2,170,315	d	342,194	d
Total liabilities	61,050,486	50,142,966	10,907,520	7,760,832	71,250,918	47,190,110	9,585,991	14,474,817
Accounts payable	5,333,447	4,089,731	1,243,716	497,837	3,814,528	1,610,263	690,119	1,514,147
Mortgages, notes, bonds payable in less than 1 year	5,349,426	4,511,802	837,624	443,071	4,303,466	2,445,664	718,724	1,139,078
Other current liabilities	8,303,687	7,545,571	758,116	1,893,862	9,324,668	5,912,898	1,287,566	2,124,204
Loans from shareholders	3,053,200	2,539,993	513,207	d	3,402,496	2,474,766	508,193	419,537
Mortgages, notes, bonds payable in 1 year or more	12,137,284	9,686,464	2,450,820	d	21,887,298	14,825,468	2,085,802	4,976,027
Other liabilities	3,690,182	2,955,483	734,699	97,138	2,587,873	895,187	389,311	1,303,374
Net worth, total	23,183,259	18,813,922	4,369,337	3,047,332	25,930,589	19,025,863	3,906,275	2,998,450
Capital stock	d	d	d	261,478	1,517,007	1,087,659	301,035	128,312
Additional paid-in capital	3,964,483	3,594,099	370,384	455,701	6,043,338	d	716,132	d
Retained earnings, unappropriated	19,206,070	15,117,369	4,088,701	2,647,829	19,261,836	d	d	d
Less: Cost of treasury stock	d	d	d	* 317,676	891,593	d	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Administrative and support and waste management and remediation services				Educational services	Health care and social assistance			
	Total	Administrative and support services	Waste management and remediation services			Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	
Income from trade or business:									
Total receipts	207,452,655								d
Business receipts	205,078,035	181,777,773		18,931,073	279,227,010				d
Net gain, noncapital assets	d	d		* 139					d
Tax-exempt interest	d	d		d					d
Other receipts	2,099,097	d	d	d	8,918,803	7,599,662	788,138	531,002	d
Total deductions	188,689,108	167,134,425	21,554,682	16,946,068	246,720,833	179,252,443	36,768,385	30,700,005	
Cost of goods sold	80,503,218	69,160,810	11,342,408	d	24,388,509	14,980,969	6,722,319	2,685,221	
Compensation of officers	7,385,439	6,814,927	570,512	d	36,835,113	34,144,073	2,086,002	605,037	
Salaries and wages	45,763,682	43,169,219	2,594,463	4,741,609	70,684,565	45,709,845	12,736,623	12,238,097	
Repairs and maintenance	1,692,570	1,298,756	393,813	262,415	2,254,250	1,523,820	307,482	422,948	
Bad debts	277,852	d	d	29,811	683,873	11,379	426,360	246,134	
Rents paid	4,246,928	3,640,513	606,415	d	15,591,838	11,777,131	1,695,072	2,119,634	
Taxes and licenses	8,066,534	7,495,723	570,811	612,879	10,533,625	6,950,241	1,681,812	1,901,571	
Interest paid	772,369	648,093	124,276	68,143	1,531,527	1,059,549	181,938	290,040	
Amortization	270,405	237,331	33,073	d	d	d	61,775	d	
Depreciation	2,797,317	2,108,366	688,951	195,304	2,465,810	1,705,819	328,082	431,909	
Depletion	d	d	d	0	0	0	0	0	
Advertising	2,033,536	1,920,049	113,486	d	2,511,590	2,056,785	d	d	
Pension, profit-sharing, etc., plans	735,109	d	d	d	4,567,434	4,382,869	117,284	67,282	
Employee benefit programs	3,372,755	2,932,064	440,691	d	4,394,484	2,673,695	686,650	1,034,140	
Net loss, noncapital assets	d	d	d	d	d	d	d	d	
Other deductions	30,728,257	26,854,350	3,873,908	3,939,618	69,639,685	51,750,579	9,498,598	8,390,508	
Total receipts less total deductions	18,763,547	d	d	d	d	d	d	d	
Net income (less deficit) from a trade or business	d	d	d	2,105,818	41,692,304	d	4,421,169	d	
Total income tax	d	d	d	0	d	d	d	0	

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services			
	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Number of returns	57,568	40,793	16,775	146,521	15,158	131,363	191,898	100,066	89,650	2,182
Total assets	23,847,317	11,690,680	12,156,637	90,196,150	35,755,951	54,440,199	36,426,986	19,765,654	16,292,902	* 368,430
Cash	6,729,683	4,365,536	2,364,147	12,215,872	2,405,307	9,810,565	7,773,480	4,696,307	2,876,724	* 200,449
Trade notes and accounts receivable	1,215,780	676,801	538,979	3,168,957	588,527	2,600,430	4,740,092	3,324,663	1,360,607	* 54,821
Less: Allowance for bad debts	56,600	d	d	d	d	d	70,196	d	d	d
Inventories	480,473	185,250	295,223	2,067,934	151,773	1,916,161	3,033,816	d	d	d
U.S. Government obligations	0	0	0	d	d	d	d	d	0	0
Tax-exempt securities	d	0	d	d	d	d	d	0	d	0
Other current assets	1,453,132	1,112,838	340,294	5,195,626	1,825,108	3,370,518	2,500,755	d	1,590,518	d
Loans to shareholders	1,241,238	830,654	410,584	2,259,291	652,671	1,606,620	1,277,365	d	d	d
Mortgage and real estate loans	d	0	d	* 176,385	d	d	d	d	d	0
Other investments	2,567,603	1,039,092	1,528,512	6,637,287	4,176,039	2,461,248	1,282,338	d	765,018	d
Depreciable assets	20,189,494	5,848,165	14,341,329	89,957,030	32,009,370	57,947,660	36,551,672	d	17,527,309	d
Less: Accumulated depreciation	13,296,262	3,875,809	9,420,453	50,709,118	13,724,672	36,984,446	26,614,723	d	12,170,943	d
Depletable assets	d	d	d	0	0	0	d	d	d	0
Less: Accumulated depletion	d	d	d	0	0	0	d	0	d	0
Land	968,185	91,081	877,105	6,852,170	4,029,832	2,822,338	2,169,642	d	d	d
Intangible assets (amortizable)	1,982,743	1,194,628	788,115	13,434,927	1,301,877	12,133,050	5,230,556	2,447,247	2,780,911	* 2,397
Less: Accumulated amortization	483,531	303,342	180,189	5,776,680	716,779	5,059,902	2,881,890	1,442,282	1,439,012	* 596
Other assets	833,319	533,980	299,339	4,370,323	2,634,069	1,736,254	1,135,419	d	1,008,294	d
Total liabilities	23,847,317	11,690,680	12,156,637	90,196,150	35,755,951	54,440,199	36,426,986	19,765,654	16,292,902	* 368,430
Accounts payable	609,535	252,193	357,342	3,934,126	370,516	3,563,610	3,156,378	2,108,170	1,031,692	* 16,516
Mortgages, notes, bonds payable in less than 1 year	796,026	294,054	501,972	3,947,390	1,182,993	2,764,398	2,384,519	d	d	d
Other current liabilities	3,612,051	2,262,994	1,349,057	6,616,715	1,275,697	5,341,018	2,817,845	d	1,310,662	d
Loans from shareholders	1,539,623	877,644	661,979	7,463,425	2,211,357	5,252,069	3,687,734	d	d	0
Mortgages, notes, bonds payable in 1 year or more	6,098,299	1,878,423	4,219,875	37,443,604	21,321,780	16,121,823	9,807,003	d	d	d
Other liabilities	1,273,406	857,652	415,754	2,044,119	989,976	1,074,143	1,087,269	456,584	595,615	* 35,070
Net worth, total	9,918,377	5,267,720	4,650,657	28,746,770	8,423,632	20,323,138	13,486,238	6,699,492	6,556,447	* 230,299
Capital stock	d	d	d	4,514,724	1,351,079	3,163,645	2,186,625	1,009,549	1,170,085	* 6,991
Additional paid-in capital	4,098,304	2,115,360	1,982,944	8,896,522	2,675,825	6,220,697	4,284,319	1,556,904	1,951,213	* 776,202
Retained earnings, unappropriated	5,378,500	3,187,294	2,191,206	18,375,296	d	d	d	d	d	* -552,895
Less: Cost of treasury stock	d	d	d	3,039,772	d	d	d	d	d	0

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services			
	(84)	(85)	(86)	(87)	(88)	(89)	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
Income from trade or business:										
Total receipts	56,626,681	37,630,545	18,996,136	203,816,514	d	d	d	d	d	683,350
Business receipts	54,388,900	36,426,538	17,962,362	200,896,006	18,922,366	181,973,620	118,050,794	d	43,101,952	d
Net gain, noncapital assets	188,475	d	d	387,147	d	d	d	d	d	0
Tax-exempt interest	6,600	d	d	4,905	d	d	d	d	d	0
Other receipts	2,042,706	1,074,474	968,232	2,528,456	691,232	1,637,224	1,387,602	d	472,491	d
Total deductions	48,676,903	32,035,129	16,641,773	187,777,941	16,634,623	171,143,318	107,925,626	68,368,516	39,109,543	447,566
Cost of goods sold	12,647,726	8,212,414	4,435,312	77,755,604	2,987,510	74,768,094	48,105,296	35,943,948	12,028,801	* 132,548
Compensation of officers	7,287,631	6,709,873	577,757	5,426,253	505,006	4,921,247	6,784,076	4,113,800	d	d
Salaries and wages	8,418,307	5,002,416	3,415,891	36,118,845	3,014,402	33,104,443	17,245,301	9,797,887	7,319,271	* 128,143
Repairs and maintenance	611,847	150,594	461,253	3,257,206	530,461	2,726,745	1,209,078	616,017	592,517	* 544
Bad debts	39,765	d	d	119,736	38,912	80,824	d	d	d	d
Rents paid	2,466,133	1,026,151	1,439,982	13,394,760	625,702	12,769,059	7,700,139	3,114,470	d	d
Taxes and licenses	1,519,794	649,999	869,795	8,586,304	1,261,771	7,324,533	4,032,999	2,342,112	1,678,745	12,141
Interest paid	401,876	111,615	290,261	2,015,758	1,025,678	990,080	789,924	505,267	d	d
Amortization	278,079	247,487	30,592	760,302	91,306	668,996	288,508	d	d	d
Depreciation	861,939	268,004	593,935	3,818,461	1,138,585	2,679,876	1,627,238	816,812	d	d
Depletion	0	0	0	0	0	0	0	0	0	0
Advertising	900,702	556,434	344,268	4,114,455	243,963	3,870,492	1,337,585	703,357	d	d
Pension, profit-sharing, etc., plans	517,292	479,749	37,542	153,804	15,199	138,605	299,493	203,509	86,275	* 9,708
Employee benefit programs	444,032	205,043	238,989	1,278,140	147,965	1,130,176	1,314,448	947,542	363,631	* 3,275
Net loss, noncapital assets	19,059	d	d	12,849	2,031	10,818	d	d	d	0
Other deductions	12,262,720	8,387,408	3,875,313	30,965,463	5,006,132	25,959,331	17,047,726	9,058,031	7,894,852	94,843
Total receipts less total deductions	7,949,778	5,595,415	2,354,363	16,038,573	d	d	d	d	d	235,784
Net income (less deficit) from a trade or business	7,943,177	d	d	16,033,668	3,109,133	12,924,535	11,636,799	d	d	235,784
Total income tax	0	0	0	d	0	d	d	d	0	0

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

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

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	4,380,125	89,150	60,636	6,989	21,525	25,239
Number of shareholders	7,215,740	199,080	139,626	14,332	45,122	70,148
Net income (less deficit) from a trade or business	420,779,946	d	d	d	1,512,632	9,664,229
Portfolio income (less deficit) distributed to shareholders	74,677,387	1,872,790	1,464,573	-19,383	427,600	1,681,545
Interest income	8,402,238	213,414	174,646	8,589	30,179	258,662
Dividend income	10,391,553	513,386	414,321	15,702	83,362	237,230
Royalty income	2,719,808	550,321	538,099	* 3,524	* 8,697	543,888
Net short-term capital gain (loss)	1,039,179	-95,900	4,076	-100,370	394	22,951
Net long-term capital gain (loss)	52,124,609	691,570	333,431	53,172	304,968	618,815
Real estate rental net income (less deficit)	10,109,908	325,602	305,632	1,661	18,309	47,027
Net income (less deficit) from other rental activity	1,189,751	d	d	d	921	134,528
Total net income (less deficit)	506,756,993	9,716,292	7,279,018	477,812	1,959,462	11,527,328

Item	Utilities	Construction				Manufacturing
		Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	3,367	559,023	172,185	36,225	350,613	155,177
Number of shareholders	7,076	863,631	265,358	89,964	508,309	327,801
Net income (less deficit) from a trade or business	500,598	46,509,917	12,056,983	7,017,983	27,434,951	60,469,841
Portfolio income (less deficit) distributed to shareholders	203,060	2,298,353	1,005,609	930,777	361,968	8,473,988
Interest income	4,514	690,419	283,442	287,470	119,508	717,476
Dividend income	3,962	273,570	85,360	125,157	63,053	2,675,313
Royalty income	* 25,465	55,116	14,026	37,946	3,144	354,529
Net short-term capital gain (loss)	* 58	34,539	14,571	22,640	-2,673	37,208
Net long-term capital gain (loss)	169,062	1,244,708	608,210	457,564	178,935	4,689,461
Real estate rental net income (less deficit)	d	163,372	18,074	90,149	55,149	272,614
Net income (less deficit) from other rental activity	d	146,682	6,251	92,846	47,586	144,752
Total net income (less deficit)	707,812	49,118,324	13,086,917	8,131,754	27,899,653	69,361,195

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry—Continued

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

Item	Manufacturing—continued					
	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing
	(13)	(14)	(15)	(16)	(17)	(18)
Number of returns	10,908	2,268	3,226	3,891	1,548	7,532
Number of shareholders	32,030	6,146	5,206	5,799	2,164	15,233
Net income (less deficit) from a trade or business	6,877,400	d	757,504	806,765	151,081	2,490,191
Portfolio income (less deficit) distributed to shareholders	653,417	194,288	75,272	63,840	d	195,284
Interest income	83,262	15,225	8,832	7,616	2,743	41,018
Dividend income	284,176	35,666	62,528	6,339	* 15,650	53,898
Royalty income	8,272	* 327	* 316	* 23,731	d	16,053
Net short-term capital gain (loss)	11,165	8,011	* 101	* 1,142	d	-2,295
Net long-term capital gain (loss)	266,542	135,059	3,495	25,013	* 5,330	86,610
Real estate rental net income (less deficit)	37,677	5,596	d	d	d	16,512
Net income (less deficit) from other rental activity	2,345	d	d	d	0	6,895
Total net income (less deficit)	7,570,839	1,561,797	831,867	874,581	179,126	2,708,882

Item	Manufacturing—continued					
	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing
	(19)	(20)	(21)	(22)	(23)	(24)
Number of returns	1,572	15,399	777	3,753	8,133	5,741
Number of shareholders	4,107	27,098	1,892	8,982	19,158	12,999
Net income (less deficit) from a trade or business	1,480,547	1,927,876	599,636	3,704,069	4,202,198	1,585,559
Portfolio income (less deficit) distributed to shareholders	407,194	30,837	122,204	1,243,292	639,609	79,743
Interest income	14,175	13,904	14,991	77,658	23,703	26,244
Dividend income	28,219	6,449	27,979	267,727	183,916	42,434
Royalty income	* 482	d	* 3,906	131,259	1,463	4,726
Net short-term capital gain (loss)	197	d	5,127	5,934	3,599	356
Net long-term capital gain (loss)	364,122	9,869	70,201	760,714	426,928	5,982
Real estate rental net income (less deficit)	7,834	* 1,281	3,706	9,199	63,106	4,606
Net income (less deficit) from other rental activity	* 37	* 1,162	537	-1,985	* 146	* 1,627
Total net income (less deficit)	1,895,611	1,961,157	726,083	4,954,575	4,905,059	1,671,535

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry—Continued

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

Item	Manufacturing—continued					
	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing
	(25)	(26)	(27)	(28)	(29)	(30)
Number of returns	4,032	29,893	13,196	5,889	3,121	5,758
Number of shareholders	8,284	59,578	30,941	13,766	8,207	12,140
Net income (less deficit) from a trade or business	d	10,775,189	6,266,669	3,146,476	2,577,016	3,703,226
Portfolio income (less deficit) distributed to shareholders	310,618	852,420	666,101	374,391	357,751	694,309
Interest income	70,642	107,484	62,539	30,109	31,789	41,848
Dividend income	184,097	292,560	341,407	258,011	212,809	154,303
Royalty income	26,837	11,598	3,232	39,396	30,580	35,171
Net short-term capital gain (loss)	11,366	-1,614	-1,070	-4,182	3,141	-7,792
Net long-term capital gain (loss)	17,677	442,392	259,993	51,056	79,431	470,779
Real estate rental net income (less deficit)	3,603	66,419	14,473	19,288	4,923	2,661
Net income (less deficit) from other rental activity	d	46,935	6,180	* 564	200	66,844
Total net income (less deficit)	2,270,363	11,740,963	6,953,423	3,540,718	2,939,889	4,467,040

Item	Manufacturing—continued		Wholesale trade			
	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers
	(31)	(32)	(33)	(34)	(35)	(36)
Number of returns	9,649	18,890	248,303	159,148	79,216	9,939
Number of shareholders	17,156	36,915	419,255	272,796	135,318	11,141
Net income (less deficit) from a trade or business	1,544,291	4,560,903	48,284,993	d	d	d
Portfolio income (less deficit) distributed to shareholders	d	1,431,792	5,295,910	3,130,244	2,167,774	-2,108
Interest income	11,146	32,548	768,590	384,441	382,341	1,808
Dividend income	23,599	193,545	1,468,969	919,624	549,240	* 105
Royalty income	d	11,042	90,897	22,266	d	d
Net short-term capital gain (loss)	2,034	1,174	32,165	24,159	d	d
Net long-term capital gain (loss)	14,785	1,193,483	2,935,289	1,779,754	1,159,553	* -4,018
Real estate rental net income (less deficit)	3,730	d	194,522	d	d	d
Net income (less deficit) from other rental activity	d	d	127,568	107,239	20,329	0
Total net income (less deficit)	1,602,432	6,005,253	53,902,993	32,269,131	21,079,253	554,608

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. 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	Retail trade					
	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
	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	414,778	59,140	19,969	14,428	23,351	71,858
Number of shareholders	652,416	100,449	30,080	19,679	41,512	115,904
Net income (less deficit) from a trade or business	34,926,510	d	d	d	d	d
Portfolio income (less deficit) distributed to shareholders	5,184,662	1,185,392	279,999	16,824	203,261	235,445
Interest income	823,252	253,605	17,717	10,222	78,066	92,964
Dividend income	1,166,350	49,120	6,703	* 1,772	50,383	32,436
Royalty income	9,943	6,019	d	d	* 640	* 1,021
Net short-term capital gain (loss)	26,645	19,555	d	* 2,500	8,080	4,111
Net long-term capital gain (loss)	3,158,472	857,093	256,031	d	66,092	104,913
Real estate rental net income (less deficit)	260,438	50,541	8,800	d	25,501	56,027
Net income (less deficit) from other rental activity	38,244	d	d	0	d	d
Total net income (less deficit)	40,409,854	11,960,291	1,614,167	870,389	4,590,708	3,261,539

Item	Retail trade—continued					
	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
	(43)	(44)	(45)	(46)	(47)	(48)
Number of returns	32,781	38,818	32,549	16,065	7,149	52,526
Number of shareholders	50,294	64,208	48,809	26,084	10,366	79,101
Net income (less deficit) from a trade or business	d	d	1,315,361	1,500,666	416,988	d
Portfolio income (less deficit) distributed to shareholders	198,508	729,205	305,335	47,255	15,554	643,024
Interest income	19,740	70,361	22,286	12,961	4,146	80,757
Dividend income	31,375	84,320	5,053	d	d	18,754
Royalty income	d	* 1,984	* 79	d	d	d
Net short-term capital gain (loss)	d	858	-326	* 170	d	d
Net long-term capital gain (loss)	142,428	571,682	278,243	7,821	d	543,798
Real estate rental net income (less deficit)	7,969	80,758	d	* 4,613	* 3,196	9,734
Net income (less deficit) from other rental activity	d	d	d	0	0	d
Total net income (less deficit)	3,404,122	3,848,507	1,622,727	1,552,534	435,738	2,815,724

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. 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	Retail trade— continued	Transportation and warehousing				
	Nonstore retailers	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation
	(49)	(50)	(51)	(52)	(53)	(54)
Number of returns	46,144	160,215	7,282	99,698	19,516	* 358
Number of shareholders	65,931	229,770	10,013	138,392	26,021	* 999
Net income (less deficit) from a trade or business	d	10,588,117	700,117	6,010,799	d	d
Portfolio income (less deficit) distributed to shareholders	1,324,860	1,465,305	92,866	443,814	33,240	* -6,257
Interest income	160,426	166,989	d	66,665	25,155	d
Dividend income	857,273	115,150	21,113	34,196	d	d
Royalty income	32	16,101	d	* 3,246	d	0
Net short-term capital gain (loss)	-11,997	-2,142	-864	1,009	* -49	0
Net long-term capital gain (loss)	319,126	1,169,207	52,344	338,698	d	d
Real estate rental net income (less deficit)	5,053	156,366	2,160	37,313	* 1,404	0
Net income (less deficit) from other rental activity	d	241,601	32,369	174,233	d	d
Total net income (less deficit)	4,433,410	12,451,389	827,511	6,666,159	797,323	* 194,276

Item	Transportation and warehousing—continued		Information			
	Other transportation and support activities	Warehousing and storage	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)
	(55)	(56)	(57)	(58)	(59)	(60)
Number of returns	31,580	1,782	78,206	20,409	26,235	4,231
Number of shareholders	48,579	5,766	129,314	38,556	34,100	7,959
Net income (less deficit) from a trade or business	2,511,509	d	7,355,578	2,981,652	d	442,177
Portfolio income (less deficit) distributed to shareholders	81,577	820,066	3,398,633	871,311	d	224,615
Interest income	28,680	20,415	235,558	55,574	94,286	17,161
Dividend income	36,820	21,917	460,702	272,503	105,150	8,748
Royalty income	4,805	* 31	5,927	2,259	d	d
Net short-term capital gain (loss)	3,421	-5,659	57,373	32,080	d	d
Net long-term capital gain (loss)	7,851	783,361	2,639,073	508,896	893,208	196,750
Real estate rental net income (less deficit)	87,767	27,722	53,521	3,244	26,323	19,098
Net income (less deficit) from other rental activity	23,289	d	5,773	938	d	* 2,571
Total net income (less deficit)	2,704,142	1,261,977	10,813,505	3,857,145	2,219,488	688,461

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry—Continued

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

Item	Information—continued			Finance and insurance		
	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
	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	8,425	9,169	9,737	158,527	654	22,727
Number of shareholders	16,158	15,770	16,771	270,040	12,618	41,010
Net income (less deficit) from a trade or business	1,316,505	d	765,166	d	1,432,237	3,479,287
Portfolio income (less deficit) distributed to shareholders	381,166	750,305	d	6,828,765	51,030	1,178,462
Interest income	16,671	30,756	21,110	829,856	8,536	187,329
Dividend income	70,241	* 269	* 3,790	803,701	4,029	11,054
Royalty income	d	0	d	86,076	4,321	* 48
Net short-term capital gain (loss)	d	* -60	d	4,816	172	27,705
Net long-term capital gain (loss)	295,984	* 719,339	* 24,896	5,104,315	33,973	952,325
Real estate rental net income (less deficit)	5,405	d	d	54,308	8,805	13,841
Net income (less deficit) from other rental activity	1,280	d	0	d	279	-31,808
Total net income (less deficit)	1,704,357	1,529,288	814,766	30,085,206	1,492,351	4,639,782

Item	Finance and insurance—continued			Real estate and rental and leasing		
	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
	(67)	(68)	(69)	(70)	(71)	(72)
Number of returns	46,794	86,746	1,606	479,318	448,787	28,161
Number of shareholders	77,347	135,613	3,453	919,976	861,673	53,945
Net income (less deficit) from a trade or business	d	8,313,580	d	15,143,857	d	d
Portfolio income (less deficit) distributed to shareholders	3,518,516	1,747,033	333,725	4,742,950	4,265,112	423,043
Interest income	538,311	69,227	26,454	1,225,613	1,123,116	78,960
Dividend income	706,948	35,700	45,971	502,626	493,005	9,221
Royalty income	72,165	* 813	* 8,729	254,693	193,763	d
Net short-term capital gain (loss)	26,679	4,024	-53,763	84,739	83,841	d
Net long-term capital gain (loss)	2,174,413	1,637,269	306,335	2,675,279	2,371,387	301,832
Real estate rental net income (less deficit)	38,505	-1,274	-5,569	7,733,219	7,705,019	d
Net income (less deficit) from other rental activity	d	* -2,763	d	210,007	d	146,872
Total net income (less deficit)	13,522,194	10,056,576	374,303	27,830,033	23,935,495	3,390,786

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry—Continued

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

Item	Real estate and rental and leasing continued	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services		
	Lessors of nonfinancial intangible assets (except copyrighted works)			Total	Administrative and support services	Waste management and remediation services
	(73)	(74)	(75)	(76)	(77)	(78)
Number of returns	2,369	731,983	34,675	211,360	200,932	10,428
Number of shareholders	4,359	1,078,831	185,253	312,120	288,349	23,771
Net income (less deficit) from a trade or business	450,344	60,477,954	13,316,793	16,119,698	d	d
Portfolio income (less deficit) distributed to shareholders	54,794	7,494,766	16,020,339	1,500,837	1,075,131	425,706
Interest income	23,536	444,959	1,246,595	223,101	186,776	36,325
Dividend income	* 401	263,768	1,671,724	84,127	63,614	20,514
Royalty income	d	187,947	106,249	2,730	1,227	* 1,503
Net short-term capital gain (loss)	d	-103,863	742,317	-516	-357	-158
Net long-term capital gain (loss)	* 2,060	6,701,955	12,253,455	1,191,394	823,872	367,522
Real estate rental net income (less deficit)	d	263,087	121,870	34,194	24,738	9,456
Net income (less deficit) from other rental activity	d	-21,133	60,639	50,019	d	d
Total net income (less deficit)	503,752	68,214,675	29,519,641	17,704,748	15,796,705	1,908,044

Item	Educational services	Health care and social assistance				Arts, entertainment, and recreation
		Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total
	(79)	(80)	(81)	(82)	(83)	(84)
Number of returns	47,572	368,154	298,615	56,866	12,673	99,375
Number of shareholders	63,864	485,471	368,667	88,457	28,347	154,701
Net income (less deficit) from a trade or business	1,419,105	37,612,828	d	3,658,629	d	5,849,235
Portfolio income (less deficit) distributed to shareholders	80,548	2,621,467	1,398,829	1,019,203	203,436	3,569,751
Interest income	47,892	100,816	45,472	22,379	32,965	100,294
Dividend income	6,941	30,121	11,018	12,771	6,332	29,802
Royalty income	* 7,628	298	* -7	0	* 305	179,357
Net short-term capital gain (loss)	* 8,252	4,131	3,663	* 360	108	4,629
Net long-term capital gain (loss)	9,835	2,486,102	1,338,683	983,692	163,727	3,255,669
Real estate rental net income (less deficit)	d	99,703	29,545	* 1,840	68,318	120,191
Net income (less deficit) from other rental activity	d	17,744	d	0	d	14,642
Total net income (less deficit)	1,511,068	40,351,743	33,826,154	4,679,672	1,845,917	9,553,820

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. 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	Arts, entertainment, and recreation—continued		Accommodation and food services		
	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(85)	(86)	(87)	(88)	(89)
Number of returns	65,482	33,894	238,016	26,015	212,001
Number of shareholders	95,279	59,422	443,722	76,082	367,640
Net income (less deficit) from a trade or business	4,471,604	1,377,632	12,170,368	2,485,037	9,685,331
Portfolio income (less deficit) distributed to shareholders	3,337,589	232,162	1,511,143	462,769	1,048,374
Interest income	48,083	52,211	225,695	109,317	116,377
Dividend income	13,466	16,335	51,734	35,199	16,534
Royalty income	155,873	* 23,485	225,207	223	* 224,984
Net short-term capital gain (loss)	4,639	* -11	185,395	177,064	8,331
Net long-term capital gain (loss)	3,115,528	140,141	823,113	140,966	682,147
Real estate rental net income (less deficit)	36,613	83,578	155,688	57,152	98,535
Net income (less deficit) from other rental activity	13,730	912	-5,002	-3,539	-1,463
Total net income (less deficit)	7,859,536	1,694,284	13,832,197	3,001,419	10,830,778

Item	Other services			
	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
	(90)	(91)	(92)	(93)
Number of returns	277,687	136,717	137,637	3,333
Number of shareholders	403,273	197,859	200,967	4,448
Net income (less deficit) from a trade or business	9,664,932	6,082,564	3,381,594	200,774
Portfolio income (less deficit) distributed to shareholders	432,574	318,941	108,005	* 5,627
Interest income	78,543	50,968	27,312	* 264
Dividend income	32,377	d	17,621	d
Royalty income	* 17,437	d	* 11,112	d
Net short-term capital gain (loss)	-3,618	-1,980	d	d
Net long-term capital gain (loss)	307,834	253,496	d	d
Real estate rental net income (less deficit)	42,459	d	d	d
Net income (less deficit) from other rental activity	* 5,206	d	d	d
Total net income (less deficit)	10,145,170	6,409,027	3,531,514	204,629

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

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

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 8. Form 8825, Rental Real Estate Income and Expenses of an S Corporation, by Sector and Selected Major Industry

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

Item	All industries	Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	307,942	8,086	862	8	20,654	4,263	5,265
Gross income	45,427,798	600,707	91,630	7,121	1,609,207	514,142	488,241
Rental real estate expenses, total	36,443,745	276,983	46,706	d	1,341,325	290,309	311,923
Advertising	130,893	* 208	* 12	d	4,587	772	404
Auto and travel	169,410	* 243	d	d	5,930	253	474
Cleaning and maintenance	1,375,254	5,657	3,033	d	50,020	6,542	4,605
Commissions	225,799	* 1,087	d	d	8,699	8,501	2,870
Insurance	1,298,906	15,141	1,103	d	56,165	9,501	10,089
Legal and other professional fees	2,108,722	9,227	2,566	d	39,033	6,868	5,831
Interest expense	6,836,550	38,920	2,288	d	302,761	21,503	53,065
Repairs	2,228,124	13,937	2,749	d	83,975	19,558	22,270
Taxes	5,774,441	42,302	6,706	d	194,320	52,183	42,669
Utilities	2,399,645	12,073	4,175	d	74,231	15,133	15,898
Wages and salaries	2,053,703	2,960	* 4,716	d	42,488	4,757	30,105
Depreciation	6,893,573	60,344	11,810	d	323,098	51,902	69,704
Other expenses	4,948,726	74,885	6,996	d	156,018	92,836	53,937
Net gain (less loss) sales of business property	-16,885	0	d	0	6,082	d	* 4,671
Net income (less deficit) from partnerships and fiduciaries	1,142,741	1,878	d	d	-110,593	d	13,533
Real estate rental net income (less deficit)	10,109,908	325,602	47,027	311	163,372	272,614	194,522

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 8. Form 8825, Rental Real Estate Income and Expenses of an S Corporation, by Sector and Selected Major Industry—Continued

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

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing		Professional, scientific, and technical services
					Total	Real estate	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	10,910	2,050	913	4,438	212,251	211,380	12,544
Gross income	922,643	394,290	233,561	188,922	37,849,267	37,680,260	803,349
Rental real estate expenses, total	660,691	246,781	186,168	172,484	31,074,360	30,932,920	636,577
Advertising	688	* 931	207	* 24	119,306	d	* 267
Auto and travel	3,387	271	* 140	839	151,619	d	1,382
Cleaning and maintenance	15,976	6,052	5,446	4,029	1,230,191	1,229,625	7,197
Commissions	8,694	2,450	547	1,471	186,832	186,053	2,200
Insurance	12,561	9,057	10,136	6,442	1,111,621	1,107,988	16,381
Legal and other professional fees	15,418	11,521	26,844	2,122	1,919,573	1,904,044	4,824
Interest expense	98,792	46,040	25,909	31,754	5,905,350	5,895,764	74,035
Repairs	30,347	10,200	15,255	17,876	1,915,415	1,906,243	42,489
Taxes	67,039	38,228	22,339	22,260	5,080,001	5,056,680	52,430
Utilities	18,617	14,850	16,580	6,407	2,108,433	2,104,292	15,305
Wages and salaries	13,707	6,865	5,123	2,756	1,878,129	1,875,743	* 1,389
Depreciation	193,124	48,958	42,921	42,325	5,705,888	5,686,017	91,254
Other expenses	182,341	51,358	14,721	34,180	3,762,002	3,710,571	327,423
Net gain (less loss) sales of business property	d	d	d	d	-28,445	-28,445	0
Net income (less deficit) from partnerships and fiduciaries	d	d	d	d	986,756	986,123	96,315
Real estate rental net income (less deficit)	260,438	156,366	53,521	54,308	7,733,219	7,705,019	263,087

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 8. Form 8825, Rental Real Estate Income and Expenses of an S Corporation, by Sector and Selected Major Industry—Continued

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

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	9,340	3,086	200	3,157	1,933	6,911	1,072
Gross income	239,996	132,375	30,414	366,188	267,025	567,284	121,433
Rental real estate expenses, total	151,208	111,108	d	276,609	159,976	396,469	79,092
Advertising	285	1,615	d	* 41	d	836	d
Auto and travel	* 679	2,609	d	d	* 69	347	d
Cleaning and maintenance	8,632	4,730	d	4,555	6,443	8,964	* 2,988
Commissions	470	* 449	0	d	d	* 300	d
Insurance	2,859	3,314	d	7,128	6,646	17,585	* 2,893
Legal and other professional fees	5,604	2,077	d	19,660	6,211	27,381	* 3,500
Interest expense	26,116	28,122	d	67,279	13,878	86,361	* 8,990
Repairs	5,977	9,931	d	8,226	6,058	18,477	4,005
Taxes	24,062	11,920	d	19,663	16,548	67,563	10,540
Utilities	14,246	8,521	d	12,792	26,082	28,114	5,952
Wages and salaries	* 8,361	* 5,127	d	* 6,639	21,442	9,519	* 6,914
Depreciation	29,424	17,585	d	71,388	16,771	85,427	26,713
Other expenses	24,495	15,109	d	57,881	39,164	45,595	6,357
Net gain (less loss) sales of business property	0	d	0	d	0	d	0
Net income (less deficit) from partnerships and fiduciaries	33,082	d	d	d	13,142	d	118
Real estate rental net income (less deficit)	121,870	34,194	11,415	99,703	120,191	155,688	42,459

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 9. Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Number of Shareholders

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

Item	Total	Number of shareholders						
		1	2	3	4–10	11–20	21–30	31 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns	4,380,125	2,806,132	1,160,218	199,672	192,663	13,109	4,120	4,212
Number of shareholders	7,215,740	2,806,132	2,320,435	599,015	975,461	187,413	103,689	223,595
Total assets	3,990,973,368	1,172,616,203	689,873,653	326,098,142	819,667,175	277,961,862	144,866,026	559,890,307
Income from a trade or business:								
Total receipts [1]	7,379,538,361	2,542,235,402	1,815,284,646	758,934,419	1,471,955,474	369,973,547	160,580,086	260,574,786
Business receipts	7,225,097,382	2,489,933,635	1,787,650,483	747,438,322	1,444,665,057	355,531,730	154,660,369	245,217,785
Net gain, noncapital assets	19,728,021	5,047,073	3,855,144	1,152,110	3,539,645	1,817,409	441,995	3,874,646
Tax-exempt interest	1,713,715	290,591	111,855	68,721	318,848	229,528	147,065	547,107
Other receipts	132,999,244	46,964,103	23,667,164	10,275,267	23,431,925	12,394,881	5,330,657	10,935,249
Total deductions	6,957,044,701	2,371,175,549	1,719,981,352	724,569,604	1,402,067,550	346,169,712	151,680,546	241,400,388
Cost of goods sold	4,484,922,036	1,383,308,900	1,121,392,279	504,915,681	968,484,047	237,546,328	116,370,815	152,903,986
Compensation of officers	263,438,744	116,664,022	67,563,206	25,854,759	39,571,947	6,222,821	2,683,339	4,878,651
Salaries and wages	783,045,336	294,003,869	182,622,365	73,309,399	147,305,261	40,546,158	11,709,781	33,548,503
Repairs and maintenance	46,007,574	17,889,370	11,683,386	4,169,057	8,244,921	1,949,889	692,325	1,378,627
Bad debts	11,913,360	4,110,893	2,519,554	1,270,633	2,780,081	569,462	166,074	496,664
Rents paid	179,617,290	77,114,947	46,576,190	16,786,660	27,894,446	6,457,498	1,736,638	3,050,912
Taxes and licenses	145,177,739	55,908,275	36,219,537	14,343,519	25,834,000	6,131,220	2,064,978	4,676,210
Interest paid	40,249,448	13,976,552	9,088,046	3,602,271	7,856,420	2,260,291	762,167	2,703,701
Amortization	11,242,153	4,072,078	2,334,921	668,882	2,128,592	1,045,106	356,502	636,070
Depreciation	96,034,247	31,336,338	21,118,186	8,495,344	21,504,311	6,530,546	2,553,819	4,495,701
Depletion	709,015	115,019	87,932	53,990	208,582	109,513	* 98,235	35,745
Advertising	58,539,397	21,406,067	14,565,986	4,693,461	11,578,335	2,660,666	1,124,427	2,510,455
Pension, profit sharing, etc., plans	30,137,188	12,461,782	5,016,458	2,161,276	5,371,850	1,805,347	736,431	2,584,043
Employee benefit programs	70,575,493	21,726,460	15,432,537	6,835,257	16,301,281	4,529,156	1,644,908	4,105,893
Net loss, noncapital assets	1,644,364	277,650	284,023	84,065	697,294	61,570	61,430	178,332
Other deductions	733,791,317	316,803,327	183,476,747	57,325,351	116,306,183	27,744,140	8,918,678	23,216,891
Total receipts less total deductions [1]	422,493,661	171,059,852	95,303,294	34,364,815	69,887,924	23,803,835	8,899,540	19,174,399
Net income (less deficit) from a trade or business [1]	420,779,946	170,769,262	95,191,439	34,296,094	69,569,077	23,574,308	8,752,475	18,627,292
Portfolio income (less deficit) distributed to shareholders	74,677,387	21,065,782	13,120,955	6,151,978	20,656,708	5,668,241	1,826,055	6,187,669
Interest income	8,402,238	3,277,414	1,335,630	702,445	1,725,633	620,562	277,300	463,254
Dividend income	10,391,553	2,815,642	1,072,166	817,521	2,501,907	983,939	494,050	1,706,329
Royalty income	2,719,808	496,497	318,433	185,858	919,052	303,670	284,742	211,556
Net short-term capital gain (loss)	1,039,179	-320,881	336,638	290,711	136,273	-56,592	14,644	638,386
Net long-term capital gain (loss)	52,124,609	14,797,110	10,058,088	4,155,443	15,373,843	3,816,661	755,319	3,168,144
Real estate rental net income (less deficit)	10,109,908	1,958,444	2,374,107	1,076,069	3,524,153	619,850	168,965	388,320
Net income (less deficit) from other rental activity	1,189,751	397,608	268,604	44,859	174,733	107,091	118,216	78,640
Total net income (less deficit)	506,756,993	194,191,095	110,955,106	41,569,000	93,924,671	29,969,490	10,865,711	25,281,921

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

[1] Includes tax-exempt interest, which is not reflected in net income (less deficit) from a trade or business.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F [1]

Table 10. Income Statement and Selected Tax Items, by Sector and Selected Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns [1]	25,566	149	388	* 20	206	558
Total receipts	172,940,739	36,613	6,125,720	* 145,966	1,016,766	17,184,795
Business receipts	132,624,071	24,532	5,443,864	* 149,669	957,235	16,177,341
Dividends	150,823	0	0	0	0	d
Interest	21,408,138	d	17,550	d	* 2,387	12,991
Gross rents	408,499	d	d	d	* 884	* 1,187
Gross royalties	558,153	0	* 17,253	0	0	178,954
Net short-term capital gain less net long-term capital loss	273,073	0	0	0	0	0
Net long-term capital gain less net short-term capital loss	3,477,658	* 2,572	d	0	* 20,429	* 990
Net gain, noncapital assets	1,014,097	* 3,213	* 344,327	0	d	* 14,425
Tax-exempt interest	414,432	0	0	0	d	d
Other receipts	12,611,794	4,201	301,001	* -3,815	* 33,400	790,614
Total deductions	167,418,844	40,317	6,628,650	* 235,451	983,445	17,107,468
Cost of goods sold [2]	98,938,007	* 22,292	4,599,096	d	730,279	13,779,779
Compensation of officers	780,543	d	d	0	d	24,627
Salaries and wages	11,832,231	* 2,303	138,320	* 12,919	* 77,899	574,748
Repairs and maintenance	729,863	* 932	7,671	d	* 8,167	62,778
Bad debts	1,187,849	0	d	0	d	50,274
Rents paid	1,789,689	d	240,626	* 844	* 3,280	124,536
Taxes and licenses	2,796,288	509	26,430	* 11,928	8,905	101,027
Interest paid	13,354,001	* 205	33,587	d	* 6,614	72,294
Charitable contributions	37,425	0	* 1,105	0	0	20,494
Amortization	633,759	d	* 52,138	d	d	150,310
Depreciation	2,558,847	* 2,857	69,469	* 62,714	32,679	390,022
Depletion	104,559	0	48,620	0	0	0
Advertising	442,449	* 42	* 698	* 9	* 1,170	113,764
Pension, profit sharing, etc., plans	328,286	d	* 5,988	* 434	0	14,287
Employee benefit programs	854,726	d	38,464	* 1,690	* 2,990	112,529
Domestic production activities deduction	26,571	0	d	0	d	* 10,280
Effectively connected income (ECI) deductions	3,089,964	0	* 7,908	0	* 8,173	* 484,804
Net loss, noncapital assets	2,659,936	d	* 9,978	d	0	32,943
Other deductions	25,273,850	8,867	1,323,649	* 39,953	97,406	987,972
Total receipts less total deductions	5,521,895	-3,704	-502,929	* -89,486	33,320	77,327
Net income (less deficit)	5,108,100	-3,704	-502,929	* -89,486	d	d
Income subject to tax	9,331,735	* 5,681	68,730	d	35,015	491,549
Total income tax before credits	3,390,884	* 1,720	25,132	d	12,087	188,005
Total income tax after credits	3,208,374	* 1,720	25,130	d	12,045	174,976

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F [1]

Table 10. Income Statement and Selected Tax Items, by Sector and Selected Major Industry—Continued

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

Item	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	
					Total	Credit intermediation
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns [1]	869	165	225	302	8,878	238
Total receipts	70,103,952	1,531,402	3,215,802	1,583,511	52,654,217	36,767,305
Business receipts	69,907,604	1,496,701	3,108,384	1,292,595	20,021,978	9,112,104
Dividends	0	0	0	0	140,311	3,831
Interest	7,829	* 4,697	* 187	4,237	21,293,569	19,548,169
Gross rents	d	0	d	d	236,205	93,113
Gross royalties	0	0	d	d	14,393	8,827
Net short-term capital gain less net long-term capital loss	0	0	0	0	236,585	181,141
Net long-term capital gain less net short-term capital loss	d	d	d	0	1,484,727	312,908
Net gain, noncapital assets	* 542	d	d	d	494,315	445,011
Tax-exempt interest	0	0	0	0	288,139	145,464
Other receipts	186,664	28,456	106,367	284,197	8,443,993	6,916,739
Total deductions	70,039,089	1,508,854	3,351,813	1,533,183	48,676,847	34,483,079
Cost of goods sold [2]	68,363,979	732,824	849,817	203,884	7,506,409	0
Compensation of officers	* 10,067	d	* 7,353	d	647,330	638,823
Salaries and wages	463,394	144,678	332,675	397,382	4,539,379	3,412,547
Repairs and maintenance	14,155	3,465	93,544	* 114,828	296,979	291,955
Bad debts	2,357	* 3,278	* 846	d	1,107,321	1,094,828
Rents paid	104,138	91,210	162,610	10,956	827,765	773,137
Taxes and licenses	50,221	30,873	d	35,318	1,616,099	1,378,815
Interest paid	122,790	* 10,023	35,403	10,024	12,221,607	11,831,547
Charitable contributions	355	d	* 672	d	9,050	5,824
Amortization	5,782	* 7,036	* 4,292	* 7,364	242,674	104,662
Depreciation	62,447	36,171	172,352	77,776	886,604	638,688
Depletion	d	0	0	0	15,913	0
Advertising	d	* 107,747	62,720	31,144	46,886	34,382
Pension, profit sharing, etc., plans	22,425	* 704	* 693	* 5,280	228,308	183,361
Employee benefit programs	34,884	* 5,444	12,820	* 14,774	383,287	363,053
Domestic production activities deduction	* 3,866	0	0	d	* 178	0
Effectively connected income (ECI) deductions	* 106,511	d	* 2,263	d	1,480,866	1,350,590
Net loss, noncapital assets	* 479	* 3,865	d	* 3,653	2,428,985	2,387,269
Other deductions	649,675	329,294	1,569,232	613,233	14,191,208	9,993,596
Total receipts less total deductions	64,863	22,548	-136,011	50,328	3,977,370	2,284,226
Net income (less deficit)	64,863	22,548	-136,011	50,328	3,689,868	2,138,762
Income subject to tax	229,213	* 39,227	41,029	115,584	5,235,251	3,768,882
Total income tax before credits	81,151	* 13,829	13,731	44,745	1,891,304	1,349,530
Total income tax after credits	78,880	* 13,400	13,607	44,163	1,737,489	1,237,478

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F [1]

Table 10. Income Statement and Selected Tax Items, by Sector and Selected Major Industry—Continued

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

Item	Finance and insurance—continued			Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)
	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles			
	(13)	(14)	(15)	(16)	(17)	(18)
Number of returns [1]	308	7,622	711	7,382	1,200	4,526
Total receipts	1,197,466	14,085,689	603,758	2,744,019	11,119,479	3,457,897
Business receipts	631,473	10,275,022	3,379	1,422,773	10,881,853	22,288
Dividends	* 893	135,270	318	* 2,013	d	* 647
Interest	415,669	1,324,646	5,086	13,264	1,639	46,958
Gross rents	* 411	* 139,676	3,006	118,692	d	7,956
Gross royalties	* 4,984	84	498	* 279,711	d	55,557
Net short-term capital gain less net long-term capital loss	469	50,622	4,352	2,615	* 133	33,740
Net long-term capital gain less net short-term capital loss	88,419	718,180	365,221	604,500	* 1,192	1,273,439
Net gain, noncapital assets	* 2,207	6,241	40,857	78,356	* 362	21,284
Tax-exempt interest	1,509	98,895	42,271	6,343	d	119,363
Other receipts	51,432	1,337,052	138,771	215,750	227,911	1,876,665
Total deductions	1,089,530	12,555,650	548,588	2,353,341	11,262,688	1,656,303
Cost of goods sold [2]	0	7,506,409	0	* 29,623	1,684,309	0
Compensation of officers	d	d	0	* 20,561	35,461	d
Salaries and wages	134,862	991,970	0	50,584	4,711,764	d
Repairs and maintenance	* 4,891	* 134	0	94,128	8,355	* 1,551
Bad debts	* 832	* 11,661	0	7,950	4,731	0
Rents paid	5,246	48,108	1,273	25,288	112,563	* 1,984
Taxes and licenses	39,645	189,102	8,537	245,518	432,266	109,235
Interest paid	180,678	152,221	57,161	321,131	5,946	338,888
Charitable contributions	208	2,828	189	435	688	4,526
Amortization	* 4,225	110,450	* 23,337	22,628	69,124	44,268
Depreciation	208,928	38,537	451	464,482	79,484	33,261
Depletion	d	d	d	d	d	35,026
Advertising	* 370	12,135	0	9,905	24,790	* 12,222
Pension, profit sharing, etc., plans	3,454	* 41,492	0	* 454	22,039	0
Employee benefit programs	3,265	* 16,969	0	3,518	209,483	d
Domestic production activities deduction	d	d	d	d	d	8,537
Effectively connected income (ECI) deductions	122,937	* 131	7,208	30,654	930,900	30,355
Net loss, noncapital assets	5,097	521	36,098	47,329	* 244	124,139
Other deductions	370,326	3,428,649	398,638	975,512	2,929,272	895,258
Total receipts less total deductions	107,936	1,530,038	55,170	390,678	-143,209	1,801,595
Net income (less deficit)	106,427	1,431,780	12,900	384,334	d	1,682,232
Income subject to tax	272,231	857,641	336,498	588,172	248,232	2,130,022
Total income tax before credits	101,801	285,421	154,552	201,309	87,886	793,686
Total income tax after credits	89,126	256,701	154,184	200,546	87,882	786,750

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F [1]

Table 10. Income Statement and Selected Tax Items, by Sector and Selected Major Industry—Continued

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

Item	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
	(19)	(20)	(21)	(22)	(23)	(24)
Number of returns [1]	155	* 48	* 56	240	94	105
Total receipts	207,868	* 223,057	* 2,799	132,072	1,377,836	76,968
Business receipts	194,951	* 222,956	0	76,343	1,159,806	* 63,196
Dividends	0	0	d	0	0	0
Interest	d	d	0	d	620	d
Gross rents	0	0	0	0	d	0
Gross royalties	0	0	0	d	d	0
Net short-term capital gain less net long-term capital loss	0	0	0	0	0	0
Net long-term capital gain less net short-term capital loss	0	0	0	* 2,037	d	d
Net gain, noncapital assets	d	0	0	0	d	0
Tax-exempt interest	0	0	0	0	0	0
Other receipts	* 12,852	d	d	52,620	35,603	* 12,439
Total deductions	311,718	* 228,040	* 585	139,296	1,282,109	79,648
Cost of goods sold [2]	d	d	0	* 4,681	* 123,857	* 41,447
Compensation of officers	* 786	0	0	* 10,648	* 1,030	d
Salaries and wages	44,346	* 30,882	d	* 32,566	* 244,170	* 18,057
Repairs and maintenance	* 8,048	* 1,218	d	* 1,176	* 11,685	* 62
Bad debts	0	d	0	0	d	d
Rents paid	30,525	* 9,379	d	6,217	* 35,318	* 1,897
Taxes and licenses	13,399	* 608	d	3,104	66,686	590
Interest paid	* 4,143	d	d	0	* 144,219	* 321
Charitable contributions	d	0	d	* 10	0	0
Amortization	d	d	0	d	* 20,998	0
Depreciation	* 114,711	* 6,134	d	7,382	59,488	d
Depletion	0	0	0	0	0	0
Advertising	d	* 865	0	* 708	* 6,141	* 231
Pension, profit sharing, etc., plans	d	d	0	0	d	0
Employee benefit programs	* 48	d	0	d	* 30,157	* 73
Domestic production activities deduction	0	0	0	0	0	0
Effectively connected income (ECI) deductions	0	0	0	d	d	d
Net loss, noncapital assets	0	0	d	d	d	0
Other deductions	49,994	* 24,475	* 253	67,106	506,550	14,941
Total receipts less total deductions	-103,850	* -4,983	* 2,214	-7,223	95,727	-2,680
Net income (less deficit)	-103,850	* -4,983	* 2,214	-7,223	95,727	-2,680
Income subject to tax	* 7,283	* 2,857	d	9,066	* 83,383	* 43
Total income tax before credits	* 2,287	* 1,391	d	3,049	* 29,146	* 20
Total income tax after credits	* 2,287	* 1,391	d	3,049	* 24,636	* 20

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Foreign insurance corporations filing on Forms 1120-L (life insurance) and 1120-PC (property and casualty insurance) are included in this table.

[2] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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."

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS

Table 11. Selected Tax Items: Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Sector

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

Item	All sectors	Sector									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns		6,001,491	139,808	37,479	6,696	708,312	236,749	399,474	574,168	227,300	124,773
	Dividends received from domestic corporations, total	25,553,709	49,759	138,171	71,331	62,794	1,455,309	4,861,887	223,822	64,715	1,953,589
	Dividends from less-than-20%-owned domestic corporations	17,800,205	39,239	36,859	61,902	47,755	462,050	3,111,683	115,119	15,977	432,549
	Dividends from 20%-or-more-owned domestic corporations	5,551,243	8,642	101,312	9,429	11,982	869,375	1,727,608	97,949	47,975	1,196,809
	Dividends on debt-financed stock	256,709	d	0	0	0	d	* 931	d	d	d
	Dividends on certain preferred stock of less-than-20%-owned public utilities	5,978	0	0	0	0	0	0	0	0	0
	Dividends on certain preferred stock of 20%-or-more-owned public utilities	0	0	0	0	0	0	0	0	0	0
	Dividends from domestic corporations received by a small business investment company	4,172	d	0	0	d	d	0	* 783	d	d
	Dividends from affiliated group members	1,874,792	0	0	0	d	* 86,695	d	* 9,916	0	* 323,942
	IC-DISC and former DISC dividends	60,611	0	0	0	0	34,164	d	d	0	0
	Dividends received from foreign corporations, total	108,522,288	28,670	12,989,947	2,829,192	54,600	51,690,058	5,215,376	4,668,305	495,765	3,461,734
	Dividends from less-than-20%-owned foreign corporations and certain FSCs	32,601	d	d	1,409	1,511	3,030	807	589	d	319
	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	171,025	0	0	0	0	d	* 3,635	d	0	0
	Dividends from wholly owned foreign subsidiaries	122,156	d	d	0	0	0	* 28,682	d	d	0
	Dividends from certain FSCs	69,070	0	0	0	0	0	d	0	0	d
	Other foreign dividends	108,127,436	28,594	12,989,489	2,827,784	53,089	51,457,095	5,146,906	4,658,520	494,570	3,444,752
	Constructive taxable income from related foreign corporations, total	160,113,294	d	13,355,767	1,063,013	134,705	80,506,457	7,849,223	5,513,618	361,829	14,305,273
	Income from controlled foreign corporations under subpart F	81,238,651	d	4,360,349	d	100,735	40,615,360	5,037,890	2,715,705	146,516	12,557,308
	Foreign dividend gross-up	78,874,643	d	8,995,418	d	33,971	39,891,097	2,811,333	2,797,913	215,313	1,747,965
	Net income (less deficit)	2,144,875,397	d	34,831,549	3,351,026	54,491,717	544,928,196	138,515,948	131,996,752	39,703,381	102,401,878
Statutory special deductions, total [1]	653,266,839	867,239	8,908,866	14,068,698	4,106,081	42,194,468	13,134,498	4,094,939	4,965,222	20,318,241	
Net operating loss deduction	197,885,440	832,052	8,801,666	14,008,366	4,058,895	40,915,352	9,508,392	3,915,299	4,914,305	18,728,578	
Dividends received deduction	17,208,839	35,187	d	51,829	d	1,279,116	3,626,030	d	50,918	d	
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	437,397,322	0	0	0	0	0	0	0	0	0	
Income subject to tax	1,401,174,826	4,595,732	43,241,098	6,576,956	10,291,320	503,870,867	98,556,904	107,605,353	29,955,139	106,329,368	
Total income tax before credits [2]	491,086,359	1,441,580	15,641,827	2,662,384	3,377,499	176,453,567	34,174,209	37,390,759	10,343,516	37,249,073	
Income tax	487,549,669	1,436,705	15,101,236	2,297,552	3,326,679	176,089,127	34,020,900	37,379,184	10,331,582	37,095,623	
Alternative minimum tax	3,046,845	4,506	538,168	306,890	42,419	281,095	145,018	33,811	15,017	120,481	
Branch profits tax (Form 1120F)	152,873	d	* 1,833	0	* 404	12,812	2,902	d	* 958	* 5,242	
Capital gains tax (Form 1120-RIC)	60,387	0	0	0	0	0	0	0	0	0	
Excess net passive income tax (Form 1120S)	32,212	0	0	0	* 593	13,790	10,443	7,128	d	0	
Recapture of investment credit	72,645	0	0	d	0	0	0	0	0	0	
Foreign tax credit	117,576,055	10,055	9,086,985	17,532	28,367	64,414,309	3,992,014	2,946,924	340,725	6,508,824	
General business credit	34,625,926	74,157	d	812,307	141,388	8,618,516	2,255,947	802,558	236,736	2,633,487	
Credit for prior year minimum tax	2,165,221	29,904	240,212	23,753	28,429	442,629	114,904	14,079	40,107	83,939	
Credit to holders of tax credit bonds	398,314	0	0	0	0	0	0	d	0	0	

Footnotes at end of table.

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 11. Selected Tax Items: Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Sector

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

Item	All sectors	Sector									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total income tax after credits [3]		336,078,471	1,327,464	6,213,126	1,808,792	3,179,315	102,957,812	27,811,369	33,626,012	9,725,948	28,035,900
	Overpayments less refunds	364,994,037	1,266,459	5,973,020	2,715,620	3,222,985	116,104,019	31,381,491	33,450,678	9,916,118	29,868,827
	Tax deposited with Form 7004	35,051,574	166,457	796,600	205,291	464,724	8,111,775	3,992,488	3,487,970	1,428,088	4,736,738
	Withholding	249,501	* 384	544	3	* 142	12,603	2,460	6,643	* 221	1,684
	Refundable credits	718,827	25,896	25,832	16,754	35,293	198,812	35,631	27,177	136,527	10,418
	Tax from Section II (Form 1120-F)	2,848,874	1,705	23,297	d	11,642	162,164	75,978	13,086	12,649	38,921
	U.S. tax paid or withheld at source on effectively connected income (Form 1120-F)	1,830,452	d	1,056	0	* 3,260	289,310	30,223	* 6,920	d	* 6,624
	Estimated tax penalty	75,400	1,741	3,240	232	4,576	13,467	10,011	3,474	1,892	2,534
	Amount owed at time of filing	5,645,274	176,653	785,544	32,673	324,065	716,570	519,311	331,582	143,981	203,098
	Overpayment of tax	72,949,922	311,938	1,570,564	1,161,529	876,338	22,487,407	8,171,334	3,669,082	1,903,823	6,789,310
Credit to 2015 estimated tax	61,922,240	211,388	718,243	774,279	601,523	18,995,944	7,388,326	3,269,611	1,590,935	6,522,945	
Tax refund	11,027,682	100,550	852,321	387,250	274,816	3,491,463	783,008	399,470	312,888	266,365	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 11. Selected Tax Items: Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Sector—Continued

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

Item	Sector—continued									
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns	239,281	659,592	926,727	69,437	281,553	60,031	465,780	131,158	309,820	403,354
Dividends received from domestic corporations, total	13,747,284	248,370	285,312	2,169,147	76,188	3,163	41,542	23,609	46,352	31,365
Dividends from less-than-20%-owned domestic corporations	12,207,632	158,675	62,039	876,859	65,142	d	22,805	d	34,020	26,848
Dividends from 20%-or-more-owned domestic corporations	307,587	85,709	221,864	833,069	d	d	5,037	d	* 7,662	* 4,517
Dividends on debt-financed stock	191,990	d	* 599	* 57,238	d	d	d	d	d	d
Dividends on certain preferred stock of less-than-20%-owned public utilities	d	d	d	* 361	d	d	d	d	d	d
Dividends on certain preferred stock of 20%-or-more-owned public utilities	d	d	d	d	d	d	d	d	d	d
Dividends from domestic corporations received by a small business investment company	d	d	d	d	d	d	d	d	d	d
Dividends from affiliated group members	1,034,468	* 2,761	d	392,212	d	d	d	d	d	d
IC-DISC and former DISC dividends	d	d	d	* 8,468	d	d	d	d	d	d
Dividends received from foreign corporations, total	8,311,954	201,594	1,460,155	10,187,600	631,651	* 66,296	88,533	123,879	5,926,422	90,556
Dividends from less-than-20%-owned foreign corporations and certain FSCs	8,374	764	* 2,360	10,013	d	d	d	d	d	d
Dividends from 20%-or-more-owned foreign corporations and certain FSCs	d	* 4,828	d	d	d	d	d	d	d	d
Dividends from wholly owned foreign subsidiaries	* 11,251	d	d	d	d	d	d	d	d	d
Dividends from certain FSCs	d	d	d	d	d	d	d	d	d	d
Other foreign dividends	8,288,340	196,203	1,451,174	10,168,958	630,914	d	85,375	d	d	d
Constructive taxable income from related foreign corporations, total	10,482,407	d	2,200,987	15,256,698	635,522	41,444	30,437	63,430	7,980,374	72,517
Income from controlled foreign corporations under subpart F	5,574,905	93,483	1,338,405	6,901,152	383,574	13,041	* 22,818	13,882	1,090,146	* 25,285
Foreign dividend gross-up	4,907,501	d	862,582	8,355,546	251,947	* 28,403	* 7,619	49,548	6,890,228	* 47,232
Net income (less deficit)	664,335,342	d	49,053,476	172,599,782	25,272,802	1,743,071	40,217,787	6,687,039	39,959,235	11,592,167
Statutory special deductions, total [1]	448,867,732	62,947,011	8,198,754	11,708,993	2,476,082	164,768	2,051,547	1,001,427	2,188,731	1,003,541
Net operating loss deduction	55,834,901	9,758,124	7,970,508	10,012,502	2,421,161	162,375	2,017,592	984,654	2,154,228	886,489
Dividends received deduction	7,969,805	187,389	228,246	d	54,921	2,393	33,954	16,773	34,503	22,282
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	384,395,936	53,001,366	d	d	d	d	d	d	d	d
Income subject to tax	220,461,435	12,502,891	31,066,420	168,155,915	11,532,213	2,379,911	9,976,734	2,111,787	29,360,279	2,604,504
Total income tax before credits [2]	78,289,124	4,235,877	10,675,576	59,264,696	3,943,601	819,584	3,440,077	710,297	10,183,131	789,983
Income tax	76,995,321	4,101,709	10,606,760	58,965,584	3,911,987	818,393	3,425,202	704,829	10,155,764	785,531
Alternative minimum tax	1,147,416	73,416	53,874	221,975	26,665	d	13,640	5,198	13,834	d
Branch profits tax (Form 1120F)	59,956	5,521	4,313	57,893	d	d	d	* 234	d	d
Capital gains tax (Form 1120-RIC)	60,387	d	d	d	d	d	d	d	d	d
Excess net passive income tax (Form 1120S)	d	d	d	d	d	d	d	d	d	d
Recapture of investment credit	d	d	d	d	d	d	d	d	d	d
Foreign tax credit	8,116,121	274,176	1,372,948	15,154,561	309,732	40,224	42,336	20,414	4,847,312	52,495
General business credit	6,809,433	d	493,815	10,508,828	301,786	6,376	58,478	10,621	685,800	11,743
Credit for prior year minimum tax	761,322	65,523	15,582	164,361	d	* 303	d	d	83,929	* 10,342
Credit to holders of tax credit bonds	208,451	d	d	189,844	d	d	d	d	d	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 11. Selected Tax Items: Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Sector—Continued

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

Item	Sector—continued									
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total income tax after credits [3]	62,396,294	3,833,250	8,792,733	33,011,472	3,293,612	772,681	3,335,869	675,328	4,566,090	715,403
Overpayments less refunds	64,544,887	4,714,236	9,512,468	37,361,634	3,899,362	667,500	3,642,585	767,848	5,186,968	797,333
Tax deposited with Form 7004	6,228,045	578,166	1,305,562	2,314,638	330,621	199,051	245,733	55,722	341,871	82,055
Withholding	177,034	10,655	843	34,270	* 483	d	1,085	* 61	* 53	d
Refundable credits	69,096	11,549	89,637	3,067	22,704	152	2,368	2,472	4,295	1,148
Tax from Section II (Form 1120-F)	1,470,954	195,024	83,568	728,807	2,285	917	d	2,815	24,636	20
U.S. tax paid or withheld at source on effectively connected income (Form 1120-F)	387,894	181,303	3,423	892,628	d	0	d	* 1,635	* 19,091	* 913
Estimated tax penalty	10,099	4,476	7,003	5,146	1,857	324	2,424	348	1,331	1,225
Amount owed at time of filing	615,435	466,178	394,555	413,762	121,985	23,538	168,033	35,488	84,713	88,089
Overpayment of tax	9,895,345	2,144,663	2,522,993	8,006,565	1,079,924	117,273	729,772	187,460	1,069,645	254,957
Credit to 2015 estimated tax	8,005,002	1,795,728	1,947,702	7,060,444	944,387	104,997	625,705	141,857	1,009,909	213,314
Tax refund	1,890,343	348,935	575,291	946,121	135,536	12,277	104,067	45,603	59,736	41,643

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Includes other special deductions and adjustments not shown separately.

[2] Includes other taxes and adjustments not shown separately.

[3] Includes other credits and adjustments not shown separately.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

RETURNS OF ACTIVE CORPORATIONS

Table 12. Form 1125-A, Cost of Goods Sold, by Sector

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

Item	Sector									
	All sectors	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade	Transportation and warehousing	Information
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns with and without net income										
Number of returns	6,001,491	139,808	37,479	6,696	708,312	236,749	399,474	574,168	227,300	124,773
Cost of goods sold	17,850,424,254	106,596,513	265,557,862	339,625,222	1,070,028,599	5,987,530,325	3,935,711,056	3,173,535,969	293,469,298	267,227,903
Inventory, beginning of year	1,767,026,980	12,117,449	23,794,450	9,867,377	70,881,987	709,500,385	426,735,140	448,937,521	5,020,812	13,896,270
Purchases	12,730,652,187	67,143,756	144,366,740	171,645,242	388,083,565	4,508,816,077	3,672,625,180	3,060,891,530	125,025,554	101,582,638
Cost of labor	1,076,113,429	8,215,327	28,880,283	6,404,898	180,091,553	422,793,235	41,394,084	30,077,863	34,068,910	15,696,749
Additional inventory costs (section 263A)	130,233,142	d	d	2,279,676	11,885,530	85,979,291	12,814,608	7,525,944	620,327	2,386,752
Other costs	2,718,368,112	31,956,660	92,458,855	159,818,841	498,169,213	1,008,168,595	205,658,233	88,815,234	133,543,777	144,030,778
Less: Inventory, end of year	1,867,632,537	13,385,095	24,212,570	10,623,341	79,182,321	753,405,650	452,480,204	465,233,558	5,324,944	14,615,970
Death benefits (Form 1120-L)	559,650,150	0	0	0	0	d	d	d	0	d
Losses incurred (Form 1120-PC)	736,012,791	d	d	232,529	99,052	d	d	d	514,862	d
Returns with net income										
Number of returns	3,725,161	83,527	24,588	4,059	484,308	149,969	250,448	351,882	142,774	70,847
Cost of goods sold	14,847,387,006	89,968,849	198,320,960	216,389,258	885,012,424	4,965,603,372	3,352,499,371	2,696,197,364	237,394,997	214,933,735
Inventory, beginning of year	1,444,606,401	9,348,415	14,330,297	5,599,337	54,332,365	595,300,310	354,116,846	363,444,180	3,342,455	11,093,778
Purchases	10,649,099,905	57,800,299	118,671,322	101,180,409	323,738,862	3,705,335,605	3,141,598,001	2,619,420,315	109,786,516	82,956,077
Cost of labor	875,523,829	6,683,235	21,742,423	4,531,890	145,995,718	353,518,204	34,740,829	25,225,738	25,879,047	11,461,362
Additional inventory costs (section 263A)	114,217,514	d	d	d	8,406,559	82,761,535	10,777,513	5,009,201	d	1,002,519
Other costs	2,182,582,197	26,180,286	58,798,568	110,348,942	415,874,100	854,705,410	162,221,971	61,389,070	101,138,689	116,523,720
Less: Inventory, end of year	1,538,118,420	10,497,658	15,099,311	5,987,988	63,434,252	631,410,833	379,918,323	380,196,295	3,615,626	11,829,971
Death benefits (Form 1120-L)	467,994,104	0	0	0	0	d	d	d	0	d
Losses incurred (Form 1120-PC)	651,481,476	d	d	d	99,052	d	d	d	d	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 12. Form 1125-A, Cost of Goods Sold, by Sector—Continued

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

Item	Sector—continued									
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Returns with and without net income										
Number of returns	239,281	659,592	926,727	69,437	281,553	60,031	465,780	131,158	309,820	403,354
Cost of goods sold	1,317,833,107	42,579,057	443,147,840	3,743,925	219,554,658	8,353,578	65,058,630	28,605,698	193,958,842	88,306,170
Inventory, beginning of year	1,204,913	6,769,929	13,392,856	115,257	4,008,378	577,214	1,915,673	1,722,968	9,155,247	7,413,155
Purchases	41,267,022	22,433,517	138,068,207	d	50,882,282	1,882,175	23,339,627	d	144,881,342	55,630,650
Cost of labor	667,581	4,627,607	127,122,161	* 19,899	105,987,807	2,154,014	17,307,433	3,140,480	29,258,068	18,205,478
Additional inventory costs (section 263A)	28,415	238,996	3,480,356	d	746,746	89,067	618,531	69,080	496,968	d
Other costs	29,030,300	15,278,257	175,246,092	d	61,448,221	d	22,024,432	14,825,480	18,800,194	14,538,372
Less: Inventory, end of year	1,388,905	7,449,405	14,633,922	168,509	4,422,430	547,681	2,106,517	1,775,306	8,847,962	7,828,246
Death benefits (Form 1120-L)	553,996,772	d	0	950,996	0	0	0	0	0	0
Losses incurred (Form 1120-PC)	693,027,009	d	472,089	991,332	903,654	d	1,959,452	d	214,985	d
Returns with net income										
Number of returns	169,370	277,866	620,880	27,086	189,698	35,183	339,114	69,746	182,146	251,671
Cost of goods sold	1,142,465,288	30,842,884	352,187,875	3,235,764	168,019,981	5,671,333	49,247,687	20,284,297	148,149,015	70,962,551
Inventory, beginning of year	1,029,838	4,498,593	8,888,715	102,635	3,087,538	466,644	1,446,808	784,700	7,363,359	6,031,568
Purchases	40,719,353	16,126,383	108,816,260	d	39,506,561	1,472,878	18,597,539	d	112,013,867	44,663,043
Cost of labor	590,049	3,383,135	105,760,667	* 19,899	83,539,427	1,132,372	13,564,460	1,862,654	21,278,321	14,614,400
Additional inventory costs (section 263A)	9,633	179,670	d	d	697,585	86,254	596,498	62,810	d	d
Other costs	27,644,066	11,222,927	135,421,053	d	44,204,566	d	15,179,211	12,670,944	13,964,350	11,786,889
Less: Inventory, end of year	1,209,150	5,179,593	9,845,301	155,965	3,445,973	437,281	1,576,441	815,827	7,004,856	6,457,775
Death benefits (Form 1120-L)	462,340,726	d	0	950,996	0	0	0	0	0	0
Losses incurred (Form 1120-PC)	611,340,772	d	d	d	430,277	d	1,439,613	d	d	d

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

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

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

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

Table 13. Form 4562, Selected Depreciation Items, by Sector

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

Item and form reference	All sectors	Sectors								
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade	Transportation and warehousing	Information
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns claiming depreciation on Form 4562 [1]	942,548	40,712	8,520	2,889	94,821	62,265	89,597	101,911	37,967	26,758
Part I: Election To Expense Certain Property Under Section 179:										
12 Section 179 expense deduction [2]	12,884,165	1,877,930	239,245	29,377	1,701,232	2,090,954	1,447,464	910,897	682,727	256,146
Part II: Special Depreciation Allowance and Other Depreciation:										
14 Special depreciation allowance for qualified property	225,904,107	663,687	15,802,074	34,876,913	1,693,866	56,539,569	23,013,584	17,025,090	12,955,526	19,571,368
15 Property subject to section 168(f)(1) election	2,395,152	* 10,276	1,292,717	208,518	* 2,235	58,701	* 8,369	* 72,218	* 2,723	d
16 Other depreciation (including ACRS)	38,087,896	103,071	1,586,843	1,042,241	591,247	11,850,119	1,496,532	1,690,059	1,569,563	5,565,464
Part III: MACRS Depreciation										
Section A										
17 MACRS deduction for assets placed in service in tax years beginning before 2013	305,046,931	1,944,855	18,090,695	35,049,730	3,268,566	100,473,846	20,379,691	20,560,686	15,443,149	26,499,085
Section B—Assets placed in service during 2014 tax year—General Depreciation System										
19a, col. c 3-year property basis for depreciation	27,390,913	79,478	338,898	1,016,160	95,832	9,404,917	1,686,840	3,053,047	3,222,942	1,701,772
19a, col. g 3-year property depreciation deduction	7,781,378	20,159	96,344	159,748	25,531	3,049,462	467,832	860,899	851,350	315,291
19b, col. c 5-year property basis for depreciation	185,983,246	576,485	7,919,787	9,015,909	2,799,567	57,105,570	18,899,156	15,847,584	4,986,827	17,702,430
19b, col. g 5-year property depreciation deduction	37,331,249	91,059	1,597,949	1,500,052	482,598	12,778,818	3,416,178	3,097,792	946,371	3,276,316
19c, col. c 7-year property basis for depreciation	123,246,100	1,551,134	19,573,707	2,336,730	1,145,382	49,824,349	8,572,964	1,744,654	19,146,041	4,807,791
19c, col. g 7-year property depreciation deduction	16,410,382	157,903	2,793,531	306,591	132,697	6,651,654	1,116,675	243,437	2,509,200	656,802
19d, col. c 10-year property basis for depreciation	6,274,027	286,048	111,208	483,247	102,026	3,320,250	480,855	89,820	526,876	263,107
19d, col. g 10-year property depreciation deduction	584,783	17,190	10,498	36,220	8,525	342,277	45,734	8,005	48,095	25,118
19e, col. c 15-year property basis for depreciation	39,088,317	195,554	956,514	13,330,541	388,134	5,450,274	1,715,253	3,490,125	3,674,099	3,768,664
19e, col. g 15-year property depreciation deduction	1,624,370	8,462	50,009	620,195	15,222	225,576	74,005	161,889	69,670	160,169
19f, col. c 20-year property basis for depreciation	24,208,353	179,375	20,144	21,429,529	62,441	207,710	1,187,605	35,905	566,791	116,844
19f, col. g 20-year property depreciation deduction	837,966	4,656	523	726,785	2,290	7,679	44,163	1,455	20,504	3,697
19g, col. c 25-year property basis for depreciation	813,204	413	27,050	572,901	7,854	91,435	d	* 624	d	* 2,404
19g, col. g 25-year property depreciation deduction	18,622	10	623	11,232	159	2,345	d	* 27	d	* 42
19h, col. c Residential rental property basis for depreciation	7,995,904	101,168	24,256	d	256,399	d	35,385	138,846	* 4,805	119,896
19h, col. g Residential rental property depreciation deduction	150,274	1,068	622	d	3,893	d	568	2,677	* 96	2,819
19i, col. c Nonresidential real property basis for depreciation	74,431,315	186,423	1,442,872	2,066,435	1,072,312	20,338,068	4,305,611	13,380,565	1,302,964	7,573,939
19i, col. g Nonresidential real property depreciation deduction	1,105,048	2,186	21,156	23,578	11,159	336,141	74,559	190,127	16,754	88,730
Margin 50-year property basis for depreciation [3]	d	0	0	d	d	d	d	0	d	0
Margin 50-year property depreciation deduction [3]	d	0	0	d	d	d	d	0	d	0

Footnotes at end of table.

Footnotes at end of table.

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

Table 13. Form 4562, Selected Depreciation Items, by Sector

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

Item and form reference	All sectors	Sectors									Information
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Section C—Assets placed in service during 2014 tax year— Alternative Depreciation System											
20a, col. c Class life property basis for depreciation	45,974,033	51,134	5,381,458	2,245,717	45,329	12,469,537	1,645,580	130,581	1,008,049	4,929,973	
20a, col. g Class life property depreciation deduction	4,012,619	2,133	268,054	53,146	3,378	1,069,930	132,651	9,873	103,167	353,058	
20b, col. c 12-year property basis for depreciation	8,265,433	d	d	26,999	d	2,657,483	164,054	7,799	91,975	d	
20b, col. g 12-year property depreciation deduction	296,299	d	d	730	d	99,765	6,289	335	3,562	d	
20c, col. c 40-year property basis for depreciation	3,111,923	d	104,696	103,885	25,134	457,506	467,403	219,748	* 19,610	96,540	
20c, col. g 40-year property depreciation deduction	43,749	d	1,156	1,341	233	6,626	5,515	4,234	203	1,249	
Part IV: Summary											
21 Listed property [4]	3,522,953	81,986	129,827	105,449	472,825	596,958	510,392	239,272	248,427	95,540	
22 Total (depreciation)	658,884,773	4,981,616	42,036,937	74,801,925	8,428,840	196,286,598	52,261,650	45,430,922	35,483,142	56,893,529	

Footnotes at end of table.

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

Table 13. Form 4562, Selected Depreciation Items, by Sector—Continued

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

Item and form reference	Sectors—continued									
	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns claiming depreciation on Form 4562 [1]	27,231	103,790	102,370	6,648	42,220	6,960	61,088	17,474	50,730	58,597
Part I: Election To Expense Certain Property Under Section 179:										
12 Section 179 expense deduction [2]	318,269	332,222	901,685	285,852	476,225	41,425	536,247	139,826	315,667	300,775
Part II: Special Depreciation Allowance and Other Depreciation:										
14 Special depreciation allowance for qualified property	11,542,770	13,718,439	3,159,246	7,209,007	1,679,221	310,280	2,454,591	715,523	2,561,146	412,208
15 Property subject to section 168(f)(1) election	53,045	* 330,730	* 3,671	422	* 324,231	d	0	d	d	0
16 Other depreciation (including ACRS)	3,036,436	2,458,626	980,168	4,227,035	362,143	94,959	369,460	329,380	591,310	143,239
Part III: MACRS Depreciation										
Section A										
17 MACRS deduction for assets placed in service in tax years beginning before 2013	15,557,757	13,553,669	5,254,192	12,852,479	3,386,187	372,236	4,111,398	1,748,603	5,550,378	949,728
Section B—Assets placed in service during 2014 tax year—General Depreciation System										
19a, col. c 3-year property basis for depreciation	1,374,814	2,104,639	909,005	1,479,468	254,091	55,345	275,842	69,428	228,982	39,413
19a, col. g 3-year property depreciation deduction	370,890	680,480	185,681	488,760	58,597	11,049	69,817	14,927	43,636	11,227
19b, col. c 5-year property basis for depreciation	13,806,704	14,739,381	4,998,051	8,696,771	1,951,698	257,350	2,686,410	532,555	2,875,544	585,467
19b, col. g 5-year property depreciation deduction	2,629,399	3,261,249	998,862	1,620,782	353,928	42,320	529,660	91,711	510,047	106,159
19c, col. c 7-year property basis for depreciation	4,092,192	3,512,418	1,272,166	1,797,126	940,003	100,299	505,292	948,152	1,113,411	262,288
19c, col. g 7-year property depreciation deduction	454,110	412,168	158,347	335,663	124,914	13,637	67,776	123,274	120,532	31,472
19d, col. c 10-year property basis for depreciation	75,171	207,646	33,069	182,634	7,222	* 1,173	7,583	20,640	51,937	23,514
19d, col. g 10-year property depreciation deduction	4,870	13,532	2,827	13,851	713	* 118	566	1,708	3,347	1,591
19e, col. c 15-year property basis for depreciation	866,415	952,485	810,145	462,356	184,511	93,554	447,888	393,693	1,748,504	159,810
19e, col. g 15-year property depreciation deduction	40,087	34,326	30,407	21,729	7,535	3,306	18,153	14,585	62,905	6,139
19f, col. c 20-year property basis for depreciation	245,908	59,428	* 9,441	12,266	* 14,421	0	* 2,096	* 2,278	* 53,226	2,945
19f, col. g 20-year property depreciation deduction	21,682	2,836	384	275	* 535	0	* 43	* 79	* 322	59
19g, col. c 25-year property basis for depreciation	610	* 23,566	* 1,393	757	* 47,926	d	0	d	* 31,148	0
19g, col. g 25-year property depreciation deduction	28	324	* 30	13	* 902	d	d	d	* 1,184	0
19h, col. c Residential rental property basis for depreciation	541,350	5,703,367	99,062	108,314	d	* 56,188	653,130	* 10,635	51,094	* 4,035
19h, col. g Residential rental property depreciation deduction	9,123	110,519	2,367	1,256	d	* 966	11,426	* 284	925	* 61
19i, col. c Nonresidential real property basis for depreciation	3,883,292	5,941,643	1,476,089	3,005,965	585,467	289,742	2,573,836	1,202,245	3,312,949	490,898
19i, col. g Nonresidential real property depreciation deduction	68,735	88,552	18,087	48,241	8,389	2,666	40,545	15,321	42,437	7,686
Margin 50-year property basis for depreciation [3]	0	0	0	0	0	0	0	0	0	0
Margin 50-year property depreciation deduction [3]	0	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

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

Table 13. Form 4562, Selected Depreciation Items, by Sector—Continued

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

Item and form reference	Sectors—continued									
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Section C—Assets placed in service during 2014 tax year— Alternative Depreciation System										
20a, col. c Class life property basis for depreciation	14,190,972	2,465,699	437,496	353,376	90,514	1,269	142,092	44,026	261,118	80,210
20a, col. g Class life property depreciation deduction	1,748,021	178,434	30,162	25,598	7,551	85	9,603	2,512	10,228	5,036
20b, col. c 12-year property basis for depreciation	* 1,048,282	3,912,377	9,730	17,361	8,265	d	0	* 35,315	* 5,408	d
20b, col. g 12-year property depreciation deduction	* 43,453	127,202	430	753	217	d	d	* 1,214	* 213	d
20c, col. c 40-year property basis for depreciation	93,409	1,100,331	49,485	102,570	45,237	d	d	* 8,549	202,932	* 914
20c, col. g 40-year property depreciation deduction	2,156	13,424	701	2,076	492	d	d	* 104	2,011	* 16
Part IV: Summary										
21 Listed property [4]	134,362	213,769	219,424	33,606	158,690	9,878	112,557	22,195	65,847	71,951
22 Total (depreciation)	36,081,706	35,679,160	11,934,544	27,168,059	6,951,481	907,974	8,338,106	3,221,698	9,932,839	2,064,047

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Includes returns reporting depreciation amounts and no depreciation deduction claimed.

[2] This amount is the sum of Part I of the Form 4562. It also includes amounts from Line 29 from Part V: Listed Property, which is the sum of Lines 26, column (i) "Elected section 179 costs."

[3] This amount is not listed specifically in Part III of the Form 4562. Instead the taxpayer is instructed to provide a statement with a breakdown of the property(ies).

[4] This amount is from Part V, Line 28, which is the sum of Lines 25 thru 27 column (h).

NOTES: Form 4562 is titled "Depreciation and Amortization." ACRS is abbreviation for Accelerated Cost Recovery System. MACRS is abbreviation for Modified Accelerated Cost Recovery System. Detail may not add to total due to incomplete Taxpayer reporting on Form 4562. See "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

SOURCE: IRS, Statistics of Income Division, 2014 Publication 16, June 2019.

Section 5

Explanation of Terms

This section defines the terms used in the tables, including adjustments made in preparing the statistics and limitations in the data. Explanations are designed to aid the user with interpreting the report's statistical content and should not be construed as interpretations of the Internal Revenue Code or policies of the Internal Revenue Service. Code sections cited are those in effect for the Tax Years covered in this report. The Tax Year refers to the calendar year, unless otherwise stated. The line references given for the terms correspond to Form 1120, *U.S. Corporation Income Tax Return*, unless otherwise indicated. In most tables, items taken from other forms (1120-L, 1120-F, etc.) and attached schedules conform to Form 1120 format. Although many standardizing adjustments were made, the data presented are unaudited as reported by taxpayers and are, therefore, subject to taxpayer errors and misinterpretations, as well as statistical variability and any errors that may have arisen during processing. (See "Data Limitations and Measures of Variability," Section 3.)

Accounting Periods

Data were classified according to the ending dates of the accounting periods covered by the corporations' income tax 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 cover 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 do not include balance sheet data. (See "Balance Sheets.")

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

Accounts Payable

[Page 5, Schedule L, Line 16(d)]

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

Additional Inventory (Section 263A) 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.

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

[Page 3, Schedule J, Line 3]

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) are not subject to the AMT.

The basic computation of the AMT 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 (AMTI). 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 to only to personal service corporations with non-passive 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 was the difference between gains and losses computed under the different rules of the regular tax and AMT systems, where the at-risk and partnership limitations applied in the regular tax.
- (12) **Depletion.** The depletion deduction under both the regular tax and the AMT was limited by the net income from the depletable property if percentage depletion was used. In addition, depletion under the AMT was limited to a taxpayer's basis in the property. This item is the difference between depletion figured under the regular tax rules and depletion limited by AMT net income and the AMT basis limitation.
- (13) **Tax-exempt interest from private activity bonds.** Interest from private activity bonds issued after August 7, 1986, used to finance private activity that was still tax exempt under the special exceptions in the regular tax was subject to the AMT and so was an addition to AMTI. 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, *Alternative Minimum Tax*, 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 considered 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.

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 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 period.
- (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 incurred during the tax 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.

Several 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.) Except for 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.

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 this rate only applied 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 in Table 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 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 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.

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 to \$1,000,000 or less under Code section 162(m). However, this 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 based on 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.

Constructive Taxable Income from Related Foreign Corporations

This item was the sum of (1) income from controlled foreign corporations under subpart F 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 11. Neither includable income from controlled foreign corporations nor foreign dividend gross-up was included in the statistics for Total Receipts.

Income from Controlled foreign corporations under subpart F

[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 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 not recognized by the United States, with which the United States had severed or did not conduct diplomatic relations, or a government that provided support for international terrorism).

Foreign Dividend Gross-Up

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

This item is dividend income resulting from foreign taxes deemed paid. It is 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. For the corporation to receive credit against its U.S. tax liability, 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.

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 12.

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 12.

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 during 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 what was 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 for Prior Year Minimum Tax

[Page 3, Schedule J, Line 5d]

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."

Credit to 2015 Estimated Tax

[Page 1, Line 36a]

This item was the amount of the taxpayer's 2014 overpayment applied to the firm's estimated tax for the 2015 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).

Death Benefits

[Form 1120-L, Page 1, Line 9]

See "Cost of Goods Sold."

Deduction for Dividends Paid

[Form 1120-REIT, Page 1, Line 21b;

Form 1120-RIC, Page 1, Line 25a]

See "Statutory Special Deductions."

Deficit

See "Net Income (or Deficit)."

Depletable Assets and Accumulated Depletion

[Page 5, Schedule L, Lines 11a and b]

Depletable assets represented, in general, the gross end-of-year value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the corporation's books of account.

The value of depletable assets and accumulated depletion may not be closely related to the current year depletion deduction. The depletable assets and accumulated depletion balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

[Page 1, Line 21]

This deduction was allowed for the exhaustion of mines, oil and gas wells, other natural deposits, and timber. The Code

provided two methods for computing the deduction: (1) cost depletion, in which a share of the cost of acquiring or developing a property was written off each year; and (2) percentage depletion, which involved simply deducting a fixed percentage of the gross income from the property each year. For standing timber, depletion was computed based on 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 that taxpayers could elect to recapture these deductions was to forego percentage depletion deductions on the mine until recapture was complete.

The statistics for depletion also did not include amounts shown by the corporation as a deduction in computing net gain or loss from sale of depletable assets under sections 631(a) or 1231. Regulated investment companies and real estate investment trusts did not report depletion.

The amounts shown in the statistics included any identifiable depletion reported as part of the cost of goods sold or capitalized under Code section 263A. Amortization of intangible drilling costs was not included in the statistics for depletion but was included in “Other Deductions.”

Depreciable Assets and Accumulated Depreciation

[Page 5, Schedule L, Lines 10a and b]

Depreciable assets from the corporation’s end-of-year balance sheet were the book value of tangible property subject to depreciation (such as buildings and equipment with a useful life of one year or more). This item could include fully depreciated assets still in use and partially completed assets for which no deduction was yet allowed if the corporation reported them as depreciable on its balance sheet. The amounts shown as

accumulated depreciation represented the portion of the assets that were written off in the current year and all prior years.

In general, depreciable assets were the gross amounts before adjustment for accumulated depreciation. Some corporations reported only the net amount of depreciable assets after deducting accumulated depreciation. Certain insurance companies were included among the corporations which reported only a net amount of depreciable assets. Life insurance companies and some property and casualty insurance companies reported their balance sheet information in the format required by State insurance regulations. This format usually provided for the reporting of only net depreciable assets and only the home and branch office buildings and equipment were included. Other real estate holdings of these corporations were reported as “Other Investments.”

The statistics for depreciable assets excluded depletable and intangible assets, which were reported in their respective items, and accumulated amortization.

Generally, the value of depreciable assets and accumulated depreciation were not closely related to the current-year depreciation deduction. The depreciable assets and accumulated depreciation balance sheet accounts reflected book values; the depreciation deduction reflected the amount claimed in the current year for tax purposes.

Depreciation

[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 2014 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 2014 that were originally placed in service under prior-year rules. So the depreciation claimed on 2014 returns included in these statistics could have represented amounts computed by several different sets of rules.

In 2014, the basic depreciation system was the “Modified Accelerated Cost Recovery System,” or MACRS, that provided two systems for computing the depreciation deduction. The “General Depreciation System,” or GDS, specified recovery periods of 3, 5, 7, or 10 years for livestock, fruit trees, most machinery, equipment, and tangible personal property, and prescribed the 200-percent declining balance method of determining the amount to be written off each year. Public utility property, water transportation equipment, and farm buildings were placed in the 15-year, 20-year, or 25-year category and were to be depreciated by the 150-percent declining balance method. Buildings were to be depreciated by the straight-line

method and over recovery periods of 27.5 years for residential buildings, 31.5 years for nonresidential buildings placed in service before May 13, 1993, and 39 years for nonresidential buildings placed in service after May 12, 1993. Railroad roadbeds and tunnels were prescribed a recovery period of 50 years and the straight-line depreciation method.

MACRS also provided for an “Alternative Depreciation System,” or ADS, that was less accelerated than GDS and thus could help avoid the alternative minimum tax. Under ADS, the recovery period was generally based on the old “class life” system, which was a set of lives prescribed by IRS and based on studies of actual asset lives. The depreciation method was straight-line. Some types of property could only be depreciated using ADS. These were (1) tangible property used predominantly outside the U.S., (2) tax-exempt property, (3) property financed by tax-exempt bonds, (4) imported property covered by a Presidential order, or (5) farm property placed in service in a year in which the taxpayer had elected to expense preproduction period costs under section 263A.

Also included here were amounts the corporation elected to expense under section 179. For 2014, the maximum deduction was \$500,000 (\$535,000 for qualified enterprise zone businesses, renewal community businesses and qualified Liberty Zone property). This limited is reduced by the amount by which the cost of section 179 property placed in service during the tax year exceed \$2 million. 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.

For tax years ending after December 31, 2013, a corporation can elect to claim pre-2006 unused minimum tax credits in lieu of the special depreciation allowance for round 4 extension property.

Dividends

[Page 2, Schedule C]

In this report, dividends are reported in categories separating dividends received from domestic corporations from those received from foreign corporations.

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 11 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.

Dividend distributions among member corporations electing to file a consolidated return were eliminated from the statistics as part of the consolidated reporting of tax accounts. For tax purposes, dividends reported on these returns represented amounts outside the tax-defined affiliated group.

If portfolio stock was wholly or partially financed by debt, no dividend received deduction was allowed on the debt-financed portion of the stock. There was a separate line item and a separate deduction calculation for dividends on debt-financed portfolio stock. This amount was included as part of domestic dividends even though it also represented debt-financed stock of foreign corporations.

Dividends or other distributions other than those detailed in Table 11 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 Table 11. These statistics are presented in Tables 7.1 and 7.2 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. The amounts making up this statistic are shown in detail in Table 11.

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.

Dividends Received Deduction

[Page 2, Schedule C, Line 20]

See “Statutory Special Deductions.”

Domestic Production Activities Deduction

[Page 1, Line 25]

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

Effectively Connected Income (ECI) Deductions

[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.

Estimated Tax Penalty

[Page 1, Line 33]

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 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 Gross-Up

[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 income categories. In 2006 the number of income 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 exceeding 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

[Page 3, Schedule J, Line 5c]

The general business credit is computed on Form 3800, *General Business Credit*. The credit consisted of a combination of several individual credits of which the following are edited by the IRS Statistics of Income Division: 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 plug-in 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), low-income 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 following general business credit forms are not edited: Form 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 are 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.

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. 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.

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 the carryforward period was 15 years).

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.

Gross 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.* These statistics are presented as "Royalty Income" under "Portfolio Income (less deficit) Distributed to Shareholders" in Table 7.

Excluded from the statistics were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under Code section 1231. If the overall result of this computation was a net gain, it was treated as a long-term capital gain. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss. See also, the discussions of "Net Capital Gains" and "Net Gain (or Loss), Noncapital Assets."

Income from Controlled foreign corporations under subpart F

[Page 2, Schedule C, Line 14(a)]

See "Constructive Taxable Income from Related Foreign Corporations."

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 corporate tax 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. Controlled Group members were required to report the apportionment of taxable income, income tax, and certain tax benefits between group members. Personal service corporations (qualified under section 448 to use cash accounting) were taxed at a flat 35 percent on their taxable income.

Most income of S corporations was taxed only at the shareholder level. However, for S corporations that had once been C corporations, the corporate income tax was imposed on certain long-term capital gains, recognized built-in gains, and excess net passive income. The taxes paid on capital gains or recognized built-in gains by S corporations were included in the corporate statistics as "Income Tax."

The taxes paid on excess net passive income were excluded from "Income Tax" but were included in "Total Income Tax."

A small number of corporations without net income had an income tax liability. These were corporations reporting all or part of their income under special life insurance rules, including consolidated returns filing a life insurance subsidiary.

See also, "Total Income Tax Before Credits" and "Total Income Tax After Credits."

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) 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. These statistics are presented as "Interest Income" under "Portfolio Income (less deficit) Distributed to Shareholders" in table 7.

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."

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."

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 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 a corporation except:

- (1) stock in trade or other property included in inventory or held mainly for sale to customers;
- (2) notes and accounts receivable acquired in the ordinary course of business;
- (3) depreciable or real property used in the trade or business;
- (4) copyrights, literary, musical, or artistic compositions, or similar properties not acquired by purchase;
- (5) publications of the United States Government not acquired by purchase;
- (6) certain commodities derivative financial instruments held by a dealer;
- (7) certain hedging transactions entered into in the normal course of trade or business; and
- (8) supplies regularly used in the trade or business.

Gains from constructive ownership transactions entered into after July 11, 1999, that involved any equity interest in pass-through entities such as partnerships, S corporations, trusts, regulated investment companies, and real estate investment trusts that would otherwise be treated as capital gains could be treated instead as ordinary income. Constructive ownership transactions included gains from notional principal contracts with the right to receive substantially all of the investment yield of an equity interest and the obligation to reimburse substantially all of any decline in value of the interest; a forward or futures contract to acquire an equity interest; and the holding of a call option and writing of a put option at substantially the same strike price and maturity date. A net underlying long-term capital gain had to be established by

computing a net capital gain as though the asset were acquired at its fair market value when the transaction was opened and sold at its fair market value when the transaction was closed. If not established, the net underlying long-term capital gain was treated as zero. Any long-term capital gain that exceeded the net underlying long-term capital gain was treated as ordinary income. Gains from constructive ownership transactions that were marked to market were excluded from this provision to be treated as ordinary income.

Although depreciable and real property used in the trade or business was not defined as a capital asset, the 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 as “Net Short-Term Capital Gain (less loss)” and “Net Long-Term Capital Gain (less loss)” under “Portfolio Income (less deficit) Distributed to Shareholders” in 1120S-specific tables.

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 several 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 1120S-specific 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.

Notes and Accounts Receivable

[Page 5, Schedule L, Line 2a(c)]

In general, notes and accounts receivable were the gross amounts arising from business sales or services to customers on credit during the ordinary course of trade or business. These current assets would normally be converted to cash within 1 year. This category included commercial paper, charge accounts, current intercompany receivables, property improvement loans, and trade acceptances. Current nontrade receivables were generally included in other current assets.

Certain savings and loan associations reported loans and mortgages as notes and accounts receivable. When identified, such mortgage loans were included in the statistics for mortgage and real estate loans, rather than notes and accounts receivable.

The gross amount of the receivables and the corresponding adjustment account, allowance for bad debts, were reported on the balance sheets of most corporation income tax forms. For an explanation of the adjustment account, see "Allowance for Bad Debts." Some corporations, however, reported only the net amount of the accounts receivable.

Number of Returns

This was a count of the returns filed by active corporations on one of Form 1120-series returns. It included ordinary for-profit C corporations filing Form 1120 or its simplified version, S corporations electing to be taxed through their shareholders filing Form 1120S, foreign corporations with U.S.-source income filing Form 1120-F, life insurance companies filing Form 1120-L, property and casualty insurance companies filing Form 1120-PC, Real Estate Investment Trusts filing Form 1120-REIT, and Regulated Investment Companies filing Form 1120-RIC. It did not include 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.”

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 exceeding 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 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 that exceeded the amount billed for contract work in progress and 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 included: (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 during 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), employee moving expenses, 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).

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; autolease 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 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 Table 11.

Overpayments less Refunds

[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."

Pension, Profit-Sharing, Etc. Plans

[Page 1, Line 23]

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

The statistics included amounts from "Cost of Goods Sold" and "Other Deductions" identified as pensions (unless clearly direct pensions), annuity plans, 401(k) plans, profit-sharing plans, retirement plans, and stock bonus plans. Any amounts identified as part of cost of goods sold or capitalized under section 263A were excluded from cost of goods sold and included

in these statistics. The combined amount for companies other than mining companies that reported an amount for a combination of welfare/retirement plans was included in the statistics for contributions to pension and profit-sharing plans.

This item was not reported for regulated investment companies and real estate investment trusts.

Portfolio Income (less deficit)

Portfolio income (less deficit) is interest, dividends, annuities and royalties, as well as gain or loss from the disposition of income-producing or investment property that is not derived in the ordinary course of trade or business.

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."

Recapture of Investment Credit

[Page 3, Schedule J, Line 9a]

The investment credit (Form 3468) was subject to recapture if the property was sold or converted to other uses, including but not limited to:

- (1) The investment credit property was disposed of before the end of 5 full years after the property was placed in service (recapture period), including leased property.
- (2) The use of the property was changed before the end of the recapture period so that it no longer qualifies as investment credit property.
- (3) The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- (4) In the case of a project under the Phase II gasification program or Phase II qualifying advanced coal project program, failure at any time during the applicable recovery to attain and maintain the separation and sequestration requirements.

Refundable Credits

[Page 3, Schedule J, Line 19]

This term includes amounts from several refundable credits, including:

- (1) **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.

(2) **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:

- a) gasoline used on farms for farming purposes (Code section 6420);
- b) gasoline used for nonhighway purposes or by local transit systems (Code section 6421); and
- c) 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.

(3) **Refundable Alternative Minimum Tax Credit**

[Page 3, Schedule J, Line 19c]

This credit is from Form 8827, line 8c. It is the refundable amount for a corporation electing to accelerate the minimum tax credit in lieu of the special depreciation allowance for certain qualified property.

(4) **Other Refundable Credits**

[Page 3, Schedule J, Line 19d]

This amount is from any other refundable credit the corporation is claiming, including the Credit for tax on ozone-depleting chemicals, and credits claimed under section 960(b).

Rents Paid

[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.

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."

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 either appropriated or unappropriated was considered unappropriated for the purpose 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.

Form 1120S did not differentiate between appropriated and unappropriated retained earnings. For statistical tables in this report that include Forms 1120S, retained earnings unappropriated includes the total 1120S amount of retained earnings, which could include appropriated and unappropriated amounts.

Returns of Active Corporations

These returns were the basis for all financial statistics presented in the report. They comprised the majority of 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 corporate 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)."

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 1362. These companies reported corporate income and deductions from their conduct of trade or business, but generally allocated any income or loss to their shareholders to be taxed only at the individual level. Portfolio income (loss), net rental real estate income (loss), net income (loss) from other rental activities, and other income (loss) were not included in net income (loss) from ordinary trade or business but were allocated to shareholders to be reported on their returns.

Only corporate-level S corporation trade or business income and deductions are included in the items comprising "Total Receipts" and "Total Deductions." Data on rental and investment income allocated to shareholders is presented in tables 7, 8, and 9.

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 to qualify as an S corporation. 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 Sec. 501(c)(3) organizations.

Corporations 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.

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. Some components of Statutory Special Deductions are shown separately in Table 11.

Net operating loss deduction. This deduction was the result of prior-year net operating losses. For large and mid-sized corporations, net operating losses (NOLs) could have been carried back to reduce any taxes paid in the 3 years previous to the loss year (2 years for NOLs incurred in tax years beginning after August 5, 1997), and any remaining amounts carried forward for 15 years (20 years for NOLs incurred in tax years beginning after August 5, 1997). A new provision added in the American Recovery and Reinvestment Act of 2009 allows small businesses to carry back losses incurred in 2008 up to 5 prior years. Amounts carried back, however, would not have appeared on the returns used for the statistics in this report. This item represents amounts carried forward from previous years and applied to reduce taxable income in the current year.

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.

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.

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 could deduct 40 percent of the smaller of such dividends or taxable income computed without this deduction. This item is included in “Statutory Special Deductions, Total,” but is not shown separately in Table 11.

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. This item is included in “Statutory Special Deductions, Total,” but is not shown separately in Table 11.

Section 806(a) small life insurance company deduction. This item is included in “Statutory Special Deductions, Total,” but is not shown separately in Table 11.

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 the corporation is required to pay any remaining tax liability with the request for an extension. See "Overpayment or Amount Owed."

Tax-Exempt Interest

[Page 3, Form 1120, Schedule K, Line 9, or Page 5, Schedule M-1, Line 7, or Page 2, Form 8916-A, Part II, Line 1, column (c), 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.

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 Table 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.

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 2014 through June 2015. The corporation returns included a span of over 23 months between the first-included accounting period, which began on August 1, 2013, and closed on July 31, 2014, and the end of the last-included accounting period, which began on July 1, 2014, and closed on June 30, 2015. 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 91.2 percent of the number of returns for Tax Year 2014. (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.

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]

Income tax after credits in the statistics equals "Total Income Tax Before Credits" less the sum of:

- (1) Foreign Tax Credit;
- (2) Qualified Electric Vehicle Credit;
- (3) General Business Credit;
- (4) Prior Year Minimum Tax Credit;
- (5) Credit for Holders of Tax Credit Bonds; and
- (6) American Samoa Economic Development Credit

Many of these items are discussed under their own headings and may or may not be shown separately.

Total Income Tax Before Credits

Total income tax before credits was the sum of the following taxes, which may or may not be shown separately:

- (1) income tax;
- (2) personal holding company tax;
- (3) recapture and other taxes;
- (4) alternative minimum tax;
- (5) excess net passive income tax (Form 1120S);
- (6) capital gains tax of regulated investment companies (Form 1120-RIC);
- (7) tax on net income from foreclosure property;
- (8) tax on net income from prohibited transactions;
- (9) branch profits tax of foreign corporations (Form 1120-F);
- (10) reciprocal tax (Form 1120-PC);
- (11) Code section 856 tax (includes 856(c)(7) and 856(g)(5)) (Form 1120-REIT); and
- (12) Code section 857 tax (includes 857(b)(5) and 857(b)(7)(A)).

Other tax and interest amounts were either included in or subtracted from the total income tax. Amounts included were tax and interest on a nonqualified withdrawal from a capital construction fund (section 7518), interest due on deferred gain (section 1260(b), interest on deferred tax attributable to installment sales of certain timeshares and residential lots (section 453(l)(3)), certain nondealer installment obligations (section 453A(c)), interest due under the look-back method, and deferred tax due upon the termination of a section 1294 election for shareholders in qualified electing funds. Amounts subtracted were deferred tax on the corporation's share of the undistributed earnings of a qualified electing fund, recapture of new markets credit, recapture of employer-provided child-care 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, which is not shown separately.

Total Income Tax (S Corporations)

Total income tax for S corporations (Tables 6.1 and 6.2) was the sum of the following taxes:

- (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:

- (6) ordinary income (loss);
- (7) ordinary dividends;
- (8) interest income;
- (9) royalty income;
- (10) net income (loss) from rental real estate activities;
- (11) net income (loss) from other rental activities;
- (12) 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.

Total Receipts Less Total Deductions

This item differed from net income (less deficit) for tax purposes in that it included tax-exempt interest and excluded constructive taxable income from related foreign corporations.

U.S. 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.

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 in Table 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 are also included in "Overpayment or Amount Owed."

Withholding

[Page 3, Schedule J, line 17]

Includes amounts of U.S. federal income tax withheld from income.

Zero Assets

See "Balance Sheets."

APPENDIX A

Industry Codes by Sector, Major Industry, and Minor Industry

Sector Code	Major Code	Published Industry Code	Industry Description
11			Agriculture, Forestry, Fishing and Hunting
	111	111005	Agricultural Production
	113	113005	Forestry and Logging
	114	114005	Support Activities and Fishing, Hunting and Trapping
21	210		Mining
		211110	Oil and Gas Extraction
		212110	Coal Mining
		212200	Metal Ore Mining
		212315	Nonmetallic Mineral Mining and Quarrying
		213110	Support Activities for Mining
22	221		Utilities
		221100	Electric Power Generation, Transmission and Distribution
		221210	Natural Gas Distribution
		221300	Water, Sewage and Other Systems
		221500	Combination Gas and Electric
23			Construction
	236	236115	Construction of Buildings
			Heavy and Civil Engineering Construction and Land Subdivision
	237	237105	Heavy and Civil Engineering Construction
		237210	Land Subdivision
	238		Specialty Trade Contractors
		238210	Electrical Contractors
		238220	Plumbing, Heating, and Air-Conditioning Contractors
		238905	Other Specialty Trade Contractors
31			Manufacturing
	311		Food Manufacturing
		311115	Animal Food Manufacturing and Grain and Oilseed Milling
		311300	Sugar and Confectionery Product
		311400	Fruit and Vegetable Preserving and Specialty Food Manufacturing
		311500	Dairy Product
		311615	Meat and Seafood Processing
		311800	Bakeries and Tortilla Manufacturing
		311900	Other Food
	312		Beverage and Tobacco Product Manufacturing
		312110	Soft Drink and Ice
		312120	Breweries
		312135	Wineries and Distilleries
		312200	Tobacco Manufacturing
	313		Textile Mills and Textile Product Mills
		313000	Textile Mills
		314000	Textile Product Mills
	315		Apparel Manufacturing
		315100	Apparel Knitting Mills
		315215	Cut and Sew Apparel Contractors and Manufacturers
		315990	Apparel Accessories and Other Apparel
	316	316115	Leather and Allied Product Manufacturing
	321	321115	Wood Product Manufacturing

Sector Code	Major Code	Published Industry Code	Industry Description
	322		Paper Manufacturing
		322100	Pulp, Paper, and Paperboard Mills
		322200	Converted Paper Product
	323	323100	Printing and Related Support Activities
	324		Petroleum and Coal Products Manufacturing
		324110	Petroleum Refineries (including integrated)
		324125	Asphalt Paving, Roofing, Other Petroleum and Coal Products
	325		Chemical Manufacturing
		325100	Basic Chemical
		325200	Resin, Synthetic Rubber, and Artificial and Synthetic Fibers and Filaments
		325410	Pharmaceutical and Medicine
		325500	Paint, Coating, and Adhesive
		325600	Soap, Cleaning Compound, and Toilet Preparation
		325905	Other Chemical Product and Preparation
	326		Plastics and Rubber Products Manufacturing
		326100	Plastics Product
		326200	Rubber Product
	327		Nonmetallic Mineral Product Manufacturing
		327105	Clay, Refractory and Other Nonmetallic Mineral Product
		327210	Glass and Glass Product
		327305	Cement, Concrete, Lime and Gypsum Product
	331		Primary Metal Manufacturing
		331115	Iron, Steel Mills and Steel Product
		331315	Nonferrous Metal Production and Processing
		331500	Foundries
	332		Fabricated Metal Product Manufacturing
		332110	Forging and Stamping
		332215	Cutlery, Hardware, Spring and Wire: Machine Shops, Screw, Nut and Bolt
		332300	Architectural and Structural Metals
		332400	Boiler, Tank, and Shipping Container
		332810	Coating, Engraving, Heat Treating, and Allied Activities
		332900	Other Fabricated Metal Product
	333		Machinery Manufacturing
		333100	Agriculture, Construction, and Mining Machinery
		333200	Industrial Machinery
		333310	Commercial and Service Industry Machinery
		333410	Ventilation, Heating, Air-Conditioning and Commercial Refrigeration Equipment
		333510	Metalworking Machinery
		333610	Engine, Turbine and Power Transmission Equipment
		333900	Other General Purpose Machinery
	334		Computer and Electronic Product Manufacturing
		334110	Computer and Peripheral Equipment
		334200	Communications Equipment
		334315	Audio and Video Equipment Mfg and Reproducing Magnetic and Optical Media
		334410	Semiconductor and Other Electronic Component
		334500	Navigational, Measuring, Electromedical, and Control Instruments
	335		Electrical Equipment, Appliance, and Component Manufacturing
		335105	Electrical Lighting Equipment and Household Appliance
		335310	Electrical Equipment
		335900	Other Electrical Equipment and Component

Sector Code	Major Code	Published Industry Code	Industry Description
	336		Transportation Equipment Manufacturing
		336105	Motor Vehicles and Parts
		336410	Aerospace Product and Parts
		336610	Ship and Boat Building
		336995	Other Transportation Equipment and Railroad Rolling Stock
	337	337000	Furniture and Related Product Manufacturing
	339		Miscellaneous Manufacturing
		339110	Medical Equipment and Supplies
		339900	Other Miscellaneous Manufacturing
42			Wholesale Trade
	423		Merchant Wholesalers, Durable Goods
		423100	Motor Vehicle and Motor Vehicle Parts and Supplies
		423300	Lumber and Other Construction Materials
		423400	Professional and Commercial Equipment and Supplies
		423500	Metal and Mineral (except Petroleum)
		423600	Electrical and Electronic Goods
		423700	Hardware, Plumbing, Heating Equipment and Supplies
		423800	Machinery, Equipment, and Supplies
		423905	Furniture, Sports, Toys, Recycle, Jewelry and Other Durable Goods
	424		Merchant Wholesalers, Nondurable Goods
		424100	Paper and Paper Product
		424210	Drugs and Druggists' Sundries
		424300	Apparel, Piece Goods, and Notions
		424400	Grocery and Related Product
		424500	Farm Product Raw Material
		424600	Chemical and Allied Products
		424700	Petroleum and Petroleum Products
		424800	Beer, Wine, and Distilled Alcoholic Beverage
		424915	Miscellaneous Nondurable Goods
	425	425115	Wholesale Electronic Markets and Agents and Brokers
44			Retail Trade
	441		Motor Vehicle Dealers and Parts Dealers
		441115	New and Used Car Dealers
		441215	Other Motor Vehicle and Parts Dealers
	442	442115	Furniture and Home Furnishings Stores
	443	443115	Electronics and Appliance Stores
	444		Building Material and Garden Equipment and Supplies Dealers
		444115	Homes Centers; Paint and Wallpaper Stores
		444130	Hardware Stores
		444190	Other Building Material Dealers
		444200	Lawn and Garden Equipment and Supplies Stores
	445		Food, Beverage and Liquor Stores
		445115	Food and Beverage Stores
		445310	Beer, Wine, and Liquor Stores
	446	446115	Health and Personal Care Stores
	447	447100	Gasoline Stations
	448	448115	Clothing and Clothing Accessories Stores
	451	451115	Sporting Goods, Hobby, Book, and Music Stores
	452	452115	General Merchandise Stores
	453	453115	Miscellaneous Store Retailers
	454	454115	Nonstore Retailers

Sector Code	Major Code	Published Industry Code	Industry Description
48	481		Transportation and Warehousing
			Air, Rail, and Water Transportation
		481000	Air Transportation
		482110	Rail Transportation
		483000	Water Transportation
	484	484115	Truck Transportation
	485	485115	Transit and Ground Passenger Transportation
	486	486000	Pipeline Transportation
51	487	487005	Other Transportation and Support Activities
	493	493100	Warehousing and Storage
	511		Information
			Publishing Industries (except Internet)
		511110	Newspaper Publishers
		511120	Periodical Publishers
		511130	Book Publishers
		511145	Database Directory and Other Publishers
		511210	Software Publishers
			Motion Picture and Sound Recording Industries
		512100	Motion Picture and Video Industries (except video rental)
		512200	Sound Recording Industries
	515	515105	Broadcasting (except Internet)
	517	517000	Telecommunications (paging, cellular, cable, satellite, & internet service providers)
	518	518210	Data Processing, Hosting, and Related Services
	519	519100	Other Information Services (incl. news syndicates, libraries, internet pub. & broadcasting)
52	521		Finance and Insurance
			Depository Credit Intermediation
		522110	Commercial Banking
		522125	Savings Institutions, Credit Unions and Other Depository Credit Intermediation
	522		Nondepository Credit Intermediation
		522215	Credit Card Issuing and Other Consumer Credit
		522292	Real Estate Credit (including mortgage bankers and originators)
		522295	International, Secondary Financing, and Other Nondepository Credit Intermediation
		522300	Activities Related to Credit Intermediation (loan brokers, check clearing, etc.)
	523		Securities, Commodity Contracts, Other Financial Investments and Related Activities
		523110	Investment Banking and Securities Dealing
		523120	Securities Brokerage
		523135	Commodity Contracts Dealing and Brokerage
		523905	Securities, Commodity Exchanges and Other Financial Investment Activities
	524		Insurance Carriers and Related Activities
		524140	Life Insurance
		524150	Property and Casualty Companies (Form 1120-PC)
		524210	Insurance Agencies and Brokerages
		524290	Other Insurance Related Activities (including third-party admin. of Ins., etc.)
	525		Funds, Trusts, and Other Financial Vehicles
		525910	Open-End Investment Funds (Form 1120-RIC)
		525995	Other Financial Vehicles (including Mortgage REIT's)

Sector Code	Major Code	Published Industry Code	Industry Description
53			Real Estate and Rental and Leasing
	531		Real Estate
		531115	Lessors of Buildings (including Equity REIT's)
		531135	Lessors of Miniwarehouses, Self-Storage Units, and Other Real Estate (including Equity REIT's)
		531210	Offices of Real Estate Agents and Brokers
		531315	Other Real Estate Activities
	532		Rental and Leasing Services
		532100	Automotive Equipment Rental and Leasing
		532215	Other Consumer Goods and General Rental Centers
		532400	Commercial and Industrial Machinery and Equipment Rental and Leasing
	533	533110	Lessors of Nonfinancial Intangible Assets (except copyrighted works)
54	541		Professional, Scientific, and Technical Services
		541115	Legal Services
		541215	Accounting, Tax Preparation, Bookkeeping, and Payroll Services
		541315	Architectural, Engineering, and Related Services
		541400	Specialized Design Services
		541515	Computer Systems Design and Related Services
		541600	Management, Scientific, and Technical Consulting Services
		541700	Scientific Research and Development Services
		541800	Advertising and Related Services
		541915	Other Professional, Scientific, and Technical Services
55	551		Management of Companies (Holding Companies)
		551111	Offices of Bank Holding Companies
		551112	Offices of Other Holding Companies
56			Administrative and Support and Waste Management and Remediation Services
	561		Administrative and Support Services
		561300	Employment Services
		561500	Travel Arrangement and Reservation Services
		561905	Other Administrative and Support Services
	562	562000	Waste Management and Remediation Services
61	611	611000	Educational Services
62			Health Care and Social Assistance
	621		Offices of Health Practitioners and Outpatient Care Centers
		621115	Offices of Physicians
		621210	Offices of Dentists
		621315	Offices of Other Health Practitioners
		621415	Outpatient Care Centers
	625	621515	Misc. Health Care and Social Assistance
	626	622005	Hospitals, Nursing, and Residential Care Facilities
71			Arts, Entertainment, and Recreation
	711	711105	Other Arts, Entertainment, and Recreation
	713	713105	Amusement, Gambling, and Recreation Industries
72			Accommodation and Food Services
	721	721115	Accommodation
	722	722115	Food Services and Drinking Places

Sector Code	Major Code	Published Industry Code	Industry Description
81			Other Services
	811		Repair and Maintenance
		811115	Automotive Repair and Maintenance
		811215	Other Repair and Maintenance
	812	812115	Personal and Laundry Services
	813	813000	Religious, Grantmaking, Civic, Professional, and Similar Organizations

Section 6

Forms

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Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2014 or tax year beginning _____, 2014, ending _____, 20____	OMB No. 1545-0123 2014
► Information about Form 1120 and its separate instructions is at www.irs.gov/form1120 .		
A Check if: 1a Consolidated return (attach Form 851) ☐ b Life/nonlife consolidated return ☐ 2 Personal holding co. (attach Sch. PH) ☐ 3 Personal service corp. (see instructions) ☐ 4 Schedule M-3 attached ☐	TYPE OR PRINT Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state, or province, country and ZIP or foreign postal code _____	B Employer identification number _____ C Date incorporated _____ D Total assets (see instructions) \$ _____
E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change		
Income	1a Gross receipts or sales b Returns and allowances c Balance. Subtract line 1b from line 1a 2 Cost of goods sold (attach Form 1125-A) 3 Gross profit. Subtract line 2 from line 1c 4 Dividends (Schedule C, line 19) 5 Interest 6 Gross rents 7 Gross royalties 8 Capital gain net income (attach Schedule D (Form 1120)) 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 10 Other income (see instructions—attach statement) 11 Total income. Add lines 3 through 10.	1a 1b 1c 2 3 4 5 6 7 8 9 10 11
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E) 13 Salaries and wages (less employment credits) 14 Repairs and maintenance 15 Bad debts 16 Rents 17 Taxes and licenses 18 Interest 19 Charitable contributions 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) 21 Depletion 22 Advertising 23 Pension, profit-sharing, etc., plans 24 Employee benefit programs 25 Domestic production activities deduction (attach Form 8903) 26 Other deductions (attach statement) 27 Total deductions. Add lines 12 through 26. 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11. 29a Net operating loss deduction (see instructions) b Special deductions (Schedule C, line 20) c Add lines 29a and 29b	12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29a 29b 29c
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28 (see instructions) 31 Total tax (Schedule J, Part I, line 11) 32 Total payments and refundable credits (Schedule J, Part II, line 21) 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐ 34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed 35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid 36 Enter amount from line 35 you want: Credited to 2015 estimated tax ► Refunded ►	30 31 32 33 34 35 36
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.		
Sign Here Paid Preparer Use Only	Signature of officer _____ Date _____ Title _____ 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. _____	

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Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)			
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)			
3	Dividends on debt-financed stock of domestic and foreign corporations			
4	Dividends on certain preferred stock of less-than-20%-owned public utilities			
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities			
6	Dividends from less-than-20%-owned foreign corporations 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			
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

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Form 1120 (2014)

Page **3****Schedule J Tax Computation and Payment** (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	☐		
2	Income tax. Check if a qualified personal service corporation (see instructions)	☐	2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II—Payments and Refundable Credits

12	2013 overpayment credited to 2014	12		
13	2014 estimated tax payments	13		
14	2014 refund applied for on Form 4466	14	(	)
15	Combine lines 12, 13, and 14	15		
16	Tax deposited with Form 7004	16		
17	Withholding (see instructions)	17		
18	Total payments. Add lines 15, 16, and 17.	18		
19	Refundable credits from:			
a	Form 2439	19a		
b	Form 4136	19b		
c	Form 8827, line 8c	19c		
d	Other (attach statement—see instructions).	19d		
20	Total credits. Add lines 19a through 19d	20		
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21		

Schedule K Other Information (see instructions)

1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶ _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ _____		
b	Business activity ▶ _____		
c	Product or service ▶ _____		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ _____		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		

Form **1120** (2014)

Form 1120 (2014)

Page **4****Schedule K** Other Information *continued* (see instructions)

	Yes	No
5 At the end of the tax year, did the corporation:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ► _____ and (ii) Owner's country ► _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ► _____		
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ► ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
9 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$ _____		
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ► _____		
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ► ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ► \$ _____		
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ► \$ _____		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2014 that would require it to file Form(s) 1099?		
b If "Yes," did or will the corporation file required Forms 1099?		
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		

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Page **5**

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
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)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains			_____	
4	Income subject to tax not recorded on books this year (itemize): _____			_____	
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____			_____	
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize): _____			c Property	
	_____		6	Other decreases (itemize): _____	
	_____		7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form **1120** (2014)

**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

2014

Name

Employer identification number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

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 whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(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 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h.				7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

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 whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(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 Enter gain from Form 4797, line 7 or 9				11
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions (see instructions)				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				15

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18

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

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 11460M

Schedule D (Form 1120) (2014)

Form 1120-F Department of the Treasury Internal Revenue Service	U.S. Income Tax Return of a Foreign Corporation For calendar year 2014, or tax year beginning _____, 2014, and ending _____, 20____ Information about Form 1120-F and its separate instructions is at www.irs.gov/form1120f.	OMB No. 1545-0123 2014
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Type or Print	Name _____ Number, street, and room or suite no. (see instructions) _____ City or town, state or province, country, and ZIP or foreign postal code _____	Employer identification number _____ Check box(es) if: ☐ Name or address change ☐ Initial return ☐ First post-merger return ☐ Final return ☐ Schedule M-3 attached ☐ Amended return ☐ Protective return
----------------------	--	---

A Country of incorporation _____

B Foreign country under whose laws the income reported on this return is also subject to tax _____

C Date incorporated _____

D (1) Location of corporation's primary books and records (city, province or state, and country) _____
 (2) Principal location of worldwide business _____
 (3) If the corporation maintains an office or place of business in the United States, check here. ☐

E If the corporation had an agent in the United States at any time during the tax year, enter:
 (1) Type of agent _____
 (2) Name _____
 (3) Address _____

F See the instructions and enter the corporation's principal:
 (1) Business activity code number ▶ _____
 (2) Business activity ▶ _____
 (3) Product or service ▶ _____

G Check method of accounting: (1) ☐ Cash (2) ☐ Accrual
 (3) ☐ Other (specify) ▶ _____

H Did the corporation's method of accounting change from the preceding tax year? ☐ **Yes** ☐ **No**
 If "Yes," attach a statement with an explanation.

I Did the corporation's method of determining income change from the preceding tax year? ☐ **Yes** ☐ **No**
 If "Yes," attach a statement with an explanation.

J Did the corporation file a U.S. income tax return for the preceding tax year? ☐ **Yes** ☐ **No**

K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? ☐ **Yes** ☐ **No**
 (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition? ☐ **Yes** ☐ **No**

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? If "Yes," enter the name of the foreign country: _____

M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ _____
Note: Additional information is required on page 2.

Computation of Tax Due or Overpayment

1 Tax from Section I, line 11, page 2	1			
2 Tax from Section II, Schedule J, line 9, page 4	2			
3 Tax from Section III (add lines 6 and 10 on page 5)	3			
4 Total tax. Add lines 1 through 3	4			
5a 2013 overpayment credited to 2014	5a			
b 2014 estimated tax payments	5b			
c Less 2014 refund applied for on Form 4466	5c			
d Combine lines 5a through 5c	5d			
e Tax deposited with Form 7004	5e			
f Credit for tax paid on undistributed capital gains (attach Form 2439)	5f			
g Credit for federal tax paid on fuels (attach Form 4136). See instructions	5g			
h Refundable credit from Form 8827, line 8c	5h			
i U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i			
j Total payments. Add lines 5d through 5i	5j			
6 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	6			
7 Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7			
8a Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a			
b Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4 (from Schedule W, line 7, page 7)	8b			
9 Enter portion of line 8a you want Credited to 2015 estimated tax ▶ Refunded ▶	9			

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____	Title _____	May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No
--	--------------------	--

Print/Type preparer's name _____ Firm's name ▶ _____ Firm's address ▶ _____	Preparer's signature _____ Date _____	Check ☐ if self-employed Firm's EIN ▶ _____ Phone no. _____
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For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11470I

Form **1120-F** (2014)

Form 1120-F (2014)

Page **2****Additional Information** (continued from page 1)

	Yes	No		Yes	No
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)			V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶		
O Is the corporation a personal service corporation? (See instructions for definition.)			W Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712).		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$			X During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.			Y (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions. (2) During the tax year, did the corporation own directly or indirectly, at least a 10% interest, in any foreign partnership? If "Yes," see instructions for required attachment.		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐			Z (1) Has the corporation engaged in any transactions the results of which are subject to the arm's length standard under section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).		
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$			AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		
T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ (2) Name ▶					
U (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?					

SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest				
2 Dividends				
3 Rents				
4 Royalties				
5 Annuities				
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7 Gains from sale or exchange of patents, copyrights, etc.				
8 Fiduciary distributions (attach supporting statement)				
9 Gross transportation income (see instructions)				
10 Other items of income				
11 Total. Enter here and on line 1, page 1 ▶				
12 Total. Enter here and include on line 5i, page 1 ▶				

- 13** Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ Yes ☐ No
If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

Form **1120-F** (2014)

Form 1120-F (2014)

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.

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal ►	1c		
	2	Cost of goods sold (attach Form 1125-A)							2		
	3	Gross profit (subtract line 2 from line 1c)							3		
	4	Dividends (Schedule C, line 14)							4		
	5	Interest							5		
	6	Gross rents							6		
	7	Gross royalties							7		
	8	Capital gain net income (attach Schedule D (Form 1120))							8		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							9		
	10	Other income (see instructions—attach statement)							10		
	11	Total income. Add lines 3 through 10						►	11		
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)							12		
	13	Salaries and wages (less employment credits)							13		
	14	Repairs and maintenance							14		
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)							15		
	16	Rents							16		
	17	Taxes and licenses							17		
	18	Interest expense from Schedule I, line 25 (see instructions)							18		
	19	Charitable contributions							19		
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)							20		
	21	Depletion							21		
	22	Advertising							22		
	23	Pension, profit-sharing, etc., plans							23		
	24	Employee benefit programs							24		
	25	Domestic production activities deduction (attach Form 8903)							25		
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)							26		
	27	Other deductions (attach statement)							27		
	28	Total deductions. Add lines 12 through 27						►	28		
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)						►	29		
	30	Less:									
	a Net operating loss deduction (see instructions)			30a							
	b Special deductions (Schedule C, line 15)			30b							
	c Add lines 30a and 30b							30c			
31	Taxable income or (loss). Subtract line 30c from line 29							31			

Form **1120-F** (2014)

Form 1120-F (2014)

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)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities .		48	
6 Dividends from less-than-20%-owned foreign corporations		70	
7 Dividends from 20%-or-more-owned foreign corporations		80	
8 Total. Add lines 1 through 7. See instructions for limitation			
9 Dividends from foreign corporations not included on lines 3, 6, or 7			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of public utilities .			
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3 .			
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3 ▶			

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐			
2 Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐		2	
3 Alternative minimum tax (attach Form 4626)		3	
4 Add lines 2 and 3		4	
5a Foreign tax credit (attach Form 1118)	5a		
b General business credit (attach Form 3800)	5b		
c Credit for prior year minimum tax (attach Form 8827)	5c		
d Bond credits from Form 8912	5d		
6 Total credits. Add lines 5a through 5d		6	
7 Subtract line 6 from line 4		7	
8 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach statement) .		8	
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1		9	

Form **1120-F** (2014)

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Page **5****SECTION III—Branch Profits Tax and Tax on Excess Interest****Part I—Branch Profits Tax** (see instructions)

1	Enter the amount from Section II, line 29	1		
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required 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		
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c		
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d		
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e		
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5		
6	Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	6		

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18	7a		
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b		
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c		
8	Branch interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box ☐	8		
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a		
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-	9b		
c	Subtract line 9b from line 9a	9c		
10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	10		

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		
b The tax-free liquidation or reorganization of a foreign corporation?		
c The tax-free incorporation of a U.S. trade or business?		
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

Form **1120-F** (2014)

Form 1120-F (2014)

Page **6****Note.** Check if completing on ☐ U.S. basis or ☐ Worldwide basis.**Schedule L Balance Sheets per Books**

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable . .				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions) . .				
6a	Interbranch current assets*				
b	Other current non-U.S. assets*				
c	Other current U.S. assets*				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9a	Other loans and investments—non-U.S. assets*				
b	Other loans and investments—U.S. assets* .				
10a	Buildings and other depreciable assets . .				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only) . . .				
b	Less accumulated amortization	()		()	
14	Assets held in trust				
15	Other non-current interbranch assets* . .				
16a	Other non-current non-U.S. assets* . . .				
b	Other non-current U.S. assets*				
17	Total assets				
Liabilities					
18	Accounts payable				
19	Mortgages, notes, bonds payable in less than 1 year:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
20	Other current liabilities*				
21	Loans from shareholders				
22	Mortgages, notes, bonds payable in 1 year or more:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
23	Liabilities held in trust				
24a	Other interbranch liabilities*				
b	Other third-party liabilities*				
Equity					
25	Capital stock: a Preferred stock				
	b Common stock				
26	Additional paid-in capital				
27	Retained earnings—Appropriated*				
28	Retained earnings—Unappropriated				
29	Adjustments to shareholders' equity* . . .				
30	Less cost of treasury stock	()		()	
31	Total liabilities and shareholders' equity . .				

*Attach statement—see instructions.

Form **1120-F** (2014)

Form 1120-L Department of the Treasury Internal Revenue Service	U.S. Life Insurance Company Income Tax Return For calendar year 2014 or tax year beginning _____, 2014, ending _____, 20____ ► Information about Form 1120-L and its separate instructions is at www.irs.gov/form1120l.	OMB No. 1545-0123 2014
A Check if: 1 Consolidated return (attach Form 851) ☐ 2 Life-nonlife consolidated return ☐ 3 Schedule M-3 (Form 1120-L) attached ☐ Please print or type Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state or province, country, and ZIP or foreign postal code _____		
E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return ☐ 953(c)(3)(C) ☐ 953(d)		
Income	1 Gross premiums, etc., less return premiums, etc. Enter balance 2 Net decrease, if any, in reserves (see instructions) 3 10% of any decrease in reserves under section 807(f)(1)(B)(ii) 4 Investment income (Schedule B, line 8) (see instructions) 5 Net capital gain (Schedule D (Form 1120), line 17) 6 Income from a special loss discount account (attach Form 8816) 7 Other income (attach statement) 8 Life insurance company gross income. Add lines 1 through 7	1 2 3 4 5 6 7 8
Deductions (See instructions for limitations on deductions.)	9 Death benefits, etc. 10 Net increase, if any, in reserves (Schedule F, line 35) 11 10% of any increase in reserves under section 807(f)(1)(B)(i) 12 Deductible policyholder dividends (Schedule F, line 18e) 13 Assumption by another person of liabilities under insurance, etc., contracts 14 Dividends reimbursable by taxpayer 15a Interest ► _____ b Less tax-exempt interest expense _____ c Bal ► _____ 16 Deductible policy acquisition expenses (Schedule G, line 20) 17 Additional deduction (attach Form 8816) 18 Other deductions (see instructions) (attach statement) 19 Add lines 9 through 18 20 Subtotal. Subtract line 19 from line 8 21a Dividends-received deduction (Schedule A, line 16, column (c)) 21a _____ Plus: b Operations loss deduction (see instructions) (attach statement) 21b _____ 22 Gain or (loss) from operations. Subtract line 21c from line 20 22 _____ 23 Small life insurance company deduction (Schedule H, line 17) 23 _____ 24 Life insurance company taxable income (LICTI). Subtract line 23 from line 22 24 _____ 25 Limitation on noninsurance losses (Schedule I, line 9) 25 _____ 26 Amount subtracted from policyholders surplus account (Schedule J, Part II, line 10) 26 _____	9 10 11 12 13 14 15c 16 17 18 19 20 21c 22 23 24 25 26
Tax and Payments	27 Taxable income. Add lines 24, 25, and 26 (see instructions) 27 _____ 28 Total tax (Schedule K, line 10) 28 _____ 29a 2013 overpayment credited to 2014 29a _____ b Prior year(s) special estimated tax payments to be applied 29b _____ c 2014 estimated tax payments 29c _____ d 2014 special estimated tax payments (<i>Do not include on line 29f</i>) 29d _____ e Less 2014 refund applied for on Form 4466 29e () 29f _____ g Tax deposited with Form 7004 29g _____ h Credits: (1) Form 2439 _____ (2) Form 4136 _____ 29h _____ i U.S. income tax paid or withheld at source (attach Form 1042-S) 29i _____ j Refundable credit from Form 8827, line 8c 29j _____ 30 Estimated tax penalty. Check if Form 2220 is attached ☐ 30 _____ 31 Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed 31 _____ 32 Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid 32 _____ 33 Enter amount from line 32: Credited to 2015 estimated tax ► Refunded ► 33 _____	27 28 29a 29b 29c 29d 29e 29f 29g 29h 29i 29j 29k 30 31 32 33
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Signature of officer _____ Date _____ Title _____ May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No	
Paid Preparer Use Only	Print/Type preparer's name _____ Firm's name ► _____ Firm's address ► _____ Preparer's signature _____ Date _____ Check ☐ if self-employed PTIN _____ Firm's EIN ► _____ Phone no. _____	

Form 1120-L (2014)

Page **2****Schedule A Dividend Income and Dividends-Received Deduction** (see instructions)

Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction (a) times (b)
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1		
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 page 1, line 21a and on Schedule J, Part I, line 2c	16		

Schedule B Gross Investment Income (section 812(d)) (see instructions)

1	Interest (excluding tax-exempt interest)	1	
2	Total dividends (Schedule A, line 15, column (a))	2	
3	Gross rents	3	
4	Gross royalties	4	
5	Leases, terminations, etc.	5	
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 16)	6	
7	Gross income from trade or business other than an insurance business (attach statement)	7	
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	8	
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9	
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	10	
11	Add lines 8, 9, and 10	11	
12	100% qualifying dividends	12	
13	Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13	

Form **1120-L** (2014)

Form 1120-L (2014)

Page **3****Schedule F Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions)**

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	1	
2	Unearned premiums and unpaid losses	2	
3	Supplementary contracts	3	
4	Dividend accumulations and other amounts	4	
5	Advance premiums	5	
6	Special contingency reserves	6	
7	Add lines 1 through 6	7	
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)	8	
9	Gross investment income (Schedule B, line 13)	9	
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach statement)	10a	
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b	
c	Deductible amounts credited to employee pension funds	10c	
d	Deductible amounts credited to deferred annuities	10d	
e	Deductible interest on amounts left on deposit	10e	
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below	10f	
11	Subtract line 10f from line 9	11	
12	Life insurance company gross income (see instructions)	12	
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	13	
14	Add lines 12 and 13	14	
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)	15	
16	Subtract line 15 from line 14	16	
17	Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0-	17	
18a	Policyholder dividends paid or accrued	18a	
b	Excess interest from line 10b	18b	
c	Premium adjustments	18c	
d	Experience-rated refunds	18d	
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12	18e	
19	Deductible excess interest from line 10b	19	
20	Deductible dividends on employee pension funds	20	
21	Deductible dividends on deferred annuities	21	
22	Deductible premium and mortality charges for contracts paying excess interest	22	
23	Add lines 19 through 22	23	
24	Subtract line 23 from line 18e	24	
25	Investment portion of dividends. Line 17 times line 24	25	
26	Policy interest from line 10f	26	
27	Policyholder share amount. Add lines 25 and 26	27	
28	Net investment income (see instructions)	28	
29	Policyholder share amount from line 27	29	
30	Company share of net investment income. Subtract line 29 from line 28	30	
31	Total share percentage	31	
32	Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11	32	%
33	Policyholders' share percentage. Subtract line 32 from line 31	33	%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33	34	
35	Net increase (decrease) in reserves. Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2	35	

Form **1120-L** (2014)

Form 1120-L (2014)

Page **4****Schedule G Policy Acquisition Expenses** (section 848) (see instructions)

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration	1		
2 Return premiums and premiums and other consideration incurred for reinsurance	2		
3 Net premiums. Subtract line 2 from line 1	3		
4 Net premium percentage	4		
5 Multiply line 3 by line 4	5		
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8		6	
7 Unused balance of negative capitalization amount from prior years		7 ()	
8 Combine lines 6 and 7. If zero or less, enter -0-		8	
9 General deductions (attach 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 include on page 1, line 18		11	
12 If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-		12	
13 Unamortized specified policy acquisition expenses from prior years		13	
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13		14	
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a		
b Limitation	15b		
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16		
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a		
b Enter 10% of line 17a		17b	
18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a		
b Enter 5% of line 18a		18b	
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement		19	
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16		20	

Form **1120-L** (2014)

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Page **5****Schedule H Small Life Insurance Company Deduction** (section 806(a)) (see instructions)**Part I—Controlled Group Information**

Name of company		Tentative LICTI	
		(a) Income	(b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below		

Part II—Small Life Insurance Company Deduction If total assets (Schedule L, Part I, line 6, column (b)), are \$500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22	8		
9a	Noninsurance income	9a		
b	Noninsurance deductions	9b		
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a		
b	Adjustments (attach statement)	10b		
c	Tentative LICTI. Combine lines 10a and 10b	10c		
11	Net controlled group tentative LICTI from line 7	11		
12	Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12		
13	Enter 60% of line 12, but not more than \$1,800,000	13		
14a	Maximum statutory amount	14a		
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b		
c	Enter 15% of line 14b, but not more than \$1,800,000	14c		
15	Tentative small life insurance company deduction. Subtract line 14c from line 13	15		
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line	16		
17	Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b	17		

Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach statement)	1		
2	Noninsurance deductions (attach statement)	2		
3	Noninsurance operations loss deductions	3		
4	Add lines 2 and 3	4		
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5		
6	Enter 35% of line 5	6		
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7		
8	Enter the lesser of line 6 or line 7	8		
9	Limitation on noninsurance losses. Subtract line 8 from line 5. Enter here and on page 1, line 25	9		

Form **1120-L** (2014)

Form 1120-L (2014)

Page **6****Schedule J Part I—Shareholders Surplus Account (Stock Companies Only)** (section 815(c)) (see instructions)

1a	Balance at the beginning of the tax year	1a		
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year	1b		
c	Balance at the beginning of the tax year. Add lines 1a and 1b	1c		
2a	LICITL. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a		
b	Small life insurance company deduction (Schedule H, line 17)	2b		
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c		
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d		
3	Add lines 1c through 2d	3		
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5		
6	Direct or indirect distributions in the tax year but not more than line 5	6		
7	Balance at the end of the tax year. Subtract line 6 from line 5	7		

Part II—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions)

8	Balance at the beginning of the tax year	8		
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a		
b	Tax increase on line 9a	9b		
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c		
d	Tax increase on line 9c	9d		
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e		
10	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26	10		
11	Balance at the end of the tax year. Subtract line 10 from line 8	11		

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	☐		
2	Income tax	2		
3	Alternative minimum tax (attach Form 4626)	3		
4	Add lines 2 and 3	4		
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e	6		
7	Subtract line 6 from line 4	7		
8	Foreign corporations—tax on income not effectively connected with U.S. business	8		
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)	9		
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 28	10		

Form **1120-L** (2014)

Form 1120-L (2014)

Page **7****Schedule L Part I—Total Assets** (section 806(a)(3)(C)) (see instructions)

	(a) Beginning of tax year		(b) End of tax year	
1 Real property	1			
2 Stocks	2			
3 Proportionate share of partnership and trust assets	3			
4 Other assets (attach statement)	4			
5 Total assets of controlled groups	5			
6 Total assets. Add lines 1 through 5	6			

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

Line references below are to the "Assets" (lines 1 and 2) and "Liabilities, Surplus, and Other Funds" (lines 3 through 13) sections of the NAIC Annual Statement.

	(a) Beginning of tax year		(b) End of tax year	
1 Subtotals for assets (line 26)	1			
2 Total assets (line 28)	2			
3 Reserve for life policies and contracts (line 1)	3			
4 Reserve for accident and health policies (line 2)	4			
5 Liability for deposit-type contracts (line 3)	5			
6 Life policy and contract claims (line 4.1)	6			
7 Accident and health policy and contract claims (line 4.2)	7			
8 Policyholder's dividend and coupon accumulations (line 5)	8			
9 Premiums and annuity considerations received in advance less discount (line 8)	9			
10 Surrender values on canceled policies (line 9.1)	10			
11 Part of other amounts payable on reinsurance assumed (line 9.3)	11			
12 Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i))	12			
13 Separate accounts statement (line 27)	13			
14 Total insurance liabilities. Add lines 3 through 13	14			

Form **1120-L** (2014)

Form 1120-L (2014)

Page **8****Schedule M Other Information** (see instructions)

	Yes	No		Yes	No
1 Check method of accounting: a ☐ Accrual b ☐ Other (specify) _____			8 At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If "Yes," enter: a Percentage owned ► _____ and b Owner's country ► _____		
2 Check if the corporation is a: a ☐ Legal reserve company—if checked Kind of company: (1) ☐ Stock (2) ☐ Mutual Principal business: (1) ☐ Life Insurance (2) ☐ Health and accident insurance b ☐ Fraternal or assessment association c ☐ Burial or other insurance company			c The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ► _____		
3 Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) _____ %. Attach a statement showing the computation.			9 Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
4 Does the corporation have any variable annuity contracts outstanding?			10 Does the corporation discount any of the loss reserves shown on its annual statement?		
5 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11a Enter the total unpaid losses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
6 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation. ► _____			b Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
7 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below			12 If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here ► ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid.		
a Attach a statement showing name and identifying number. (Do not include any information already entered in 6 above.)			13 Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ► \$ _____		
b Enter percentage owned ► _____			14a Enter the corporation's state of domicile ► _____		
			b Was the annual statement used to prepare the tax return filed with the state of domicile? If "No," complete c below.		
			c Enter the state where the annual statement used to prepare the tax return was filed ► _____		
			15 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

Form **1120-L** (2014)

Form 1120-PC Department of the Treasury Internal Revenue Service	U.S. Property and Casualty Insurance Company Income Tax Return For calendar year 2014, or tax year beginning _____, 2014, and ending _____, 20_____. Information about Form 1120-PC and its separate instructions is at www.irs.gov/form1120pc.	OMB No. 1545-0123 2014
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A Check if: 1 Consolidated return (attach Form 851) ☐ 2 Life-nonlife consolidated return ☐ 3 Schedule M-3 (Form 1120-PC) attached ☐	Please print or type	Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state or province, country, and ZIP or foreign postal code _____	B Employer identification number _____ C Date incorporated _____ D Check applicable box if an election has been made under section(s): ☐ 953(c)(3)(C) ☐ 953(d)
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E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return	
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Tax Computation and Payments	1 Taxable income (Schedule A, line 37) 2 Taxable investment income for electing small companies (Schedule B, line 21) 3 Check if a member of a controlled group (attach Schedule O (Form 1120)) ☐ 4 Income tax 5 Enter amount of tax that a reciprocal must include 6 Alternative minimum tax (attach Form 4626) 7 Add lines 4 through 6 8a Foreign tax credit (attach Form 1118) 8a _____ b Credit from Form 8834 (attach Form 8834) 8b _____ c General business credit (attach Form 3800) 8c _____ d Credit for prior year minimum tax (attach Form 8827) 8d _____ e Bond credits from Form 8912 8e _____ f Total credits. Add lines 8a through 8e 8f _____ 9 Subtract line 8f from line 7 9 _____ 10 Foreign corporations—Tax on income not connected with U.S. business 10 _____ 11 Personal holding company tax (attach Schedule PH (Form 1120)) 11 _____ 12 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement) 12 _____ 13 Total tax. Add lines 9 through 12 13 _____ 14a 2013 overpayment credited to 2014 14a _____ b Prior year(s) special estimated tax payments to be applied 14b _____ c 2014 estimated tax payments (see instructions) 14c _____ d 2014 special estimated tax payments (Do not include on line 14f) 14d _____ e 2014 refund applied for on Form 4466 14e (_____) f Enter the total of lines 14a through 14c less line 14e 14f _____ g Tax deposited with Form 7004 14g _____ h Credit by reciprocal for tax paid by attorney-in-fact under section 835(d) 14h _____ i Other credits and payments 14i _____ j Refundable credit from Form 8827, line 8c 14j _____ 14k _____ 15 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐ 15 _____ 16 Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed 16 _____ 17 Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid 17 _____ 18 Enter amount from line 17: Credited to 2015 estimated tax ▶ Refunded ▶ 18 _____	
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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
	Signature of officer _____ Date _____	Title _____	

Paid Preparer Use Only	Print/Type preparer's name _____ Firm's name ▶ _____ Firm's address ▶ _____	Preparer's signature _____ Date _____	Check ☐ if self-employed PTIN _____ Firm's EIN ▶ _____ Phone no. _____
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Cat. No. 64270Q

Form **1120-PC** (2014)

Form 1120-PC (2014)

Page **2****Schedule A Taxable Income—Section 832 (see instructions)**

Income	1	Premiums earned (Schedule E, line 7)	1		
	2	Dividends (Schedule C, line 14)	2		
			(a) Interest received	(b) Amortization of premium	
	3a	Gross interest			
	b	Interest exempt under section 103			
	c	Subtract line 3b from line 3a			
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	3d		
	4	Gross rents	4		
	5	Gross royalties	5		
	6	Capital gain net income (attach Schedule D (Form 1120))	6		
7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7			
8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	8			
9	Income on account of special income and deduction accounts	9			
10	Income from protection against loss account (see instructions)	10			
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11			
12	Income from a special loss discount account (attach Form 8816)	12			
13	Other income (attach statement)	13			
14	Gross income. Add lines 1 through 13	14			
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach statement) (see instructions)	15		
	16	Salaries and wages (less employment credits)	16		
	17	Agency balances and bills receivable that became worthless during the tax year	17		
	18	Rents	18		
	19	Taxes and licenses	19		
	20a	Interest ▶ b Less tax-exempt interest exp. ▶ c Bal. ▶	20c		
	21	Charitable contributions	21		
	22	Depreciation (attach Form 4562)	22		
	23	Depletion	23		
	24	Pension, profit-sharing, etc., plans	24		
	25	Employee benefit programs	25		
	26	Losses incurred (Schedule F, line 14)	26		
	27	Additional deduction (attach Form 8816)	27		
	28	Other capital losses (Schedule G, line 12, column (g))	28		
	29	Dividends to policyholders	29		
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30		
	31	Other deductions (see instructions) (attach statement)	31		
	32	Total deductions. Add lines 15 through 31	32		
	33	Subtotal. Subtract line 32 from line 14	33		
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a		
	b	Deduction on account of special income and deduction accounts	34b		
	c	Total. Add lines 34a and 34b	34c		
	35	Subtotal. Subtract line 34c from line 33	35		
	36a	Dividends-received deduction (Schedule C, line 25)	36a		
	b	Net operating loss deduction	36b		
	c	Total. Add lines 36a and 36b	36c		
	37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	37		

Form **1120-PC** (2014)

Form 1120-PC (2014)

Page **3****Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834** (see instructions)

		(a) Interest received	(b) Amortization of premium		
Income	1a Gross interest				
	b Interest exempt under section 103				
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)				
	2 Dividends (Schedule C, line 14)			2	
	3 Gross rents			3	
	4 Gross royalties			4	
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	
	6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	
	7 Gain from Schedule D (Form 1120), line 18			7	
	8 Gross investment income. Add lines 1d through 7			8	
Deductions	9 Real estate taxes			9	
	10 Other real estate expenses			10	
	11 Depreciation (attach Form 4562)			11	
	12 Depletion			12	
	13 Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	
	14 Interest			14	
	15 Other capital losses (Schedule G, line 12, column (g))			15	
	16 Total. Add lines 9 through 15			16	
	17 Investment expenses (attach statement)			17	
	18 Total deductions. Add lines 16 and 17			18	
	19 Subtract line 18 from line 8			19	
	20 Dividends-received deduction (Schedule C, line 25)			20	
21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2			21		

Part II—Invested Assets Book Values

(Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year	(b) End of tax year
22	Real estate	22	
23	Mortgage loans	23	
24	Collateral loans	24	
25	Policy loans, including premium notes	25	
26	Bonds of domestic corporations	26	
27	Stock of domestic corporations	27	
28	Government obligations, etc.	28	
29	Bank deposits bearing interest	29	
30	Other interest-bearing assets (attach statement)	30	
31	Total. Add lines 22 through 30	31	
32	Add columns (a) and (b), line 31	32	
33	Mean of invested assets for the tax year. Enter one-half of line 32	33	
34	Multiply line 33 by .0025	34	
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	
36	Multiply line 33 by .0375	36	
37	Subtract line 36 from line 35. Do not enter less than zero	37	
38	Multiply line 37 by .25	38	
39	Limitation on deduction for investment expenses. Add lines 34 and 38	39	

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Schedule C Dividends and Special Deductions (see instructions)		Dividends-Received	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received
Income			
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	
3	Dividends on debt-financed stock of domestic and foreign corporations	3	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6	
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	
9	Dividends from affiliated companies	9	
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10	
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	
12	Foreign dividend gross-up (section 78)	12	
13	Other dividends (attach 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-Received Deduction	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received deduction
15	Multiply line 1 by 70%	15	
16	Multiply line 2 by 80%	16	
17	Deduction for line 3 (see instructions)	17	
18	Multiply line 4 by 42%	18	
19	Multiply line 5 by 48%	19	
20	Multiply line 6 by 70%	20	
21	Multiply line 7 by 80%	21	
22	Enter the amount from line 8	22	
23	Total. Add lines 15 through 22. (See instructions for limitation.)	23	
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	
25	Total deductions. Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25	

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Page **5****Schedule E Premiums Earned—Section 832 (see instructions)**

1	Net premiums written		1	
2	Unearned premiums on outstanding business at the end of the preceding tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	2a		
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b		
c	Discounted unearned premiums attributable to title insurance	2c		
d	Enter 80% of all other unearned premiums (see instructions)	2d		
e	Total. Add lines 2a through 2d		2e	
3	Total. Add lines 1 and 2e		3	
4	Unearned premiums on outstanding business at the end of the current tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	4a		
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b		
c	Discounted unearned premiums attributable to title insurance	4c		
d	Enter 80% of all other unearned premiums (see instructions)	4d		
e	Total. Add lines 4a through 4d		4e	
5	Subtract line 4e from line 3		5	
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)		6	
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1		7	

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)		1	
2	Balance outstanding at the end of the current tax year for:			
a	Unpaid losses on life insurance contracts	2a		
b	Discounted unpaid losses	2b		
c	Total. Add lines 2a and 2b		2c	
3	Add lines 1 and 2c		3	
4	Balance outstanding at the end of the preceding tax year for:			
a	Unpaid losses on life insurance contracts	4a		
b	Discounted unpaid losses	4b		
c	Total. Add lines 4a and 4b		4c	
5	Subtract line 4c from line 3		5	
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year		6	
7	Estimated salvage and reinsurance recoverable at the end of the current tax year		7	
8	Losses incurred (line 5 plus line 6 less line 7)		8	
9	Tax-exempt interest subject to section 832(b)(5)(B)	9		
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10		
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11		
12	Total. Add lines 9, 10, and 11		12	
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15		13	
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26		14	

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Schedule G Other Capital Losses (see instructions)**(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)**

1	Dividends and similar distributions paid to policyholders	1		
2	Losses paid	2		
3	Expenses paid	3		
4	Total. Add lines 1, 2, and 3	4		
Note. Adjust lines 5 through 8 to cash method if necessary.				
5	Interest received	5		
6	Dividends-received (Schedule C, line 14)	6		
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7		
8	Net premiums received	8		
9	Total. Add lines 5 through 8	9		
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-	10		

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11						
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies)					

Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1		
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2		
3	Total. Add lines 1 and 2	3		
4	Multiply line 3 by .25	4		
5	Beginning adjusted surplus	5		
6	Special deduction. 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	Net operating loss deduction (Schedule A, line 36b)	7		
8	Net exempt income:			
a	Adjusted tax-exempt income	8a		
b	Adjusted dividends-received deduction	8b		
9	Taxable income (Schedule A, line 37)	9		
10	Ending adjusted surplus. Add lines 5 through 9	10		

Form **1120-PC** (2014)

Form 1120-PC (2014)

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Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
a	☐ Cash						
b	☐ Accrual			8a	Enter the total unpaid losses shown on the corporation's annual statement:		
c	☐ Other (specify) ▶ _____			(1)	for the current tax year: \$ _____		
2	Check box for kind of company:			(2)	for the previous tax year: \$ _____		
a	☐ Mutual			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
b	☐ Stock			(1)	for the current tax year: \$ _____		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			(2)	for the previous tax year: \$ _____		
	If "Yes," attach a statement showing:			9	Does the corporation discount any of the loss reserves shown on its annual statement? . . .		
	(a) name and employer identification number (EIN);			10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		
	(b) percentage owned; and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ ☐		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . .				If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
	If "Yes," enter name and EIN of the parent corporation ▶ _____			12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . . ▶ \$ _____		
	_____			13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP		
	_____			14	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)?		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)				Enter:		
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 4 above.)			(a)	Section 833(c)(5) MLR numerator: \$ _____		
	Enter percentage owned ▶ _____			(b)	Section 833(c)(5) MLR denominator: \$ _____		
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:			(c)	Section 833(c)(5) MLR: % _____		
	(a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter:						
	(a) Percentage owned ▶ _____ and (b) Owner's country ▶ _____						
	(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ _____						

Form **1120-PC** (2014)

Form 1120-PC (2014)

Page **8****Schedule L Balance Sheets per Books** (All filers are required to complete this schedule.)

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
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	Insurance liabilities (see instructions)				
19	Other current liabilities (attach statement)				
20	Loans from shareholders				
21	Mortgages, notes, bonds payable in 1 year or more				
22	Other liabilities (attach statement)				
23	Capital stock: a Preferred stock				
	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)				
28	Less cost of treasury stock	()		()	
29	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return**Note:** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—See instructions.

1	Net income (loss) per books		7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax per books		a	Tax-exempt interest \$	
3	Excess of capital losses over capital gains		8	Deductions in this tax return not charged against book income this year (itemize)	
4	Income subject to tax not recorded on books this year (itemize)		a	Depreciation \$	
5	Expenses recorded on books this year not deducted in this return (itemize)		b	Charitable contributions \$	
a	Depreciation \$		9	Add lines 7 and 8	
b	Charitable contributions \$		10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	
c	Travel and entertainment \$				
6	Add lines 1 through 5				

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize)			c Property	
			6	Other decreases (itemize)	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form **1120-PC** (2014)

Form **1120-REIT**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for Real Estate Investment Trusts**

For calendar year 2014 or tax year beginning _____, 2014, ending _____, 20_____

OMB No. 1545-0123

2014► Information about Form 1120-REIT and its instructions is available at www.irs.gov/form1120reit.

A Year of REIT status election	Please Type or Print	Name	C Employer identification number
B Check if a: 1 REIT with 100% owned subsidiaries (see instructions) ☐ 2 Personal holding co. (attach Sch. PH) ☐		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Date REIT established
		City or town, state, and ZIP code	E Total assets (see instructions) \$
F Check applicable box(es): (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return			H PBA code (see instructions)
G Identify the type of REIT (see instructions): (1) ☐ Equity REIT (2) ☐ Mortgage REIT			

Part I—Real Estate Investment Trust Taxable Income (see instructions)**Income** (EXCLUDING income required to be reported in Part II or Part IV)

1	Dividends	1	
2	Interest	2	
3	Gross rents from real property	3	
4	Other gross rents	4	
5	Capital gain net income (attach Schedule D (Form 1120))	5	
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
7	Other income (see instructions—attach statement)	7	
8	Total income. Add lines 1 through 7	8	
Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)			
9	Compensation of officers (see instructions—attach Form 1125-E)	9	
10	Salaries and wages (less employment credits)	10	
11	Repairs and maintenance	11	
12	Bad debts	12	
13	Rents	13	
14	Taxes and licenses	14	
15	Interest	15	
16	Depreciation (attach Form 4562)	16	
17	Advertising	17	
18	Other deductions (see instructions—attach statement)	18	
19	Total deductions. Add lines 9 through 18	19	
20	Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8	20	
21	Less: a Net operating loss deduction (see instructions)	21a	
	b Total deduction for dividends paid (Schedule A, line 7)	21b	
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)	21c	
		21d	

Tax and Payments

22	Real estate investment trust taxable income. Subtract line 21d from line 20	22	
23	Total tax (Schedule J, line 7)	23	
24	Payments: a 2013 overpayment credited to 2014	24a	
	b 2014 estimated tax payments	24b	
	c Less 2014 refund applied for on Form 4466	24c	
	d Tax deposited with Form 7004	24d	
	e Credits: (1) Form 2439 (2) Form 4136	24e	
	f Refundable credit from Form 8827, line 8c	24f	
	g	24g	
		24h	
25	Estimated tax penalty (see instructions). Check if Form 2220 is attached	25	
26	Tax due. If line 24h is smaller than the total of lines 23 and 25, enter amount owed	26	
27	Overpayment. If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	27	
28	Enter amount of line 27 you want: Credited to 2015 estimated tax ► Refunded ►	28	

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid
Preparer
Use Only**

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64114F

Form **1120-REIT** (2014)

Form 1120-REIT (2014)

Page **2****Part II—Tax on Net Income From Foreclosure Property** (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)	1		
2	Gross income from foreclosure property (see instructions—attach statement)	2		
3	Total income from foreclosure property. Add lines 1 and 2	3		
4	Deductions directly connected with the production of income shown on line 3 (attach statement)	4		
5	Net income from foreclosure property. Subtract line 4 from line 3	5		
6	Tax on net income from foreclosure property. Multiply line 5 by 35%. Enter here and on Schedule J, line 2b	6		

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a			
b	Enter total income from foreclosure property from Part II, line 3	1b			
c	Total. Add lines 1a and 1b	1c			
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a			
b	Subtract line 2a from line 1c	2b			
c	Multiply line 2b by 95%	2c			
3	Enter income on line 1c from sources referred to in section 856(c)(2)	3			
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)	4			
5	Multiply line 1c by 75%	5			
6	Enter income on line 1c from sources referred to in section 856(c)(3)	6			
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)	7			
8	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)	8			
9	Enter the amount from Part I, line 20	9			
10	Enter the net capital gain from Schedule D (Form 1120), line 17	10			
11	Subtract line 10 from line 9	11			
12a	Enter total income from Part I, line 8	12a			
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	12b			
c	Add lines 12a and 12b	12c			
13	Enter capital gain net income from Part I, line 5	13			
14	Subtract line 13 from line 12c	14			
15	Divide line 11 by line 14. Carry the result to five decimal places	15			
16	Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c	16			

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1		
2	Deductions directly connected with the production of income shown on line 1	2		
3	Tax on net income from prohibited transactions. Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3		

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1		
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2		
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3		
4	Consent dividends (attach Forms 972 and 973)	4		
5	Deficiency dividends (section 860) (Attach Form 976)	5		
6	Total dividends paid. Add lines 1 through 5	6		
7	Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7		

Form **1120-REIT** (2014)

Form 1120-REIT (2014)

Page **3****Schedule J Tax Computation** (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) ☐		
Important: Members of a controlled group, see instructions.			
2a	Tax on REIT taxable income	2a	
b	Tax from Part II, line 6	2b	
c	Tax from Part III, line 16	2c	
d	Tax from Part IV, line 3	2d	
e	Tax imposed under section 857(b)(7)(A) (see instructions)	2e	
f	Tax imposed under sections ☐ 856(c)(7) and ☐ 856(g)(5)	2f	
g	Alternative minimum tax (attach Form 4626)	2g	
h	Income tax. Add lines 2a through 2g	2h	
3a	Foreign tax credit (attach Form 1118)	3a	
b	Credit from Form 8834 (see instructions)	3b	
c	General business credit (attach Form 3800)	3c	
d	Other credits (attach statement—see instructions)	3d	
e	Total credits. Add lines 3a through 3d	3e	
4	Subtract line 3e from line 2h	4	
5	Personal holding company tax (attach Schedule PH (Form 1120))	5	
6	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)	6	
7	Total tax. Add lines 4 through 6. Enter here and on line 23, page 1	7	

Schedule K Other Information (see instructions)

1	Check method of accounting:	Yes	No	5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:	Yes	No
a	☐ Cash				(a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT? If "Yes," enter:		
b	☐ Accrual			a	Percentage owned ☐		
c	☐ Other (specify) ☐			b	Owner's country ☐		
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			c	The REIT may have to file Form 5472. Enter number of Forms 5472 attached ☐		
	If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			6	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.)		
3	Is the REIT a subsidiary in a parent-subsidiary controlled group?				If "Yes," file Form 5452.		
	If "Yes," enter the name and EIN of the parent corporation ☐			7	Check this box if the REIT issued publicly offered debt instruments with original issue discount ☐		
					If so, the REIT may have to file Form 8281.		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).)			8	Enter the amount of tax-exempt interest received or accrued during the tax year ☐ \$		
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned ☐			9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ☐ \$		

Form **1120-REIT** (2014)

Form 1120-REIT (2014)

Page **4**

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
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)				
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: 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				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)				
1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):
2a	Federal income tax \$			Tax-exempt interest \$
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax \$ ()		8	Deductions on this return not charged against book income this year (itemize):
c	Balance ▶		a	Depreciation . \$
3	Excess of capital losses over capital gains		b	Net operating loss deduction (line 21a, page 1) \$
4	Income subject to tax not recorded on books this year (itemize):		c	Deduction for dividends paid (line 21b, page 1) \$
5	Expenses recorded on books this year not deducted on this return (itemize):		9	Net income from foreclosure property
a	Depreciation . . . \$		10	Net income from prohibited transactions
b	Section 4981 tax . \$		11	Add lines 7 through 10 . . .
c	Travel and entertainment \$		12	REIT taxable income (line 22, page 1)— line 6 less line 11 .
6	Add lines 1 through 5			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)				
1	Balance at beginning of year		5	Distributions: a Cash . . .
2	Net income (loss) per books			b Stock . . .
3	Other increases (itemize):			c Property . . .
			6	Other decreases (itemize):
			7	Add lines 5 and 6
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)

Form **1120-REIT** (2014)

Form **1120-RIC**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for
Regulated Investment Companies**

For calendar year 2014 or tax year beginning _____, 2014, and ending _____, 20____

► Information about Form 1120-RIC and its instructions is at www.irs.gov/form1120ric.

OMB No. 1545-0123

2014

A Year of RIC status election	Please type or print	Name of fund	C Employer identification number
		Number, street, and room or suite no. (If a P.O. box, see instructions.)	
		City or town, state, and ZIP code	
B Date fund was established (see instructions)			D Total assets (see instructions) \$ _____

E Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return**F** Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ► ☐**Part I—Investment Company Taxable Income** (see instructions)

Income	1 Dividends	1	
	2 Interest	2	
	3 Net foreign currency gain or (loss) from section 988 transactions (attach statement)	3	
	4 Payments with respect to securities loans	4	
	5 Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120))	5	
	6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
	7 Other income (see instructions—attach statement)	7	
	8 Total income. Add lines 1 through 7 ►	8	
Deductions (see instructions)	9 Compensation of officers (see instructions—attach Form 1125-E)	9	
	10 Salaries and wages (less employment credits)	10	
	11 Rents	11	
	12 Taxes and licenses	12	
	13 Interest	13	
	14 Depreciation (attach Form 4562)	14	
	15 Advertising	15	
	16 Registration fees	16	
	17 Insurance	17	
	18 Accounting and legal services	18	
	19 Management and investment advisory fees	19	
	20 Transfer agency, shareholder servicing, and custodian fees and expenses	20	
	21 Reports to shareholders	21	
	22 Other deductions (see instructions—attach statement)	22	
	23 Total deductions. Add lines 9 through 22 ►	23	
	24 Taxable income before deduction for dividends paid and deductions under sections 851(d)(2) and 851(j). Subtract line 23 from line 8	24	
	25 Less: a Deduction for dividends paid (Schedule A, line 8a) 25a		
b Deductions for tax imposed under sections 851(d)(2) and 851(j) (Schedule J, line 2c) 25b			
	25c		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____	Date _____	Title _____
----------------------------	------------	-------------

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No
--

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64140B

Form **1120-RIC** (2014)

Form 1120-RIC (2014)

Page **2****Part I—Investment Company Taxable Income** (see instructions) *continued*

Tax and Payments	26	Investment company taxable income. Subtract line 25c from line 24	26		
	27	Total tax (Schedule J, line 7)	27		
	28a	2013 overpayment credited to 2014	28a		
	b	2014 estimated tax payments	28b		
	c	Less 2014 refund applied for on Form 4466	28c	()	dBal ▶
	e	Tax deposited with Form 7004	28e		
	f	Credit for tax paid on undistributed capital gains (attach Form 2439)	28f		
	g	Credit for federal tax paid on fuels (attach Form 4136)	28g		
	h	Refundable credits from Form 8827, line 8c	28h		
			28i		
29	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐	29			
30	Amount owed. If line 28i is smaller than the total of lines 27 and 29, enter amount owed	30			
31	Overpayment. If line 28i is larger than the total of lines 27 and 29, enter amount overpaid	31			
32	Enter amount from line 31: Credited to 2015 estimated tax ▶ Refunded ▶	32			

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120))	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 2b, Schedule J	4		

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.)

	(a) Ordinary dividends	(b) Capital gain dividends
1	1	
2	2	
3	3	
4	4	
5	5	
6	6	
7	7	
8	8a	
a	8b	
b		

1 Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)

2 Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)

3 Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)

4 Consent dividends (section 565) (attach Forms 972 and 973)

5 Deficiency dividends (section 860) (attach Form 976)

6 Foreign tax paid deduction (section 853(b)(1)(B)), if applicable

7 Credits from tax credit bonds distributed to shareholders (see instructions)

8 Deduction for dividends paid:

a **Ordinary dividends.** Add lines 1 through 7 of column (a). Enter here and on line 25a, Part I

b **Capital gain dividends.** Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1	Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2014? ▶ ☐ Yes ☐ No If "Yes," complete lines 2 through 5.		
2	Amount of interest excludible from gross income under section 103(a)	2	
3	Amounts disallowed as deductions under sections 265 and 171(a)(2)	3	
4	Net income from tax-exempt obligations. Subtract line 3 from line 2	4	
5	Amount of line 4 designated as exempt-interest dividends	5	

Schedule J Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐		
2a	Tax on investment company taxable income	2a	
b	Tax on undistributed net capital gain (from Part II, line 4)	2b	
c	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	
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	
e	Total credits. Add lines 3a through 3d	3e	
4	Subtract line 3e from line 2e	4	
5	Personal holding company tax (attach Schedule PH (Form 1120))	5	
6	Other taxes. Check if from: ☐ Form 4255 ☐ Other (attach statement)	6	
7	Total tax. Add lines 4 through 6. Enter here and on line 27	7	

Form **1120-RIC** (2014)

Form 1120-RIC (2014)

Page **3**

Schedule K Other Information (see instructions)		Yes	No
1	Check method of accounting: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶ _____		
2	At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a 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.		
3	Is the RIC a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the employer identification number and the name of the parent corporation ▶ _____		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a 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 The total voting power of all classes of stock of the fund entitled to vote or b The total value of all classes of stock of the fund? If "Yes," enter: (1) Percentage owned ▶ _____ (2) Owner's country ▶ _____ The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ _____		
6	During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) If "Yes," file Form 5452.		
7	Check this box if the fund issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the fund may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$ _____		
9	If this return is being filed for a series fund (as defined in section 851(g)(2)), enter a The name of the regulated investment company in which the fund is a series ▶ _____ b The date the regulated investment company was incorporated or organized ▶ _____		
10a	Section 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements ▶ ☐		
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) ▶ ☐		
12	Section 852(b)(8) election. Check this box if, for purposes of computing taxable income, the fund elects under Section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year ▶ ☐ If the election is made, enter the amounts deferred: a Post-October capital loss ▶ _____ b Late-year ordinary loss ▶ _____		

Form **1120-RIC** (2014)

Form 1120-RIC (2014)

Page **4**

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
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)				
25	Less cost of treasury stock	()		()	
26	Total liabilities and shareholders' equity				

Note: The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)				
1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):
2	Federal income tax (less built-in gains tax)			Tax-exempt interest \$ _____
3	Excess of capital losses over capital gain			
4	Income subject to tax not recorded on books this year (itemize): _____		8	Deductions on this return not charged against book income this year (itemized):
	_____		a	Depreciation . . . \$ _____
5	Expenses recorded on books this year not deducted on this return (itemize):		b	Deduction for dividends paid (line 25a, Part I) . . . \$ _____
a	Depreciation . . . \$ _____			
b	Expenses allocable to tax-exempt interest income . . . \$ _____		9	Net capital gain from Form 2438, line 9a
c	Section 4982 tax . . \$ _____		10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-
d	Travel and entertainment \$ _____		11	Add line 7 through 10
	_____		12	Investment company taxable income (line 26, Part I)-line 6 less line 11
6	Add lines 1 through 5			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)				
1	Balance at beginning of year		5	Distributions: a Cash
2	Net income (loss) per books			b Stock
3	Other increases (itemize): _____			c Property
	_____		6	Other decreases (itemize): _____

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

Form **1120-RIC** (2014)

Form **1120S**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**▶ Do not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.▶ Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

OMB No. 1545-0123

2014

For calendar year 2014 or tax year beginning , 2014, ending , 20

A S election effective date	TYPE OR PRINT	Name	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated
C Check if Sch. M-3 attached ☐		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions) \$

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation**I** Enter the number of shareholders who were shareholders during any part of the tax year ▶**Caution.** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a	1c		
	2 Cost of goods sold (attach Form 1125-A)	2		
	3 Gross profit. Subtract line 2 from line 1c	3		
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4		
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions—attach statement)	5		
	6 Total income (loss). Add lines 3 through 5 ▶	6		
	7 Compensation of officers (see instructions—attach Form 1125-E)	7		
	8 Salaries and wages (less employment credits)	8		
	9 Repairs and maintenance	9		
	10 Bad debts	10		
	11 Rents	11		
	12 Taxes and licenses	12		
	13 Interest	13		
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14		
	15 Depletion (Do not deduct oil and gas depletion.)	15		
	16 Advertising	16		
Tax and Payments	17 Pension, profit-sharing, etc., plans	17		
	18 Employee benefit programs	18		
	19 Other deductions (attach statement)	19		
	20 Total deductions. Add lines 7 through 19 ▶	20		
	21 Ordinary business income (loss). Subtract line 20 from line 6	21		
	22 a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)	22c		
	23 a 2014 estimated tax payments and 2013 overpayment credited to 2014	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
d Add lines 23a through 23c	23d			
24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐	24			
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25			
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26			
27 Enter amount from line 26 Credited to 2015 estimated tax ▶ Refunded ▶	27			

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.

Sign Here

Signature of officer

Date

Title

May the IRS discuss this return
with the preparer shown below
(see instructions)? ☐ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2014)

Form 1120S (2014)

Page **2****Schedule B Other Information** (see instructions)

					Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶ _____					
2	See the instructions and enter the: a Business activity ▶ _____ b Product or service ▶ _____					
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .					
4	At the end of the tax year, did the corporation:					
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					
	(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%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made	
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital	
5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.					
	(i) Total shares of restricted stock ▶ _____					
	(ii) Total shares of non-restricted stock ▶ _____					
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.					
	(i) Total shares of stock outstanding at the end of the tax year ▶ _____					
	(ii) Total shares of stock outstanding if all instruments were executed ▶ _____					
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?					
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.					
8	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ _____					
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____					
10	Does the corporation satisfy both of the following conditions?					
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000					
b	The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1.					
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____					
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions					
13 a	Did the corporation make any payments in 2014 that would require it to file Form(s) 1099?					
b	If "Yes," did the corporation file or will it file required Forms 1099?					

Form **1120S** (2014)

Form 1120S (2014)

Page **3**

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss) 8b		
	c Unrecaptured section 1250 gain (attach statement) 8c		
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
	10 Other income (loss) (see instructions) . . . Type ▶	10	
	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d Other deductions (see instructions) . . . Type ▶	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) . . . Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement)	14k	
Other information			
l Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	

Form **1120S** (2014)

Form 1120S (2014)

Page **4**

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity				

Form **1120S** (2014)

Form 1120S (2014)

Page **5****Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note.** The corporation may be required to file Schedule M-3 (see instructions)

1	Net income (loss) per books		5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line 18). Line 4 less line 7	

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6		

Form **1120S** (2014)

**SCHEDULE D
(Form 1120S)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses and Built-in Gains**

▶ Attach to Form 1120S.

▶ 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. 1545-0123

2014

Name

Employer identification number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

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 the cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(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 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Tax on short-term capital gain included on line 23 below				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10				7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

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 the cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(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 Long-term capital gain from installment sales from Form 6252, line 26 or 37				11
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				12
13 Capital gain distributions (see instructions)				13
14 Tax on long-term capital gain included on line 23 below				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10				15

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Cat. No. 11516V

Schedule D (Form 1120S) 2014

Schedule D (Form 1120S) 2014

Page **2****Part III 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) 2014

Form **1125-A**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**
▶ **Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.**

OMB No. 1545-2225

Name		Employer identification number	
1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	
9a Check all methods used for valuing closing inventory:			
(i) ☐ Cost			
(ii) ☐ Lower of cost or market			
(iii) ☐ Other (Specify method used and attach explanation.) ▶ _____			
b	Check if there was a writedown of subnormal goods	▶ ☐	
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	▶ ☐	
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)?	☐ Yes ☐ No	
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☐ No	

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

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.**Qualifying small business taxpayer.** A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form **4562**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

2014Attachment
Sequence No. **179**

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		☐

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property						
h Residential rental property						
i Nonresidential real property						

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2014)

Form 4562 (2014)

Page **2****Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No						24b If "Yes," is the evidence written? ☐ Yes ☐ No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25			
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .						29			

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person? . . .												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . .		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions):					
43 Amortization of costs that began before your 2014 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form **4562** (2014)

Form **8825**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

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

► See instructions on back.

► Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name _____ Employer identification number _____

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A				
B				
C				
D				

Rental Real Estate Income		Properties							
		A		B		C		D	
2	Gross rents	2							
Rental Real Estate Expenses									
3	Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance	5							
6	Commissions	6							
7	Insurance	7							
8	Legal and other professional fees	8							
9	Interest	9							
10	Repairs	10							
11	Taxes	11							
12	Utilities	12							
13	Wages and salaries	13							
14	Depreciation (see instructions)	14							
15	Other (list) ►	15							
16	Total expenses for each property. Add lines 3 through 15	16							
17	Income or (Loss) from each property. Subtract line 16 from line 2	17							
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a							
b	Total expenses. Add total expenses from line 16, columns A through H	18b	(		)				
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19							
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a							
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:								
	(1) Name	(2) Employer identification number							
	_____	_____							
	_____	_____							
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21							



Statistics of Income

Corporation Income Tax Returns Complete Report

2015



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2015 Statistics of Income

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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, size of business receipts, and size of income tax after credits. Other classifications include returns with net income, return types, and other selected subjects. The information in this publication and other products are available at <http://www.irs.gov/statistics>.

The Statistics of Income Division's Statistical Information Services (SIS) staff provide data and information in response to requests from customers. In addition, the SIS staff act as a liaison between requesters and IRS analysts on technical inquiries, and answer questions on the availability of SOI data. 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

This report presents statistical estimates based on a stratified sample of more than 111,000 unaudited returns selected from the slightly more than 6.1 million active corporate returns filed for Tax Year 2015. This tax year includes accounting periods ending July 2015 through June 2016.

Section 1 of this report summarizes overall corporate activity for Tax Year 2015. Section 2 discusses changes in laws and regulations (if any) affecting comparability of the statistics in this report with prior years. Section 3 describes the sample of income tax returns selected, the method of estimation used, how sampling variability of the data was measured, and identifies 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 2015. It also includes data submitted on Form 1120S, *U.S. Income Tax Return for an S Corporation*, unless specifically excluded by the table. Statistics are presented by industry, asset size, business receipts size, tax form type, 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. The list of industry codes used for classification appears as an appendix to Section 5, Explanation of Terms.

Overall Corporate Summary

Corporation summary statistics for Tax Years 2014 and 2015 are presented in Figure A. These data include the number of returns, total assets, total receipts, and net income (less

deficit), income subject to tax, total income tax before credits, and total income tax after credits for active corporations.

The number of active corporate tax returns filed increased approximately 2 percent between 2014 and 2015. However, the number of corporations filing tax returns electronically rose 5.7 percent between those same years, increasing from 4,779,723 returns to an all-time high of 5,052,730 returns filed electronically.

Total assets reported for active corporations increased approximately 1.2 percent, from \$95.9 trillion in 2014 to \$97.0 trillion in 2015. By sector, Mining services experienced the largest percentage decrease, down 17 percent from \$1.3 trillion in 2014 to \$1.1 trillion 2015. In contrast, Real Estate showed the largest percentage increase (12 percent) from \$2.2 trillion in 2014 to \$2.5 trillion in 2015.

Total receipts from operations and investments decreased slightly (1.7 percent), from \$31.6 trillion in 2014 to \$31.0 trillion in 2015. This was driven by a 2.1 percent decrease in business receipts, from \$28 trillion in 2014 to \$27.5 trillion in 2015. Interest received, however, increased by 0.7 percent, from \$1.10 trillion to \$1.11 trillion. Additionally, net capital gains dropped 11 percent, from \$264 billion in 2014 to \$236 billion in 2015. By sector, Real Estate experienced the largest percentage increase in total receipts up 14 percent from \$464 billion in 2014 to \$531 billion in 2015. In contrast, Mining recorded a decrease of 28 percent from \$577 billion in 2014 to \$417.6 billion in 2015.

Total deductions increased 1.4 percent to \$29.1 trillion in 2015. The cost of goods sold, a component of total deductions, decreased by 4.5 percent over the previous year, from \$17.9 trillion to \$17 trillion.

Corporate **pretax profits**, also known as net income (less deficit), decreased 5.2 percent, from \$2.1 trillion to \$2 trillion (Figure B). When excluding passthrough entities from the total, pretax profits decreased from \$1.3 trillion in 2014 to \$1.2 trillion in 2015. For 2015, S corporations pass through entities reported \$457 billion in pretax profits, regulated investment companies (RICs) reported \$329 billion and real estate investment trusts (REITs) reported \$92 billion (Figure C).

Heather Parisi was responsible for the overall production of this report and Sandy Jaipaul prepared this introduction, under the direction of Bobby Hodges Jr, Acting Chief, Corporation Returns Analysis Section. Kim Doan, Melissa Schottler, and Kathleen Walker produced the table data under the direction of Kelly Luttrell, Chief, Corporation Programs Development.

Income subject to tax (the tax base) decreased 1.9 percent, from \$1.4 trillion in 2014 to \$1.38 trillion in 2015. Total income tax before credits declined by 2 percent, from \$491 billion to \$481 billion. Income tax also decreased by 2 percent during the year, from \$488 billion to \$478 billion. Total income tax after credits, the amount paid to the U.S. Government, declined by 2 percent (or \$6.5 billion), from \$336 billion in 2014 to \$329.6 billion in 2015.

Of the 6.1 million active corporations for Tax Year 2015, approximately 4.5 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 0.3 percent (or \$2.4 billion) during 2015.

The remaining 1.6 million non-passthrough corporate returns reported total receipts of \$23 trillion, a decrease of 2.8 percent from 2014 to 2015. Slightly more than half of the non-passthrough corporation returns (806,389) reported net income for 2015 [2]. Of these, 64 percent had a tax liability.

The number of returns with total assets of \$2.5 billion or more represented only 0.06 percent of total returns, but 83 percent of total assets (Figure A). These 3,605 returns for 2015 accounted for 52 percent of the total receipts; 70 percent of net income (less deficit); 81 percent of income subject to tax; 81 percent of total income tax before credits; and 76 percent of total income tax after credits. Approximately 47 percent of all

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 2014 and 2015

[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)	Income subject to tax	Total income tax before credits	Total income tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2014							
Total	6,001,491	95,864,232,810	31,562,783,912	2,144,875,397	1,401,174,826	491,086,359	336,078,471
Zero assets.....	1,120,662	-	494,553,814	1,738,425	16,236,131	5,626,250	5,347,436
\$1 under \$500,000	3,874,567	395,985,713	1,970,646,972	119,797,724	8,727,985	1,848,004	1,785,716
\$500,000 under \$1,000,000	384,055	269,953,870	677,686,829	32,031,149	3,786,677	978,942	918,288
\$1,000,000 under \$5,000,000	437,676	927,466,561	1,928,088,824	67,356,431	13,567,352	4,218,617	4,080,393
\$5,000,000 under \$10,000,000	74,063	521,929,581	1,037,456,995	32,117,991	8,587,381	2,915,714	2,802,243
\$10,000,000 under \$25,000,000	50,722	783,760,965	1,414,661,297	41,142,144	13,741,477	4,719,972	4,525,845
\$25,000,000 under \$50,000,000	19,957	698,436,131	985,490,762	26,721,755	12,826,833	4,435,981	4,170,060
\$50,000,000 under \$100,000,000	12,255	864,693,636	914,619,661	23,594,650	15,225,091	5,297,144	4,919,285
\$100,000,000 under \$250,000,000	10,641	1,688,983,375	1,190,631,889	46,039,079	32,118,891	11,227,607	8,303,375
\$250,000,000 under \$500,000,000	5,746	2,040,838,982	1,027,073,572	46,756,419	29,921,082	10,515,507	9,452,886
\$500,000,000 under \$2,500,000,000	7,609	8,465,175,148	3,226,234,959	202,699,577	120,327,994	42,451,613	35,316,280
\$2,500,000,000 or more	3,538	79,207,008,848	16,695,638,337	1,504,880,051	1,126,107,932	396,851,009	254,456,665
2015							
Total	6,119,565	97,048,445,409	31,029,885,986	2,033,654,723	1,375,081,017	481,214,136	329,622,408
Zero assets.....	1,192,359	-	595,001,563	25,595,426	21,290,963	7,454,698	6,626,631
\$1 under \$500,000	3,887,116	401,317,463	1,995,343,410	129,309,581	8,606,287	1,683,030	1,619,228
\$500,000 under \$1,000,000	402,589	281,788,948	709,279,349	35,253,498	3,942,348	1,021,345	973,564
\$1,000,000 under \$5,000,000	445,307	944,430,600	1,920,004,296	75,019,451	13,667,116	4,432,885	4,273,505
\$5,000,000 under \$10,000,000	78,238	546,954,753	1,039,492,149	37,099,995	8,580,440	2,902,367	2,793,144
\$10,000,000 under \$25,000,000	52,614	814,014,790	1,413,275,395	41,370,992	13,120,295	4,502,741	4,306,514
\$25,000,000 under \$50,000,000	20,795	730,517,161	992,533,947	24,342,073	12,889,943	4,461,740	4,210,053
\$50,000,000 under \$100,000,000	12,532	884,872,644	914,398,714	19,751,370	15,295,504	5,316,436	4,947,687
\$100,000,000 under \$250,000,000	10,896	1,731,739,326	1,195,546,504	29,714,989	25,376,765	8,878,162	8,017,471
\$250,000,000 under \$500,000,000	5,848	2,072,073,986	991,144,513	40,739,020	27,404,490	9,635,017	8,476,651
\$500,000,000 under \$2,500,000,000	7,666	8,418,018,631	3,079,857,423	151,840,399	110,454,165	38,975,468	32,281,008
\$2,500,000,000 or more	3,605	80,222,717,106	16,184,008,722	1,423,617,927	1,114,452,701	391,950,247	251,096,952

NOTE: Detail may not add to totals 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 2014 and 2015

[Money amounts are in thousands of dollars]

Industrial sector	Pretax profits [1],[2]			
	2014	2015	Difference	Percentage change
	(1)	(2)	(3)	(4)
All industries.....	2,144,875,397	2,033,654,723	-111,220,674	-5.19%
Agriculture, forestry, fishing, and hunting.....	d	9,405,549	N/A	N/A
Mining.....	34,831,549	-21,277,188	-56,108,737	-161.09%
Utilities.....	3,351,026	-2,683,117	-6,034,143	-180.07%
Construction.....	54,491,717	71,679,645	17,187,928	31.54%
Manufacturing.....	544,928,196	541,435,996	-3,492,200	-0.64%
Wholesale and retail trade.....	270,512,700	274,784,747	4,272,047	1.58%
Wholesale trade.....	138,515,948	135,310,720	-3,205,228	-2.31%
Retail trade.....	131,996,752	139,474,027	7,477,275	5.66%
Transportation and warehousing.....	39,703,381	42,084,463	2,381,081	6.00%
Information.....	102,401,878	82,910,709	-19,491,169	-19.03%
Finance and insurance.....	664,335,342	573,377,048	-90,958,293	-13.69%
Real estate and rental and leasing.....	d	103,273,693	N/A	N/A
Professional, scientific, and technical services.....	49,053,476	50,462,458	1,408,982	2.87%
Management of companies (holding companies)	172,599,782	172,303,824	-295,958	-0.17%
Administrative and support, and waste management and remediation services.....	25,272,802	25,901,600	628,799	2.49%
Educational services.....	1,743,071	1,172,245	-570,826	-32.75%
Health care and social assistance.....	40,217,787	44,805,595	4,587,808	11.41%
Arts, entertainment, and recreation.....	6,687,039	7,898,791	1,211,752	18.12%
Accommodation and food services.....	39,959,235	42,858,416	2,899,181	7.26%
Other services.....	11,592,167	13,260,250	1,668,083	14.39%

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

N/A—Data is not available.

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

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

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

returns with net income and total assets greater than \$2.5 billion had a tax liability for 2015. Excluding passthrough entities, 94.5 percent of returns with net income and total assets greater than \$2.5 billion had a tax liability 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. 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. Most foreign corporations are concentrated in the “Finance and Insurance” and “Real Estate and Rental and Leasing” sectors.

Internal Revenue Code (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 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.

The IRC also recognizes, as corporations, other businesses with characteristics typical of those legally defined as corporations. The guiding principles, practices, or structures of these businesses include continuity of life, centralization of management apart from ownership, limited liability of owners, and transferability of shares of capital ownership.

Examples of 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 statistical estimates on data from returns with accounting periods for: 1) the calendar year ending December 2015, and 2) noncalendar years ending July 2015 through June 2016. 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, 2014, and closed on July 31, 2015, and the end of the last-included accounting period, which began on July 1, 2015, and closed on June 30, 2016. This report shows income received or expenses incurred during any or all 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.

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. Corporations filing part-year returns were mainly corporations that changed their accounting periods, existed for less than 12 months, merged or liquidated.

Calendar year returns made up 91.6 percent of all active corporate returns and 72.3 percent of net income (less deficit) for 2015 (Figure D). These returns accounted for 76.3 percent of total assets, 75.3 percent of total receipts, 75.1 percent of income subject to tax, 75.2 percent of total income tax before credits, and 71.8 percent of total income tax after credits.

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*, Volume 34, Number 2, Fall 2015, pp. 111–118.

Figure C. Pretax Profits and Pretax Profits with Certain Inclusions for All Corporations, Regulated Investment Companies, and S Corporations, Tax Years 2014 and 2015

[Money amounts are in thousands of dollars]

Item	Tax year	All corporations	Regulated investment companies	S corporations
	(1)	(2)	(3)	(4)
Pretax profits [1]	2014	2,144,875,397	391,031,829	420,779,946
	2015	2,033,654,723	329,190,990	457,048,244
Pretax profits with certain inclusions [2]	2014	2,708,306,295	868,485,681	506,756,993
	2015	2,544,217,756	737,195,256	559,607,011

[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 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 2015

[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)	Income subject to tax	Total income tax before credits	Total income tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	6,119,565	97,048,445,409	31,029,885,986	2,033,654,723	1,375,081,017	481,214,136	329,622,408
December	5,605,416	74,059,955,386	23,360,881,108	1,470,795,296	1,032,909,125	362,015,686	236,599,109
Noncalendar year total	514,148	22,988,490,023	7,669,004,878	562,859,427	342,171,891	119,198,450	93,023,299
July	33,999	1,207,206,756	375,082,265	38,315,931	17,748,177	6,204,044	5,196,458
August	34,372	2,129,245,723	434,074,118	43,424,069	16,692,804	5,814,649	4,558,487
September	98,450	3,237,651,333	1,263,212,768	114,896,736	72,778,113	25,376,591	20,818,605
October	54,517	4,476,576,847	658,672,961	100,211,580	33,053,893	11,523,891	7,358,210
November	25,722	1,020,483,894	196,869,464	15,790,546	5,777,190	1,999,416	1,755,427
January	29,697	2,240,781,993	1,772,168,636	90,825,628	84,893,323	29,660,526	24,086,893
February	24,717	1,276,769,827	232,233,424	18,957,278	5,166,275	1,762,315	1,613,240
March	62,361	3,605,156,032	1,306,517,815	52,272,275	36,801,015	12,840,500	10,809,727
April	27,907	806,187,020	266,362,724	18,376,614	10,525,862	3,648,455	2,822,686
May	28,467	1,315,649,329	345,398,138	30,549,118	20,973,968	7,307,662	4,908,119
June	93,941	1,672,781,267	818,412,567	39,239,653	37,761,272	13,060,401	9,095,450

[1] Includes full and part-year returns.

NOTE: Detail 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

The statistics in this report reflect, in general, changes in law and regulations that became effective during the 2015 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.

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

The credit period for electricity produced at qualified facilities placed in service before October 23, 2004, has expired.

See Form 8835, *Renewable Electricity, Refined Coal, and Indian Coal Production Credit*.

Work Opportunity Credit

The Protecting Americans from Tax Hikes (PATH) Act of 2015, enacted in December 2015, retroactively extended the credit for nine categories of workers hired on or after January 1, 2015, and also added a tenth category for long-term unemployment recipients hired on or after January 1, 2016.

See Form 5884, *Work Opportunity Credit*.

Section 3

Description of the Sample and Limitations of the Data

This section describes the sample design, sample selection, data capture, data cleaning, and data completion processes for the Statistics of Income (SOI) 2015 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 income tax 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 2015, the sample accounted for about 1.81 percent of the total population of just over 6.5 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.

Survey Population

The survey population includes corporate tax returns filed using 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 2012 through 2015, as well as the resulting sample sizes.

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

Figure E. Total Number of Corporation Tax Returns: Population and Sample Counts, Tax Years 2012–2015

Form type	Tax year							
	2012		2013		2014		2015	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1120	1,800,426	59,303	1,785,481	59,054	1,769,209	58,567	1,759,931	55,929
1120S	4,409,276	36,256	4,484,612	36,741	4,577,096	37,998	4,682,942	37,514
1120-L	657	445	600	405	581	392	540	376
1120-PC	10,218	2,456	11,721	2,669	13,264	2,920	14,598	3,146
1120-RIC	15,612	10,331	16,379	10,813	17,267	11,275	17,951	11,412
1120-REIT	2,168	1,815	2,502	2,104	2,807	2,359	3,103	2,679
1120-F	38,065	5,926	40,923	6,319	43,693	6,685	45,745	7,078
Total	6,276,422	116,532	6,342,218	118,105	6,423,917	120,196	6,524,810	118,134

Bertrand Überall, Richard Collins, and Elliot Mountjoy were responsible for the sample design and estimation of the SOI 2015 Corporation Statistics Program under the direction of Tamara Rib, Chief, SOI Program Support, Statistical Services Branch.

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-L, 1120-PC, 1120-RIC, 1120-REIT, and 1120-F) 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 strata standard errors to assign sample sizes to each stratum such that the overall targeted sample size was approximately 118,600 returns for 2015, a slight increase from the 2014 target. Mathematical statisticians selected a Bernoulli sample independently from each stratum, with sampling rates ranging from 0.25 percent to 100 percent. The total realized sample for 2015, including inactive and noneligible corporations, is 118,134 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 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 2015 occurred over the 24-month period, July 2015 through June 2017. SOI requires a 24-month sampling period for two reasons. First, just over 8 percent of all corporations use noncalendar-year accounting periods. To capture these returns, the 2015 statistics include all corporations filing returns with accounting periods ending between July 2015 and June 2016. 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 2015 returns the IRS received had accounting periods ending in June 2016, and therefore, had to be filed by October 2016. However, taking into account the 6-month extension, these returns could have been filed as late as March 2017 and still be considered timely. To account for the normal processing time, the sample selection process remained open for the 2015 study until the end of June 2017. However, SOI added a few very large returns to the TY 2015 sample as late as July 2017.

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 2,500 additional data items from the corporate tax returns during processing. This data-capture 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 2,500 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 2015, 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, including the following:

- Impossible conditions, such as incorrect tax data for a particular form type;
- Internal inconsistencies, such as items not adding to totals;
- Questionable values, such as a bank with an unusually large amount reported for cost of goods sold and/or operations; and
- Improper sample class codes, such as when a return has \$100 million in total assets, but was selected as though it had \$1 million because the last two digits of the total assets were 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 2015, there were 48 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 F displays the number of inactive sampled returns excluded from the tabulations, as well as the percentages of the total sample size they represent for 2012 through 2015.

Figure F. Corporation Tax Returns: Number of Inactive Sampled Returns for Tax Years 2012–2015

Type of inactive return	Tax year			
	2012	2013	2014	2015
	(1)	(2)	(3)	(4)
No income or deductions	1,986	2,058	2,558	2,235
Other*	4,447	4,436	4,158	4,519
Total	6,433	6,494	6,716	6,754
Percent of sample	5.52	5.51	5.60	5.73

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

Figure G provides estimates of the number of active corporations by form type for 2012 through 2015. 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 G. Corporation Tax Returns: Estimated Number of Active Returns for Tax Years 2012–2015

Form type	Tax year			
	2012	2013	2014	2015
	(1)	(2)	(3)	(4)
1120	1,591,973	1,582,809	1,570,796	1,578,515
1120S	4,205,452	4,257,909	4,380,125	4,487,336
1120-L	713	647	631	601
1120-PC	9,461	10,720	11,933	13,303
1120-RIC	15,484	16,297	17,200	17,914
1120-REIT	2,146	2,472	2,764	3,078
1120-F*	15,592	16,949	18,043	18,817
Total	5,840,821	5,887,804	6,001,491	6,119,565

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

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 Forms 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 Form 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 post-stratification 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 (2015) and prior-year (2014) data. SOI designed each processing stage to ensure data integrity.

Sampling Error

Since the TY 2015 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 2015 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.

The estimated coefficient of variation, $CV(X)$, can be used to construct confidence intervals for the estimate X . The estimated standard error, which is required for the confidence interval, must first be calculated. For example, the estimated

number of companies in the manufacturing sector with net income and the corresponding estimated coefficient of variation can be found in Table 1 and used to calculate the estimated standard error:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= 151,346 \times 3.54/100 \\ &= 5,358 \end{aligned}$$

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

$$\begin{aligned} X \pm 2 \cdot SE(X) &= 151,346 \pm (2 \times 5,358) \\ &= 151,346 \pm 10,716 \end{aligned}$$

The interval estimate is 140,630 returns to 162,062 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 filing-period extensions, they may file their returns after the closing date for Sample Selection. 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 may result from the way consolidated

returns are 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

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Selected Subjects

Accounting periods (Figure D)

Cost of goods sold (Table 12)

Dividend items (Table 11)

Form 1120-F corporations (Table 10)

Returns other than Forms 1120S, 1120-REIT, and 1120-RIC (Tables 2.3, 3.3, 4, 5.3, 5.4)

Sample selections (Figures E, F)

Size of income tax after credits (table 4)

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.

A (d) indicates deletions in order to prevent disclosure of taxpayer information. Estimates based on a small number of returns, not selected at the 100 percent rate, are 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.

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

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	With net income	All returns	Returns with net income						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total returns of active corporations	6,119,565	3,800,502	31,029,885,986	26,259,917,708	27,491,762,734	17,044,271,877	2,531,340,256	-497,685,534	1,375,081,017	481,214,136
Agriculture, forestry, fishing and hunting	141,534	76,371	218,172,277	166,640,453	191,488,514	101,579,252	15,230,422	-5,824,873	4,164,057	1,315,079
Agricultural production	102,981	56,069	160,432,159	118,187,074	135,830,329	69,401,270	11,664,461	d	3,773,142	1,192,479
Forestry and logging	8,297	4,799	13,224,309	10,849,411	12,726,719	7,377,379	d	-263,980	94,197	29,976
Support activities and fishing, hunting, and trapping	30,256	17,502	44,515,809	37,603,968	42,931,466	24,800,604	d	d	296,718	92,624
Mining	35,936	19,385	417,595,398	156,504,222	354,208,191	200,580,381	34,792,394	-56,069,582	27,576,229	9,822,387
Oil and gas extraction	16,196	8,443	222,024,501	76,305,253	173,877,430	91,056,175	27,834,280	-32,870,753	24,698,377	8,723,480
Coal mining	1,015	104	21,698,866	1,259,149	19,343,223	12,400,677	d	d	* 27,100	* 11,088
Metal ore mining	748	284	46,978,094	15,753,485	42,023,922	30,472,657	d	d	767,844	330,845
Nonmetallic mineral mining and quarrying	3,576	2,853	32,392,141	26,069,225	31,356,154	19,869,192	2,339,464	-621,915	575,611	234,005
Support activities for mining	14,401	7,700	94,501,796	37,117,109	87,607,461	46,761,680	d	d	1,507,297	522,968
Utilities	7,123	3,506	560,589,068	321,499,521	531,609,394	282,754,704	d	d	5,884,976	2,304,236
Electric power generation, transmission, and distribution	1,524	741	317,232,778	d	298,312,095	165,560,428	d	d	1,630,185	775,396
Natural gas distribution	326	55	63,506,600	23,312,356	59,755,538	40,051,124	d	-4,058,634	1,058,974	394,421
Water, sewage, and other systems	5,023	2,695	11,809,148	d	11,375,001	3,652,037	d	-385,402	199,049	70,599
Combination gas and electric	250	16	168,040,542	90,604,462	162,166,760	73,491,116	d	-2,991,316	* 2,996,768	1,063,819
Construction	711,742	496,175	1,582,592,716	1,371,715,993	1,559,992,504	1,160,388,055	85,808,092	-14,128,447	14,102,255	4,708,827
Construction of buildings	221,990	149,486	615,229,844	545,275,352	607,579,287	510,325,960	25,527,121	-4,441,699	5,828,869	1,970,275
Heavy and civil engineering construction and land subdivision	47,614	22,847	259,394,941	215,045,373	250,974,074	188,356,310	17,722,742	-4,243,477	3,649,846	1,293,984
Heavy and civil engineering construction	21,824	14,524	240,111,692	d	233,430,698	175,774,718	15,814,176	-2,630,794	3,398,383	1,205,852
Land subdivision	25,790	8,324	19,283,249	d	17,543,376	12,581,592	1,908,566	-1,612,682	251,463	88,132
Specialty trade contractors	442,138	323,841	707,967,931	611,395,268	701,439,143	461,705,785	42,558,229	-5,443,271	4,623,540	1,444,568
Electrical contractors	58,240	40,287	119,319,199	d	117,198,301	81,443,015	7,208,900	-944,757	1,432,941	478,545
Plumbing, heating, and air-conditioning contractors	75,565	56,795	143,902,014	d	142,963,042	93,835,077	7,730,198	-820,031	898,529	280,804
Other specialty trade contractors	308,333	226,759	444,746,718	381,804,242	441,277,800	286,427,693	27,619,131	-3,678,483	2,292,069	685,219
Manufacturing	238,847	151,346	7,920,272,536	6,735,954,868	7,346,391,181	5,264,479,684	622,704,843	-81,268,847	505,890,763	177,271,398
Food manufacturing	16,844	10,415	720,208,309	666,021,650	696,704,893	512,013,205	42,800,204	-3,224,433	31,817,985	11,139,735
Animal food manufacturing, grain and oilseed milling	1,789	555	124,638,878	118,877,107	122,087,721	96,957,580	6,015,272	-247,597	4,888,794	1,706,904
Sugar and confectionery product	1,673	1,203	43,483,722	39,317,908	41,551,205	25,119,501	5,467,669	-248,647	5,178,038	1,810,422
Fruit and vegetable preserving, and specialty food	799	735	72,016,693	65,319,901	68,263,140	45,721,900	d	d	5,456,224	1,907,895
Dairy product	1,268	1,087	62,485,160	53,126,808	61,916,534	48,083,837	d	d	1,279,775	445,642
Meat and seafood processing	4,004	2,306	180,307,905	168,857,146	177,281,958	148,261,311	d	d	4,938,881	1,739,983
Bakeries and tortilla manufacturing	4,135	2,114	47,641,902	39,721,756	47,202,487	29,734,766	d	d	1,093,920	380,281
Other food	3,176	2,416	189,634,049	180,801,024	178,401,849	118,134,310	11,435,557	-874,736	9,002,353	3,148,608
Beverage and tobacco product manufacturing	4,234	2,631	172,586,860	168,537,776	156,777,577	63,585,331	d	-832,738	29,813,976	10,444,370
Soft drink and ice	225	160	56,140,598	54,183,265	51,835,494	23,570,036	d	-214,790	7,293,877	d
Breweries	1,094	d	25,828,469	d	24,543,398	10,298,260	d	-347,969	d	626,311
Wineries and distilleries	2,892	1,871	38,366,597	d	36,135,440	20,254,316	d	d	3,299,145	1,153,626
Tobacco manufacturing	23	d	52,251,196	d	44,263,246	9,462,718	d	d	d	d
Textile mills and textile product mills	4,078	2,489	d	d	41,430,979	28,784,492	1,969,414	-509,675	908,260	316,261

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits	
	Total	With net income	Total receipts								
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing—continued	Textile mills	1,530	1,114	d		15,694,317	11,262,783	597,041	-337,615	274,560	94,696
	Textile product mills	2,548	1,376	d		25,736,662	17,521,709	1,372,373	-172,060	633,701	221,565
	Apparel manufacturing	7,586	3,052	37,768,689	31,542,179	36,336,742	23,687,428	2,617,951	d	1,415,644	493,680
	Apparel knitting mills	45	28	3,176,866	d	3,144,553	2,299,909	* 83,903	* -53,369	d	d
	Cut and sew apparel contractors and manufacturers	5,986	2,161	32,679,511	28,383,308	31,321,425	20,189,377	d	-466,641	1,376,378	480,753
	Apparel accessories and other apparel	1,555	863	1,912,312	d	1,870,764	1,198,142	d	d	d	d
	Leather and allied product manufacturing	1,637	901	11,121,927	8,673,349	10,888,630	7,038,038	d	d	* 231,485	* 80,584
	Wood product manufacturing	10,831	7,649	89,714,056	65,227,387	88,434,061	66,865,028	4,105,860	-1,057,348	1,214,203	419,460
	Paper manufacturing	2,320	1,856	168,773,378	d	161,624,977	112,807,430	12,827,178	-1,185,831	10,408,117	3,642,029
	Pulp, paper, and paperboard mills	244	143	58,367,351	d	56,877,260	41,877,046	1,659,779	-822,448	1,234,519	431,553
	Converted paper product	2,076	1,713	110,406,027	101,480,067	104,747,717	70,930,384	11,167,399	-363,383	9,173,598	3,210,476
	Printing and related support activities	23,512	13,394	78,351,211	64,290,066	76,805,387	46,874,146	4,090,395	-909,480	1,549,340	533,607
	Petroleum and coal products manufacturing	1,150	644	1,348,374,738	d	1,266,597,573	1,125,871,478	68,565,654	-10,130,168	66,625,976	23,329,685
	Petroleum refineries (including integrated)	143	116	1,329,920,999	d	1,248,495,929	1,113,429,126	67,026,843	-9,924,417	65,771,830	23,031,818
	Asphalt paving, roofing, other petroleum and coal products	1,007	528	18,453,739	17,036,776	18,101,644	12,442,352	1,538,812	-205,751	854,145	297,867
	Chemical manufacturing	9,273	5,697	992,520,573	893,909,300	866,909,850	511,480,278	126,189,617	-16,063,654	114,809,224	40,223,989
	Basic chemical	766	551	221,424,958	d	204,794,804	149,291,601	17,503,891	-4,569,932	16,075,422	5,625,338
	Resin, synthetic rubber, and artificial and synthetic fibers and filaments	814	448	63,949,263		60,402,924	42,022,353	4,798,852	-535,827	4,366,525	1,526,898
	Pharmaceutical and medicine	1,945	809	457,007,020	424,960,002	367,170,338	187,682,836	72,693,103	-8,819,224	67,035,587	23,505,057
	Paint, coating, and adhesive	1,773	1,403	58,001,548	d	56,603,158	34,077,792	4,434,121	-271,338	2,967,548	1,037,197
	Soap, cleaning compound, and toilet preparation	1,965	946	108,902,008	d	98,167,715	45,996,689	19,086,228	-510,509	18,148,708	6,351,931
	Other chemical product and preparation	2,010	1,540	83,235,776	68,027,814	79,770,912	52,409,008	7,673,421	-1,356,824	6,215,434	2,177,569
	Plastics and rubber products manufacturing	10,115	7,328	208,076,284	183,876,465	203,756,318	141,551,457	13,828,666	-1,281,220	6,193,139	2,164,888
	Plastics product	9,040	6,428	d	d	141,588,606	100,799,533	8,880,478	-991,255	2,960,010	1,030,712
	Rubber product	1,075	901	d	d	62,167,712	40,751,924	4,948,188	-289,965	3,233,130	1,134,176
	Nonmetallic mineral product manufacturing	7,438	5,252	d	d	124,706,972	84,635,770	7,734,625	-1,448,418	4,005,954	1,412,566
	Clay, refractory, and other nonmetallic mineral product	2,276	1,400	20,914,508	d	20,557,831	14,380,331	886,154	-376,636	322,847	114,610
	Glass and glass product	1,382	941	32,265,154	d	30,599,826	20,416,428	2,254,952	-602,778	1,635,691	574,507
	Cement, concrete, lime and gypsum product	3,780	2,911	d	d	73,549,315	49,839,011	4,593,518	-469,005	2,047,416	723,449
	Primary metal manufacturing	5,622	3,684	252,135,117	d	245,436,948	201,752,150	6,870,992	-5,321,672	3,268,000	1,155,606
	Iron, steel mills and steel product	3,184	2,379	126,544,525	d	123,691,694	103,697,010	2,624,902	-3,590,400	1,628,797	572,374
	Nonferrous metal production and processing	967	811	d	d	90,055,159	75,202,181	2,322,465	-1,374,645	771,554	280,095
Foundries	1,471	495	d	d	31,690,095	22,852,959	1,923,625	-356,627	867,649	303,138	
Fabricated metal product manufacturing	48,473	30,612	310,064,109	256,019,283	303,593,828	207,056,644	21,482,770	-3,683,268	9,658,847	3,337,091	
Forging and stamping	2,320	876	18,624,105	14,525,804	18,370,359	13,630,312	1,144,665	-284,063	223,964	76,018	
Cutlery, hardware, spring, and wire: machine shops, screw, nut, and bolt											
Architectural and structural metals	21,730	13,648	73,797,805	58,481,050	71,852,008	45,583,296	5,356,769	-798,222	1,958,728	671,480	
	7,352	4,639	56,091,831	47,619,227	55,413,033	39,516,645	2,985,009	-481,633	663,075	226,011	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	With net income	All returns	Returns with net income						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Manufacturing—continued										
Boiler, tank, and shipping container	893	286	29,449,983	d	28,578,512	21,997,454	1,427,809	-334,974	951,299	333,183
Coating, engraving, heat treating, and allied activities	2,473	1,972	14,774,128	d	14,608,900	8,742,329	1,077,611	-357,416	283,480	98,442
Other fabricated metal product	13,704	9,190	117,326,258	97,638,718	114,771,016	77,586,608	9,490,907	-1,426,960	5,568,301	1,931,957
Machinery manufacturing	19,530	13,026	470,395,576	d	441,181,686	302,078,251	35,303,686	-5,253,104	27,962,846	9,771,401
Agriculture, construction, and mining machinery	2,592	1,854	153,167,047	d	140,539,856	104,598,516	10,479,669	-2,146,910	9,369,283	3,275,197
Industrial machinery	3,766	3,046	49,488,006	43,825,151	45,930,155	29,443,489	5,059,005	-441,037	3,700,321	1,288,797
Commercial and service industry machinery	2,154	1,235	43,132,793	38,640,946	39,288,725	19,582,746	2,263,551	-310,071	1,439,791	503,725
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	1,461	909	31,971,219	d	31,525,528	21,548,323	1,873,311	-423,041	1,325,924	456,768
Metalworking machinery	4,172	3,176	27,350,183	20,048,728	26,800,534	17,833,513	1,538,816	-446,719	492,294	167,123
Engine, turbine and power transmission equipment	574	525	60,684,326	d	56,811,005	41,262,564	5,384,422	-639,474	5,018,658	1,755,881
Other general purpose machinery	4,810	2,282	104,602,003	d	100,285,883	67,809,101	8,704,912	-845,852	6,616,576	2,323,910
Computer and electronic product manufacturing	11,186	6,518	725,980,640	610,462,173	649,598,495	384,165,770	85,151,576	-13,383,701	69,866,961	24,488,779
Computer and peripheral equipment	1,628	604	277,289,200	d	233,930,439	132,928,326	46,723,373	-1,925,874	40,727,670	14,254,221
Communications equipment	1,567	716	64,821,318	d	59,086,498	34,071,245	3,343,890	-1,771,341	1,699,687	599,070
Audio and video equipment manufacturing and reproducing magnetic and optical media	551	339	32,062,958	d	31,688,914	19,998,496	884,217	-456,009	498,048	173,688
Semiconductor and other electronic component	3,862	2,726	231,555,641	168,149,444	211,238,001	131,968,484	25,293,436	-7,932,134	19,818,495	6,958,102
Navigational, measuring, electromedical, and control instruments	3,578	2,133	120,251,523	d	113,654,644	65,199,219	8,900,660	-1,298,342	7,123,061	2,483,697
Electrical equipment, appliance, and component manufacturing	6,406	4,669	376,305,034	331,395,561	279,892,202	190,831,578	52,636,936	-3,240,741	48,680,829	17,085,681
Electric lighting equipment and household appliance	886	472	241,902,559	234,132,228	150,141,827	103,981,834	43,942,540	-539,811	42,376,899	14,842,509
Electrical equipment	2,295	1,963	68,277,305	49,573,540	64,910,004	42,717,266	5,716,529	-482,803	4,915,192	1,762,546
Other electrical equipment and component	3,225	2,233	66,125,169	47,689,793	64,840,371	44,132,478	2,977,867	-2,218,126	1,388,739	480,626
Transportation equipment manufacturing	9,704	5,379	1,459,295,283	1,381,070,794	1,383,053,725	1,069,483,055	80,808,302	-5,147,238	63,925,238	22,518,179
Motor vehicles and parts	5,673	2,938	1,023,717,110	965,420,172	964,218,081	785,076,541	38,166,685	-3,405,184	24,170,594	8,597,994
Aerospace product and parts	1,413	985	350,436,110	d	336,458,060	228,094,791	34,194,658	-1,145,504	32,607,553	11,418,081
Ship and boat building	1,052	403	49,645,556	d	48,974,478	34,223,358	4,495,777	-328,072	3,848,990	1,346,888
Other transportation equipment and railroad rolling stock	1,565	1,053	35,496,506	d	33,403,106	22,088,365	3,951,182	-268,478	3,298,100	1,155,236
Furniture and related product manufacturing	11,286	8,244	82,180,753	d	81,172,297	53,216,496	4,076,358	-355,590	11,864,260	4,152,764
Miscellaneous manufacturing	27,622	17,906	245,292,301	d	231,488,040	130,701,638	19,310,077	-7,449,799	11,864,260	4,152,764
Medical equipment and supplies	9,920	6,484	162,286,602	d	151,312,606	83,547,577	12,971,219	-6,141,391	8,932,389	3,130,707
Other miscellaneous manufacturing	17,702	11,421	83,005,700	70,036,927	80,175,434	47,154,061	6,338,858	-1,308,407	2,931,871	1,022,057
Wholesale trade	391,422	239,971	4,669,677,414	4,094,991,688	4,569,322,546	3,706,367,044	172,395,096	-37,085,376	101,740,265	35,369,788
Merchant wholesalers, durable goods	243,428	141,393	2,061,846,058	d	2,027,692,578	1,597,578,899	74,332,032	d	35,832,601	12,292,520
Motor vehicle and motor vehicle parts and supplies	20,730	9,637	321,833,391	272,437,497	311,948,979	256,796,315	8,844,691	-2,378,581	5,174,461	1,803,366
Lumber and other construction materials	15,216	10,458	111,174,331	97,875,855	110,356,391	85,326,756	d	-476,018	883,088	298,931
Professional and commercial equipment and supplies	33,460	24,457	293,281,971	265,421,138	287,305,786	209,929,356	14,388,159	-2,640,019	8,841,967	3,075,053

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	With net income	All returns	Returns with net income						
					(1)	(2)	(3)	(4)	(5)	(6)
Wholesale trade—continued										
	6,662	3,418	111,002,725	d	109,522,184	94,950,762	2,448,538	-1,516,099	1,147,564	394,133
	29,506	18,926	469,640,000	408,271,618	463,391,355	381,609,439	12,451,836	-2,462,368	6,058,367	2,088,431
	12,435	7,763	109,902,757	101,234,610	108,801,071	78,216,486	d	d	2,669,230	917,783
	49,749	29,148	368,081,479	317,688,670	362,087,307	274,437,646	17,103,022	-3,092,545	7,920,307	2,715,944
	75,670	37,585	276,929,403	225,193,038	274,279,504	216,312,138	9,874,865	-3,273,083	3,137,617	998,877
	133,421	87,984	2,602,166,024	d	2,536,011,194	2,108,507,344	d	d	65,544,579	22,957,747
	8,734	5,619	66,939,527	d	66,547,307	55,341,089	1,429,212	-242,212	521,424	171,623
	8,073	4,668	705,482,212	687,938,412	686,055,502	586,013,584	33,649,637	-1,755,252	29,663,123	10,445,938
	23,172	15,527	152,319,672	125,207,094	147,656,862	94,239,861	7,976,019	-1,595,478	5,097,854	1,775,141
	38,061	29,150	706,891,105	658,221,917	685,780,846	546,559,930	30,869,454	-1,271,420	19,478,723	6,791,667
	4,869	2,700	146,099,618	d	140,729,489	130,113,065	3,878,636	-709,803	3,223,633	1,121,546
	9,875	5,450	100,084,033	d	98,334,682	77,225,376	3,980,776	-1,365,480	1,934,235	665,595
	6,911	5,340	446,635,098	d	438,599,481	406,023,271	4,528,186	-11,787,512	1,316,714	467,793
	3,811	2,236	92,837,976	84,151,824	91,549,068	69,096,681	d	d	890,625	307,079
	29,915	17,292	184,876,783	163,855,225	180,757,957	143,894,487	7,315,817	-1,059,404	3,418,248	1,211,364
	14,573	10,594	5,665,332	d	5,618,774	* 280,802	d	-163,255	363,086	119,521
	584,715	357,165	4,387,123,207	3,920,589,590	4,282,194,697	3,197,885,418	157,836,127	-18,362,100	102,132,847	35,469,183
	84,461	54,707	1,002,195,311	d	978,126,092	832,078,120	d	d	8,213,569	2,809,302
	44,961	27,554	830,907,937	729,459,553	808,735,910	715,449,434	d	d	3,657,964	1,242,030
	39,500	27,153	171,287,374	d	169,390,182	116,628,687	7,903,115	-909,677	4,555,605	1,567,272
	29,718	16,873	89,202,792	79,729,367	87,516,118	51,251,564	d	-735,621	2,495,625	859,816
	18,068	11,135	103,423,714	94,490,027	100,781,188	75,541,252	3,145,085	-994,216	1,997,783	690,734
	30,687	22,200	271,670,465	d	266,803,484	178,962,667	d	-499,771	14,862,736	5,174,284
	2,878	2,514	167,202,327	d	164,847,064	106,905,175	d	-10,410	14,159,235	4,954,084
	7,320	5,745	21,462,973	19,134,145	21,169,608	13,679,972	d	-82,897	145,085	38,460
	12,673	8,444	66,788,254	58,566,237	64,697,670	47,180,631	d	-365,362	459,541	154,425
	7,816	5,497	16,216,911	14,396,776	16,089,143	11,196,888	612,305	-41,102	98,875	27,315
	106,309	67,874	717,568,988	630,041,327	706,251,097	535,381,122	16,308,183	-1,943,551	10,107,756	3,499,278
	83,130	51,485	685,068,446	d	674,262,927	510,583,097	d	* -1,748,758	10,033,603	3,481,489
	23,179	16,389	32,500,542	d	31,988,170	24,798,026	d	-194,793	74,153	17,789
	46,905	28,015	402,175,658	382,036,548	393,031,040	284,855,183	d	d	13,852,242	4,826,734
49,549	34,504	300,006,546	260,971,325	295,800,685	254,908,523	d	d	2,340,427	799,791	
45,940	29,120	236,258,014	200,406,981	230,228,133	122,493,936	13,751,616	-2,018,762	11,535,711	4,019,034	
26,670	12,549	85,059,948	62,569,122	83,219,083	50,857,852	d	d	1,313,714	451,750	
10,129	4,555	755,755,477	736,628,178	730,602,710	540,855,622	30,044,106	-437,077	27,833,749	9,730,802	
73,541	42,337	132,932,651	110,603,517	128,637,566	81,930,431	5,346,831	-1,509,110	2,352,476	774,031	
62,736	33,299	290,873,641	226,502,290	281,197,501	188,769,147	12,135,682	-3,759,364	5,227,060	1,833,627	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	With net income	All returns	Returns with net income						
					(1)	(2)	(3)	(4)	(5)	(6)
Transportation and warehousing	242,889	160,094	873,275,259	674,941,615	848,805,159	271,259,410	53,853,700	-11,769,237	31,124,038	10,774,514
Air, rail, and water transportation	10,883	4,462	277,102,944	205,778,780	268,100,950	72,615,025	23,086,278	-3,101,758	15,502,790	5,456,341
Air transportation	7,192	1,996	188,020,890	d	182,602,509	54,204,984	11,560,256	-1,713,796	5,330,915	1,878,683
Rail transportation	244	113	d	d	56,465,336	6,780,583	10,082,514	-438,658	9,740,927	3,408,763
Water transportation	3,447	2,353	d	d	29,033,105	11,629,458	1,443,508	-949,304	430,948	168,894
Truck transportation	145,249	103,958	262,091,726	d	256,965,974	89,908,392	12,021,016	-2,732,493	3,013,013	972,323
Transit and ground passenger transportation	34,949	18,709	d	d	30,930,552	8,140,678	1,437,520	-774,244	187,023	49,587
Pipeline transportation	482	271	d	d	8,064,061	2,391,285	d	d	1,050,775	366,997
Other transportation and support activities	47,186	30,489	271,477,259	221,191,911	264,291,881	92,455,754	14,691,692	-2,556,478	10,940,644	3,782,879
Warehousing and storage	4,141	2,206	d	d	20,451,741	5,748,276	d	d	429,793	146,388
Information	128,987	70,134	1,335,808,196	1,124,112,505	1,130,288,881	262,012,609	128,826,834	-45,916,125	97,946,432	34,353,730
Publishing industries (except Internet)	37,648	17,774	d	d	239,500,711	78,373,064	31,490,946	-13,256,685	24,801,031	8,690,796
Newspaper publishers	6,086	2,377	d	d	24,227,407	6,562,197	1,234,658	-593,957	595,391	209,118
Periodical publishers	6,868	4,160	d	d	27,464,539	8,996,826	3,074,497	-625,234	1,964,603	685,335
Book publishers	3,235	1,516	d	d	25,135,706	6,780,423	1,806,905	-419,784	1,143,937	403,382
Database directory and other publishers	4,871	2,068	d	d	13,976,695	4,178,135	613,103	-300,375	233,321	81,092
Software publishers	16,588	7,653	215,599,303	d	148,696,364	51,855,483	24,761,783	-11,317,335	20,863,779	7,311,870
Motion picture and sound recording industries	36,330	21,103	d	d	102,120,464	19,974,810	10,950,609	-2,184,161	7,496,616	2,609,763
Motion picture and video industries (except video rental)	31,187	18,414	d	d	94,114,232	16,874,580	10,463,172	-2,024,229	7,404,283	2,588,535
Sound recording industries	5,144	2,688	d	d	8,006,231	3,100,230	487,437	-159,933	92,333	21,228
Broadcasting (except Internet)	5,745	3,045	150,349,182	122,530,794	128,808,333	15,850,933	18,644,755	-4,353,987	15,536,386	5,459,209
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	15,419	8,993	538,273,514	503,708,430	468,322,126	105,228,343	47,601,936	-11,389,845	37,660,354	13,222,811
Data processing, hosting, and related services	12,738	7,278	86,505,468	d	78,824,066	15,932,031	7,181,588	-7,289,628	1,475,048	516,941
Other information services	21,107	11,943	124,693,298	d	112,713,181	26,653,429	12,957,000	-7,441,820	10,976,997	3,854,210
Finance and insurance	245,670	182,365	3,880,163,241	3,469,514,550	2,478,168,002	1,435,436,685	629,883,142	-56,506,094	213,246,565	75,328,827
Depository credit intermediation	2,498	1,742	117,156,021	97,560,652	21,972,317	d	d	d	12,903,248	4,605,588
Commercial banking	1,579	1,025	77,425,063	65,769,832	16,465,320	d	d	d	8,476,846	3,039,607
Savings institutions, credit unions, and other depository credit intermediation	919	717	39,730,958	31,790,821	5,506,997	d	d	d	4,426,402	1,565,981
Nondepository credit intermediation	35,176	21,778	263,614,548	230,771,496	135,307,817	567,049	54,039,864	-7,009,734	44,674,208	15,603,860
Credit card issuing and other consumer credit	6,749	4,431	100,855,658	86,299,459	53,709,327	d	20,570,357	-1,777,707	16,237,939	5,674,860
Real estate credit (including mortgage bankers and originators)	6,419	3,559	27,476,052	20,154,362	19,653,586	d	d	d	519,592	185,058
International, secondary financing, and other nondepository credit intermediation	5,475	3,023	70,039,076	65,812,592	7,411,026	d	d	d	12,958,150	4,532,027
Activities related to credit intermediation (loan brokers, check clearing, etc.)	16,533	10,764	65,243,762	58,505,083	54,533,878	147,762	17,290,511	-1,186,136	14,958,527	5,211,915
Securities, commodity contracts, other financial investments and related activities	57,803	36,216	352,192,312	284,403,664	232,726,754	1,285,218	53,156,984	-15,128,532	36,860,240	12,929,519
Investment banking and securities dealing	2,331	711	116,194,604	83,298,413	51,087,370	d	d	d	10,423,758	3,651,059

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	With net income	All returns	Returns with net income						
					(1)	(2)	(3)	(4)	(5)	(6)
Finance and insurance—continued										
Securities brokerage	5,224	3,629	77,464,060	57,751,355	47,144,662	d	7,592,348	-3,579,751	6,005,312	2,116,837
Commodity contracts dealing and brokerage	1,863	1,464	3,163,906	1,594,045	2,553,779	d	d	d	218,435	76,490
Securities, commodity exchanges, and other financial investment activities	48,395	30,412	155,369,742	141,759,851	131,940,943	672,303	34,503,246	-5,334,538	20,212,734	7,085,132
Insurance carriers and related activities	125,454	104,974	2,621,658,521	2,352,635,861	2,086,360,993	1,433,231,829	147,730,960	-13,351,356	117,472,316	41,734,670
Life insurance (Form 1120-L)	601	434	962,566,029	857,518,253	619,865,815	517,671,293	38,695,296	-2,786,131	32,627,436	11,604,060
Property and casualty companies (Form 1120-PC)	13,303	10,102	1,521,033,555	1,374,269,712	1,336,872,529	908,596,448	91,014,549	-8,462,914	77,372,989	27,564,218
Insurance agencies and brokerages	94,373	80,034	93,669,732	82,179,779	89,520,626	2,055,899	12,339,012	-1,072,920	3,715,231	1,255,218
Other insurance related activities (including third-party administration of insurance, etc.)	17,176	14,404	44,389,205	38,668,117	40,102,023	4,908,189	5,682,103	-1,029,390	3,756,661	1,311,174
Funds, trusts, and other financial vehicles	24,740	17,655	525,541,837	504,142,876	1,800,121	d	d	d	1,336,553	455,191
Open-end investment funds (Form 1120-RIC)	17,914	15,077	489,091,581	473,393,663	0	0	d	d	188,198	d
Other financial vehicles (including mortgage REITs)	6,825	2,578	36,450,257	30,749,214	1,800,121	d	d	d	1,148,354	d
Real estate and rental and leasing	679,956	285,084	531,257,311	424,578,019	314,962,056	46,381,753	124,075,471	-20,801,779	14,295,498	5,111,694
Real estate	636,390	260,928	373,590,995	313,983,659	175,177,773	10,644,244	d	-16,173,413	d	3,617,004
Lessors of buildings (including equity REITs)	256,772	53,598	156,970,808	136,501,466	32,512,934	5,451,956	d	d	d	1,559,162
Lessors of miniwarehouses, self-storage units, and other real estate (including equity REITs)	61,649	17,943	67,770,152	58,878,741	11,897,999	1,424,271	25,668,223	-4,353,696	1,308,949	522,775
Offices of real estate agents and brokers	137,778	104,069	65,536,551	56,181,799	61,958,255	784,726	d	d	1,108,301	358,619
Other real estate activities	180,192	85,318	83,313,483	62,421,653	68,808,584	2,983,290	d	-5,547,873	3,430,615	1,176,448
Rental and leasing services	39,174	22,147	145,230,731	99,344,670	131,953,867	34,858,547	8,775,136	-4,289,750	2,382,947	850,577
Automotive equipment rental and leasing	6,944	3,717	64,384,825	43,764,007	57,118,117	11,846,247	d	d	1,180,803	424,162
Other consumer goods and general rental centers	8,594	5,235	19,172,076	11,681,342	18,644,549	6,105,851	d	d	284,976	95,552
Commercial and industrial machinery and equipment rental and leasing	23,635	13,195	61,673,830	43,899,322	56,191,201	16,906,449	4,755,398	-2,801,492	917,168	330,863
Lessors of nonfinancial intangible assets (except copyrighted works)	4,392	2,009	12,435,585	11,249,690	7,830,416	878,962	d	-338,616	d	644,113
Professional, scientific, and technical services	936,361	617,580	1,418,209,407	1,112,744,039	1,366,701,309	473,376,675	116,307,787	-65,845,329	32,892,182	11,341,404
Legal services	131,065	95,663	119,649,962	99,344,014	115,100,989	5,765,241	d	d	460,740	158,093
Accounting, tax preparation, bookkeeping, and payroll services	94,951	66,243	65,430,561	54,912,224	62,938,045	13,530,451	d	d	3,633,415	1,264,331
Architectural, engineering, and related services	105,473	77,105	265,408,484	200,729,308	258,606,700	121,317,639	d	d	3,840,355	1,337,807
Specialized design services	45,067	28,947	24,767,521	20,909,388	24,676,007	10,819,670	d	d	d	47,948
Computer systems design and related services	142,902	83,831	339,551,590	252,946,639	330,895,756	113,020,052	20,342,422	-20,074,141	7,102,064	2,454,791
Management, scientific, and technical consulting services	253,545	158,673	300,319,834	258,132,899	289,322,806	120,250,074	26,411,635	-6,477,598	d	2,735,473
Scientific research and development services	20,114	8,057	73,011,285	50,085,227	63,247,961	16,022,014	8,295,350	-26,007,455	4,239,301	1,489,504
Advertising and related services	45,777	30,423	118,763,870	87,773,745	113,573,624	45,259,238	7,453,096	-2,400,303	3,344,768	1,165,837
Other professional, scientific, and technical services	97,467	68,637	111,306,298	87,910,597	108,339,421	27,392,296	d	d	2,066,545	687,619

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax	Total income tax before credits
	Total	With net income	All returns	Returns with net income						
					(1)	(2)	(3)	(4)	(5)	(6)
Management of companies (holding companies) Offices of bank holding companies Offices of other holding companies Administrative and support and waste management and remediation services Administrative and support services Employment services Travel arrangement and reservation services Other administrative and support services Waste management and remediation services Educational services Health care and social assistance Offices of health practitioners and outpatient care centers Offices of physicians Offices of dentists Offices of other health practitioners Outpatient care centers Miscellaneous health care and social assistance Hospitals, nursing, and residential care facilities Arts, entertainment, and recreation Other arts, entertainment, and recreation Amusement, gambling, and recreation industries Accommodation and food services Accommodation Food services and drinking places Other services Repair and maintenance Automotive repair and maintenance Other repair and maintenance Personal and laundry services Religious, grantmaking, civic, professional, and similar organizations	72,394	28,506	780,347,728	751,001,649	189,933,620	3,529,315	199,278,633	-26,974,809	167,479,291	58,738,568
	4,466	3,919	706,581,885	688,936,465	184,899,723	d	d	d	d	46,415,842
	67,928	24,588	73,765,843	62,065,185	5,033,897	d	d	d	d	12,322,726
	293,137	198,616	627,271,713	516,550,519	596,762,596	243,658,400	d	d	11,130,307	3,796,865
	276,002	189,363	539,904,880	445,972,785	510,728,044	209,804,563	d	-6,593,890	8,535,991	d
	23,478	15,946	199,686,126	175,126,487	181,666,679	91,263,756	6,414,963	-895,738	2,557,607	d
	18,992	11,052	54,833,021	42,357,115	51,331,607	24,673,323	d	-782,944	832,241	295,447
	233,532	162,365	285,385,733	228,489,183	277,729,759	93,867,484	19,764,746	-4,915,209	5,146,143	1,712,628
	17,136	9,252	87,366,833	70,577,734	86,034,552	33,853,837	d	-1,258,578	2,594,316	d
	64,191	40,141	58,249,587	41,237,555	56,884,685	7,925,508	3,731,635	-2,559,390	1,257,718	401,251
	481,700	338,802	800,253,129	588,420,616	765,894,607	67,824,537	58,565,106	-13,759,511	11,295,488	3,853,415
	385,283	280,924	496,279,096	d	479,013,967	42,702,853	41,815,828	-7,478,087	d	1,175,105
	157,107	108,391	d	d	275,772,594	14,755,084	20,645,442	-4,686,378	d	384,020
	84,974	64,388	d	d	81,191,361	4,086,225	d	d	80,465	26,916
	134,227	102,103	d	d	75,045,786	13,103,203	d	d	508,189	173,063
	8,975	6,043	d	d	47,004,226	10,758,341	d	d	1,695,618	591,106
	77,600	47,669	129,490,162	97,244,082	125,796,283	20,657,765	8,527,198	-3,930,222	d	955,720
	18,816	10,208	174,483,870	d	161,084,358	4,463,919	8,222,080	-2,351,202	4,936,965	1,722,590
	136,124	79,196	136,177,407	99,586,949	126,444,938	28,023,883	12,713,329	-4,814,538	2,280,247	785,659
	84,784	50,270	65,933,964	52,844,475	61,580,758	13,758,786	7,411,597	-2,960,911	1,246,094	d
	51,340	28,926	70,243,443	46,742,475	64,864,180	14,265,097	5,301,732	-1,853,627	1,034,152	d
320,769	199,712	590,849,865	504,197,334	547,680,940	199,585,473	50,183,373	-7,324,957	26,981,019	9,306,645	
34,876	20,309	125,249,625	107,981,747	100,800,763	15,336,970	17,123,415	-2,056,855	11,302,556	3,967,298	
285,893	179,403	465,600,241	396,215,586	446,880,177	184,248,503	33,059,959	-5,268,102	15,678,463	5,339,347	
406,069	254,351	242,000,529	185,136,022	234,028,915	91,223,112	17,164,225	-3,903,974	3,660,841	1,160,666	
178,431	121,962	135,735,358	d	134,129,762	66,613,180	9,002,386	-1,617,725	d	d	
117,584	81,145	85,203,924	d	84,363,745	39,913,994	5,096,716	-948,828	394,952	109,067	
60,848	40,817	50,531,434	42,389,973	49,766,017	26,699,186	3,905,670	-668,897	d	d	
181,779	113,818	91,464,530	d	88,436,860	23,187,948	7,563,831	-2,020,867	2,363,891	785,296	
45,859	18,571	14,800,641	d	11,462,292	1,421,984	598,008	-265,382	d	d	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction	Coefficient of variation (percent)				
						Number of returns		Total receipts		Business receipts
						Total	With net income	All returns	Returns with net income	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total returns of active corporations	329,622,408	97,048,445,409	38,071,567,622	12,350,049,023	821,623,073	0.05	0.49	0.16	0.17	0.17
Agriculture, forestry, fishing and hunting	1,276,692	172,385,078	67,782,958	156,473,629	9,582,961	4.27	6.93	3.92	5.02	4.01
Agricultural production	1,157,230	140,682,355	53,860,593	126,336,970	7,666,180	3.86	5.76	4.85	6.62	5.47
Forestry and logging	29,835	9,625,486	4,883,374	10,329,194	802,988	16.70	22.50	16.90	20.70	17.30
Support activities and fishing, hunting, and trapping	89,628	22,097,237	9,039,991	19,807,465	1,113,793	12.30	18.20	13.30	15.00	13.50
Mining	1,261,807	1,061,127,538	394,339,704	478,139,012	38,354,248	7.73	10.60	0.93	2.24	1.10
Oil and gas extraction	417,920	592,032,202	213,983,040	242,553,012	20,404,827	11.10	20.80	0.72	1.92	0.89
Coal mining	* 11,088	51,569,231	-336,664	26,990,443	1,416,968	47.00	56.90	3.49	33.50	3.77
Metal ore mining	170,041	203,902,592	95,029,115	66,345,740	4,351,662	37.80	91.00	0.22	0.40	0.22
Nonmetallic mineral mining and quarrying	215,798	47,617,223	22,668,347	35,736,641	2,126,108	30.90	28.70	5.98	7.29	6.17
Support activities for mining	446,960	166,006,290	62,995,867	106,513,176	10,054,683	13.30	18.60	3.00	6.64	3.22
Utilities	1,461,042	1,909,834,782	505,008,713	1,585,768,364	78,612,724	16.30	22.10	0.17	0.23	0.16
Electric power generation, transmission, and distribution	388,052	1,066,672,254	268,606,388	933,679,112	45,725,297	19.20	9.28	0.20	d	0.17
Natural gas distribution	280,910	227,940,714	49,074,138	113,379,466	6,054,128	68.40	21.90	0.56	1.50	0.58
Water, sewage, and other systems	68,111	48,376,961	13,282,092	48,029,179	1,686,733	21.90	28.60	4.73	d	4.85
Combination gas and electric	723,968	566,844,853	175,046,094	490,680,606	25,146,566	89.20	0.17	0.01	0.01	0.01
Construction	3,901,508	793,935,898	268,955,663	329,770,576	20,793,738	1.80	2.50	1.43	1.56	1.44
Construction of buildings	1,873,283	334,177,811	101,751,808	55,466,350	3,066,413	3.71	4.05	2.24	2.30	2.25
Heavy and civil engineering construction and land subdivision	620,663	228,984,932	80,910,829	120,474,384	7,593,244	7.95	12.70	2.43	2.74	2.48
Heavy and civil engineering construction	542,032	166,590,346	64,673,584	105,644,911	7,224,989	10.10	13.10	2.50	d	2.55
Land subdivision	78,632	62,394,586	16,237,246	14,829,472	368,255	10.30	21.40	8.31	d	8.85
Specialty trade contractors	1,407,562	230,773,155	86,293,026	153,829,842	10,134,081	2.00	2.43	2.22	2.38	2.24
Electrical contractors	462,893	44,006,941	18,444,864	17,996,422	1,233,387	6.69	9.14	6.86	d	6.98
Plumbing, heating, and air-conditioning contractors	275,440	44,897,992	16,070,379	22,446,970	1,347,352	7.43	9.75	5.59	d	5.61
Other specialty trade contractors	669,229	141,868,221	51,777,783	113,386,450	7,553,343	2.87	2.80	2.84	2.74	2.85
Manufacturing	105,143,985	13,074,075,006	4,860,859,822	3,254,555,289	221,916,208	2.99	3.54	0.21	0.23	0.22
Food manufacturing	8,918,523	1,160,335,071	395,382,719	256,415,630	15,494,743	14.20	18.20	1.28	1.40	1.32
Animal food manufacturing, grain and oilseed milling	1,386,858	107,717,012	37,106,993	51,942,930	2,524,537	35.30	24.80	2.16	2.19	2.20
Sugar and confectionery product	920,036	65,325,831	28,150,710	18,896,166	1,180,934	40.70	50.70	3.55	3.93	3.71
Fruit and vegetable preserving, and specialty food	1,358,792	212,189,959	115,373,130	31,583,268	1,945,932	52.30	56.80	1.76	1.99	1.84
Dairy product	1,469,621	33,939,934	9,865,768	23,644,214	1,575,044	44.30	51.20	4.38	4.66	4.36
Meat and seafood processing	372,977	96,822,330	33,834,630	45,919,412	2,990,028	28.20	26.90	3.84	4.11	3.88
Bakeries and tortilla manufacturing	3,042,246	611,098,320	14,168,326	23,570,042	1,603,131	24.20	32.20	5.30	4.70	5.34
Other food	8,738,998	329,347,098	156,883,162	60,859,598	3,675,137	22.20	28.00	1.45	1.40	1.51
Beverage and tobacco product manufacturing	d	72,554,575	-1,891,337	69,440,746	4,712,199	25.80	27.40	0.80	0.76	0.87
Soft drink and ice	615,391	89,392,336	20,974,826	28,460,030	2,279,130	33.90	45.50	1.06	1.08	1.14
Breweries	913,838	69,129,328	30,974,826	14,078,969	924,878	45.40	d	2.62	d	2.71
Wineries and distilleries	d	98,270,859	25,563,519	8,528,441	1,091,972	33.30	32.30	2.31	d	2.42
Tobacco manufacturing	295,091	31,135,097	15,114,863	20,740,215	416,219	34.90	d	0.74	d	0.86
Textile mills and textile product mills					932,664	20.00	26.80	d	d	6.60

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction	Coefficient of variation (percent)				
						Number of returns		Total receipts		Business receipts
						Total	With net income	All returns	Returns with net income	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Manufacturing—continued										
Textile mills	88,722	11,572,461	4,917,430	9,169,282	457,753	35.20	44.90	d	d	6.04
Textile product mills	206,369	19,562,636	10,197,433	11,570,934	474,911	27.30	32.40	d	d	10.10
Apparel manufacturing	301,662	21,319,519	7,833,831	5,869,432	364,041	19.70	29.30	6.91	7.98	7.10
Apparel knitting mills	d	2,264,355	913,601	1,092,992	50,576	20.90	31.20	10.30	d	10.30
Cut and sew apparel contractors and manufacturers	289,691	18,093,679	6,593,486	4,588,910	305,911	25.60	33.00	8.00	8.93	8.25
Apparel accessories and other apparel	d	* 961,485	* 326,744	* 187,530	* 7,555	40.80	61.10	29.60	d	30.20
Leather and allied product manufacturing	* 68,200	10,149,614	2,526,627	2,370,452	154,632	47.50	64.40	6.38	7.92	6.50
Wood product manufacturing	345,132	55,948,268	22,218,608	44,913,058	2,190,406	13.90	15.90	5.61	7.75	5.68
Paper manufacturing	2,204,544	257,013,581	99,583,035	130,044,368	6,459,836	17.70	19.60	2.18	d	2.26
Pulp, paper, and paperboard mills	282,270	125,915,921	44,527,216	68,811,225	2,681,136	29.40	32.30	1.24	d	1.26
Converted paper product	1,922,275	131,097,660	55,055,819	61,233,143	3,778,700	18.90	21.00	3.06	2.08	3.20
Printing and related support activities	480,572	56,061,408	11,048,112	42,421,454	1,945,824	9.41	9.11	4.61	5.71	4.68
Petroleum and coal products manufacturing	6,639,507	2,185,389,961	1,163,189,964	432,423,084	21,161,571	31.90	45.20	0.09	d	0.10
Petroleum refineries (including integrated)	6,377,224	2,169,893,024	1,157,176,718	424,091,521	20,737,580	48.20	59.60	0.02	d	0.02
Asphalt paving, roofing, other petroleum and coal products	262,284	15,496,937	6,013,246	8,331,563	423,991	35.80	53.50	6.64	7.06	6.75
Chemical manufacturing	24,986,133	2,630,791,154	929,656,964	504,553,279	29,369,773	14.20	15.70	0.39	0.43	0.44
Basic chemical	3,592,560	495,290,354	147,091,581	178,692,018	9,955,242	22.90	30.60	0.47	d	0.50
Resin, synthetic rubber, and artificial and synthetic fibers and filaments	1,261,877	137,125,422	48,705,400	64,878,328	3,367,249	40.90	37.80	1.33	1.58	1.40
Pharmaceutical and medicine	14,942,228	1,499,259,289	537,454,726	145,107,158	9,110,576	33.10	37.40	0.16	0.17	0.20
Paint, coating, and adhesive	744,943	50,250,027	4,549,734	19,859,764	1,182,733	30.10	36.90	3.37	d	3.44
Soap, cleaning compound, and toilet preparation	2,778,428	312,555,289	140,205,694	43,722,377	2,582,909	32.30	37.50	1.67	d	1.81
Other chemical product and preparation	1,666,096	136,310,773	51,649,830	52,293,635	3,171,064	28.90	35.50	1.76	2.21	1.81
Plastics and rubber products manufacturing	1,805,310	188,032,319	60,413,203	104,402,804	6,275,494	14.30	14.20	1.94	2.16	1.96
Plastics product	882,351	127,711,010	41,087,699	69,757,836	4,051,115	15.70	15.70	d	d	2.69
Rubber product	922,958	60,321,310	19,325,504	34,644,967	2,224,378	43.20	50.40	d	d	3.81
Nonmetallic mineral product manufacturing	916,879	203,364,488	99,266,527	111,286,007	5,800,298	17.30	21.50	d	d	2.22
Clay, refractory, and other nonmetallic mineral product	105,184	25,196,769	11,963,617	15,842,764	824,262	30.80	38.70	5.30	d	5.37
Glass and glass product	142,881	64,308,372	28,320,381	28,261,045	1,180,532	40.30	49.00	3.91	d	4.11
Cement, concrete, lime and gypsum product	668,814	113,859,347	58,982,529	67,182,199	3,795,504	20.30	21.70	d	d	3.24
Primary metal manufacturing	1,081,409	359,527,641	125,301,376	145,655,395	8,039,057	17.80	23.30	1.41	d	1.44
Iron, steel mills and steel product	549,009	125,702,944	38,936,481	86,478,741	4,460,078	26.10	32.50	1.73	d	1.77
Nonferrous metal production and processing	244,129	195,610,450	67,094,240	43,229,083	2,266,633	24.00	28.50	d	d	1.48
Foundries	288,272	38,214,247	19,270,655	15,947,570	1,312,346	41.20	50.30	d	d	8.07
Fabricated metal product manufacturing	2,915,439	466,878,452	226,160,385	148,546,222	7,665,080	6.34	7.69	2.17	2.54	2.21
Forging and stamping	70,594	15,603,478	8,712,707	10,939,861	555,560	28.00	28.20	8.55	9.83	8.60
Cutlery, hardware, spring, and wire: machine shops, screw, nut, and bolt	594,397	56,649,973	19,950,286	42,183,735	1,977,353	9.09	10.30	3.79	4.72	3.92
Architectural and structural metals	196,420	40,768,074	16,431,113	20,754,758	1,132,527	16.90	18.20	6.72	7.67	6.78
Footnotes at end of table.										

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RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction	Coefficient of variation (percent)				
						Number of returns		Total receipts		
						Total	With net income	All returns	Returns with net income	Business receipts
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Manufacturing—continued										
Boiler, tank, and shipping container	281,043	33,917,214	4,556,862	14,073,946	886,233	42.60	41.50	3.40	d	3.49
Coating, engraving, heat treating, and allied activities	93,876	11,409,022	4,231,218	9,276,901	485,516	25.30	31.10	9.13	d	9.18
Other fabricated metal product	1,679,108	308,540,691	172,276,200	51,317,021	2,627,890	11.00	13.50	3.11	3.54	3.16
Machinery manufacturing	5,841,104	728,282,520	261,205,789	166,677,685	13,654,777	10.20	11.70	0.81	d	0.86
Agriculture, construction, and mining machinery	1,446,691	328,354,144	101,129,118	66,987,488	6,138,746	22.50	28.50	1.41	d	1.52
Industrial machinery	869,690	72,668,115	36,362,008	16,754,640	959,945	27.70	33.20	3.81	3.27	4.08
Commercial and service industry machinery	289,003	55,654,960	19,315,860	12,512,371	1,946,134	37.10	36.60	3.05	3.27	3.32
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	428,953	32,799,944	11,205,559	8,687,253	536,088	25.90	35.00	3.03	d	3.08
Metalworking machinery	111,799	24,506,968	10,108,834	14,483,505	822,513	21.50	26.10	6.30	8.22	6.41
Engine, turbine and power transmission equipment	1,475,877	82,008,972	28,802,669	18,221,981	1,404,991	61.30	67.00	1.03	d	1.09
Other general purpose machinery	132,091	132,289,416	54,281,741	29,030,446	1,846,361	21.10	26.10	2.39	d	2.48
Computer and electronic product manufacturing	15,977,119	1,321,673,395	432,952,454	281,105,722	21,975,341	11.70	13.70	0.50	0.53	0.56
Computer and peripheral equipment	9,805,116	453,179,358	79,297,795	73,540,421	6,938,552	37.90	39.20	0.41	d	0.49
Communications equipment	259,047	84,760,737	5,292,566	16,198,617	1,086,410	48.00	49.50	1.49	d	1.63
Audio and video equipment manufacturing and reproducing magnetic and optical media	92,513	67,111,113	30,832,833	6,879,573	599,399	39.10	59.80	2.49	d	2.49
Semiconductor and other electronic component	4,131,503	392,912,625	177,492,399	151,407,634	11,167,219	19.10	26.00	0.80	0.97	0.87
Navigational, measuring, electromedical, and control instruments	1,688,940	323,709,561	140,036,861	33,079,477	2,183,761	22.40	21.80	1.70	d	1.80
Electrical equipment, appliance, and component manufacturing	5,317,425	904,116,504	311,197,118	110,856,988	9,322,306	18.10	20.70	0.74	0.85	0.99
Electric lighting equipment and household appliance	3,665,768	675,792,970	214,581,055	68,609,943	6,767,680	33.20	31.50	0.60	0.61	0.93
Electrical equipment	1,243,423	129,680,414	55,737,548	19,079,931	1,158,787	28.70	32.70	2.44	2.06	2.55
Other electrical equipment and component	408,234	98,643,120	40,878,515	23,167,115	1,395,839	23.00	28.60	4.05	5.43	4.13
Transportation equipment manufacturing	15,625,328	1,687,257,458	451,605,516	564,965,918	59,158,240	18.20	17.50	0.24	0.25	0.25
Motor vehicles and parts	4,176,302	1,146,394,841	318,418,208	422,242,971	49,939,963	21.70	22.80	0.31	0.32	0.33
Aerospace product and parts	9,119,776	462,300,601	105,059,409	114,228,967	6,908,444	32.70	39.00	0.35	d	0.36
Ship and boat building	1,230,937	43,497,398	15,852,228	14,438,301	830,314	38.80	35.40	4.50	d	4.54
Other transportation equipment and railroad rolling stock	1,098,314	35,064,618	12,275,671	14,055,679	1,479,520	61.30	58.50	2.97	d	3.16
Furniture and related product manufacturing	521,320	49,420,641	17,644,921	25,272,883	1,225,804	17.20	19.30	4.33	d	4.37
Miscellaneous manufacturing	2,164,289	428,030,818	153,271,083	86,593,945	6,014,122	9.70	11.80	1.86	d	1.95
Medical equipment and supplies	1,429,876	328,759,616	128,877,947	56,946,728	4,194,672	17.20	21.40	1.57	d	1.68
Other miscellaneous manufacturing	734,413	99,271,201	24,393,135	29,647,216	1,819,449	11.80	13.30	3.88	4.03	3.99
Wholesale trade	30,749,029	3,402,893,145	1,360,324,761	750,643,135	66,282,988	2.55	3.07	0.73	0.77	0.75
Merchant wholesalers, durable goods	11,096,974	1,181,044,895	378,656,261	322,081,631	37,280,316	3.60	3.83	0.92	d	0.93
Motor vehicle and motor vehicle parts and supplies	1,690,912	257,799,140	49,318,084	104,285,236	17,286,359	10.80	13.00	1.84	2.15	1.90
Lumber and other construction materials	291,911	45,958,236	18,840,046	16,217,890	1,163,317	12.10	15.00	6.36	6.24	6.39
Professional and commercial equipment and supplies	2,392,422	183,005,537	50,414,301	34,424,843	3,707,781	9.27	10.40	2.56	2.83	2.61

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction	Coefficient of variation (percent)				
						Number of returns		Total receipts		Business receipts
						Total	With net income	All returns	Returns with net income	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Wholesale trade—Continued										
Metal and mineral (except petroleum)	383,673	61,727,037	23,799,353	16,968,069	1,161,567	17.30	22.60	3.39	d	3.42
Electrical and electronic goods	1,833,599	230,286,421	85,636,233	49,248,787	4,048,386	9.73	11.10	1.95	1.52	1.98
Hardware, plumbing, and heating equipment and supplies	908,488	52,284,087	18,988,526	11,814,904	785,819	13.50	16.10	3.78	4.07	3.79
Machinery, equipment, and supplies	2,618,773	226,934,675	92,728,642	62,200,782	7,354,724	6.37	7.54	1.97	2.29	1.97
Furniture, sports, toys, recyclable, jewelry, and other durable goods	977,196	123,049,762	38,931,077	26,921,119	1,772,363	5.91	7.87	3.23	3.79	3.21
Merchant wholesalers, nondurable goods	19,535,888	2,216,774,118	979,929,964	427,426,329	28,923,563	3.95	4.43	0.94	d	0.96
Paper and paper product	163,663	21,345,244	5,420,251	6,388,390	297,225	21.40	24.20	5.41	d	5.42
Drugs and druggists' sundries	9,586,842	708,569,073	278,143,393	34,592,727	2,393,631	22.40	28.10	0.49	0.50	0.50
Apparel, piece goods, and notions	1,236,491	313,760,940	245,469,791	25,876,596	2,053,461	9.52	11.40	3.53	4.01	3.59
Grocery and related product	5,392,372	649,759,190	248,074,796	224,345,551	13,339,239	7.78	10.00	2.03	2.05	2.09
Farm product raw material	927,490	90,841,153	39,096,510	24,698,624	1,608,279	19.10	24.70	2.96	d	3.06
Chemical and allied products	636,799	73,971,095	27,062,558	25,613,227	2,131,314	14.70	18.40	4.20	d	4.28
Petroleum and petroleum products	454,855	193,649,235	73,889,515	49,548,020	4,686,999	14.10	17.30	3.67	d	3.72
Beer, wine, and distilled alcoholic beverage	301,006	55,060,064	22,946,973	10,006,948	605,086	18.90	25.50	4.55	4.82	4.60
Miscellaneous nondurable goods	836,370	109,818,125	39,826,176	26,356,246	1,808,329	9.83	13.80	3.63	4.07	3.70
Wholesale electronic markets and agents and brokers	116,167	5,074,132	1,738,536	1,135,174	79,109	13.20	16.60	13.30	d	13.40
Retail trade	31,571,243	2,126,693,064	661,430,935	906,464,070	59,770,113	2.39	2.79	0.68	0.70	0.69
Motor vehicle dealers and parts dealers	2,723,965	336,575,956	80,778,961	79,408,133	5,657,763	5.58	7.24	1.96	d	1.97
New and used car dealers	1,201,351	253,226,709	57,887,597	47,701,452	3,627,964	6.49	9.27	2.37	2.79	2.38
Other motor vehicle and parts dealers	1,522,614	83,349,247	22,891,364	31,706,681	2,029,799	8.35	9.86	3.99	d	4.01
Furniture and home furnishings stores	837,200	43,370,916	16,251,127	24,003,082	1,453,653	10.30	12.90	4.79	5.18	4.84
Electronics and appliance stores	611,139	43,485,446	13,648,424	14,849,893	751,280	12.40	16.60	3.36	3.26	3.44
Building material and garden equipment and supplies dealers	5,010,038	178,170,484	41,340,786	79,644,418	3,907,978	9.24	8.24	2.47	d	2.49
Homes centers; paint and wallpaper stores	4,798,526	124,692,196	22,694,891	58,396,137	2,715,278	24.90	26.20	1.13	d	1.15
Hardware stores	36,209	9,610,496	3,282,657	4,937,533	295,057	17.60	17.50	9.64	10.20	9.60
Other building material dealers	150,423	38,060,830	13,582,286	12,661,142	745,737	15.70	15.40	8.08	8.06	8.25
Lawn and garden equipment and supplies stores	24,880	5,816,963	1,780,952	3,649,605	151,906	16.50	14.70	14.80	15.10	14.90
Food, beverage and liquor stores	3,313,271	255,865,276	81,315,689	168,567,211	10,383,972	6.42	6.98	1.68	1.49	1.68
Food and beverage stores	3,295,482	244,994,876	78,090,110	164,688,497	10,190,957	6.32	6.96	1.59	d	1.61
Beer, wine, and liquor stores	17,789	10,870,401	3,225,578	3,878,714	193,015	12.30	14.50	12.20	d	11.90
Health and personal care stores	4,741,529	233,623,444	92,204,839	56,127,393	3,754,915	7.88	10.50	1.18	1.20	1.20
Gasoline stations	748,855	71,346,548	29,902,361	57,733,028	4,078,788	7.60	9.29	4.53	4.45	4.55
Clothing and clothing accessories stores	3,800,489	133,793,128	34,738,177	78,289,447	5,717,608	7.55	7.85	1.40	1.41	1.43
Sporting goods, hobby, book, and music stores	439,226	52,714,843	12,511,847	27,867,497	1,835,208	8.39	12.80	4.04	4.60	4.13
General merchandise stores	7,657,531	396,491,510	134,923,534	233,676,057	13,106,620	19.90	26.90	0.35	0.33	0.36
Miscellaneous store retailers	676,498	91,036,942	20,812,610	30,000,227	1,680,279	5.22	6.87	7.28	8.69	7.36
Nonstore retailers	1,011,500	290,128,570	103,002,581	56,297,683	7,442,048	8.75	10.10	2.15	2.57	2.20

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction	Coefficient of variation (percent)				
						Number of returns		Total receipts		Business receipts
						Total	With net income	All returns	Returns with net income	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Transportation and warehousing	9,546,066	936,937,391	286,362,991	728,144,494	56,118,315	3,42	4.21	1.78	2.20	1.81
Air, rail, and water transportation	5,328,280	454,586,522	136,822,578	432,698,726	27,870,163	13.60	21.30	0.85	0.96	0.83
Air transportation	1,857,663	222,160,637	50,906,057	187,280,296	17,202,333	17.20	34.10	1.01	d	0.94
Rail transportation	3,307,441	181,491,824	66,819,617	198,993,808	7,830,712	43.20	26.10	d	d	0.63
Water transportation	163,185	50,934,062	19,096,904	46,424,622	2,837,118	23.80	32.40	d	d	4.73
Truck transportation	947,429	110,282,525	34,070,639	121,160,794	15,304,763	4.31	4.95	4.40	d	4.48
Transit and ground passenger transportation	44,844	26,639,969	6,270,329	17,672,718	2,013,978	9.44	13.40	d	d	8.40
Pipeline transportation	352,827	89,494,703	45,285,602	22,297,423	1,247,951	50.50	50.30	d	d	12.90
Other transportation and support activities	2,729,200	227,136,586	52,267,398	118,294,998	8,652,571	9.06	9.96	2.88	3.17	2.95
Warehousing and storage	143,486	28,797,084	11,646,444	16,019,835	1,028,890	20.90	30.60	d	d	8.09
Information	26,910,419	3,422,022,329	983,941,698	1,050,451,041	69,061,028	4.44	6.27	0.73	0.86	0.85
Publishing industries (except Internet)	5,350,320	665,975,010	149,804,119	96,559,466	7,845,495	8.57	13.30	d	d	1.24
Newspaper publishers	206,287	56,320,680	29,399,782	17,081,558	663,751	22.60	45.30	d	d	5.35
Periodical publishers	625,834	75,216,546	30,121,692	9,369,014	532,885	21.40	26.10	d	d	5.46
Book publishers	256,891	56,757,924	15,526,963	5,703,846	735,525	30.40	40.40	d	d	3.13
Database directory and other publishers	74,922	13,817,423	1,183,725	4,843,312	251,536	33.60	45.40	d	d	9.58
Software publishers	4,186,386	463,862,436	73,571,958	59,561,737	5,661,798	10.90	21.00	0.83	d	1.16
Motion picture and sound recording industries	1,719,755	249,871,812	66,114,398	37,562,922	7,457,271	9.91	11.80	d	d	2.20
Motion picture and video industries (except video rental)	1,698,769	221,734,067	56,192,215	35,551,696	6,885,543	9.96	12.30	d	d	2.29
Sound recording industries	20,986	28,137,745	9,922,183	2,011,226	571,728	20.70	30.00	d	d	6.20
Broadcasting (except Internet)	4,780,157	344,794,242	125,482,077	87,784,946	5,547,257	19.00	29.40	0.77	0.49	0.90
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	12,007,929	1,663,668,916	381,274,824	733,072,848	37,661,663	11.00	14.40	1.36	1.44	1.55
Data processing, hosting, and related services	403,563	226,936,888	102,445,167	46,133,739	5,325,270	16.70	22.50	2.74	d	2.99
Other information services	2,648,705	270,785,461	158,821,114	49,337,120	5,224,072	11.30	15.70	2.71	d	2.97
Finance and insurance	58,873,466	46,496,640,996	23,400,579,551	337,121,533	40,797,802	3.07	4.10	0.16	0.17	0.25
Depository credit intermediation	4,039,389	1,723,721,370	154,959,923	49,112,045	8,759,101	2.59	3.28	0.09	0.08	0.15
Commercial banking	2,601,974	823,873,225	60,975,140	31,454,475	6,666,685	2.39	2.17	0.12	0.09	0.07
Savings institutions, credit unions, and other depository credit intermediation	1,437,416	899,848,145	93,984,783	17,657,570	2,092,416	5.80	7.32	0.13	0.12	0.58
Nondepository credit intermediation	11,736,921	6,496,637,222	208,394,292	87,697,611	11,463,868	9.23	10.60	0.50	0.54	0.94
Credit card issuing and other consumer credit	5,001,796	801,988,213	92,472,070	67,881,694	9,452,077	15.60	21.40	0.57	0.65	0.78
Real estate credit (including mortgage bankers and originators)	184,614	132,662,292	32,344,633	2,789,944	266,198	19.10	24.00	1.79	2.42	2.38
International, secondary financing, and other nondepository credit intermediation	2,629,647	5,384,761,752	33,819,347	5,260,678	448,857	22.10	25.10	0.63	0.56	5.42
Activities related to credit intermediation (loan brokers, check clearing, etc.)	3,920,865	177,224,964	49,758,243	11,765,295	1,296,736	12.40	13.20	1.74	1.72	2.03
Securities, commodity contracts, other financial investments and related activities	9,103,254	6,036,935,006	591,265,127	66,627,610	4,558,107	7.74	10.40	1.25	1.47	1.85
Investment banking and securities dealing	642,303	4,043,089,734	260,132,610	21,207,140	1,109,487	42.60	62.30	0.36	0.43	0.81

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Total income tax after credits	Total assets	Net worth	Depreciable assets	Depreciation deduction	Coefficient of variation (percent)			
						Number of returns		Total receipts	
						Total	With net income	All returns	Returns with net income
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
									(20)
Finance and insurance—continued									
Securities brokerage	2,025,036	1,179,759,353	107,501,171	11,239,675	968,308	21.60	25.00	1.96	2.00
Commodity contracts dealing and brokerage	40,856	39,764,874	5,519,671	1,211,609	142,147	37.30	45.00	7.61	14.90
Securities, commodity exchanges, and other financial investment activities	6,395,059	774,341,045	218,111,675	32,969,186	2,338,165	7.92	10.70	2.67	2.85
Insurance carriers and related activities	33,555,508	10,673,289,033	2,206,782,902	110,768,938	15,834,938	5.53	6.41	0.18	0.18
Life insurance (Form 1120-L)	7,204,734	6,987,298,179	888,272,981	23,362,095	3,305,012	0.37	2.31	0.01	[1]
Property and casualty companies (Form 1120-PC)	24,661,031	3,420,434,087	1,223,798,649	67,396,312	11,051,750	0.04	1.28	0.08	0.02
Insurance agencies and brokerages	550,022	182,974,150	72,092,097	13,901,610	866,325	6.89	8.07	4.00	4.50
Other insurance related activities (including third-party administration of insurance, etc.)	1,139,721	82,582,618	22,619,174	6,108,920	611,851	11.90	14.60	3.93	3.77
Funds, trusts, and other financial vehicles	438,394	21,566,068,365	20,239,177,308	22,915,329	181,787	4.36	3.60	0.11	0.12
Open-end investment funds (Form 1120-RIIC)	d	20,702,525,503	19,834,840,350	31,348	18,083	[1]	0.53	0.09	0.09
Other financial vehicles (including mortgage REITs)	d	863,532,862	404,336,958	22,883,981	163,704	15.80	24.40	1.21	18.80
Real estate and rental and leasing	4,423,003	2,460,297,711	1,140,773,602	1,396,935,977	62,008,477	1.81	2.84	2.18	2.64
Real estate	3,242,325	2,147,241,826	1,069,868,925	1,147,324,595	23,338,272	1.86	3.03	3.15	3.53
Lessors of buildings (including equity REITs)	1,278,921	1,325,656,041	672,274,076	821,910,343	15,261,938	3.48	5.83	5.39	6.18
Lessors of miniwarehouses, self-storage units, and other real estate (including equity REITs)	510,742	574,857,402	317,633,076	262,446,679	5,807,404	5.55	9.79	3.12	3.02
Offices of real estate agents and brokers	351,289	53,238,166	18,998,848	12,568,447	636,128	4.32	5.15	7.78	8.19
Other real estate activities	1,101,372	193,490,216	60,962,926	50,399,125	1,632,801	3.34	5.63	6.70	8.83
Rental and leasing services	691,441	280,355,216	59,291,827	246,949,618	37,473,824	8.70	12.60	1.88	2.51
Automotive equipment rental and leasing	300,539	108,431,251	20,468,152	100,314,694	19,026,319	20.60	28.30	2.00	2.93
Other consumer goods and general rental centers	87,795	22,696,565	5,550,745	12,298,959	2,479,507	15.50	23.80	6.57	10.30
Commercial and industrial machinery and equipment rental and leasing	303,106	149,227,400	33,272,930	134,335,965	15,967,998	11.90	14.60	2.95	3.71
Lessors of nonfinancial intangible assets (except copyrighted works)	489,237	32,700,669	11,612,851	2,661,764	1,196,382	28.60	34.50	5.55	5.90
Professional, scientific, and technical services	8,881,727	1,254,865,474	399,622,011	213,417,171	16,712,185	1.84	1.92	1.52	1.88
Legal services	155,080	30,428,033	6,853,962	13,967,006	588,580	5.22	5.85	6.66	7.22
Accounting, tax preparation, bookkeeping, and payroll services	1,127,667	112,971,314	18,236,298	8,708,861	796,121	5.81	5.07	4.64	5.10
Architectural, engineering, and related services	917,737	180,043,706	63,727,443	49,034,376	3,430,638	6.11	5.83	2.33	2.82
Specialized design services	42,897	7,596,029	2,512,323	3,980,681	293,224	7.92	9.91	11.50	13.30
Computer systems design and related services	2,042,639	326,282,816	126,035,394	40,393,250	4,331,290	3.86	5.85	3.99	4.71
Management, scientific, and technical consulting services	2,123,012	172,511,026	43,573,001	31,093,248	2,372,014	4.32	5.08	3.00	3.35
Scientific research and development services	1,194,798	169,002,875	66,947,367	25,345,279	1,910,578	9.02	17.60	3.06	4.12
Advertising and related services	693,992	153,612,540	38,917,326	18,226,133	1,260,131	7.77	9.23	4.70	5.25
Other professional, scientific, and technical services	583,905	102,417,135	32,818,897	22,668,337	1,729,609	5.22	6.09	4.78	5.03

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Total income tax after credits (11)	Total assets (12)	Net worth (13)	Depreciable assets (14)	Depreciation deduction (15)	Coefficient of variation (percent)			
						Number of returns		Total receipts	
						Total (16)	With net income (17)	All returns (18)	Returns with net income (19)
									Business receipts (20)
Management of companies (holding companies)	31,694,096	18,247,494,464	3,334,088,208	266,397,950	29,722,367	5.02	7.79	0.10	0.10
Offices of bank holding companies	25,768,323	17,239,198,668	2,844,504,943	211,834,009	29,118,260	5.93	6.71	0.07	0.07
Offices of other holding companies	5,925,773	1,008,295,796	489,583,265	54,563,941	604,107	5.43	9.23	0.78	0.93
Administrative and support and waste management and remediation services	3,174,870	384,618,530	115,218,667	164,446,968	11,849,169	3.13	4.45	3.60	3.93
Administrative and support services	d	280,429,621	87,434,458	86,784,826	7,010,810	3.06	4.65	4.09	4.53
Employment services	d	56,962,942	20,135,243	7,127,936	452,527	9.79	14.40	10.30	11.30
Travel arrangement and reservation services	249,048	42,556,982	12,494,534	8,286,432	497,242	9.04	14.80	6.50	5.87
Other administrative and support services	1,436,443	180,909,697	54,804,681	71,370,458	6,061,041	3.33	4.93	2.96	3.38
Waste management and remediation services	d	104,188,908	27,784,209	77,662,143	4,838,359	12.50	19.60	5.65	5.69
Educational services	384,061	49,916,391	17,581,684	19,430,516	1,102,837	6.74	7.69	4.96	6.39
Health care and social assistance	3,770,425	463,604,808	91,102,898	219,565,791	12,083,105	2.42	2.71	1.97	2.44
Offices of health practitioners and outpatient care centers	1,149,325	187,098,165	43,873,375	96,437,410	5,067,153	2.76	2.90	3.00	d
Offices of physicians	376,563	72,893,429	8,516,701	40,354,930	1,985,768	4.81	5.45	d	d
Offices of dentists	26,682	24,831,093	5,878,632	29,447,192	1,287,760	6.43	6.17	d	d
Offices of other health practitioners	172,408	26,606,736	8,131,492	13,871,620	773,989	5.49	5.60	d	d
Outpatient care centers	573,671	62,766,908	21,346,550	12,763,668	1,019,637	16.90	19.90	d	d
Miscellaneous health care and social assistance	919,404	91,050,531	27,281,078	29,742,423	2,460,076	3.99	6.46	2.86	3.71
Hospitals, nursing, and residential care facilities	1,701,697	175,456,112	19,948,445	93,385,958	4,555,876	9.10	15.10	2.23	d
Arts, entertainment, and recreation	641,806	133,669,898	29,962,344	96,267,509	5,199,896	6.20	8.16	5.16	6.14
Other arts, entertainment, and recreation	d	54,009,472	15,067,072	23,961,004	1,341,603	8.34	8.19	7.93	7.42
Amusement, gambling, and recreation industries	d	79,660,426	14,895,272	72,306,505	3,858,294	9.23	15.00	5.74	8.72
Accommodation and food services	4,841,285	521,185,544	110,741,462	311,951,669	16,813,691	2.74	3.44	1.90	2.25
Accommodation	1,286,553	235,487,771	37,274,672	138,368,747	5,435,094	7.62	12.10	1.89	2.12
Food services and drinking places	3,554,732	285,697,773	73,466,790	173,582,921	11,378,597	3.54	4.23	2.40	2.81
Other services	1,115,877	146,337,362	41,889,950	84,104,329	4,841,220	2.69	2.81	3.84	4.41
Repair and maintenance	d	53,550,670	14,124,246	37,113,910	2,229,380	3.39	4.10	5.01	d
Automotive repair and maintenance	101,959	29,548,943	6,867,177	25,187,014	1,464,609	4.68	6.30	6.16	d
Other repair and maintenance	d	24,001,727	7,257,069	11,926,896	764,771	6.72	8.59	9.04	10.50
Personal and laundry services	767,501	65,850,966	16,249,147	40,737,512	2,391,187	4.09	4.34	6.26	d
Religious, grantmaking, civic, professional, and similar organizations	d	26,935,726	11,516,557	6,252,907	220,653	7.07	9.61	5.64	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total returns of active corporations	0.20	0.33	0.33	0.06	0.06	0.09	0.02	0.04	0.14	0.15
Agriculture, forestry, fishing and hunting	5.76	5.86	6.40	2.97	2.81	2.81	2.57	4.93	3.61	3.76
Agricultural production	8.76	4.87	d	3.32	3.18	3.17	2.88	5.24	4.07	3.66
Forestry and logging	21.00	d	14.50	28.60	28.40	28.50	7.71	10.90	15.40	17.30
Support activities and fishing, hunting, and trapping	18.60	d	d	15.20	15.80	16.30	6.84	11.20	11.10	10.20
Mining	1.20	1.05	0.53	0.25	0.24	1.85	0.20	1.09	0.74	0.52
Oil and gas extraction	0.53	0.80	0.68	0.13	0.12	2.42	0.26	1.93	0.53	0.36
Coal mining	3.97	d	d	33.90	28.10	28.10	0.83	104.00	3.22	1.60
Metal ore mining	0.11	d	d	0.44	0.35	0.51	0.10	0.32	0.22	0.20
Nonmetallic mineral mining and quarrying	4.74	7.23	5.88	3.57	3.15	3.42	1.66	2.71	5.30	3.71
Support activities for mining	3.68	d	d	3.76	3.65	4.22	0.62	1.28	2.45	1.56
Utilities	0.18	d	d	0.46	0.40	0.63	0.04	0.19	0.05	0.06
Electric power generation, transmission, and distribution	0.21	d	d	0.74	0.62	1.23	0.06	0.24	0.03	0.06
Natural gas distribution	0.69	d	0.57	1.28	1.16	1.64	0.07	0.23	0.18	0.22
Water, sewage, and other systems	6.88	d	9.36	9.58	9.13	9.46	1.19	5.39	1.60	2.16
Combination gas and electric	0.01	d	0.03	0.01	0.01	0.01	[1]	[1]	[1]	[1]
Construction	1.57	1.65	3.80	1.02	0.82	0.97	0.78	1.56	1.69	2.08
Construction of buildings	2.28	2.95	4.98	1.73	1.48	1.58	1.38	2.11	3.30	3.50
Heavy and civil engineering construction and land subdivision	2.36	4.24	5.51	2.17	2.06	4.25	1.70	4.10	2.45	2.53
Heavy and civil engineering construction	2.41	4.29	6.50	2.07	1.95	4.27	1.46	2.29	2.60	2.67
Land subdivision	10.30	11.10	8.73	9.71	9.49	10.60	4.26	18.90	9.11	9.67
Specialty trade contractors	2.59	2.11	8.32	2.92	2.86	2.94	1.86	2.81	3.00	3.95
Electrical contractors	7.66	7.81	12.90	3.83	3.58	3.34	5.36	6.73	6.42	5.75
Plumbing, heating, and air-conditioning contractors	5.20	6.68	22.60	6.30	6.23	6.38	4.71	6.11	6.54	7.90
Other specialty trade contractors	2.94	2.92	10.40	5.40	5.40	5.39	2.24	4.35	3.90	5.02
Manufacturing	0.23	0.21	0.61	0.05	0.05	0.08	0.06	0.12	0.23	0.18
Food manufacturing	1.45	0.95	5.94	0.33	0.32	0.41	0.22	0.35	1.14	1.58
Animal food manufacturing, grain and oilseed milling	2.37	1.84	21.00	0.30	0.27	0.34	0.83	2.12	1.66	2.32
Sugar and confectionery product	4.01	0.94	33.70	0.64	0.60	1.17	0.62	0.91	2.39	2.14
Fruit and vegetable preserving, and specialty food	2.06	d	d	0.43	0.41	0.55	0.28	0.25	1.83	1.61
Dairy product	4.62	d	d	2.12	1.99	2.31	2.07	3.60	3.13	4.36
Meat and seafood processing	3.85	d	d	0.67	0.66	0.76	1.51	2.57	2.13	1.86
Bakeries and tortilla manufacturing	5.72	d	d	3.75	3.66	3.77	3.40	4.06	8.09	10.80
Other food	1.72	2.02	11.90	0.58	0.56	0.56	0.17	0.41	1.41	1.04
Beverage and tobacco product manufacturing	1.02	d	10.50	0.14	0.13	0.15	0.39	1.02	1.79	1.97
Soft drink and ice	1.74	d	16.10	0.30	d	d	0.45	9.19	1.19	0.99
Breweries	3.29	d	8.03	d	1.06	1.06	0.71	1.56	4.36	8.70
Wineries and distilleries	1.32	d	d	0.66	0.62	0.68	1.42	2.29	4.77	3.30
Tobacco manufacturing	3.48	d	d	d	d	d	0.16	0.90	0.77	0.11
Textile mills and textile product mills	6.69	7.86	7.44	4.06	3.97	4.14	3.44	3.98	4.38	4.75

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Manufacturing—continued										
Textile mills	5.31	8.77	8.71	4.74	4.42	4.45	4.53	6.59	5.85	3.62
Textile product mills	10.60	10.70	10.90	4.72	4.62	4.88	4.68	4.39	5.39	8.89
Apparel manufacturing	8.12	6.08	d	0.99	0.92	1.50	4.64	5.54	5.54	5.50
Apparel knitting mills	11.30	20.30	31.70	d	d	d	7.46	12.60	9.88	29.50
Cut and sew apparel contractors and manufacturers	9.72	d	14.30	0.89	0.86	1.41	4.81	5.88	5.76	3.24
Apparel accessories and other apparel	24.30	d	d	d	d	d	29.10	26.80	35.30	19.30
Leather and allied product manufacturing	6.58	d	d	1.14	0.62	0.73	3.32	8.39	8.59	5.21
Wood product manufacturing	5.82	6.88	10.00	3.73	3.61	4.34	2.61	4.55	3.21	3.51
Paper manufacturing	2.56	1.57	3.69	0.30	0.29	0.48	0.56	0.78	1.10	1.61
Pulp, paper, and paperboard mills	1.17	2.26	2.74	0.89	0.83	1.26	0.40	0.64	0.76	1.40
Converted paper product	3.80	1.81	9.70	0.32	0.31	0.52	0.86	1.29	1.96	2.01
Printing and related support activities	5.13	6.97	9.48	1.60	1.40	1.51	2.07	7.61	4.34	3.93
Petroleum and coal products manufacturing	0.08	0.16	0.37	0.03	0.03	0.09	0.02	0.02	0.14	0.23
Petroleum refineries (including integrated)	0.02	0.05	0.19	[1]	[1]	0.01	0.01	0.01	0.03	0.03
Asphalt paving, roofing, other petroleum and coal products	6.70	6.92	14.50	2.15	2.07	2.30	2.99	4.07	6.97	11.30
Chemical manufacturing	0.50	0.31	0.84	0.08	0.08	0.12	0.06	0.11	0.25	0.23
Basic chemical	0.51	0.51	0.81	0.17	0.16	0.27	0.12	0.29	0.26	0.22
Resin, synthetic rubber, and artificial and synthetic fibers and filaments	1.30	2.35	2.87	0.53	0.51	0.63	0.31	0.67	0.55	0.45
Pharmaceutical and medicine	0.23	0.23	1.03	0.06	0.06	0.10	0.03	0.07	0.22	0.33
Paint, coating, and adhesive	4.17	3.94	11.20	1.26	1.22	1.54	1.59	10.80	3.29	2.82
Soap, cleaning compound, and toilet preparation	2.38	0.87	4.27	0.18	0.17	0.34	0.22	0.33	0.84	0.66
Other chemical product and preparation	1.90	2.02	5.25	0.71	0.68	0.88	0.50	1.26	1.26	1.05
Plastics and rubber products manufacturing	1.94	2.74	7.06	1.18	1.13	1.31	0.91	1.66	1.80	1.56
Plastics product	2.65	4.06	8.88	2.32	2.24	2.52	1.26	2.34	2.64	2.37
Rubber product	3.68	4.17	8.96	0.60	0.58	0.71	1.60	2.55	1.80	0.65
Nonmetallic mineral product manufacturing	2.40	2.70	7.29	1.14	1.01	1.54	0.62	0.74	1.68	1.65
Clay, refractory, and other nonmetallic mineral product	5.19	10.80	9.76	4.39	4.23	4.06	2.26	3.20	4.59	2.78
Glass and glass product	3.95	2.86	5.16	1.71	1.61	6.47	0.65	1.21	2.38	3.44
Cement, concrete, lime and gypsum product	3.56	3.89	19.70	2.07	1.82	1.96	1.07	1.01	2.57	2.29
Primary metal manufacturing	1.27	4.43	1.70	1.60	1.54	1.59	0.42	0.69	0.90	1.00
Iron, steel mills and steel product	1.68	5.63	1.73	2.80	2.71	2.63	0.86	1.50	0.88	1.30
Nonferrous metal production and processing	1.40	5.85	3.36	2.85	2.69	3.18	0.26	0.52	1.29	1.91
Foundries	7.52	12.80	13.50	1.30	1.25	1.12	3.07	3.71	6.29	2.54
Fabricated metal product manufacturing	2.25	2.82	5.16	1.10	1.06	1.10	0.68	1.00	2.47	2.70
Forging and stamping	8.85	7.11	7.47	13.60	13.60	14.20	4.11	4.55	7.12	7.24
Cutlery, hardware, spring, and wire: machine shops, screw, nut, and bolt										
Architectural and structural metals	4.17	5.92	10.60	2.75	2.66	2.85	3.08	6.22	5.75	8.37
	7.04	8.71	17.70	7.45	7.19	7.74	3.60	5.79	5.92	9.00

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Manufacturing—continued										
Boiler, tank, and shipping container	3.53	4.64	30.10	1.30	1.24	1.39	1.42	22.60	2.97	4.02
Coating, engraving, heat treating, and allied activities	8.68	16.90	14.40	10.20	9.51	9.88	5.31	10.80	10.60	11.10
Other fabricated metal product	3.30	3.01	8.31	1.36	1.30	1.38	0.51	0.59	4.49	3.44
Machinery manufacturing	0.83	1.07	1.98	0.36	0.35	0.55	0.25	0.44	0.72	0.53
Agriculture, construction, and mining machinery	1.40	1.66	2.68	0.57	0.55	1.22	0.36	0.77	1.06	0.73
Industrial machinery	4.06	4.02	13.20	1.24	1.19	1.60	1.70	1.52	4.55	2.74
Commercial and service industry machinery	4.28	6.42	12.70	1.71	1.66	2.79	1.29	2.50	2.86	1.08
Ventilation, heating, air-conditioning, and commercial refrigeration equipment										
Metalworking machinery	3.28	3.97	11.40	2.30	2.24	2.29	1.39	2.54	2.88	3.07
Engine, turbine and power transmission equipment	6.38	9.58	9.91	5.64	5.44	6.68	3.20	4.77	6.97	7.17
Other general purpose machinery	1.07	1.15	2.52	0.44	0.43	0.51	0.47	0.91	1.51	1.25
Computer and electronic product manufacturing	2.40	2.11	5.70	0.82	0.79	1.46	0.72	1.18	2.80	1.99
Computer and peripheral equipment	0.60	0.40	1.74	0.15	0.14	0.21	0.14	0.32	0.40	0.24
Communications equipment	0.52	0.22	6.65	0.10	0.09	0.13	0.15	0.44	0.35	0.25
Audio and video equipment manufacturing and reproducing magnetic and optical media	1.46	1.77	6.20	1.06	1.03	2.15	0.57	6.80	1.54	1.09
Semiconductor and other electronic component	2.61	12.10	14.20	3.35	3.25	4.43	0.62	0.70	1.49	1.36
Navigation, measuring, electromedical, and control instruments	1.00	0.63	1.15	0.26	0.25	0.39	0.26	0.33	0.59	0.34
Electrical equipment, appliance, and component manufacturing	1.85	2.34	7.49	0.84	0.79	1.05	0.35	0.80	1.77	1.16
Electric lighting equipment and household appliance	1.01	0.51	3.94	0.15	0.14	0.42	0.15	0.25	0.82	0.45
Electrical equipment	0.90	0.33	8.11	0.05	0.05	0.21	0.08	0.16	0.51	0.19
Other electrical equipment and component	2.78	2.28	14.80	0.67	0.63	0.77	0.72	0.71	2.52	2.35
Transportation equipment manufacturing	4.26	6.89	4.71	4.11	4.01	4.29	1.24	1.82	3.54	2.59
Motor vehicles and parts	0.24	0.34	2.06	0.12	0.12	0.15	0.09	0.33	0.21	0.14
Aerospace product and parts	0.31	0.52	2.20	0.23	0.22	0.41	0.12	0.42	0.26	0.17
Ship and boat building	0.35	0.46	3.77	0.08	0.08	0.10	0.16	0.45	0.41	0.35
Other transportation equipment and railroad rolling stock	4.87	3.67	12.40	0.65	0.62	0.61	1.82	2.96	3.78	3.09
Furniture and related product manufacturing	3.66	2.16	14.60	0.49	0.48	0.49	1.14	1.69	1.42	0.86
Miscellaneous manufacturing	4.73	4.91	17.60	2.50	2.41	2.63	2.15	4.07	4.16	4.78
Medical equipment and supplies	2.19	2.08	2.51	0.71	0.69	1.23	0.51	1.14	1.94	1.27
Other miscellaneous manufacturing	2.06	1.69	2.17	0.63	0.60	1.25	0.26	0.54	1.29	0.69
Wholesale trade	3.97	3.95	8.80	2.37	2.28	3.02	1.85	6.00	4.86	3.85
Merchant wholesalers, durable goods	0.81	0.77	1.33	0.38	0.32	0.36	0.22	0.40	0.45	0.41
Motor vehicle and motor vehicle parts and supplies	0.96	1.69	d	0.98	0.81	0.88	0.53	1.11	0.90	0.53
Lumber and other construction materials	1.97	2.84	5.42	1.50	1.41	1.50	0.61	1.83	0.42	0.23
Professional and commercial equipment and supplies	6.54	d	18.70	6.08	6.07	6.07	3.77	5.53	7.15	6.69
	2.77	2.66	5.86	0.99	0.96	1.14	1.08	2.15	2.47	1.78

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Wholesale trade—continued										
Metal and mineral (except petroleum)	3.46	6.25	6.14	2.20	2.06	2.08	2.02	3.53	3.43	2.63
Electrical and electronic goods	2.02	3.57	8.19	1.90	1.75	1.87	0.92	1.55	2.22	0.97
Hardware, plumbing, and heating equipment and supplies	3.79	d	d	2.42	2.32	2.37	2.82	4.67	3.75	3.23
Machinery, equipment, and supplies	2.17	3.13	6.58	1.80	1.72	1.72	1.08	1.72	2.62	1.96
Furniture, sports, toys, recyclable, jewelry, and other durable goods	3.44	5.24	7.33	6.67	3.14	3.17	2.18	5.13	3.57	3.69
Merchant wholesalers, nondurable goods	1.05	d	d	0.24	0.22	0.25	0.18	0.29	0.63	0.74
Paper and paper product	5.19	10.70	11.10	8.33	7.39	7.71	4.85	11.70	11.40	10.40
Drugs and druggists' sundries	0.46	0.50	5.17	0.19	0.18	0.20	0.16	0.34	1.17	1.04
Apparel, piece goods, and notions	4.42	2.98	9.73	0.91	0.84	1.16	0.56	0.56	1.57	1.80
Grocery and related product	2.40	1.17	10.70	0.48	0.46	0.57	0.35	0.58	0.67	0.89
Farm product raw material	3.02	3.78	7.56	0.80	0.60	0.73	0.99	1.19	3.26	2.59
Chemical and allied products	4.17	5.97	4.43	3.48	3.34	3.40	1.81	2.54	3.28	2.29
Petroleum and petroleum products	3.65	5.32	0.88	4.78	4.58	4.70	0.93	1.52	4.98	3.77
Beer, wine, and distilled alcoholic beverage	4.64	d	d	3.82	3.56	3.63	1.93	3.60	6.07	4.17
Miscellaneous nondurable goods	4.26	3.04	7.32	1.80	1.63	2.35	1.23	1.81	2.47	1.94
Wholesale electronic markets and agents and brokers	70.00	d	26.60	7.32	5.75	5.92	7.56	12.70	11.10	21.00
Retail trade	0.79	0.82	2.31	0.18	0.15	0.17	0.30	0.58	0.44	0.45
Motor vehicle dealers and parts dealers	1.98	d	d	0.79	0.68	0.68	1.54	2.54	2.23	2.27
New and used car dealers	2.36	d	d	1.30	1.16	1.19	1.87	3.01	2.47	2.44
Other motor vehicle and parts dealers	4.34	3.72	13.40	1.14	0.97	0.98	2.68	5.12	3.51	3.64
Furniture and home furnishings stores	5.60	d	14.70	2.39	2.21	2.26	3.36	5.32	3.07	2.18
Electronics and appliance stores	3.59	5.97	7.82	0.89	0.77	0.84	2.03	6.37	2.85	2.65
Building material and garden equipment and supplies dealers	2.74	d	15.40	0.40	0.34	0.35	1.29	3.92	1.77	1.48
Homes centers; paint and wallpaper stores	1.25	d	53.00	0.15	0.14	0.15	0.53	2.12	0.54	0.31
Hardware stores	9.76	d	42.20	16.10	17.90	18.10	9.86	28.70	9.67	9.64
Other building material dealers	8.67	d	17.10	7.50	7.01	6.94	4.74	7.28	8.50	6.14
Lawn and garden equipment and supplies stores	15.80	19.90	51.60	25.10	27.60	29.20	13.40	28.60	14.50	17.80
Food, beverage and liquor stores	1.59	2.87	8.93	0.66	0.59	0.60	0.89	1.43	1.14	1.49
Food and beverage stores	1.51	d	8.92	0.60	0.52	0.54	0.80	1.47	1.11	1.43
Beer, wine, and liquor stores	12.10	d	35.20	28.30	30.10	30.10	9.87	20.20	12.20	16.20
Health and personal care stores	1.30	d	d	0.38	0.34	0.35	0.53	0.86	0.91	1.84
Gasoline stations	4.58	d	d	1.68	1.28	1.34	3.15	3.16	4.10	2.61
Clothing and clothing accessories stores	1.76	1.28	6.56	0.41	0.37	0.39	1.02	2.33	0.86	0.63
Sporting goods, hobby, book, and music stores	4.74	d	d	2.11	1.92	1.97	2.35	6.60	2.13	2.52
General merchandise stores	0.35	0.43	7.74	0.04	0.03	0.04	0.13	0.26	0.12	0.11
Miscellaneous store retailers	10.60	6.26	9.43	3.54	1.86	2.13	1.96	4.82	3.09	2.44
Nonstore retailers	2.34	3.41	3.04	1.35	1.26	2.24	0.50	0.91	2.43	1.16

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Transportation and warehousing	3.32	1.98	2.56	0.38	0.31	0.35	0.44	0.85	1.22	1.30
Air, rail, and water transportation	2.05	1.03	4.25	0.22	0.21	0.21	0.29	0.90	1.36	0.61
Air transportation	2.50	1.29	7.52	0.56	0.54	0.54	0.36	1.71	3.07	0.53
Rail transportation	0.89	0.53	4.09	0.12	0.11	0.09	0.17	0.33	0.16	0.28
Water transportation	5.33	13.90	3.82	4.54	3.89	4.02	2.14	3.92	4.06	5.20
Truck transportation	7.04	6.30	6.73	2.46	1.81	1.86	2.86	4.65	3.60	4.24
Transit and ground passenger transportation	15.60	14.90	14.70	18.20	17.00	17.70	4.40	9.78	6.62	7.18
Pipeline transportation	29.40	d	d	2.68	2.61	2.71	0.49	0.70	1.56	1.22
Other transportation and support activities	6.76	2.29	4.95	0.63	0.51	0.71	0.67	2.49	1.76	2.51
Warehousing and storage	14.60	d	d	9.53	9.38	9.42	2.56	4.78	5.72	5.89
Information	2.78	0.52	0.93	0.13	0.12	0.14	0.07	0.57	0.23	0.26
Publishing industries (except Internet)	1.57	0.98	2.14	0.31	0.32	0.48	0.21	3.41	1.39	0.67
Newspaper publishers	5.73	3.33	15.00	4.38	4.06	4.12	1.47	2.14	6.51	5.52
Periodical publishers	11.50	2.87	16.50	0.53	0.44	0.48	0.76	3.12	7.24	1.79
Book publishers	5.89	9.63	6.17	1.78	2.59	4.05	0.62	1.89	2.91	1.67
Database directory and other publishers	12.50	12.20	11.50	6.02	5.76	6.23	3.27	72.30	3.95	3.44
Software publishers	1.07	0.91	2.11	0.37	0.36	0.57	0.17	6.64	0.34	0.55
Motion picture and sound recording industries	4.76	2.97	6.50	0.80	0.55	0.84	0.38	1.60	4.53	2.04
Motion picture and video industries (except video rental)	5.20	2.93	7.25	0.71	0.55	0.83	0.41	1.87	4.74	2.19
Sound recording industries	9.17	17.20	25.10	33.50	15.10	15.20	1.43	3.10	18.90	3.69
Broadcasting (except Internet)	5.42	0.64	1.67	0.21	0.20	0.17	0.16	0.65	0.62	0.82
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	5.71	0.61	1.08	0.15	0.14	0.15	0.07	0.36	0.20	0.22
Data processing, hosting, and related services	9.28	2.96	2.39	2.33	1.95	2.19	0.49	0.72	1.13	1.12
Other information services	8.07	1.55	3.55	0.42	0.38	0.54	0.30	0.42	1.23	0.78
Finance and insurance	0.07	0.16	0.70	0.07	0.06	0.07	0.01	0.02	0.31	0.20
Depository credit intermediation	d	d	d	0.04	0.05	0.05	0.03	2.54	0.03	0.02
Commercial banking	d	d	d	0.06	0.06	0.07	0.07	6.55	0.06	0.02
Savings institutions, credit unions, and other depository credit intermediation	d	d	d	0.06	0.06	0.06	0.03	0.29	0.05	0.02
Nondepository credit intermediation	3.01	0.62	2.16	0.09	0.08	0.11	0.04	0.67	0.48	0.20
Credit card issuing and other consumer credit	d	0.51	4.50	0.19	0.18	0.20	0.23	0.96	0.20	0.11
Real estate credit (including mortgage bankers and originators)	d	d	d	2.21	2.11	2.12	0.82	1.20	5.80	2.81
International, secondary financing, and other nondepository credit intermediation	d	d	d	0.18	0.15	0.24	0.02	2.15	2.42	2.12
Activities related to credit intermediation (loan brokers, check clearing, etc.)	11.60	1.42	6.04	0.18	0.13	0.17	0.60	1.21	3.15	1.29
Securities, commodity contracts, other financial investments and related activities	3.35	1.30	1.48	0.24	0.22	0.28	0.04	0.26	1.21	1.62
Investment banking and securities dealing	d	d	d	0.24	0.21	1.18	0.01	0.11	0.18	0.18

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Finance and insurance—continued										
Securities brokerage	d	2.26	1.70	0.28	0.26	0.27	0.05	0.41	1.85	0.50
Commodity contracts dealing and brokerage	d	d	d	2.51	2.10	3.94	1.12	6.20	18.90	6.42
Securities, commodity exchanges, and other financial investment activities	6.40	1.87	3.93	0.40	0.36	0.36	0.26	0.64	2.35	3.12
Insurance carriers and related activities	0.07	0.42	1.98	0.09	0.07	0.08	0.02	0.07	0.58	0.32
Life insurance (Form 1120-L)	[1]	0.02	1.38	0.02	0.02	0.02	[1]	0.01	0.01	0.01
Property and casualty companies (Form 1120-PC)	0.11	0.07	2.64	0.07	0.04	0.04	0.01	0.05	0.03	0.03
Insurance agencies and brokerages	4.70	4.24	10.00	1.59	1.26	2.88	1.00	1.38	4.47	5.63
Other insurance related activities (including third-party administration of insurance, etc.)	2.67	3.77	7.66	1.61	1.55	1.76	1.07	3.75	5.51	4.11
Funds, trusts, and other financial vehicles	d	d	d	2.99	3.01	3.13	0.01	0.01	0.26	4.66
Open-end investment funds (Form 1120-RIC)	[2]	d	d	0.22	d	d	0.01	0.01	1.23	[1]
Other financial vehicles (including mortgage REITs)	d	d	d	3.49	d	d	0.09	0.14	0.26	5.17
Real estate and rental and leasing	2.86	6.35	2.19	1.76	3.24	3.74	0.27	0.42	0.50	0.86
Real estate	7.34	d	2.63	d	4.59	5.10	0.30	0.44	0.52	0.71
Lessors of buildings (including equity REITs)	12.90	d	d	d	10.10	12.30	0.45	0.51	0.74	0.75
Lessors of miniwarehouses, self-storage units, and other real estate (including equity REITs)	17.60	6.12	2.76	6.05	5.07	5.13	0.46	0.47	0.72	1.39
Offices of real estate agents and brokers	4.37	d	d	4.68	4.03	4.12	2.44	4.62	6.56	8.33
Other real estate activities	1.56	d	5.71	3.70	2.95	3.10	1.78	4.30	3.40	4.14
Rental and leasing services	3.53	3.75	3.32	1.88	1.71	1.91	0.82	2.06	1.76	1.39
Automotive equipment rental and leasing	7.26	d	d	1.15	1.00	1.33	0.93	2.96	1.39	0.91
Other consumer goods and general rental centers	7.77	d	d	4.48	2.81	2.29	3.34	10.60	9.71	9.35
Commercial and industrial machinery and equipment rental and leasing	4.25	4.79	4.60	4.06	3.69	3.80	1.09	2.54	2.58	2.29
Lessors of nonfinancial intangible assets (except copyrighted works)	15.30	d	8.42	d	0.85	0.90	1.47	3.04	5.15	0.90
Professional, scientific, and technical services	3.16	1.42	1.05	1.11	1.10	1.35	0.41	1.50	1.60	1.39
Legal services	22.90	d	d	13.60	13.50	13.70	5.82	12.30	8.37	7.76
Accounting, tax preparation, bookkeeping, and payroll services	11.10	d	d	0.71	0.61	0.69	0.66	2.89	6.40	3.22
Architectural, engineering, and related services	3.49	d	d	3.38	3.31	4.32	1.02	2.37	3.21	3.05
Specialized design services	18.60	d	d	d	19.40	18.30	10.20	18.30	11.20	15.60
Computer systems design and related services	9.62	3.59	2.02	1.62	1.60	1.82	0.78	3.16	2.81	1.92
Management, scientific, and technical consulting services	5.19	3.43	4.94	d	3.70	4.75	1.36	6.49	4.17	4.13
Scientific research and development services	4.42	3.42	1.71	1.28	1.21	1.41	0.85	2.53	3.14	2.45
Advertising and related services	6.51	4.44	8.41	1.43	1.31	2.18	0.89	6.15	7.37	4.27
Other professional, scientific, and technical services	7.59	d	d	4.03	3.18	3.43	1.49	2.56	5.29	6.72

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 1. Selected Income Statement, Balance Sheet and Tax Items and Coefficients of Variation, by Minor Industry, Tax Year 2015—Continued

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

Minor industry	Coefficient of variation (percent)—continued									
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Cost of goods sold										
Management of companies (holding companies)	0.78	0.26	1.25	0.17	0.16	0.29	0.07	0.12	0.19	0.08
Offices of bank holding companies	d	d	d	d	[1]	0.01	0.07	0.05	0.13	0.03
Offices of other holding companies	d	d	d	d	0.77	1.56	0.32	0.78	0.76	3.31
Administrative and support and waste management and remediation services	4.91	d	d	1.12	0.97	1.13	0.75	1.63	2.05	2.74
Administrative and support services	5.27	d	4.77	1.32	d	d	0.90	2.13	2.72	3.63
Employment services	9.38	5.84	18.20	1.77	d	d	d	3.88	6.91	8.63
Travel arrangement and reservation services	11.50	d	12.60	2.19	1.84	2.11	1.97	2.66	3.67	7.61
Other administrative and support services	4.72	3.17	5.47	2.01	1.81	2.09	1.13	2.92	3.19	4.20
Waste management and remediation services	8.92	d	10.50	1.68	d	d	d	2.50	2.87	3.76
Educational services	13.40	7.71	5.78	6.17	4.45	4.54	2.38	4.75	4.64	4.66
Health care and social assistance	4.98	2.35	2.95	1.13	0.93	0.94	0.69	2.73	1.37	1.89
Offices of health practitioners and outpatient care centers	6.21	3.06	4.22	d	2.54	4.22	1.37	4.28	2.84	4.26
Offices of physicians	11.40	5.24	5.39	d	6.29	6.19	2.38	18.10	4.85	6.91
Offices of dentists	16.50	d	d	26.00	27.40	27.60	5.30	10.20	6.62	9.30
Offices of other health practitioners	14.40	d	d	9.81	9.57	9.55	5.07	8.92	8.91	11.50
Outpatient care centers	7.78	d	d	2.31	2.22	2.28	1.13	1.73	4.32	6.08
Miscellaneous health care and social assistance	7.12	4.39	5.15	d	1.47	1.47	1.13	3.34	3.83	3.05
Hospitals, nursing, and residential care facilities	15.50	3.53	4.96	0.82	0.75	0.74	0.79	4.78	1.38	1.16
Arts, entertainment, and recreation	10.40	4.59	6.91	2.96	2.68	2.55	1.75	6.56	3.87	3.74
Other arts, entertainment, and recreation	13.10	7.14	9.76	4.31	d	d	2.08	9.06	5.14	6.41
Amusement, gambling, and recreation industries	14.50	6.54	10.00	3.64	d	d	2.45	10.90	4.49	4.41
Accommodation and food services	2.40	1.55	6.86	0.51	0.46	0.73	0.84	2.12	1.53	1.57
Accommodation	4.71	2.03	5.99	0.33	0.30	0.91	1.01	2.86	1.78	1.74
Food services and drinking places	2.53	2.24	8.72	0.87	0.80	0.96	1.23	2.73	2.48	2.17
Other services	5.81	5.04	6.91	2.38	2.14	2.22	2.13	4.22	4.50	4.02
Repair and maintenance	5.60	5.95	10.60	d	d	d	3.58	10.00	4.85	5.45
Automotive repair and maintenance	6.57	7.56	16.30	12.20	11.60	12.30	4.75	17.50	6.52	7.19
Other repair and maintenance	10.50	9.66	13.20	d	d	d	5.47	10.80	8.61	10.60
Personal and laundry services	14.80	7.98	9.45	1.85	1.62	1.63	2.87	8.54	7.23	6.46
Religious, grantmaking, civic, professional, and similar organizations	22.90	21.80	17.30	d	d	d	3.28	5.50	12.90	13.60

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Coefficient of variation is greater than 0 and less than .005 percent.

[2] Coefficient of variation not applicable.

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

SOURCE: IRS, Statistics of Income Division, Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS

Table 2.1. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015

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

Item	Total	Size of total assets [1]					
		Zero assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	6,119,565	1,192,359	3,887,116	402,589	445,307	78,238	52,614
Total assets	97,048,445,409	0	401,317,463	281,788,948	944,430,600	546,954,753	814,014,790
Cash	5,304,792,241	0	124,955,080	58,250,890	165,591,749	87,515,056	110,957,218
Trade notes and accounts receivable	13,752,686,880	0	31,313,160	32,477,559	161,978,268	111,005,808	154,952,557
Less: Allowance for bad debts	204,628,281	0	947,278	374,055	2,992,279	1,903,299	4,206,946
Inventories	1,991,084,160	0	37,958,286	31,807,839	122,008,668	86,458,394	137,816,739
U.S. Government obligations	3,450,379,836	0	51,659	d	846,600	d	1,670,471
Tax-exempt securities	1,965,804,968	0	* 30,529	d	874,270	d	2,203,575
Other current assets	5,376,537,641	0	20,263,935	18,873,867	66,813,811	37,959,058	62,784,233
Loans to shareholders	415,326,201	0	26,592,314	13,127,129	24,741,599	10,037,361	9,301,414
Mortgage and real estate loans	8,150,860,476	0	1,171,067	2,210,699	6,403,944	3,863,799	5,104,063
Other investments	37,164,497,375	0	16,956,009	17,738,261	90,022,885	63,220,172	125,052,403
Depreciable assets	12,350,049,023	0	459,018,318	229,382,238	579,467,308	261,575,583	324,056,082
Less: Accumulated depreciation	5,939,297,482	0	356,804,760	159,960,242	377,821,603	165,006,624	190,904,861
Depletable assets	1,038,272,659	0	650,892	217,037	2,963,427	1,051,018	3,965,736
Less: Accumulated depletion	635,713,864	0	328,342	68,533	1,896,329	595,140	2,228,767
Land	669,108,191	0	13,250,164	17,852,363	57,840,964	22,937,674	24,818,645
Intangible assets (amortizable)	6,390,056,314	0	45,162,146	21,159,207	44,243,816	20,475,347	36,017,096
Less: Accumulated amortization	1,176,992,099	0	25,624,831	9,595,557	20,220,887	9,054,785	12,794,798
Other assets	6,985,621,170	0	7,649,114	8,529,943	23,564,389	15,715,694	25,449,929
Total liabilities	97,048,445,409	0	401,317,463	281,788,948	944,430,600	546,954,753	814,014,790
Accounts payable	6,110,965,428	0	31,688,971	24,571,518	108,602,097	69,158,170	95,984,831
Mortgages, notes, bonds payable in less than 1 year	3,643,034,982	0	30,246,281	16,402,829	69,269,435	52,740,872	98,418,990
Other current liabilities	18,754,402,272	0	50,956,481	26,134,625	94,766,432	59,866,036	85,786,069
Loans from shareholders	775,414,324	0	123,390,034	46,807,930	103,670,357	34,221,372	39,522,696
Mortgages, notes, bonds payable in 1 year or more	14,997,734,091	0	103,034,531	72,761,052	216,777,837	102,240,442	128,928,488
Other liabilities	14,695,326,689	0	17,487,493	11,309,284	41,313,876	25,010,070	53,594,440
Net worth, total	38,071,567,622	0	44,513,671	83,801,710	310,030,566	203,717,792	311,779,276
Capital stock	3,471,912,907	0	56,849,008	26,867,480	85,578,064	49,226,093	69,308,427
Additional paid-in capital	31,327,143,108	0	154,569,508	63,843,488	221,021,261	128,686,980	232,531,629
Retained earnings, appropriated	389,850,154	0	1,811,247	1,469,556	4,187,036	1,171,184	1,189,148
Retained earnings, unappropriated	5,950,929,042	0	-151,229,352	2,496,395	27,220,386	36,528,457	23,593,448
Less: Cost of treasury stock	3,068,267,589	0	17,486,741	10,875,210	27,976,181	11,894,922	14,843,376
Total receipts	31,029,885,986	595,001,563	1,995,343,410	709,279,349	1,920,004,296	1,039,492,149	1,413,275,395
Business receipts	27,491,762,734	493,926,573	1,938,066,549	692,855,527	1,876,624,073	1,013,595,257	1,374,556,688
Dividends	155,535,013	1,452,447	111,035	94,395	381,044	190,258	360,466
Interest	1,107,460,209	30,059,640	455,454	297,086	1,085,961	975,615	1,836,617
Gross rents	187,849,284	3,467,153	1,021,820	452,615	1,486,198	713,670	1,375,247
Gross royalties	188,070,058	1,801,705	128,320	154,087	255,586	519,570	449,150
Net short-term capital gain less net long-term loss	30,644,648	328,245	52,132	17,669	66,399	46,328	123,237
Net long-term capital gain less net short-term loss	205,137,592	25,399,047	2,596,942	1,138,302	6,929,503	2,779,647	4,554,288
Net gain, noncapital assets	126,133,019	10,689,685	2,948,755	1,060,131	4,311,828	1,426,403	2,476,566
Tax-exempt interest	56,916,062	657,030	100,043	23,235	194,854	163,843	243,625
Other receipts	1,480,377,369	27,220,039	49,862,360	13,186,301	28,668,851	19,081,559	27,299,512
Total deductions [2]	29,102,346,228	d	1,865,945,633	d	1,844,859,206	1,002,234,250	1,371,755,263
Cost of goods sold [3]	17,044,271,877	267,708,055	707,676,765	353,546,068	1,105,356,502	672,538,964	973,736,315
Compensation of officers	501,399,581	16,943,427	187,049,690	41,588,233	74,856,550	27,597,103	25,218,633
Salaries and wages	3,236,017,758	71,781,048	338,320,187	95,968,807	237,685,657	109,040,482	134,744,259
Repairs and maintenance	218,679,907	4,479,250	19,542,451	7,092,324	14,693,861	6,107,732	6,620,420
Bad debts	123,925,653	3,319,115	1,772,128	1,098,810	3,319,209	2,053,279	2,498,471
Rents paid	529,238,782	14,011,839	89,687,238	25,362,218	51,784,829	22,089,575	26,397,257
Taxes and licenses	579,597,882	11,468,209	61,994,155	19,118,318	44,910,178	19,587,946	23,317,704

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 2.1. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015

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

Item	Total	Size of total assets [1]					
		Zero assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total deductions [2]—continued							
Interest paid	727,775,565	26,115,337	9,346,606	4,245,635	11,989,433	6,029,483	8,688,825
Charitable contributions	18,581,315	117,833	198,945	77,817	243,018	118,049	149,365
Amortization	227,780,389	4,618,487	3,078,391	1,193,764	2,884,459	1,612,806	2,666,559
Depreciation	821,623,073	11,228,414	22,235,061	10,733,098	27,465,755	13,596,397	20,084,815
Depletion	26,085,528	381,939	122,083	43,452	158,917	130,525	327,458
Advertising	316,096,024	5,261,485	20,197,052	6,328,578	16,184,532	8,001,313	11,620,410
Pension, profit-sharing, etc., plans	165,688,575	1,958,395	13,855,479	3,869,056	8,123,116	3,421,103	4,083,585
Employee benefit programs	396,980,220	10,006,235	18,632,308	6,991,513	21,918,994	13,493,518	17,174,395
Domestic production activities deduction	36,353,722	d	44,703	46,003	251,797	206,041	346,527
Net loss, noncapital assets	60,765,488	d	854,640	d	1,601,448	635,997	1,091,715
Other deductions	3,990,709,201	113,941,266	371,336,508	96,473,524	221,400,102	95,912,571	112,790,251
Total receipts less total deductions	1,927,539,758	d	129,397,777	d	75,145,090	37,257,899	41,520,132
Net income (less deficit)	2,033,654,723	25,595,426	129,309,581	35,253,498	75,019,451	37,099,995	41,370,992
Income subject to tax	1,375,081,017	21,290,963	8,606,287	3,942,348	13,667,116	8,580,440	13,120,295
Total income tax before credits	481,214,136	7,454,698	1,683,030	1,021,345	4,432,885	2,902,367	4,502,741
Total income tax after credits	329,622,408	6,626,631	1,619,228	973,564	4,273,505	2,793,144	4,306,514

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 2.1. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015—Continued

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

Item	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	20,795	12,532	10,896	5,848	7,666	3,605
Total assets	730,517,161	884,872,644	1,731,739,326	2,072,073,986	8,418,018,631	80,222,717,106
Cash	88,196,268	89,355,938	135,769,534	129,129,354	339,315,712	3,975,755,442
Trade notes and accounts receivable	139,137,450	157,656,891	329,192,640	364,593,959	993,141,092	11,277,237,497
Less: Allowance for bad debts	4,709,125	4,373,063	7,584,931	7,098,485	21,343,413	149,095,407
Inventories	101,236,261	88,089,206	113,691,522	87,158,633	248,558,201	936,300,411
U.S. Government obligations	5,725,482	12,915,969	46,168,008	65,877,623	259,657,025	3,056,755,275
Tax-exempt securities	5,970,525	14,765,692	54,439,722	80,225,245	355,131,625	1,451,015,567
Other current assets	57,623,539	56,290,665	89,639,857	86,714,936	276,094,976	4,603,478,766
Loans to shareholders	5,836,159	4,605,194	4,683,806	3,935,107	14,202,632	298,263,486
Mortgage and real estate loans	5,896,511	14,450,154	42,754,286	71,811,359	280,173,330	7,717,021,263
Other investments	138,275,251	216,833,882	528,409,200	752,216,630	3,950,521,320	31,265,251,363
Depreciable assets	251,241,576	273,339,579	398,979,428	386,839,481	1,258,223,769	7,927,925,660
Less: Accumulated depreciation	139,324,593	143,682,560	200,904,134	183,506,284	562,853,850	3,458,527,972
Depletable assets	6,218,461	7,548,581	15,189,395	16,939,239	161,868,121	821,660,752
Less: Accumulated depletion	3,642,603	4,097,938	9,853,725	11,457,355	115,745,075	485,800,058
Land	19,343,625	20,547,186	28,890,584	30,949,310	89,437,449	343,240,226
Intangible assets (amortizable)	44,589,697	70,279,378	141,914,552	172,314,710	768,085,244	5,025,815,122
Less: Accumulated amortization	13,675,712	18,814,967	33,863,204	34,467,557	148,362,697	850,517,107
Other assets	22,578,388	29,162,857	54,222,786	59,898,082	271,913,170	6,466,936,819
Total liabilities	730,517,161	884,872,644	1,731,739,326	2,072,073,986	8,418,018,631	80,222,717,106
Accounts payable	77,653,523	79,165,083	119,668,871	114,960,728	401,992,148	4,987,519,488
Mortgages, notes, bonds payable in less than 1 year	69,045,665	61,791,394	75,457,262	64,111,784	195,710,984	2,909,839,487
Other current liabilities	98,423,135	140,978,658	378,377,050	464,284,819	1,322,854,070	16,031,974,896
Loans from shareholders	25,862,207	24,955,294	26,177,456	26,374,550	59,891,765	264,540,663
Mortgages, notes, bonds payable in 1 year or more	114,584,581	136,326,089	231,183,031	265,742,472	1,095,096,120	12,531,059,448
Other liabilities	48,926,256	59,183,777	97,171,471	108,441,548	514,079,371	13,718,809,103
Net worth, total	296,021,794	382,472,350	803,704,185	1,028,158,086	4,828,394,174	29,778,974,020
Capital stock	71,619,157	76,537,178	127,211,271	137,074,148	557,937,044	2,213,705,036
Additional paid-in capital	245,988,475	343,047,619	717,856,186	952,750,058	4,414,920,648	23,851,927,257
Retained earnings, appropriated	1,531,919	2,066,330	3,070,811	5,949,252	27,006,519	340,397,151
Retained earnings, unappropriated	-11,282,328	-27,411,145	-22,707,272	-36,939,229	17,225,935	6,093,433,748
Less: Cost of treasury stock	11,835,428	11,767,632	21,726,812	30,676,144	188,695,971	2,720,489,172
Total receipts	992,533,947	914,398,714	1,195,546,504	991,144,513	3,079,857,423	16,184,008,722
Business receipts	960,390,769	879,292,095	1,125,027,316	903,751,199	2,772,962,989	13,460,713,699
Dividends	430,578	411,883	1,108,796	1,583,528	9,243,180	140,167,405
Interest	1,852,929	3,818,332	12,604,101	19,862,190	79,134,638	955,477,646
Gross rents	1,919,585	3,208,694	5,925,629	7,707,859	23,896,402	136,674,413
Gross royalties	431,036	932,324	1,654,611	3,033,901	14,325,045	164,384,723
Net short-term capital gain less net long-term loss	166,607	378,785	1,005,229	1,500,787	7,895,736	19,063,494
Net long-term capital gain less net short-term loss	3,586,843	3,911,674	7,482,084	6,711,791	13,897,061	126,150,410
Net gain, noncapital assets	1,931,006	2,317,157	3,414,259	3,168,820	11,109,501	81,278,908
Tax-exempt interest	290,495	585,270	1,959,145	2,881,938	13,047,804	36,768,782
Other receipts	21,534,100	19,542,502	35,365,336	40,942,500	134,345,068	1,063,329,243
Total deductions [2]	968,073,177	894,503,329	1,164,729,690	948,501,303	2,922,751,342	14,875,397,884
Cost of goods sold [3]	680,890,320	602,796,439	757,463,762	591,526,254	1,744,040,148	8,586,992,286
Compensation of officers	14,364,855	10,853,971	12,991,275	8,927,877	22,031,132	58,976,837
Salaries and wages	96,127,693	93,392,823	123,634,651	105,889,648	337,580,446	1,491,852,056
Repairs and maintenance	4,566,441	4,525,827	6,577,662	5,864,729	19,824,524	118,784,686
Bad debts	2,398,706	2,072,924	3,433,847	2,646,517	9,346,504	89,966,144
Rents paid	16,084,647	17,308,040	20,901,569	18,066,437	52,706,238	174,838,895
Taxes and licenses	16,458,995	15,391,108	20,405,092	17,105,908	57,206,920	272,633,349

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 2.1. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015—Continued

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

Item	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Total deductions [2]—continued						
Interest paid	7,691,516	9,896,957	19,405,227	19,298,148	71,766,664	533,301,733
Charitable contributions	128,610	150,705	270,020	307,558	1,367,478	15,451,915
Amortization	2,741,016	4,327,145	7,313,068	7,725,922	34,273,153	155,345,619
Depreciation	16,688,274	18,991,171	28,188,104	25,920,593	88,347,856	538,143,535
Depletion	437,175	635,760	720,806	774,851	3,878,498	18,474,065
Advertising	8,485,162	8,548,310	11,836,403	10,913,342	31,436,639	177,282,798
Pension, profit-sharing, etc., plans	3,085,245	3,201,906	4,099,655	3,731,254	13,684,584	102,575,196
Employee benefit programs	12,452,987	11,814,993	16,666,084	14,011,871	50,478,626	203,338,695
Domestic production activities deduction	372,638	d	745,060	880,133	3,707,285	28,858,696
Net loss, noncapital assets	1,468,408	d	2,197,014	1,564,900	18,358,287	26,485,471
Other deductions	83,287,676	88,346,409	125,673,610	109,690,872	343,860,667	2,227,995,746
Total receipts less total deductions	24,460,770	19,895,385	30,816,815	42,643,210	157,106,081	1,308,610,838
Net income (less deficit)	24,342,073	19,751,370	29,714,989	40,739,020	151,840,399	1,423,617,927
Income subject to tax	12,889,943	15,295,504	25,376,765	27,404,490	110,454,165	1,114,452,701
Total income tax before credits	4,461,740	5,316,436	8,878,162	9,635,017	38,975,468	391,950,247
Total income tax after credits	4,210,053	4,947,687	8,017,471	8,476,651	32,281,008	251,096,952

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Size of total assets is in thousands of dollars, except for the third asset column which should be read as \$1 under \$500,000.

[2] Includes deductions specific to Form 1120-PC and Form 1120-RIC, which are not shown separately.

[3] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS

Table 2.1A. Percentage Distribution of Total Assets Across Asset Classes, by Sector, Tax Year 2015

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

Sector	Total	Size of total assets [1]					
		Zero Assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All sectors	97,048,445,409	0.0%	0.4%	0.3%	1.0%	0.6%	0.8%
Agriculture, forestry, fishing and hunting	172,385,078	0.0%	6.9%	9.1%	24.5%	10.1%	8.9%
Mining	1,061,127,538	0.0%	0.2%	0.2%	0.9%	0.6%	1.0%
Utilities	1,909,834,782	0.0%	[2]	[2]	0.1%	0.3%	0.1%
Construction	793,935,898	0.0%	5.2%	4.0%	15.2%	8.9%	10.4%
Manufacturing	13,074,075,006	0.0%	0.1%	0.1%	0.7%	0.6%	1.0%
Wholesale trade	3,402,893,145	0.0%	0.7%	0.7%	3.4%	2.4%	3.5%
Retail trade	2,126,603,064	0.0%	2.4%	1.7%	5.1%	2.7%	4.7%
Transportation and warehousing	936,937,391	0.0%	1.3%	1.1%	3.1%	1.6%	2.1%
Information	3,422,022,329	0.0%	0.2%	0.1%	0.4%	0.4%	0.7%
Finance and insurance	46,496,640,996	0.0%	[2]	[2]	0.1%	0.1%	0.2%
Real estate and rental and leasing	2,460,297,711	0.0%	2.1%	2.0%	6.2%	2.6%	3.5%
Professional, scientific, and technical services	1,254,865,474	0.0%	3.8%	1.7%	5.5%	3.1%	4.1%
Management of companies (holding companies)	18,247,494,464	0.0%	[2]	[2]	0.1%	0.1%	0.2%
Administrative and support and waste management and remediation services	384,618,530	0.0%	4.4%	2.3%	5.7%	3.1%	3.6%
Educational services	49,916,391	0.0%	6.3%	2.6%	5.3%	5.2%	5.2%
Health care and social assistance	453,604,808	0.0%	8.5%	3.8%	5.2%	1.9%	2.6%
Arts, entertainment, and recreation	133,669,898	0.0%	5.4%	3.7%	10.1%	3.1%	4.6%
Accommodation and food services	521,185,544	0.0%	5.6%	2.5%	7.7%	3.7%	3.0%
Other services	146,337,362	0.0%	16.6%	9.5%	16.3%	4.1%	4.9%

Sector	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
All sectors	0.8%	0.9%	1.8%	2.1%	8.7%	82.7%
Agriculture, forestry, fishing and hunting	5.5%	6.4%	8.7%	5.7%	d	d
Mining	1.3%	1.5%	2.2%	2.6%	13.2%	76.2%
Utilities	0.1%	0.2%	0.4%	0.6%	3.6%	94.7%
Construction	7.1%	5.5%	6.1%	5.0%	10.2%	22.3%
Manufacturing	0.9%	1.0%	1.8%	1.9%	7.1%	84.7%
Wholesale trade	2.8%	2.9%	4.2%	3.0%	9.8%	66.6%
Retail trade	3.0%	2.3%	2.6%	2.2%	8.5%	64.6%
Transportation and warehousing	1.9%	2.0%	3.2%	2.8%	10.6%	70.5%
Information	0.7%	0.8%	1.6%	1.8%	6.8%	86.5%
Finance and insurance	0.2%	0.4%	1.2%	1.8%	9.6%	86.4%
Real estate and rental and leasing	2.9%	3.5%	5.5%	5.8%	18.7%	47.2%
Professional, scientific, and technical services	3.6%	4.2%	6.7%	5.5%	20.8%	40.9%
Management of companies (holding companies)	0.3%	0.5%	1.6%	1.9%	4.6%	90.5%
Administrative and support and waste management and remediation services	3.6%	4.1%	5.0%	5.8%	27.2%	35.2%
Educational services	3.3%	7.9%	10.1%	10.1%	d	d
Health care and social assistance	2.5%	3.1%	4.6%	4.4%	15.3%	48.2%
Arts, entertainment, and recreation	4.7%	4.2%	6.9%	7.6%	25.0%	24.7%
Accommodation and food services	2.0%	2.5%	3.1%	4.1%	12.5%	53.3%
Other services	2.8%	3.0%	4.4%	3.6%	d	d

d—To avoid disclosure of information for specific corporations, these data have been combined with data in a lower asset size class.

[1] Size of total assets is in thousands of dollars, except for the third asset column which should be read as \$1 under \$500,000.

[2] Percentage is less than 0.05%.

SOURCE: IRS, Statistics of Income Division, 2015 Publication 16, November 2019.

RETURNS WITH NET INCOME

Table 2.2. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015

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

Item	Total	Size of total assets [1]					
		Zero assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	3,800,502	612,761	2,509,426	254,654	288,606	54,679	36,261
Total assets	84,605,861,123	0	267,885,618	177,523,164	617,124,347	380,395,304	561,652,412
Cash	4,533,164,155	0	97,389,513	44,515,656	124,935,806	64,588,062	77,829,470
Trade notes and accounts receivable	12,119,216,281	0	20,778,830	22,465,686	123,438,036	90,021,168	123,193,004
Less: Allowance for bad debts	171,159,414	0	248,353	154,788	869,097	1,345,773	2,026,284
Inventories	1,652,162,148	0	24,822,126	20,676,743	94,316,119	67,714,831	112,155,738
U.S. Government obligations	3,270,745,361	0	d	d	711,948	400,996	1,088,501
Tax-exempt securities	1,821,106,343	0	d	d	608,796	661,058	1,592,028
Other current assets	4,221,279,862	0	12,763,696	11,926,090	43,455,760	26,756,112	44,204,962
Loans to shareholders	314,015,991	0	20,564,483	9,193,949	16,037,320	6,069,485	5,615,967
Mortgage and real estate loans	7,952,864,256	0	573,673	1,052,031	2,393,616	1,563,442	3,713,630
Other investments	33,232,614,150	0	9,637,356	10,055,289	49,231,961	35,559,419	72,596,983
Depreciable assets	9,299,604,194	0	304,844,664	146,947,312	369,710,579	180,154,532	217,577,615
Less: Accumulated depreciation	4,603,838,133	0	246,033,333	109,181,551	260,372,168	120,942,875	137,150,950
Depletable assets	340,408,404	0	431,856	* 143,045	1,151,780	388,931	1,280,523
Less: Accumulated depletion	218,477,130	0	253,545	* 55,926	881,524	181,306	574,515
Land	505,435,289	0	4,914,588	7,889,054	25,467,471	11,220,215	12,766,983
Intangible assets (amortizable)	5,228,212,037	0	30,964,797	13,841,167	28,091,912	13,075,237	21,343,237
Less: Accumulated amortization	917,339,772	0	18,085,326	6,873,695	13,357,314	5,990,188	7,311,614
Other assets	6,025,847,098	0	4,761,756	5,022,431	13,053,348	10,681,956	13,757,134
Total liabilities	84,605,861,123	0	267,885,618	177,523,164	617,124,347	380,395,304	561,652,412
Accounts payable	5,031,206,780	0	18,419,736	15,528,697	78,363,923	51,705,137	72,363,814
Mortgages, notes, bonds payable in less than 1 year	2,888,659,530	0	16,362,181	9,018,709	41,386,852	36,158,682	70,150,161
Other current liabilities	16,719,340,640	0	33,321,579	16,277,965	65,062,508	41,939,784	58,141,973
Loans from shareholders	395,964,649	0	43,976,312	14,045,423	43,252,028	15,107,733	18,249,670
Mortgages, notes, bonds payable in 1 year or more	12,495,657,804	0	56,068,197	39,119,736	112,675,994	52,524,604	66,100,955
Other liabilities	12,559,556,990	0	4,543,035	4,769,569	16,303,177	11,839,274	26,480,007
Net worth, total	34,515,474,730	0	95,194,577	78,763,065	260,079,866	171,120,090	250,165,833
Capital stock	2,741,097,773	0	22,604,747	9,567,389	26,615,770	20,360,064	24,069,633
Additional paid-in capital	26,696,105,773	0	46,946,501	19,352,436	69,518,395	44,287,914	93,785,848
Retained earnings, appropriated	346,788,319	0	668,806	793,251	2,842,511	911,785	770,867
Retained earnings, unappropriated	7,616,292,693	0	36,716,165	55,097,184	180,666,511	114,258,928	142,962,839
Less: Cost of treasury stock	2,884,809,828	0	11,741,642	6,047,194	19,563,321	8,698,600	11,423,354
Total receipts	26,259,917,708	417,642,566	1,566,312,700	568,776,413	1,588,744,194	889,735,637	1,177,808,149
Business receipts	23,101,509,217	338,412,630	1,517,814,269	555,454,407	1,552,396,799	868,595,444	1,146,073,439
Dividends	145,052,958	1,194,152	94,392	77,727	339,356	171,134	315,972
Interest	1,006,557,879	22,257,952	328,564	192,996	823,515	579,534	1,329,882
Gross rents	166,770,487	2,996,897	580,461	355,100	1,018,515	491,274	957,009
Gross royalties	176,129,259	1,167,347	51,420	146,272	211,183	340,872	361,926
Net short-term capital gain less net long-term loss	28,727,996	283,577	51,082	12,205	56,171	42,947	100,324
Net long-term capital gain less net short-term loss	185,448,912	24,727,449	2,429,782	1,059,201	6,582,778	2,519,422	4,140,747
Net gain, noncapital assets	106,122,651	d	2,532,856	865,034	3,551,342	1,190,909	1,960,152
Tax-exempt interest	51,020,667	d	90,649	16,059	118,337	68,741	157,528
Other receipts	1,292,577,683	20,070,020	42,339,224	10,597,411	23,646,196	15,735,360	22,411,170
Total deductions [2]	23,831,243,245	d	d	520,359,005	1,477,256,103	833,246,547	1,108,151,781
Cost of goods sold [3]	14,363,157,053	195,081,543	547,605,104	281,956,899	920,855,128	579,634,021	821,236,567
Compensation of officers	389,630,994	9,427,591	142,683,385	32,907,192	59,238,399	23,563,224	20,479,538
Salaries and wages	2,615,056,905	36,479,279	251,458,326	73,056,568	184,868,435	85,390,294	99,168,806
Repairs and maintenance	166,154,744	2,485,778	13,648,608	5,278,786	11,245,474	4,764,631	5,012,372
Bad debts	98,956,725	1,375,050	751,149	472,537	2,188,942	1,214,047	1,444,704
Rents paid	402,414,593	7,736,665	64,409,333	19,301,295	40,101,925	17,247,995	20,395,109
Taxes and licenses	471,579,717	6,881,521	45,853,158	14,733,961	35,732,786	15,926,193	18,368,290

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 2.2. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015

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

Item	Total	Size of total assets [1]					
		Zero assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total deductions [2]—continued							
Interest paid	541,461,962	13,079,561	5,680,150	2,580,792	7,573,648	3,722,688	5,133,061
Charitable contributions	18,422,056	105,119	171,076	71,110	229,316	116,443	146,900
Amortization	154,336,371	1,401,419	1,786,678	722,847	1,670,235	1,008,375	1,263,194
Depreciation	614,579,817	5,444,682	14,574,537	6,867,163	18,207,042	9,314,222	12,836,328
Depletion	10,069,112	d	80,126	38,506	68,734	83,333	123,827
Advertising	265,413,742	3,025,621	14,721,074	4,723,591	11,593,374	6,340,013	8,363,643
Pension, profit-sharing, etc., plans	140,116,622	1,049,364	10,565,557	3,131,022	6,698,518	2,993,800	3,419,786
Employee benefit programs	317,651,277	3,371,202	13,054,230	5,309,177	16,897,235	10,435,856	12,677,313
Domestic production activities deduction	36,309,817	d	41,457	41,577	238,126	196,283	341,850
Net loss, noncapital assets	22,306,698	2,274,855	d	97,891	853,782	111,499	176,318
Other deductions	3,131,048,726	57,463,606	269,087,018	69,066,410	158,970,528	71,140,718	77,416,498
Total receipts less total deductions	2,428,674,463	d	d	48,417,408	111,488,090	56,489,090	69,656,368
Net income	2,531,340,256	69,922,298	169,867,706	48,401,350	111,437,202	56,424,816	69,575,690
Income subject to tax	1,374,510,972	d	8,606,287	3,942,348	13,404,077	d	13,062,410
Total income tax before credits	480,789,760	7,432,739	d	1,021,345	4,338,064	2,898,741	4,478,211
Total income tax after credits	329,248,925	6,604,672	d	973,564	4,178,684	2,789,519	4,281,983

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 2.2. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015—Continued

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

Item	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	14,150	8,516	7,835	4,439	6,114	3,060
Total assets	498,350,512	603,183,763	1,251,567,960	1,575,988,949	6,771,661,722	71,900,527,370
Cash	58,924,368	58,898,772	89,537,281	89,098,762	249,651,574	3,577,794,892
Trade notes and accounts receivable	109,031,233	120,882,695	270,571,543	305,188,262	840,652,512	10,092,993,311
Less: Allowance for bad debts	2,107,848	2,566,866	5,396,019	5,497,589	16,439,051	134,507,747
Inventories	82,232,777	69,886,436	86,780,538	65,146,731	190,867,501	837,562,606
U.S. Government obligations	4,557,984	10,179,635	40,273,632	57,463,676	238,045,807	2,917,936,538
Tax-exempt securities	4,103,733	11,118,050	44,633,840	69,355,640	303,753,994	1,385,246,342
Other current assets	41,353,822	38,326,429	61,520,308	59,818,811	201,573,708	3,679,580,163
Loans to shareholders	3,929,273	2,789,077	3,439,721	2,514,428	10,873,737	232,988,552
Mortgage and real estate loans	4,059,400	11,251,584	33,551,720	62,167,851	259,087,885	7,573,449,424
Other investments	80,866,613	143,070,070	388,865,926	596,274,354	3,361,256,578	28,485,199,601
Depreciable assets	173,372,194	183,649,122	269,452,983	261,200,266	878,392,910	6,314,302,016
Less: Accumulated depreciation	102,442,830	102,468,109	144,327,891	129,566,112	418,083,767	2,833,268,547
Depletable assets	1,399,561	2,042,184	2,943,852	3,298,350	17,319,728	310,008,596
Less: Accumulated depletion	752,736	1,168,654	1,365,276	1,710,567	10,018,602	201,514,479
Land	10,896,902	12,123,706	18,526,529	21,146,418	65,289,867	315,193,555
Intangible assets (amortizable)	25,161,412	38,175,421	79,406,023	104,964,955	509,172,667	4,364,015,210
Less: Accumulated amortization	7,898,224	9,716,494	18,586,536	20,825,223	99,187,239	709,507,919
Other assets	11,662,878	16,710,705	31,739,785	35,949,935	189,451,913	5,693,055,256
Total liabilities	498,350,512	603,183,763	1,251,567,960	1,575,988,949	6,771,661,722	71,900,527,370
Accounts payable	57,710,722	56,363,252	83,105,588	80,962,359	304,602,830	4,212,080,721
Mortgages, notes, bonds payable in less than 1 year	50,457,755	42,041,198	50,461,272	42,029,674	123,624,435	2,406,968,610
Other current liabilities	70,097,386	100,895,352	308,240,801	394,485,455	1,127,049,088	14,503,828,750
Loans from shareholders	12,083,286	10,522,365	11,907,519	12,854,869	35,347,919	178,617,526
Mortgages, notes, bonds payable in 1 year or more	61,680,550	71,792,132	128,215,925	156,313,868	672,430,686	11,078,735,158
Other liabilities	23,818,769	28,879,799	50,814,101	60,875,225	336,286,275	11,994,947,759
Net worth, total	222,502,044	292,689,665	618,822,756	828,467,499	4,172,320,488	27,525,348,846
Capital stock	23,892,628	34,665,891	71,670,588	93,781,775	438,515,073	1,975,354,215
Additional paid-in capital	105,828,256	169,483,650	444,487,858	665,727,242	3,588,027,157	21,448,660,516
Retained earnings, appropriated	981,176	1,367,356	2,436,621	5,281,262	24,142,025	306,592,660
Retained earnings, unappropriated	100,857,129	95,931,907	117,656,910	89,423,566	289,034,974	6,393,686,580
Less: Cost of treasury stock	9,057,145	8,759,139	17,429,222	25,746,345	167,398,740	2,598,945,125
Total receipts	826,457,432	727,385,287	933,837,273	761,715,349	2,466,290,899	14,335,175,811
Business receipts	800,921,680	698,528,306	877,334,652	690,500,598	2,202,367,679	11,853,109,313
Dividends	387,065	337,379	996,703	1,468,832	8,370,894	131,299,352
Interest	1,353,146	2,742,120	10,165,646	17,227,834	71,737,710	877,818,981
Gross rents	1,310,007	2,168,279	4,146,755	5,699,251	19,707,485	127,339,455
Gross royalties	330,832	666,744	1,049,537	2,278,635	11,338,977	158,185,512
Net short-term capital gain less net long-term loss	109,996	353,895	879,486	1,415,423	7,559,832	17,863,057
Net long-term capital gain less net short-term loss	3,212,624	3,469,447	6,319,219	5,919,595	11,086,775	113,981,873
Net gain, noncapital assets	1,546,925	d	2,610,338	1,990,703	8,641,259	73,398,871
Tax-exempt interest	210,084	d	1,599,532	2,490,100	10,750,226	34,668,574
Other receipts	17,075,074	16,966,557	28,735,406	32,760,377	114,730,062	947,510,824
Total deductions [2]	777,689,238	d	865,476,013	695,688,555	2,236,309,470	12,891,265,980
Cost of goods sold [3]	579,788,149	489,245,744	603,479,458	459,706,326	1,390,262,293	7,494,305,821
Compensation of officers	11,469,847	8,271,168	9,750,180	6,513,330	16,518,040	48,809,099
Salaries and wages	69,596,892	63,971,507	84,956,704	74,452,303	257,810,621	1,333,847,168
Repairs and maintenance	3,322,009	3,191,300	4,587,804	4,014,117	14,922,992	93,680,874
Bad debts	1,044,832	1,127,995	1,974,845	1,522,223	6,015,791	79,824,608
Rents paid	11,824,111	11,758,124	13,541,142	10,872,713	38,850,002	146,376,177
Taxes and licenses	12,387,264	11,352,624	14,945,867	12,470,886	45,966,934	236,960,233

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 2.2. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015—Continued

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

Item	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Total deductions [2]—continued						
Interest paid	4,277,095	5,219,014	9,047,073	11,017,914	43,053,038	431,077,927
Charitable contributions	127,191	148,451	268,095	305,915	1,358,069	15,374,370
Amortization	1,228,641	1,834,554	3,197,066	3,982,246	17,142,160	119,098,955
Depreciation	10,967,486	11,946,560	18,087,208	16,009,635	57,814,312	432,510,643
Depletion	117,787	139,242	199,712	d	d	7,940,730
Advertising	5,519,209	6,048,537	7,612,548	7,865,929	24,110,347	165,489,857
Pension, profit-sharing, etc., plans	2,551,274	2,536,348	3,292,404	2,854,288	11,299,540	89,724,721
Employee benefit programs	9,430,100	8,549,275	11,407,768	10,073,813	39,002,690	177,442,620
Domestic production activities deduction	d	d	745,060	d	d	28,858,696
Net loss, noncapital assets	d	d	390,348	482,044	2,307,567	14,971,252
Other deductions	53,262,954	55,037,161	76,161,462	69,315,863	248,986,773	1,925,139,735
Total receipts less total deductions	48,768,194	d	68,361,260	66,062,794	229,981,429	1,443,909,831
Net income	48,671,664	45,695,058	67,520,299	64,391,765	225,994,024	1,553,438,385
Income subject to tax	d	15,274,114	d	d	d	1,114,258,163
Total income tax before credits	d	5,302,378	8,871,324	9,624,549	38,925,310	391,753,790
Total income tax after credits	d	4,933,667	8,010,855	8,466,290	32,231,273	250,950,572

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Size of total assets is in thousands of dollars, except for the third asset column which should be read as \$1 under \$500,000.

[2] Includes deductions specific to Form 1120-PC and Form 1120-RIC, which are not shown separately.

[3] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

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

Table 2.3. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015

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

Item	Size of total assets [1]						
	Total	Zero assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	1,611,236	304,768	943,602	124,232	158,002	29,387	20,920
Total assets	70,123,232,824	0	104,604,855	87,762,282	341,393,457	205,649,663	327,833,551
Cash	4,564,727,411	0	30,716,468	19,916,894	65,684,815	36,325,722	50,640,677
Trade notes and accounts receivable	12,497,900,944	0	10,929,592	12,184,998	61,126,998	38,923,766	60,993,315
Less: Allowance for bad debts	188,113,230	0	237,380	d	d	d	d
Inventories	1,484,182,681	0	11,399,041	10,472,781	44,293,185	27,583,322	43,298,314
U.S. Government obligations	1,735,594,029	0	d	d	428,681	d	1,290,091
Tax-exempt securities	1,083,712,420	0	d	d	d	d	1,055,924
Other current assets	4,879,241,144	0	6,238,674	5,584,526	24,308,734	14,868,563	22,785,945
Loans to shareholders	339,692,747	0	6,838,197	3,657,462	6,841,116	2,342,735	2,529,026
Mortgage and real estate loans	7,752,883,264	0	439,738	d	2,273,021	d	d
Other investments	18,299,928,994	0	5,511,531	7,130,978	41,761,740	29,050,979	55,501,367
Depreciable assets	9,628,764,227	0	d	d	185,918,608	d	121,524,894
Less: Accumulated depreciation	4,575,787,437	0	d	d	126,548,817	d	68,950,156
Depletable assets	1,016,901,744	0	268,140	146,987	941,666	569,418	2,812,459
Less: Accumulated depletion	625,132,915	0	159,114	* 29,394	624,858	399,940	1,679,774
Land	352,862,753	0	d	d	18,893,238	d	9,255,544
Intangible assets (amortizable)	6,139,600,074	0	9,092,191	4,292,705	14,008,345	8,823,796	19,706,677
Less: Accumulated amortization	1,085,745,938	0	5,038,677	2,121,358	6,516,693	3,771,380	6,600,950
Other assets	6,822,019,909	0	2,619,470	3,287,955	10,501,989	10,011,505	14,526,547
Total liabilities	70,123,232,824	0	104,604,855	87,762,282	341,393,457	205,649,663	327,833,551
Accounts payable	4,980,978,098	0	12,060,473	9,254,432	42,797,773	27,847,764	41,330,888
Mortgages, notes, bonds payable in less than 1 year	3,184,773,050	0	d	d	d	d	32,500,212
Other current liabilities	17,613,656,415	0	16,099,557	10,087,331	41,305,965	27,802,023	44,711,626
Loans from shareholders	498,925,960	0	30,732,377	13,414,028	d	d	17,079,417
Mortgages, notes, bonds payable in 1 year or more	13,733,394,668	0	30,335,785	18,856,291	66,546,437	36,315,675	55,367,578
Other liabilities	14,408,667,914	0	d	d	18,320,100	d	40,176,575
Net worth, total	15,702,836,720	0	-3,754,617	25,188,446	112,027,068	66,320,110	96,667,255
Capital stock	2,021,472,465	0	29,904,581	16,813,130	64,159,818	40,869,426	54,961,695
Additional paid-in capital	12,425,186,440	0	49,558,167	25,082,474	117,735,564	71,314,434	137,978,757
Retained earnings, appropriated	221,920,891	0	1,811,247	1,469,556	4,181,121	1,159,094	1,157,221
Retained earnings, unappropriated	4,012,089,173	0	d	d	d	-41,939,970	-91,651,118
Less: Cost of treasury stock	2,977,832,249	0	d	d	d	5,082,873	5,779,299
Total receipts	22,842,599,306	448,931,150	497,562,468	189,597,622	589,572,298	328,482,413	452,334,361
Business receipts	20,145,398,231	378,072,740	464,897,461	181,954,949	567,505,092	316,615,323	432,969,496
Dividends	155,535,013	1,452,447	111,035	94,395	381,044	190,258	360,466
Interest	927,774,943	28,712,748	454,463	294,118	965,113	719,685	1,516,838
Gross rents	93,683,725	675,649	1,006,244	436,102	1,327,408	576,769	818,657
Gross royalties	188,070,058	1,801,705	128,320	154,087	255,586	519,570	449,150
Net short-term capital gain less net long-term loss	5,830,369	d	d	15,865	62,440	35,193	52,720
Net long-term capital gain less net short-term loss	162,407,289	7,659,514	2,465,151	949,114	4,913,417	2,246,097	3,668,484
Net gain, noncapital assets	103,442,408	6,339,427	d	d	1,583,258	572,351	836,601
Tax-exempt interest	26,972,706	d	d	d	85,409	43,500	58,030
Other receipts	1,033,484,563	23,517,065	27,519,172	5,335,997	12,493,532	6,963,667	11,603,920
Total deductions [2]	21,823,689,886	d	d	d	592,304,615	331,369,673	456,426,491
Cost of goods sold [3]	12,596,222,299	223,091,068	172,681,619	90,787,023	328,296,936	199,221,249	282,044,987
Compensation of officers	227,791,580	d	51,902,804	d	30,562,107	9,777,237	9,454,919
Salaries and wages	2,393,412,913	58,916,529	102,371,993	d	d	39,939,120	54,119,435
Repairs and maintenance	165,250,907	2,876,385	5,336,415	d	5,238,219	d	2,588,818
Bad debts	110,943,335	d	d	460,265	1,189,157	d	1,198,470
Rents paid	336,766,330	8,315,813	23,252,757	7,005,294	17,997,736	7,589,414	9,878,962
Taxes and licenses	417,054,087	8,281,360	16,861,206	5,572,973	14,905,048	6,872,752	8,768,933

Footnotes at end of table.

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

Table 2.3. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015

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

Item	Size of total assets [1]						
	Total	Zero assets	\$1 under \$500	\$500 under \$1,000	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total deductions—continued							
Interest paid	663,754,945	d	2,915,950	d	4,824,210	2,681,936	4,452,265
Charitable contributions	18,581,315	117,833	198,945	77,817	243,018	118,049	149,365
Amortization	213,901,799	4,288,479	683,346	287,781	1,141,911	1,050,964	1,546,093
Depreciation	704,268,853	d	6,767,482	d	11,847,268	5,988,015	8,937,891
Depletion	25,237,864	370,989	35,549	18,160	128,826	82,417	237,361
Advertising	253,649,335	d	d	d	4,828,657	3,211,313	5,017,179
Pension, profit-sharing, etc., plans	134,559,106	1,421,386	4,512,069	1,285,851	3,228,236	1,316,490	1,624,076
Employee benefit programs	321,625,591	9,213,012	7,055,213	2,624,636	8,614,999	4,997,608	7,117,770
Domestic production activities deduction	36,353,722	d	44,703	46,003	251,797	206,041	346,527
Net loss, noncapital assets	57,346,482	4,784,863	d	d	d	555,785	935,725
Other deductions	3,146,969,425	84,124,923	100,164,035	31,320,955	81,578,966	44,737,584	58,007,711
Total receipts less total deductions	1,018,909,420	d	d	d	-2,732,317	-2,887,260	-4,092,129
Net income (less deficit)	1,154,967,740	d	-2,741,178	d	-2,748,511	-2,924,821	-4,055,674
Income subject to tax	1,374,198,918	21,269,766	d	3,936,767	13,400,174	8,533,855	13,028,396
Total income tax before credits	480,610,414	7,445,344	d	d	4,162,628	2,883,417	4,465,749
Total income tax after credits	329,019,058	6,617,277	d	d	4,003,273	2,774,195	4,269,532

Footnotes at end of table.

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

Table 2.3. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015—Continued

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

Item	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	9,757	6,352	5,600	3,053	3,656	1,908
Total assets	347,339,790	448,820,285	888,680,416	1,079,221,791	3,977,399,274	62,314,527,459
Cash	50,405,201	53,860,653	90,404,613	94,768,344	266,372,226	3,805,631,798
Trade notes and accounts receivable	64,834,476	82,878,339	193,638,257	250,971,281	777,242,428	10,944,177,495
Less: Allowance for bad debts	3,411,548	3,140,863	5,313,771	5,469,741	18,195,643	146,357,433
Inventories	38,002,886	40,768,452	65,866,362	63,388,246	215,757,924	923,352,168
U.S. Government obligations	4,392,495	6,129,232	21,301,428	29,750,668	88,860,789	1,582,819,450
Tax-exempt securities	2,101,630	4,712,089	16,052,782	22,890,211	76,586,881	959,259,938
Other current assets	26,090,922	27,867,541	50,812,391	56,301,647	196,490,465	4,447,891,738
Loans to shareholders	2,017,118	1,514,461	2,311,457	2,800,475	12,232,443	296,608,258
Mortgage and real estate loans	2,881,197	8,355,918	29,864,879	55,653,459	201,286,168	7,448,919,442
Other investments	61,707,951	83,551,261	155,912,902	184,937,233	734,509,407	16,940,353,645
Depreciable assets	109,739,223	141,558,452	233,137,054	262,161,477	971,088,972	7,341,474,631
Less: Accumulated depreciation	59,671,213	75,432,187	121,311,837	137,748,251	479,253,586	3,317,732,982
Depletable assets	4,738,381	6,202,333	12,574,748	d	152,291,028	d
Less: Accumulated depletion	3,023,368	3,411,791	8,343,779	d	111,704,711	d
Land	7,866,921	8,686,667	12,762,269	12,952,188	44,792,536	221,781,405
Intangible assets (amortizable)	32,997,181	59,114,064	125,868,599	160,907,646	735,623,987	4,969,164,883
Less: Accumulated amortization	9,891,633	15,526,153	28,860,214	31,761,227	139,641,376	836,016,275
Other assets	15,561,970	21,131,819	42,002,277	51,904,710	253,059,338	6,397,412,328
Total liabilities	347,339,790	448,820,285	888,680,416	1,079,221,791	3,977,399,274	62,314,527,459
Accounts payable	37,571,254	43,466,362	73,784,329	74,168,826	257,712,953	4,360,983,044
Mortgages, notes, bonds payable in less than 1 year	d	29,540,108	43,582,205	42,391,301	157,476,508	2,794,629,001
Other current liabilities	63,213,426	87,311,893	241,660,022	335,855,062	1,063,361,870	15,682,247,639
Loans from shareholders	d	15,971,661	19,881,863	23,020,940	54,943,863	264,032,395
Mortgages, notes, bonds payable in 1 year or more	56,647,764	80,159,119	152,448,298	195,746,492	912,142,884	12,128,828,345
Other liabilities	38,759,861	47,275,242	81,062,985	94,899,766	456,306,427	13,599,816,982
Net worth, total	112,447,617	145,095,899	276,260,714	313,139,405	1,075,454,769	13,483,990,053
Capital stock	57,419,174	57,675,565	76,073,174	63,983,649	177,883,921	1,381,728,331
Additional paid-in capital	153,317,660	191,811,569	312,251,295	342,865,046	1,188,946,787	9,834,324,686
Retained earnings, appropriated	1,169,773	1,260,011	1,106,095	2,481,549	4,240,102	201,885,120
Retained earnings, unappropriated	d	d	-98,527,893	-72,320,386	-117,727,890	4,782,069,022
Less: Cost of treasury stock	d	d	14,641,957	23,870,454	177,888,151	2,716,017,107
Total receipts	385,855,328	442,603,405	702,311,673	715,028,020	2,560,106,961	15,530,213,607
Business receipts	369,079,032	422,121,136	663,039,915	667,093,591	2,397,535,103	13,284,514,393
Dividends	430,578	411,883	1,108,796	1,583,528	9,243,180	140,167,405
Interest	1,469,885	3,027,671	9,368,832	13,584,306	44,435,716	823,225,571
Gross rents	586,972	970,286	1,340,406	1,240,297	3,991,188	80,713,746
Gross royalties	431,036	932,324	1,654,611	3,033,901	14,325,045	164,384,723
Net short-term capital gain less net long-term loss	66,723	104,647	178,788	188,170	593,453	4,265,481
Net long-term capital gain less net short-term loss	2,710,469	3,046,733	4,245,751	4,545,642	9,914,845	116,042,073
Net gain, noncapital assets	962,192	d	2,237,614	2,426,831	8,908,985	76,926,133
Tax-exempt interest	82,806	d	418,230	623,557	2,037,648	22,989,644
Other receipts	10,035,636	10,482,409	18,718,731	20,708,197	69,121,799	816,984,439
Total deductions [2]	389,771,520	d	705,060,249	703,075,342	2,500,873,710	14,552,953,162
Cost of goods sold [3]	240,696,730	265,043,730	425,169,615	418,912,948	1,478,787,391	8,471,489,003
Compensation of officers	6,327,636	5,657,781	7,679,067	6,893,982	18,958,828	57,292,817
Salaries and wages	47,013,521	55,657,541	81,851,960	85,573,167	302,571,572	1,462,199,441
Repairs and maintenance	1,920,484	2,405,631	4,089,204	4,211,650	16,595,181	115,704,926
Bad debts	1,534,918	d	2,348,572	1,948,631	8,115,886	88,467,472
Rents paid	7,315,099	10,332,064	14,033,372	15,150,636	46,240,645	169,654,539
Taxes and licenses	7,648,175	8,813,864	12,985,816	13,050,488	48,669,104	264,624,369

Footnotes at end of table.

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

Table 2.3. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015—Continued

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

Item	Size of total assets [1]—continued					
	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$2,500,000	\$2,500,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)
Total deductions—continued						
Interest paid	4,593,638	7,051,844	15,346,362	15,646,622	63,677,376	516,158,733
Charitable contributions	128,610	150,705	270,020	307,558	1,367,478	15,451,915
Amortization	2,001,827	3,614,568	6,300,856	6,786,990	32,697,427	153,501,557
Depreciation	7,991,209	10,397,822	18,092,048	19,461,531	75,976,730	525,779,955
Depletion	354,718	529,279	618,075	d	3,720,049	d
Advertising	4,655,707	d	8,558,101	8,788,772	28,214,521	175,519,461
Pension, profit-sharing, etc., plans	1,260,883	1,728,752	2,249,383	2,804,475	11,743,474	101,384,030
Employee benefit programs	5,751,416	6,893,162	11,116,489	11,288,847	45,600,281	201,352,159
Domestic production activities deduction	372,638	d	745,060	880,133	3,707,285	28,858,696
Net loss, noncapital assets	1,268,703	d	2,040,882	d	18,042,638	d
Other deductions	48,935,610	59,225,909	91,565,370	89,315,135	296,187,842	2,161,805,385
Total receipts less total deductions	-3,916,191	d	-2,748,576	11,952,678	59,233,251	977,260,445
Net income (less deficit)	-3,827,199	-2,286,748	-2,309,487	12,306,869	64,977,725	1,106,046,671
Income subject to tax	d	15,253,121	25,309,085	27,400,884	110,427,014	1,114,266,629
Total income tax before credits	4,405,321	5,298,091	8,847,790	9,627,114	38,953,892	391,859,754
Total income tax after credits	4,153,634	4,929,342	7,987,099	8,468,747	32,259,753	251,006,475

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Size of total assets is in thousands of dollars, except for the third asset column which should be read as \$1 under \$500,000.

[2] May include deductions specific to Form 1120-PC, which are not shown separately.

[3] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 2.4. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015

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

Item	Total	Size of total assets [1]				
		Zero assets	\$1 under \$100	\$100 under \$250	\$250 under \$500	\$500 under \$1,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	4,487,336	885,622	1,910,187	635,971	397,209	278,205
Total assets	4,144,561,136	0	55,293,312	101,008,278	140,366,177	193,915,382
Cash	594,538,595	0	23,674,204	33,247,100	37,313,664	38,324,721
Trade notes and accounts receivable	945,621,150	0	2,723,462	6,436,962	11,222,333	20,292,006
Less: Allowance for bad debts	15,092,867	0	194,905	* 19,008	495,984	d
Inventories	506,901,479	0	4,240,503	9,711,726	12,607,017	21,335,058
U.S. Government obligations	64,128,675	0	* 12,358	d	d	0
Tax-exempt securities	43,115,127	0	0	d	d	d
Other current assets	242,476,682	0	2,011,746	4,419,689	7,590,847	13,283,157
Loans to shareholders	73,846,039	0	3,581,120	7,225,189	8,947,808	9,469,667
Mortgage and real estate loans	86,249,057	0	79,036	* 128,004	524,289	1,693,746
Other investments	524,308,390	0	1,398,378	3,163,231	6,849,203	10,515,517
Depreciable assets	1,936,017,560	0	104,238,470	110,221,515	135,599,218	d
Less: Accumulated depreciation	1,218,938,924	0	89,592,108	83,540,305	97,335,982	d
Depletable assets	21,370,915	0	96,087	* 210,387	* 76,277	* 70,050
Less: Accumulated depletion	10,580,949	0	* 9,190	* 131,931	* 28,107	* 39,138
Land	138,031,458	0	611,322	2,654,813	6,660,057	13,234,881
Intangible assets (amortizable)	185,477,288	0	7,824,329	13,394,549	14,850,485	16,865,338
Less: Accumulated amortization	73,487,579	0	5,906,319	7,618,680	7,060,704	7,473,495
Other assets	100,579,040	0	504,817	d	d	d
Total liabilities	4,144,561,136	0	55,293,312	101,008,278	140,366,177	193,915,382
Accounts payable	471,142,325	0	4,142,177	6,197,044	9,288,362	15,316,908
Mortgages, notes, bonds payable in less than 1 year	339,880,188	0	5,016,887	6,251,526	9,444,192	11,327,874
Other current liabilities	799,952,206	0	10,655,689	12,339,546	11,860,147	16,044,095
Loans from shareholders	271,598,482	0	41,529,808	26,542,310	24,585,539	33,393,902
Mortgages, notes, bonds payable in 1 year or more	724,136,399	0	11,840,167	25,455,516	35,403,063	53,904,761
Other liabilities	155,612,922	0	3,578,135	-412,992	4,723,871	5,422,394
Net worth, total	1,382,238,615	0	-21,469,551	24,635,327	45,061,003	58,505,447
Capital stock	99,569,333	0	9,349,243	9,060,819	8,529,835	10,037,287
Additional paid-in capital	490,922,539	0	35,416,148	29,170,538	40,246,187	37,914,350
Retained earnings, unappropriated	877,759,780	0	-63,048,318	-11,764,270	610,921	17,851,847
Less: Cost of treasury stock	86,013,038	0	3,186,624	1,831,759	4,325,940	7,298,036
Total receipts	7,504,357,192	121,443,235	557,126,299	493,359,155	447,102,622	519,468,986
Business receipts	7,346,364,503	115,853,833	549,101,771	485,914,761	438,152,556	510,900,578
Net gain, noncapital assets	19,112,715	3,196,137	851,486	492,117	639,586	703,957
Tax-exempt interest	1,766,583	d	* 85,052	2,444	6,996	d
Other receipts	137,113,391	d	7,087,990	6,949,833	8,303,485	d
Total deductions	7,045,542,365	d	502,998,062	452,623,477	409,990,766	d
Cost of goods sold	4,448,049,578	44,616,987	168,369,312	190,211,102	176,414,732	262,759,045
Compensation of officers	272,857,766	8,015,052	63,967,749	39,395,523	31,783,613	27,187,737
Salaries and wages	838,237,834	12,807,443	82,591,343	76,996,077	76,360,774	68,830,757
Repairs and maintenance	49,885,644	1,557,903	5,511,206	4,123,767	4,570,608	4,854,175
Bad debts	12,030,252	d	391,723	d	429,218	d
Rents paid	188,637,786	5,662,511	26,631,681	22,624,560	17,178,240	18,356,924
Taxes and licenses	152,894,126	3,039,927	16,722,891	15,067,872	13,340,646	13,543,433

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 2.4. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015

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

Item	Total	Size of total assets [1]				
		Zero assets	\$1 under \$100	\$100 under \$250	\$250 under \$500	\$500 under \$1,000
	(1)	(2)	(3)	(4)	(5)	(6)
Total deductions—continued						
Interest paid	41,420,947	809,126	1,937,906	2,193,224	2,295,774	2,873,295
Amortization	11,605,908	223,386	458,103	832,355	1,103,306	905,114
Depreciation	101,856,607	1,891,225	4,810,064	5,104,192	5,550,920	6,795,193
Depletion	847,664	* 10,949	* 39,950	d	d	* 25,292
Advertising	62,165,459	1,337,527	5,793,852	6,161,278	3,948,249	4,778,868
Pension, profit-sharing, etc., plans	31,129,469	537,009	3,288,527	2,879,115	3,175,768	2,583,206
Employee benefit programs	75,354,629	793,223	4,122,248	3,593,682	3,861,165	4,366,877
Net loss, noncapital assets	2,123,491	312,793	90,814	d	d	d
Other deductions	756,445,205	28,140,590	118,270,691	82,978,560	69,910,798	65,137,910
Total receipts less total deductions	458,814,827	d	54,128,237	40,735,677	37,111,856	d
Net income (less deficit) from a trade or business	457,048,244	11,255,830	54,043,185	40,733,233	37,104,860	35,702,182
Portfolio income (less deficit) distributed to shareholders	90,239,977	14,310,434	3,618,498	5,290,112	2,059,334	1,826,092
Interest income	8,152,480	116,551	55,473	90,689	194,891	271,941
Dividends	10,257,961	45,073	147,862	810,124	167,479	346,534
Royalties	2,235,990	64,246	197,844	* 53,389	* 26,039	184,452
Net short-term capital gain (loss)	1,418,091	30,882	-6,907	-7,809	-7,978	26,465
Net long-term capital gain (loss)	68,175,455	14,053,682	3,224,225	4,343,719	1,678,904	996,700
Real estate rental net income (less deficit)	11,387,904	55,607	253,522	829,712	1,049,375	1,157,785
Net income (less deficit) from other rental activity	930,886	3,394	44,541	19,858	37,657	130,059
Total net income (less deficit)	559,607,011	25,625,264	57,959,746	46,872,916	40,251,225	38,816,118
Total income tax before credits	323,774	* 7,647	0	0	d	* 2,942

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 2.4. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015—Continued

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

Item	Size of total assets [1]—continued					
	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	285,690	47,325	29,353	9,209	4,339	4,225
Total assets	598,393,339	330,393,650	447,759,926	317,280,792	302,193,803	1,657,956,479
Cash	99,708,506	51,072,580	59,648,102	36,689,588	33,183,504	181,676,626
Trade notes and accounts receivable	100,812,764	72,020,691	93,644,725	73,637,479	73,155,959	491,674,769
Less: Allowance for bad debts	754,214	d	1,547,146	1,296,690	1,225,163	8,372,011
Inventories	77,715,483	58,875,072	94,518,425	63,233,375	47,320,755	117,344,067
U.S. Government obligations	417,919	* 93,846	122,467	733,091	4,283,485	58,445,706
Tax-exempt securities	473,829	d	862,730	1,162,735	2,981,602	37,389,576
Other current assets	42,007,722	21,233,592	30,298,144	21,290,072	18,797,022	81,544,691
Loans to shareholders	17,900,483	7,694,626	6,714,018	3,809,555	3,084,895	5,418,677
Mortgage and real estate loans	4,130,923	2,951,642	3,148,506	2,461,312	4,654,829	66,476,769
Other investments	44,571,233	26,053,573	44,971,898	35,312,733	41,891,263	309,581,362
Depreciable assets	393,531,904	d	200,627,981	134,519,767	117,645,255	402,229,356
Less: Accumulated depreciation	251,268,972	d	121,836,142	79,062,625	67,081,515	207,081,331
Depletable assets	2,021,761	481,599	1,153,277	1,480,081	1,346,248	14,435,148
Less: Accumulated depletion	1,271,470	195,201	548,993	619,235	686,147	7,051,537
Land	38,855,007	14,894,497	15,064,904	9,520,303	8,080,563	28,455,109
Intangible assets (amortizable)	30,197,995	11,590,780	16,151,060	11,320,679	10,373,228	52,908,845
Less: Accumulated amortization	13,686,619	5,251,265	6,117,773	3,656,314	2,962,775	13,753,635
Other assets	13,029,085	5,666,090	10,883,741	6,744,887	7,350,796	46,634,292
Total liabilities	598,393,339	330,393,650	447,759,926	317,280,792	302,193,803	1,657,956,479
Accounts payable	65,770,075	41,212,286	54,039,961	39,033,870	32,730,513	203,411,129
Mortgages, notes, bonds payable in less than 1 year	41,601,698	35,213,759	65,869,851	44,033,606	31,762,452	89,358,343
Other current liabilities	53,410,168	31,934,717	40,715,036	34,562,479	52,066,452	536,363,877
Loans from shareholders	70,937,007	20,920,420	22,304,096	11,870,298	8,701,184	10,813,918
Mortgages, notes, bonds payable in 1 year or more	150,149,391	65,604,914	72,342,323	52,720,464	45,067,545	211,648,253
Other liabilities	22,969,698	8,419,415	13,298,726	9,774,344	11,252,589	76,586,742
Net worth, total	193,555,302	127,088,139	179,189,933	125,285,729	120,613,068	529,774,217
Capital stock	20,978,939	7,736,860	10,538,375	5,904,995	3,831,325	13,601,654
Additional paid-in capital	94,289,857	42,659,358	49,984,316	29,031,528	27,994,734	104,215,525
Retained earnings, unappropriated	94,392,970	83,501,668	127,716,737	97,549,115	94,213,617	436,735,493
Less: Cost of treasury stock	16,106,465	6,809,747	9,049,495	7,199,908	5,426,608	24,778,455
Total receipts	1,327,985,979	709,830,408	958,185,253	602,675,106	465,163,177	1,302,016,971
Business receipts	1,309,118,981	696,979,933	941,587,192	591,311,737	457,170,959	1,250,272,201
Net gain, noncapital assets	2,699,564	850,957	1,613,892	939,883	918,354	6,206,784
Tax-exempt interest	61,830	34,297	79,946	71,024	132,037	1,265,023
Other receipts	16,105,604	11,965,221	14,904,224	10,352,462	6,941,827	44,272,964
Total deductions	1,251,909,300	670,438,269	914,183,621	576,321,621	445,623,881	1,227,527,092
Cost of goods sold	777,059,566	473,317,714	691,691,327	440,193,590	337,752,709	885,663,493
Compensation of officers	44,294,425	17,819,866	15,763,545	8,036,219	5,193,136	11,400,900
Salaries and wages	161,620,990	69,100,771	80,611,336	49,078,443	37,690,409	122,549,491
Repairs and maintenance	9,445,205	4,059,811	4,013,629	2,599,638	2,028,062	7,121,641
Bad debts	2,117,961	984,970	1,295,256	858,352	892,299	3,686,817
Rents paid	33,787,039	14,493,690	16,516,859	8,761,469	6,967,602	17,657,212
Taxes and licenses	29,973,833	12,705,182	14,496,027	8,668,254	6,337,328	18,998,735

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 2.4. Balance Sheet, Income Statement, and Selected Items, by Size of Total Assets, Tax Year 2015—Continued

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

Item	Size of total assets [1]—continued					
	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(7)	(8)	(9)	(10)	(11)	(12)
Total deductions—continued						
Interest paid	7,139,873	3,280,567	4,137,241	2,896,770	2,374,169	11,483,002
Amortization	1,660,392	547,798	1,071,706	687,963	647,250	3,468,534
Depreciation	15,596,345	7,602,839	11,082,822	8,498,775	8,179,173	26,745,059
Depletion	* 30,090	48,108	90,097	82,457	106,481	367,655
Advertising	11,355,316	4,789,962	6,601,777	3,820,662	3,441,941	10,136,026
Pension, profit-sharing, etc., plans	4,894,880	2,104,613	2,459,508	1,824,362	1,473,155	5,909,326
Employee benefit programs	13,303,995	8,495,910	10,056,625	6,701,571	4,921,831	15,137,502
Net loss, noncapital assets	234,485	62,455	135,052	170,059	72,453	763,691
Other deductions	139,394,904	51,024,012	54,160,815	33,443,040	27,545,881	86,438,006
Total receipts less total deductions	76,076,680	39,392,139	44,001,632	26,353,484	19,539,296	74,489,880
Net income (less deficit) from a trade or business	76,014,849	39,357,842	43,921,687	26,282,460	19,407,259	73,224,857
Portfolio income (less deficit) distributed to shareholders	10,445,041	13,308,217	6,634,574	7,698,901	5,038,498	20,010,278
Interest income	1,459,694	565,468	862,155	652,339	634,629	3,248,649
Dividends	558,504	400,112	1,122,703	761,197	831,705	5,066,669
Royalties	235,829	230,328	85,877	197,666	103,360	856,960
Net short-term capital gain (loss)	41,703	70,551	137,965	-121,401	121,559	1,133,062
Net long-term capital gain (loss)	8,149,312	12,041,758	4,425,874	6,209,100	3,347,244	9,704,938
Real estate rental net income (less deficit)	3,606,002	903,063	1,067,081	690,975	535,658	1,239,124
Net income (less deficit) from other rental activity	304,610	-69,402	132,048	19,160	59,577	249,385
Total net income (less deficit)	90,370,501	53,499,720	51,755,389	34,691,495	25,040,992	94,723,644
Total income tax before credits	96,050	18,949	d	56,065	18,275	47,025

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

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

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

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 2.4A. Percentage Distribution of Total Assets Across Asset Classes, by Sector, Tax Year 2015

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

Sector	Total	Size of total assets [1]				
		Zero assets	\$1 under \$100	\$100 under \$250	\$250 under \$500	\$500 under \$1,000
	(1)	(2)	(3)	(4)	(5)	(6)
All sectors	4,144,561,136	0.0%	1.3%	2.4%	3.4%	4.7%
Agriculture, forestry, fishing and hunting	96,168,973	0.0%	1.1%	1.6%	5.1%	9.5%
Mining	60,589,545	0.0%	0.4%	1.1%	1.2%	2.5%
Utilities	5,079,688	0.0%	1.2%	d	d	d
Construction	425,918,167	0.0%	1.7%	2.7%	3.1%	5.6%
Manufacturing	482,784,645	0.0%	0.4%	0.6%	1.4%	1.8%
Wholesale trade	451,231,207	0.0%	0.6%	1.2%	1.6%	3.3%
Retail trade	456,382,357	0.0%	1.1%	3.1%	4.0%	5.7%
Transportation and warehousing	111,629,368	0.0%	1.7%	2.4%	3.6%	6.4%
Information	63,938,453	0.0%	1.4%	2.7%	1.3%	3.0%
Finance and insurance	422,668,234	0.0%	0.5%	0.8%	1.0%	1.3%
Real estate and rental and leasing	394,620,670	0.0%	1.2%	2.7%	5.6%	8.7%
Professional, scientific, and technical services	187,832,394	0.0%	5.1%	6.8%	8.1%	7.8%
Management of companies (holding companies)	584,278,294	0.0%	0.1%	0.1%	0.2%	0.2%
Administrative and support and waste management and remediation services	85,405,654	0.0%	3.4%	4.8%	7.1%	7.4%
Educational services	11,037,918	0.0%	4.9%	d	d	d
Health care and social assistance	92,361,112	0.0%	6.6%	11.6%	16.6%	15.7%
Arts, entertainment, and recreation	39,839,481	0.0%	3.1%	5.2%	5.5%	9.6%
Accommodation and food services	122,085,521	0.0%	2.8%	7.2%	9.0%	8.2%
Other services	50,709,456	0.0%	6.9%	13.0%	12.1%	18.5%

Sector	Size of total assets [1]—continued					
	\$1,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(7)	(8)	(9)	(10)	(11)	(12)
All sectors	14.4%	8.0%	10.8%	7.7%	7.3%	40.0%
Agriculture, forestry, fishing and hunting	22.5%	11.8%	10.5%	6.4%	7.9%	23.6%
Mining	10.4%	5.6%	9.1%	10.7%	9.5%	49.4%
Utilities	10.7%	7.7%	10.2%	d	13.5%	48.6%
Construction	20.2%	12.3%	14.8%	10.2%	7.5%	21.9%
Manufacturing	10.9%	10.1%	14.8%	11.8%	10.4%	37.8%
Wholesale trade	14.7%	10.6%	14.9%	10.8%	10.5%	31.9%
Retail trade	16.3%	9.4%	17.1%	10.5%	7.1%	25.7%
Transportation and warehousing	17.3%	8.2%	10.4%	9.0%	7.3%	33.6%
Information	8.6%	7.4%	11.2%	7.8%	7.3%	49.2%
Finance and insurance	4.2%	2.5%	4.2%	3.4%	5.3%	76.8%
Real estate and rental and leasing	26.7%	9.9%	12.4%	7.2%	6.3%	19.3%
Professional, scientific, and technical services	22.8%	11.1%	10.6%	6.7%	5.4%	15.7%
Management of companies (holding companies)	1.4%	0.8%	2.3%	2.6%	6.4%	85.8%
Administrative and support and waste management and remediation services	18.5%	8.2%	9.2%	9.8%	6.4%	25.3%
Educational services	16.4%	15.9%	10.6%	d	9.0%	13.9%
Health care and social assistance	19.1%	5.9%	6.0%	5.0%	4.4%	9.1%
Arts, entertainment, and recreation	24.4%	5.0%	7.0%	7.7%	4.8%	27.8%
Accommodation and food services	27.4%	12.9%	9.9%	3.6%	3.7%	15.3%
Other services	25.2%	4.7%	6.9%	2.5%	2.5%	7.7%

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

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

SOURCE: IRS, Statistics of Income Division, 2015 Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS

Table 3.1. Selected Balance Sheet, Income Statement, and Tax Items, by Size of Business Receipts, Tax Year 2015

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Item	Total	Size of business receipts [1]					
		Under \$25,000 [2]	\$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 \$5,000,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	6,119,565	1,441,922	973,972	1,038,860	781,753	707,405	856,785
Total assets	97,048,445,409	2,333,177,402	132,105,536	189,931,524	250,135,996	348,999,336	1,693,457,367
Total receipts	31,029,885,986	238,629,163	64,575,499	178,761,673	308,068,504	509,769,810	1,861,595,399
Business receipts	27,491,762,734	6,651,248	56,211,171	169,688,871	280,480,713	494,350,456	1,805,502,743
Dividends	155,535,013	669,559	167,848	112,896	137,232	142,901	381,654
Interest	1,107,460,209	6,967,356	309,829	404,667	419,426	818,464	6,023,956
Gross rents	187,849,284	95,847,923	d	d	221,594	d	983,274
Gross royalties	188,070,058	5,094,575	234,720	107,918	145,659	97,573	500,601
Net short-term capital gain less net long-term loss	30,644,648	277,862	18,969	35,609	74,223	98,167	628,722
Net long-term capital gain less net short-term loss	205,137,592	48,662,779	951,445	841,239	1,106,637	d	4,003,065
Net gain, noncapital assets	126,133,019	5,300,607	696,387	945,636	1,430,772	1,338,756	3,780,549
Tax-exempt interest	56,916,062	177,688	d	d	137,233	d	1,258,353
Other receipts	1,480,377,369	68,979,566	5,759,054	6,234,546	23,915,015	11,218,280	38,532,482
Total deductions [3]	29,102,346,228	197,208,328	63,574,197	163,466,351	286,386,705	477,101,399	1,763,173,985
Cost of goods sold [4]	17,044,271,877	2,796,421	9,007,176	35,749,410	78,622,721	157,485,030	806,010,548
Compensation of officers	501,399,581	7,879,409	7,909,502	23,898,452	33,379,599	48,692,461	120,852,270
Salaries and wages	3,236,017,758	16,507,627	5,210,922	17,375,623	54,651,201	83,560,854	294,749,557
Repairs and maintenance	218,679,907	5,093,148	1,541,649	3,267,793	4,248,086	6,405,475	18,537,301
Bad debts	123,925,653	1,666,388	172,736	349,628	473,586	557,446	3,319,836
Rents paid	529,238,782	7,321,224	4,633,634	11,127,537	17,044,724	26,848,087	71,149,059
Taxes and licenses	579,597,882	11,216,850	2,426,955	6,213,724	11,280,122	17,574,448	54,429,455
Interest paid	727,775,565	21,599,073	1,421,573	2,372,311	2,800,012	4,368,912	14,451,778
Charitable contributions	18,581,315	63,156	60,543	40,975	44,624	71,046	222,015
Amortization	227,780,389	5,195,232	427,625	567,845	1,186,136	1,322,790	4,152,943
Depreciation	821,623,073	20,215,859	2,627,648	4,901,011	5,802,692	9,111,719	29,111,525
Depletion	26,085,528	423,178	91,262	42,336	103,554	184,500	362,602
Advertising	316,096,024	1,528,929	829,830	2,046,725	3,322,721	5,686,122	18,640,918
Pension, profit-sharing, etc., plans	165,688,575	937,990	287,146	1,223,721	1,939,122	3,786,620	9,402,325
Employee benefit programs	396,980,220	1,435,318	589,961	1,593,052	2,547,797	4,314,398	20,679,471
Domestic production activities deduction	36,353,722	136,767	6,602	12,631	17,615	36,002	146,336
Net loss, noncapital assets	60,765,488	3,700,480	460,936	220,781	400,380	404,240	1,533,208
Other deductions	3,990,709,201	89,261,663	25,813,786	52,312,910	68,282,628	106,291,715	292,418,461
Total receipts less total deductions	1,927,539,758	41,420,835	1,001,302	15,295,322	21,681,799	32,668,411	98,421,413
Net income (less deficit)	2,033,654,723	41,789,769	1,000,198	15,219,688	21,567,057	32,669,081	97,225,765
Income subject to tax	1,375,081,017	10,174,534	1,695,506	2,162,579	2,887,311	3,709,996	13,268,095
Total income tax before credits	481,214,136	3,674,476	365,476	474,606	575,837	935,248	3,851,034
Total income tax after credits	329,622,408	3,296,918	330,545	459,969	552,888	855,639	3,682,758

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 3.1. Selected Balance Sheet, Income Statement, and Tax Items, by Size of Business Receipts, Tax Year 2015—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Item	Size of business receipts [1]—continued						
	\$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 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	145,899	134,159	19,475	11,079	3,679	2,012	2,563
Total assets	1,584,021,503	6,932,817,161	3,987,093,532	5,937,243,872	4,769,780,753	4,572,808,986	64,316,872,442
Total receipts	1,040,321,910	2,807,383,722	1,379,900,288	1,715,673,666	1,319,094,828	1,455,089,761	18,151,021,764
Business receipts	996,866,112	2,620,025,491	1,259,994,106	1,536,806,059	1,157,928,158	1,287,898,251	15,819,359,357
Dividends	307,320	881,741	2,143,566	1,849,176	2,819,668	6,250,576	139,670,876
Interest	8,831,707	53,057,569	36,094,703	59,440,268	54,985,953	57,343,797	822,762,513
Gross rents	545,516	d	d	1,570,209	d	d	d
Gross royalties	542,640	3,269,512	1,683,125	4,315,281	4,087,056	6,518,741	161,472,658
Net short-term capital gain less net long-term loss	718,514	4,637,455	4,503,173	4,931,109	5,040,373	3,424,073	6,256,398
Net long-term capital gain less net short-term loss	3,176,446	8,484,710	4,462,941	d	5,936,492	6,118,006	113,520,415
Net gain, noncapital assets	2,862,680	8,642,879	3,686,590	5,918,391	5,194,440	8,824,034	77,511,298
Tax-exempt interest	1,555,676	d	d	d	d	d	d
Other receipts	24,915,300	97,247,808	60,644,951	87,383,921	75,000,834	73,583,811	906,961,800
Total deductions [3]	989,141,367	2,657,589,843	1,301,624,241	1,604,677,412	1,226,229,034	1,371,691,760	17,000,481,607
Cost of goods sold [4]	562,060,125	1,645,886,715	864,604,506	1,036,027,958	729,212,450	788,341,261	10,328,467,556
Compensation of officers	48,259,512	77,905,599	23,482,067	19,756,133	12,365,116	11,490,874	65,528,587
Salaries and wages	141,372,220	326,397,187	139,691,120	173,956,044	146,490,614	177,456,789	1,658,597,999
Repairs and maintenance	7,268,794	15,323,505	5,961,508	8,142,022	7,122,449	9,668,315	126,099,861
Bad debts	2,170,430	6,865,950	2,896,591	4,643,734	3,883,857	6,344,386	90,581,085
Rents paid	27,556,933	58,045,586	23,024,680	27,138,811	21,973,868	24,583,737	208,790,902
Taxes and licenses	24,316,734	54,922,652	23,087,671	27,940,823	22,165,584	25,679,424	298,343,441
Interest paid	8,222,850	28,606,311	20,071,084	30,541,887	32,754,814	41,924,133	518,640,827
Charitable contributions	155,682	450,441	228,427	339,321	369,544	488,460	16,047,080
Amortization	1,789,758	8,125,688	6,045,985	12,967,250	12,617,786	15,931,620	157,449,733
Depreciation	14,842,349	43,332,180	22,756,914	34,428,260	32,971,921	39,833,839	561,687,155
Depletion	297,346	1,144,042	507,619	886,481	1,792,754	1,798,309	18,451,544
Advertising	8,394,070	23,924,120	11,840,924	14,942,675	12,188,447	16,316,637	196,433,906
Pension, profit-sharing, etc., plans	4,928,917	11,783,272	4,609,713	5,877,235	5,117,484	6,945,866	108,849,163
Employee benefit programs	12,803,535	37,408,758	17,401,630	22,121,277	18,867,156	26,001,640	231,216,228
Domestic production activities deduction	169,466	702,625	456,853	894,019	958,383	1,525,432	31,290,991
Net loss, noncapital assets	782,889	4,197,278	1,611,582	1,619,497	2,882,067	14,620,974	28,331,176
Other deductions	120,049,819	294,437,708	122,635,195	167,990,110	151,413,606	155,710,045	2,344,091,555
Total receipts less total deductions	51,180,543	149,793,879	78,276,047	110,996,254	92,865,794	83,398,001	1,150,540,157
Net income (less deficit)	49,816,894	140,822,274	73,455,530	105,698,666	88,938,790	87,889,020	1,277,561,990
Income subject to tax	10,192,124	35,959,688	21,758,758	35,551,706	36,396,774	49,851,681	1,151,472,265
Total income tax before credits	3,405,411	12,432,600	7,631,735	12,478,899	12,852,392	17,597,025	404,939,397
Total income tax after credits	3,212,952	11,651,234	6,734,065	11,352,455	10,930,452	12,777,257	263,785,275

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Size of total receipts was used in lieu of size of business receipts to classify statistics for corporations in "Finance and Insurance," and "Management of Companies (Holding Companies)" sectors.

[2] This amount includes returns with zero receipts and receipts not reported.

[3] Includes deductions specific to Form 1120-PC and Form 1120-RIC, which are not shown separately.

[4] Includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 3.2. Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts, Tax Year 2015

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Item	Size of business receipts [1]					
	Total	Under \$25,000 [2]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	4,487,336	1,009,122	720,673	797,666	598,019	542,679
Number of shareholders	7,348,979	1,806,412	968,320	1,078,891	849,812	863,320
Total assets	4,144,561,136	416,203,690	50,606,180	74,182,170	98,604,602	145,276,003
Income from a trade or business:						
Total receipts	7,504,357,192	21,678,195	46,690,784	134,470,428	219,877,489	386,617,391
Business receipts	7,346,364,503	4,717,811	42,182,804	130,138,474	215,210,719	380,096,854
Net gain, noncapital assets	19,112,715	1,706,014	512,879	587,144	1,077,009	916,762
Tax-exempt interest	1,766,583	98,024	11,796	20,002	28,674	20,608
Other receipts	137,113,391	15,156,347	3,983,305	3,724,808	3,561,087	5,583,167
Total deductions	7,045,542,365	25,406,063	40,824,314	115,105,599	194,749,201	350,776,375
Cost of goods sold	4,448,049,578	1,276,149	6,285,030	26,038,939	57,543,928	117,310,479
Compensation of officers	272,857,766	3,902,609	6,211,875	19,120,760	25,848,516	36,850,133
Salaries and wages	838,237,834	2,811,548	2,954,059	11,917,042	29,428,523	63,539,618
Repairs and maintenance	49,885,644	535,314	840,361	1,999,656	2,875,208	4,508,472
Bad debts	12,030,252	583,091	70,662	204,689	330,166	283,948
Rents paid	188,637,786	1,104,764	3,251,014	7,663,123	12,113,488	19,776,264
Taxes and licenses	152,894,126	1,205,367	1,337,830	4,293,161	6,905,805	13,101,211
Interest paid	41,420,947	978,819	731,105	1,172,265	1,560,008	2,649,205
Amortization	11,605,908	312,156	217,686	303,734	603,000	933,876
Depreciation	101,856,607	1,479,635	d	3,248,722	3,902,171	6,048,714
Depletion	847,664	* 144	d	* 13,452	* 9,041	* 33,681
Advertising	62,165,459	245,934	574,961	1,612,473	2,529,155	4,236,610
Pension, profit-sharing, etc., plans	31,129,469	665,847	211,846	1,020,430	1,500,961	2,802,413
Employee benefit programs	75,354,629	281,064	245,889	845,067	1,436,579	2,750,187
Net loss, noncapital assets	2,123,491	299,683	45,102	37,153	82,624	45,640
Other deductions	756,445,205	9,723,938	16,259,622	35,614,933	48,080,026	75,905,923
Total receipts less total deductions	458,814,827	-3,727,867	5,866,470	19,364,829	25,128,288	35,841,017
Net income (less deficit) from a trade or business	457,048,244	-3,825,891	5,854,674	19,344,827	25,099,614	35,820,408
Portfolio income (less deficit) distributed to shareholders	90,239,977	31,571,351	1,268,191	1,615,286	1,020,683	2,211,706
Interest income	8,152,480	2,350,699	211,491	253,215	184,787	292,833
Dividends	10,257,961	2,919,002	106,264	102,765	192,000	111,953
Royalties	2,235,990	462,830	223,670	69,141	250,350	30,498
Net short-term capital gain (loss)	1,418,091	1,264,342	-15,453	200,871	-49,681	-7,707
Net long-term capital gain (loss)	68,175,455	24,574,479	742,219	989,293	443,227	1,784,130
Real estate rental net income (less deficit)	11,387,904	7,975,329	384,297	279,239	85,504	244,885
Net income (less deficit) from other rental activity	930,886	300,776	9,451	-102,718	19,056	9,366
Total net income (less deficit)	559,607,011	36,021,564	7,516,613	21,136,634	26,224,858	38,286,365

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 3.2. Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Size of Business Receipts, Tax Year 2015—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Item	Size of business receipts [1]—continued					
	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$250,000,000	\$250,000,000 or more
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	445,395	172,262	98,076	84,869	16,686	1,890
Number of shareholders	772,578	354,282	251,207	299,501	83,468	21,189
Total assets	255,397,871	258,530,085	332,219,699	930,096,746	783,991,575	799,452,515
Income from a trade or business:						
Total receipts	704,131,018	610,809,747	695,249,223	1,740,716,180	1,593,681,537	1,350,435,200
Business receipts	692,520,697	601,263,931	684,129,732	1,710,491,823	1,564,405,055	1,321,206,602
Net gain, noncapital assets	1,130,573	1,095,406	1,288,836	3,534,292	2,377,177	4,886,624
Tax-exempt interest	62,136	113,724	209,350	630,866	402,028	169,376
Other receipts	10,417,611	8,336,686	9,621,305	26,059,199	26,497,276	24,172,598
Total deductions	645,360,090	568,586,055	648,363,717	1,643,041,231	1,524,943,472	1,288,386,249
Cost of goods sold	275,431,094	291,225,246	391,888,383	1,115,228,606	1,168,992,628	996,829,094
Compensation of officers	48,764,657	30,621,559	29,354,231	42,574,806	21,295,346	8,313,272
Salaries and wages	115,587,527	92,636,159	89,515,731	187,483,593	132,669,615	109,694,418
Repairs and maintenance	7,033,320	6,011,847	4,635,291	9,229,485	6,082,808	6,133,883
Bad debts	1,038,088	789,915	1,177,422	3,149,689	1,892,664	2,509,917
Rents paid	29,878,925	21,171,953	18,246,954	35,982,436	23,191,240	16,257,624
Taxes and licenses	21,564,026	16,332,527	15,534,067	32,805,308	22,924,248	16,890,576
Interest paid	4,914,322	3,630,736	3,772,084	8,370,416	6,904,109	6,737,877
Amortization	1,250,171	1,085,506	692,691	1,734,562	2,025,633	2,446,893
Depreciation	9,641,938	7,901,325	7,483,590	20,462,778	d	20,342,751
Depletion	* 12,262	63,484	58,201	181,423	d	265,037
Advertising	8,260,585	5,239,459	5,594,449	13,617,890	10,779,237	9,474,706
Pension, profit-sharing, etc., plans	3,750,993	2,661,894	2,943,275	6,137,656	4,593,588	4,840,565
Employee benefit programs	6,133,147	6,310,671	7,534,627	19,910,605	16,658,207	13,248,587
Net loss, noncapital assets	102,299	123,690	156,015	302,136	270,170	658,979
Other deductions	111,996,737	82,780,083	69,776,706	145,869,841	86,695,329	73,742,068
Total receipts less total deductions	58,770,928	42,223,691	46,885,506	97,674,949	68,738,065	62,048,951
Net income (less deficit) from a trade or business	58,708,792	42,109,968	46,676,156	97,044,083	68,336,037	61,879,575
Portfolio income (less deficit) distributed to shareholders	6,517,870	6,662,630	6,702,100	15,925,939	8,729,695	8,014,526
Interest income	391,850	416,410	411,566	1,113,007	1,217,758	1,308,864
Dividends	263,115	342,441	289,717	1,138,512	1,843,734	2,948,458
Royalties	64,741	43,452	102,839	215,290	130,808	642,370
Net short-term capital gain (loss)	131,510	-44,042	25,243	-127,730	-9,050	49,788
Net long-term capital gain (loss)	5,666,654	5,904,369	5,872,735	13,586,859	5,546,445	3,065,046
Real estate rental net income (less deficit)	501,463	239,958	370,852	446,683	660,237	199,458
Net income (less deficit) from other rental activity	59,393	177,333	55,459	75,804	168,091	158,875
Total net income (less deficit)	65,787,518	49,189,889	53,804,568	113,492,509	77,894,060	70,252,433

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Size of total receipts was used in lieu of size of business receipts to classify statistics for corporations in "Finance and Insurance," and "Management of Companies (Holding Companies)" sectors.

[2] This amount includes returns with zero receipts and receipts not reported.

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

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

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

Table 3.3. Selected Balance Sheet, Income Statement, and Tax Items, by Size of Business Receipts, Tax Year 2015

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Item	Total	Size of business receipts [1]					
		Under \$25,000 [2]	\$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 \$5,000,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	1,611,236	429,133	251,940	239,368	182,061	162,860	235,227
Total assets	70,123,232,824	467,386,748	70,942,655	76,555,106	102,395,418	112,856,543	497,840,563
Total receipts	22,842,599,306	49,757,712	17,806,292	43,979,383	87,581,817	121,807,209	537,141,950
Business receipts	20,145,398,231	1,933,437	14,028,367	39,550,397	65,269,993	114,253,602	511,718,114
Dividends	155,535,013	669,559	167,848	112,896	137,232	142,901	381,654
Interest	927,774,943	2,017,704	287,934	344,435	302,676	509,745	4,021,423
Gross rents	93,683,725	2,336,171	d	d	221,594	d	d
Gross royalties	188,070,058	5,094,575	234,720	107,918	145,659	97,573	500,601
Net short-term capital gain less net long-term loss	5,830,369	82,644	16,411	22,494	45,957	35,054	96,667
Net long-term capital gain less net short-term loss	162,407,289	7,137,176	951,445	841,239	1,106,637	d	d
Net gain, noncapital assets	103,442,408	1,071,723	d	d	352,738	d	1,531,693
Tax-exempt interest	26,972,706	24,585	d	d	14,748	d	254,702
Other receipts	1,033,484,563	29,390,138	1,730,393	2,334,991	19,984,581	4,780,299	13,653,022
Total deductions [3]	21,823,689,886	80,159,857	22,683,083	d	91,317,554	d	544,796,784
Cost of goods sold [4]	12,596,222,299	1,520,272	2,722,146	9,710,471	21,078,793	40,174,551	239,354,208
Compensation of officers	227,791,580	3,310,265	d	d	7,530,538	d	41,465,197
Salaries and wages	2,393,412,913	9,730,499	d	d	25,220,938	20,019,713	86,518,827
Repairs and maintenance	165,250,907	1,075,373	701,288	1,268,137	1,372,878	1,897,003	5,492,134
Bad debts	110,943,335	658,777	102,074	144,939	d	d	1,477,362
Rents paid	336,766,330	2,428,433	1,382,620	3,464,413	d	7,071,822	d
Taxes and licenses	417,054,087	2,401,731	1,088,490	1,918,546	4,370,090	4,466,216	16,474,798
Interest paid	663,754,945	5,625,417	688,060	1,171,690	1,234,387	1,715,885	5,847,833
Charitable contributions	18,581,315	63,156	60,543	40,975	44,624	71,046	222,015
Amortization	213,901,799	3,048,739	201,988	249,107	564,669	357,554	1,736,189
Depreciation	704,268,853	3,369,109	d	1,652,289	1,900,520	d	d
Depletion	25,237,864	423,034	d	28,884	94,513	150,819	286,855
Advertising	253,649,335	1,017,812	254,870	434,252	793,566	1,449,512	d
Pension, profit-sharing, etc., plans	134,559,106	272,143	75,300	203,291	438,160	984,206	2,989,438
Employee benefit programs	321,625,591	1,154,254	344,072	747,985	1,111,218	1,564,211	8,235,653
Domestic production activities deduction	36,353,722	136,767	6,602	12,631	17,615	36,002	146,336
Net loss, noncapital assets	57,346,482	2,160,542	415,834	183,628	d	358,600	d
Other deductions	3,146,969,425	41,763,533	9,553,128	16,675,357	20,153,314	30,216,284	96,436,394
Total receipts less total deductions	1,018,909,420	-30,402,145	-4,876,790	d	-3,735,737	d	-7,654,834
Net income (less deficit)	1,154,967,740	-29,880,108	d	-4,155,433	-3,727,995	-3,767,350	-7,846,831
Income subject to tax	1,374,198,918	10,043,765	1,692,316	2,162,091	2,886,651	3,709,425	13,217,373
Total income tax before credits	480,610,414	3,361,898	364,306	473,923	575,625	934,989	3,832,518
Total income tax after credits	329,019,058	2,984,696	329,375	459,286	552,677	855,380	3,664,243

Footnotes at end of table.

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

Table 3.3. Selected Balance Sheet, Income Statement, and Tax Items, by Size of Business Receipts, Tax Year 2015—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of business receipts is in whole dollars]

Item	Size of business receipts [1]—continued						
	\$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 under \$500,000,000	\$500,000,000 under \$1,000,000,000	\$1,000,000,000 or more
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	46,185	46,039	7,257	5,167	2,260	1,464	2,273
Total assets	445,909,485	1,831,697,006	1,031,475,192	1,769,479,468	1,883,778,155	2,258,930,667	59,573,985,819
Total receipts	333,293,554	989,624,799	524,332,900	825,861,811	828,935,709	1,081,616,968	17,400,859,202
Business receipts	312,736,379	909,533,668	478,888,933	753,506,177	749,028,338	987,618,267	15,207,332,560
Dividends	307,320	881,741	2,143,566	1,849,176	2,819,668	6,250,576	139,670,876
Interest	6,090,394	30,624,344	16,818,238	27,414,041	30,193,010	28,929,980	780,221,021
Gross rents	d	d	d	d	d	d	d
Gross royalties	542,640	3,269,512	1,683,125	4,315,281	4,087,056	6,518,741	161,472,658
Net short-term capital gain less net long-term loss	59,330	317,968	333,743	160,162	378,548	188,260	4,093,130
Net long-term capital gain less net short-term loss	d	8,318,477	d	d	5,416,208	5,793,342	113,520,415
Net gain, noncapital assets	d	4,848,079	2,079,058	4,495,426	4,465,951	8,159,061	73,943,126
Tax-exempt interest	292,927	d	d	d	d	d	d
Other receipts	8,010,276	29,120,329	16,642,353	24,915,435	29,381,093	35,026,534	818,515,119
Total deductions [3]	335,492,358	986,683,600	522,554,233	815,462,477	806,502,945	1,066,657,343	16,377,525,487
Cost of goods sold [4]	170,171,742	530,658,108	284,116,724	447,523,112	424,361,011	564,052,170	9,860,778,991
Compensation of officers	18,901,833	35,313,119	11,043,420	10,861,004	8,833,480	9,624,276	62,590,931
Salaries and wages	51,845,986	138,879,314	72,490,154	108,281,784	112,916,462	152,744,033	1,607,050,590
Repairs and maintenance	2,633,503	6,090,230	2,946,426	5,071,966	5,123,277	8,180,896	123,397,795
Bad debts	d	3,657,816	1,967,761	3,479,785	3,044,870	4,720,557	90,292,004
Rents paid	9,309,343	22,054,333	10,531,694	16,429,443	16,327,447	21,370,803	201,366,814
Taxes and licenses	8,700,469	21,720,504	10,694,081	16,728,331	16,168,250	21,749,301	290,573,280
Interest paid	4,405,692	19,503,057	16,331,771	25,472,687	29,434,886	38,842,448	513,481,131
Charitable contributions	155,682	450,441	228,427	339,321	369,544	488,460	16,047,080
Amortization	1,076,771	6,317,375	5,152,044	11,730,358	11,820,180	15,330,541	156,316,285
Depreciation	d	d	d	23,940,672	26,166,227	35,167,298	552,723,526
Depletion	239,145	962,619	d	809,308	1,663,691	1,778,869	18,335,009
Advertising	d	d	d	9,730,657	9,340,764	14,176,300	191,935,060
Pension, profit-sharing, etc., plans	1,985,642	5,645,616	2,563,356	3,330,005	3,608,283	5,851,623	106,612,042
Employee benefit programs	5,268,908	17,498,153	8,898,778	13,965,921	14,114,416	22,953,189	225,768,832
Domestic production activities deduction	169,466	702,625	456,853	894,019	958,383	1,525,432	31,290,991
Net loss, noncapital assets	626,481	3,893,547	1,390,325	1,548,385	2,795,685	14,575,296	27,774,034
Other deductions	48,862,692	140,169,797	73,640,175	115,325,720	119,456,091	133,525,851	2,301,191,090
Total receipts less total deductions	-2,198,805	2,941,199	1,778,667	10,399,334	22,432,764	14,959,625	1,023,333,715
Net income (less deficit)	-2,299,705	d	d	10,843,094	23,052,486	21,363,650	d
Income subject to tax	9,915,384	35,904,801	21,643,201	35,331,866	36,383,560	49,846,895	1,151,461,589
Total income tax before credits	3,305,106	12,410,221	7,580,120	12,406,005	12,844,054	17,590,264	404,931,384
Total income tax after credits	3,112,648	11,628,854	6,682,450	11,279,561	10,922,131	12,770,496	263,777,261

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Size of total receipts was used in lieu of size of business receipts to classify statistics for corporations in "Finance and Insurance," and "Management of Companies (Holding Companies)."

[2] This amount includes returns with zero receipts and receipts not reported.

[3] May include deductions specific to Form 1120-PC, which are not shown separately.

[4] Includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

RETURNS WITH TOTAL INCOME TAX AFTER CREDITS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 4. Number of Returns and Selected Tax Items, by Size of Total Income Tax After Credits, Tax Year 2015

[All figures are estimates based on samples—money amounts are in thousands of dollars and size of total income tax after credits is in whole dollars]

Size of total income tax after credits	Number of returns	Income subject to tax	Total income tax before credits	Income tax	Foreign tax credit	General business credit	Total income tax after credits [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	513,331	1,319,644,406	461,853,268	459,126,494	91,771,214	37,867,749	329,019,058
\$1 under \$6,000	331,198	5,717,044	1,258,483	1,245,754	628,825	28,001	596,316
\$6,000 under \$10,000	50,348	2,385,321	390,579	380,215	271	13,071	375,854
\$10,000 under \$15,000	24,066	1,887,294	427,846	414,019	104,581	16,257	298,610
\$15,000 under \$20,000	13,344	1,146,069	271,357	260,719	24,749	12,575	231,315
\$20,000 under \$25,000	10,197	996,940	244,489	236,521	2,787	12,032	229,055
\$25,000 under \$50,000	22,475	3,609,241	1,092,217	1,048,922	241,386	41,432	803,168
\$50,000 under \$75,000	11,727	2,367,902	800,571	742,103	27,427	45,838	722,871
\$75,000 under \$100,000	6,609	1,802,722	623,281	596,584	28,446	21,402	568,836
\$100,000 under \$250,000	17,615	8,882,450	3,138,423	3,023,661	204,560	117,716	2,783,597
\$250,000 under \$500,000	8,949	11,182,776	3,955,473	3,824,344	651,728	141,876	3,123,217
\$500,000 under \$1,000,000	5,901	13,312,372	4,652,676	4,522,573	203,875	205,221	4,160,643
\$1,000,000 under \$10,000,000	8,545	112,886,285	39,835,441	39,106,248	12,788,852	1,718,898	24,979,156
\$10,000,000 under \$50,000,000	1,581	135,992,741	48,334,837	47,577,682	10,552,521	3,212,462	34,118,269
\$50,000,000 under \$100,000,000	327	98,654,097	34,997,813	34,531,741	8,374,480	3,005,718	23,323,509
\$100,000,000 or more	450	918,821,154	321,829,782	321,615,407	57,936,728	29,275,248	232,704,641

[1] Total income tax after credits includes credits not shown separately.

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

SOURCE: IRS, Statistics of Income Division, 2015 Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015

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

Item	Agriculture, forestry, fishing, and hunting					Mining				
	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting, and trapping	Total	Oil and gas extraction	Coal mining	Metal ore mining	Nonmetallic mineral mining and quarrying
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	6,119,565	141,534	102,981	8,297	30,256	35,936	16,196	1,015	748	3,576
Total assets	97,048,445,409	172,385,078	140,662,355	9,625,486	22,097,237	1,061,127,538	592,032,202	51,569,231	203,902,592	47,617,223
Cash	5,304,792,241	17,194,200	13,061,732	828,621	3,303,847	60,828,273	32,472,815	2,539,320	4,370,056	3,616,729
Trade notes and accounts receivable	13,752,686,880	15,973,182	11,892,884	987,336	3,092,962	101,398,962	43,281,356	5,799,082	24,436,211	4,578,076
Less: Allowance for bad debts	204,628,281	119,414	83,211	* 14,894	21,309	3,265,460	2,128,001	31,477	* 451,264	87,146
Inventories	1,991,084,160	19,018,663	15,899,348	437,622	2,721,693	25,826,746	4,693,829	1,168,728	10,205,903	3,586,146
U.S. Government obligations	3,450,379,836	* 110,955	* 110,955	0	0	207,572	* 167,969	d	d	d
Tax-exempt securities	1,965,804,968	196,269	196,269	0	0	519,353	451,551	d	d	d
Other current assets	5,376,537,641	10,332,611	8,447,223	467,552	1,417,837	40,747,614	25,998,620	1,078,686	6,712,265	900,596
Loans to shareholders	415,326,201	5,711,125	4,924,058	159,122	627,945	4,874,501	1,219,262	* 50,091	* 16,399	72,319
Mortgage and real estate loans	8,150,860,476	462,870	d	* 16,406	d	182,961	127,163	d	0	d
Other investments	37,164,497,375	18,050,870	14,779,632	843,500	2,427,738	204,443,585	77,481,819	11,905,527	77,639,812	4,152,346
Depreciable assets	12,350,049,023	156,473,629	126,336,970	10,329,194	19,807,465	478,139,012	242,553,012	26,990,443	66,345,740	35,736,641
Less: Accumulated depreciation	5,939,297,482	111,807,141	89,930,998	7,865,505	14,010,639	246,647,609	122,992,401	15,393,324	29,532,961	23,040,814
Depletable assets	1,038,272,659	2,410,079	254,179	2,070,592	* 85,308	711,075,799	649,902,092	18,634,152	36,820,845	4,710,481
Less: Accumulated depletion	635,713,864	545,645	d	456,425	d	466,707,578	436,871,723	4,309,433	24,117,396	775,690
Land	669,108,191	28,256,308	26,000,567	1,047,259	1,208,482	11,975,130	4,713,811	550,327	2,741,628	3,047,534
Intangible assets (amortizable)	6,390,056,314	4,115,607	3,203,284	73,274	839,049	108,306,328	76,360,462	1,542,140	6,626,886	9,578,034
Less: Accumulated amortization	1,176,992,099	1,063,589	800,437	50,787	212,365	39,927,143	31,256,661	922,467	3,464,994	799,833
Other assets	6,985,621,170	7,614,499	6,082,666	752,619	779,214	69,149,491	25,857,225	1,959,538	25,541,168	2,305,849
Total liabilities	97,048,445,409	172,385,078	140,662,355	9,625,486	22,097,237	1,061,127,538	592,032,202	51,569,231	203,902,592	47,617,223
Accounts payable	6,110,965,428	11,694,120	9,381,097	123,329	2,189,694	80,244,865	41,472,117	3,576,278	22,194,949	1,829,380
Mortgages, notes, bonds payable in less than 1 year	3,643,034,982	17,343,636	14,887,818	618,579	1,837,239	50,833,492	26,667,131	16,694,956	3,598,319	916,894
Other current liabilities	18,754,402,272	8,588,497	5,769,860	360,810	2,457,828	49,307,575	28,301,078	3,266,020	8,329,975	2,139,340
Loans from shareholders	775,414,324	18,343,384	16,154,842	557,975	1,630,567	15,679,134	6,968,642	d	d	2,651,441
Mortgages, notes, bonds payable in 1 year or more	14,997,734,091	41,615,215	35,016,066	2,548,182	4,050,968	332,466,976	199,345,861	15,242,675	47,381,437	11,072,383
Other liabilities	14,695,326,689	7,017,268	5,592,079	533,238	891,951	138,255,793	75,304,333	d	d	6,339,437
Net worth, total	38,071,567,622	67,782,958	53,860,593	4,883,374	9,038,991	394,339,704	213,983,040	-336,664	95,029,115	22,668,347
Capital stock	3,471,912,907	11,094,361	9,364,096	571,295	1,158,970	61,663,507	25,907,460	430,971	20,589,961	596,231
Additional paid-in capital	31,327,143,108	40,433,022	34,178,028	775,235	5,479,760	407,924,523	282,409,780	d	d	12,163,999
Retained earnings, appropriated	389,850,154	341,774	266,329	d	d	264,371	* 151,009	d	d	* 87,506
Retained earnings, unappropriated	5,950,929,042	20,212,197	13,897,287	3,667,942	2,646,968	-32,212,940	-54,636,389	-21,428,173	-3,651,631	12,332,322
Less: Cost of treasury stock	3,068,267,589	4,298,397	3,845,147	d	d	43,299,757	19,848,820	1,066,707	9,469,627	2,511,709
Total receipts	31,029,885,986	218,172,277	160,432,159	13,224,309	44,515,809	417,595,398	222,024,501	21,698,866	46,978,094	32,392,141
Business receipts	27,491,762,734	191,488,514	135,830,329	12,726,719	42,931,466	354,208,191	173,877,430	19,343,223	42,023,922	31,356,154
Dividends	155,535,013	76,516	64,479	* 3,723	8,314	17,649,535	16,805,869	* 23,803	424,013	28,488
Interest	1,107,460,209	188,131	158,354	12,292	17,484	2,638,933	1,124,004	407,450	523,362	23,678
Gross rents	187,849,284	1,290,604	1,241,373	24,659	24,572	1,447,596	120,227	44,959	58,498	40,140

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015

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

Item	All industries		Agriculture, forestry, fishing, and hunting					Mining				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Total receipts—continued												
Gross royalties	188,070,058	172,387	160,667	* 3,281	* 8,440	1,560,056	572,700	155,739	188,037	36,246		
Net short-term capital gain less net long-term loss	30,644,648	6,060	d	d	0	26,390	23,107	d	d	d		
Net long-term capital gain less net short-term loss	205,137,592	759,059	585,809	134,115	39,135	4,912,386	3,950,284	224,503	112,978	153,564		
Net gain, noncapital assets	126,133,019	d	d	134,782	253,031	4,317,112	2,787,848	d	d	259,083		
Tax-exempt interest	56,916,062	d	d	d	4,421	38,883	33,221	d	d	d		
Other receipts	1,480,377,369	22,758,636	21,345,251	184,441	1,228,945	30,796,317	22,729,809	1,401,913	3,141,075	492,775		
Total deductions [1]	29,102,346,228	208,799,263	163,617,272	12,571,726	42,610,266	452,702,322	239,934,958	30,776,880	51,954,538	30,766,561		
Cost of goods sold [2]	17,044,271,877	101,579,252	69,401,270	7,377,379	24,800,604	200,580,381	91,056,175	12,420,677	30,472,657	19,869,192		
Compensation of officers	501,399,581	4,027,075	2,593,039	354,081	1,079,955	4,115,524	1,796,924	127,074	128,588	388,815		
Salaries and wages	3,236,017,758	18,639,595	11,170,737	1,003,138	6,465,720	26,790,065	11,737,446	1,232,493	1,145,759	1,422,131		
Repairs and maintenance	218,679,907	4,875,919	3,770,862	364,837	740,221	2,907,734	589,465	182,450	40,800	395,868		
Bad debts	123,925,653	93,263	77,573	1,298	14,392	694,720	253,319	62,647	148,258	43,042		
Rents paid	529,238,782	10,291,429	9,407,280	210,353	673,797	9,202,717	2,610,855	487,001	248,498	814,740		
Taxes and licenses	579,597,882	4,423,310	2,982,866	298,846	1,141,598	10,990,183	6,241,451	1,267,651	583,943	610,661		
Interest paid	727,775,565	2,498,962	2,103,399	134,416	261,147	23,748,096	13,752,868	2,631,382	2,599,137	1,041,061		
Charitable contributions	18,581,315	80,574	72,315	3,408	4,851	88,985	46,428	* 735	8,938	21,584		
Amortization	227,780,389	449,091	365,969	21,279	61,843	28,528,507	25,236,298	455,400	1,834,611	209,766		
Depreciation	821,623,073	9,582,961	7,666,180	802,988	1,113,793	38,354,248	20,404,827	1,416,968	4,351,662	2,126,108		
Depletion	26,085,528	63,981	32,777	* 31,204	0	16,163,049	11,789,107	800,038	2,683,292	738,103		
Advertising	316,096,024	523,799	447,362	12,179	64,259	273,157	50,642	8,505	5,621	63,858		
Pension, profit-sharing, etc., plans	165,688,575	419,653	315,232	23,493	80,929	2,264,742	1,147,575	178,163	235,099	223,311		
Employee benefit programs	396,980,220	1,653,027	1,132,437	97,634	422,956	6,123,617	2,175,891	1,044,278	433,016	546,636		
Domestic production activities deduction	36,353,722	353,753	342,806	* 1,443	9,503	170,821	36,146	d	d	43,970		
Net loss, noncapital assets	60,765,488	137,387	114,015	* 19,071	4,301	9,432,615	3,616,805	d	d	8,865		
Other deductions	3,990,709,201	49,106,232	41,621,154	1,814,681	5,670,398	72,273,159	47,392,735	3,840,007	6,145,233	2,198,848		
Total receipts less total deductions	1,927,539,758	9,373,014	6,814,887	652,583	1,905,543	-35,106,924	-17,910,457	-9,078,014	-4,976,444	1,625,580		
Net income (less deficit)	2,033,654,723	9,405,549	d	d	1,901,122	-21,277,188	-5,036,472	-9,071,754	-4,683,990	1,717,549		
Income subject to tax	1,375,081,017	4,164,057	3,773,142	94,197	296,718	27,576,229	24,698,377	* 27,100	767,844	575,611		
Total income tax before credits	481,214,136	1,315,079	1,192,479	29,976	92,624	9,822,387	8,723,480	* 11,088	330,845	234,005		
Total income tax after credits	329,622,408	1,276,692	1,157,230	29,835	89,628	1,261,807	417,920	* 11,088	170,041	215,798		

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Mining— continued		Utilities					Construction				

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Mining— continued	Utilities					Construction			
		Total	Electric power generation, transmission, and distribution	Natural gas distribution	Water, sewage, and other systems	Combination gas and electric	Total	Construction of buildings	Heavy and civil engineering construction	Land subdivision
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total receipts—continued										
Gross royalties	607,334	120,731	95,850	* 7,588	* 16,872	420	115,904	13,940	83,908	* 10,897
Net short-term capital gain less net long-term loss	* 571	1,227,030	123,241	d	d	405,106	61,733	11,929	2,089	* 4,932
Net long-term capital gain less net short-term loss	471,057	2,463,291	1,560,995	362,530	29,194	510,573	2,095,400	455,897	821,134	151,985
Net gain, noncapital assets	669,275	5,277,767	4,335,369	464,649	16,120	461,649	2,736,733	704,837	d	d
Tax-exempt interest	3,785	41,507	24,119	d	d	15,414	134,690	62,939	d	d
Other receipts	3,030,744	14,174,139	8,863,145	1,835,418	325,561	3,150,015	13,897,760	5,369,178	3,313,095	958,682
Total deductions [1]	99,269,385	563,518,948	318,776,754	66,198,520	11,538,688	167,004,987	1,511,801,637	594,100,134	227,891,088	18,977,662
Cost of goods sold [2]	46,761,680	282,754,704	165,560,428	40,051,124	3,652,037	73,491,116	1,160,388,055	510,325,960	175,774,718	12,581,592
Compensation of officers	1,674,122	2,341,442	1,177,040	350,929	284,016	529,457	43,128,177	10,890,254	4,279,360	463,294
Salaries and wages	11,252,237	31,415,809	12,270,982	3,700,492	905,974	14,538,361	87,646,246	23,194,768	9,929,385	1,387,024
Repairs and maintenance	1,699,151	22,511,238	12,052,577	1,770,879	936,821	7,750,961	6,522,582	1,297,303	1,153,355	217,363
Bad debts	187,453	2,566,463	1,260,122	352,069	57,517	896,755	1,961,432	450,924	373,655	94,008
Rents paid	5,041,623	4,454,591	2,685,791	437,055	153,640	1,178,105	27,300,714	5,196,315	5,690,390	205,022
Taxes and licenses	2,286,476	22,647,795	12,277,570	1,648,244	666,479	8,055,501	26,706,981	5,711,419	3,866,855	425,582
Interest paid	3,723,648	31,781,592	20,966,326	2,446,044	834,341	7,534,881	7,405,527	2,313,113	1,763,773	681,799
Charitable contributions	11,300	322,315	189,585	22,637	10,485	* 99,608	212,015	72,592	46,419	5,002
Amortization	792,431	4,748,300	2,791,265	637,921	48,739	1,270,374	1,698,630	488,444	567,529	86,357
Depreciation	10,054,883	78,612,724	45,725,297	6,054,128	1,686,733	25,146,566	20,793,738	3,066,413	7,224,989	368,255
Depletion	152,509	942,606	76,100	838,259	* 1,293	26,954	124,932	1,254	105,642	d
Advertising	144,531	1,219,828	809,079	75,111	16,465	319,174	4,891,908	1,640,330	250,915	108,383
Pension, profit-sharing, etc., plans	480,594	5,328,532	d	d	d	d	4,696,187	1,294,682	742,265	33,169
Employee benefit programs	1,923,796	8,119,438	3,438,482	834,612	266,352	3,579,992	18,685,477	3,585,690	2,611,060	157,932
Domestic production activities deduction	65,643	208,525	d	d	9,800	d	888,884	476,198	170,314	* 9,959
Net loss, noncapital assets	321,172	2,189,806	1,203,913	d	d	659,536	601,550	68,418	423,693	d
Other deductions	12,696,337	61,353,242	33,571,067	6,446,496	1,682,035	19,653,645	98,148,601	24,026,053	12,916,772	2,109,661
Total receipts less total deductions	4,767,589	-2,929,880	-1,543,976	-2,691,920	270,460	1,035,556	70,791,079	21,129,709	12,220,604	305,587
Net income (less deficit)	-4,202,521	-2,683,117	d	d	d	d	71,679,645	21,085,422	13,183,382	295,883
Income subject to tax	1,507,297	5,894,976	1,630,185	1,058,974	199,049	* 2,996,768	14,102,255	5,828,869	3,398,383	251,463
Total income tax before credits	522,968	2,304,236	775,396	394,421	70,599	1,063,819	4,708,827	1,970,275	1,205,852	88,132
Total income tax after credits	446,960	1,461,042	388,052	280,910	68,111	723,968	3,901,508	1,873,283	542,032	78,632

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Construction—continued				Manufacturing					
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Number of returns	58,240	75,565	308,333	238,847	1,789	1,673	799	1,268	4,004	4,135
Total assets	44,006,941	44,897,992	141,868,221	13,074,075,006	107,717,012	65,325,831	212,189,959	33,939,934	96,822,330	33,241,684
Cash	7,226,405	9,088,662	26,522,969	454,866,554	2,392,561	1,975,746	4,879,306	1,855,111	5,028,958	2,993,002
Trade notes and accounts receivable	20,037,236	19,586,162	51,199,720	2,296,515,290	6,239,747	3,794,653	14,136,963	4,906,857	10,334,704	4,017,723
Less: Allowance for bad debts	142,620	126,140	356,778	21,233,211	193,386	79,407	153,470	91,096	134,545	86,177
Inventories	1,339,292	1,935,268	5,395,622	763,272,010	11,498,771	4,555,391	11,589,090	4,445,768	15,566,910	2,430,674
U.S. Government obligations	d	* 5,807	* 6,412	5,067,405	d	0	0	d	0	d
Tax-exempt securities	d	* 52,338	* 31,725	5,316,511	d	0	d	0	0	d
Other current assets	4,864,528	3,520,587	11,551,768	501,274,374	6,612,188	1,438,227	3,349,821	1,582,734	3,299,174	999,033
Loans to shareholders	724,180	779,452	3,300,466	131,938,008	96,180	* 8,076	d	d	d	413,735
Mortgage and real estate loans	* 15,896	* 10,166	316,462	24,953,597	d	0	* 25,422	0	* 1,165	d
Other investments	1,554,355	1,474,170	5,390,332	4,398,087,868	25,342,957	23,787,615	22,226,738	2,086,852	10,738,623	1,435,882
Depreciable assets	17,996,422	22,446,970	113,386,450	3,254,555,289	51,942,930	18,896,166	31,583,268	23,644,214	45,919,412	23,570,042
Less: Accumulated depreciation	12,811,549	17,090,891	84,894,571	1,825,064,336	32,028,058	10,827,454	14,931,229	11,982,983	25,219,333	14,006,524
Depletable assets	0	0	155,665	213,602,277	d	0	0	d	d	d
Less: Accumulated depletion	0	0	95,267	111,156,565	d	0	0	0	0	0
Land	268,700	280,845	2,073,637	87,379,699	740,302	1,015,683	893,866	453,865	1,490,903	522,979
Intangible assets (amortizable)	3,061,626	2,728,204	7,289,489	2,272,648,621	23,061,643	21,383,931	126,629,382	6,665,942	20,688,892	11,235,959
Less: Accumulated amortization	850,833	456,910	2,210,516	423,880,283	1,167,055	4,064,654	1,580,606	715,309	1,326,870	1,526,080
Other assets	720,436	663,281	2,804,637	1,045,931,899	10,973,805	3,441,857	13,436,824	775,283	10,317,037	1,837,439
Total liabilities	44,006,941	44,897,992	141,868,221	13,074,075,006	107,717,012	65,325,831	212,189,959	33,939,934	96,822,330	33,241,684
Accounts payable	7,094,382	8,759,850	23,746,633	1,377,864,344	14,597,210	4,642,938	6,460,360	3,730,405	10,243,140	2,442,006
Mortgages, notes, bonds payable in less than 1 year	2,265,911	2,312,132	8,985,592	801,721,530	6,002,164	2,724,845	6,182,309	1,062,756	4,287,046	927,556
Other current liabilities	9,341,198	9,217,102	19,874,566	1,018,432,754	6,275,484	3,960,147	6,941,433	3,682,922	6,636,769	2,395,452
Loans from shareholders	1,450,165	1,900,688	9,617,322	249,150,101	3,658,382	275,479	555,388	618,700	1,620,707	504,484
Mortgages, notes, bonds payable in 1 year or more	4,088,894	5,487,062	23,477,085	3,176,847,643	32,769,466	20,523,377	43,558,820	11,850,609	32,037,230	9,864,420
Other liabilities	1,321,527	1,150,779	4,389,240	1,589,198,812	7,307,314	5,048,334	33,118,499	3,128,775	8,162,809	2,939,439
Net worth, total	18,444,864	16,070,379	51,777,763	4,860,859,822	37,106,993	28,150,710	115,373,130	9,865,768	33,834,630	14,168,326
Capital stock	954,347	1,280,649	3,458,823	560,333,103	8,649,222	5,001,171	21,783,858	1,550,613	1,543,642	2,373,707
Additional paid-in capital	5,670,870	2,582,791	12,287,875	3,544,273,779	17,001,701	3,292,529	73,089,929	4,496,259	18,291,462	7,399,974
Retained earnings, appropriated	d	* 46,665	d	16,259,753	d	d	d	d	0	d
Retained earnings, unappropriated	d	14,115,112	d	2,258,023,279	27,396,568	25,867,056	18,473,850	4,353,731	16,106,397	4,796,497
Less: Cost of treasury stock	2,746,619	1,954,838	2,780,191	1,518,030,093	d	d	d	d	2,106,871	d
Total receipts	119,319,199	143,902,014	444,746,718	7,920,272,536	124,638,878	43,483,722	72,016,693	62,485,160	180,307,905	47,641,902
Business receipts	117,198,301	142,963,042	441,277,800	7,346,391,181	122,087,721	41,551,205	68,263,140	61,916,534	177,281,958	47,202,487
Dividends	7,287	2,314	15,095	72,394,012	242,802	1,287,968	1,646,631	17,515	1,473,793	* 13,275
Interest	32,616	19,106	79,721	71,637,232	110,421	66,458	292,444	16,488	134,007	80,989
Gross rents	9,047	15,313	301,838	31,062,313	247,754	30,518	31,854	11,492	44,372	18,986

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Construction—continued				Manufacturing					
	Electrical contractors	Plumbing, heating, and air-conditioning contractors	Other specialty trade contractors	Total	Animal food manufacturing and grain and oilseed milling	Sugar and confectionery product	Fruit and vegetable preserving and specialty food manufacturing	Dairy product	Meat and seafood processing	Bakeries and tortilla manufacturing
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total receipts—continued										
Gross royalties	0	0	7,158	100,596,951	515,056	259,200	d	* 169,869	22,857	d
Net short-term capital gain less net long-term loss	d	d	42,663	644,985	d	d	d	0	d	0
Net long-term capital gain less net short-term loss	432,040	19,415	214,929	52,299,821	334,611	86,497	36,260	16,530	402,253	* 34,056
Net gain, noncapital assets	76,626	106,083	862,594	39,770,240	125,240	d	83,812	d	102,537	24,816
Tax-exempt interest	d	d	17,272	308,115	d	d	d	d	d	d
Other receipts	1,561,606	767,571	1,927,648	205,167,686	974,151	188,349	1,445,811	276,610	845,226	194,058
Total deductions [1]	113,054,072	136,983,225	420,795,456	7,466,360,787	119,318,555	39,213,352	66,714,204	60,651,531	172,480,079	45,901,824
Cost of goods sold [2]	81,443,015	93,835,077	286,427,693	5,264,479,664	96,957,580	25,119,501	45,721,900	48,083,837	148,261,311	29,734,766
Compensation of officers	4,722,128	6,345,226	16,427,915	59,394,340	522,328	474,032	361,378	347,784	1,165,710	505,942
Salaries and wages	8,802,882	12,318,285	32,013,903	508,612,082	4,129,629	2,917,918	3,749,100	2,866,958	4,924,252	3,871,713
Repairs and maintenance	386,739	496,368	2,971,453	30,632,697	746,937	138,300	291,514	333,772	540,881	355,486
Bad debts	217,153	224,012	601,679	9,683,577	25,849	8,776	16,278	24,734	40,619	30,288
Rents paid	1,932,764	2,345,985	11,930,238	65,711,773	830,268	396,247	961,065	440,233	950,125	832,653
Taxes and licenses	2,905,786	3,647,380	10,149,959	118,594,019	851,269	468,344	739,305	561,071	1,451,330	806,063
Interest paid	366,581	500,401	1,779,860	178,983,401	1,583,403	658,018	2,385,786	626,799	1,427,279	422,513
Charitable contributions	22,916	23,755	41,331	7,508,847	149,726	55,377	69,339	41,226	77,178	24,457
Amortization	139,094	137,846	279,360	56,122,147	343,469	542,688	544,871	311,912	455,631	351,611
Depreciation	1,233,387	1,347,352	7,553,343	221,916,208	2,524,537	1,180,934	1,945,932	1,575,044	2,990,028	1,603,131
Depletion	d	0	15,391	5,916,951	d	d	d	* 1,297	0	d
Advertising	238,596	1,040,278	1,613,406	88,346,499	4,682,209	1,902,808	1,455,621	842,093	1,630,147	443,869
Pension, profit-sharing, etc., plans	619,793	698,386	1,307,893	51,276,886	454,834	258,055	467,946	297,533	542,563	427,300
Employee benefit programs	2,890,108	2,831,978	6,608,809	109,077,690	1,034,244	429,031	795,006	497,515	1,306,036	1,108,991
Domestic production activities deduction	65,286	52,096	115,031	24,413,678	374,775	228,088	348,780	107,180	434,186	91,960
Net loss, noncapital assets	d	4,197	55,924	10,115,747	d	d	d	39,013	21,769	d
Other deductions	7,059,243	11,134,605	40,902,268	655,574,583	4,038,988	4,401,530	6,746,148	3,554,826	6,259,739	5,242,022
Total receipts less total deductions	6,265,127	6,918,789	23,951,263	453,911,748	5,320,323	4,270,370	5,302,489	1,833,629	7,827,826	1,740,078
Net income (less deficit)	6,264,144	6,910,167	23,940,647	541,435,996	5,767,676	5,219,022	6,181,664	1,858,416	8,248,461	1,739,712
Income subject to tax	1,432,941	898,529	2,292,069	505,890,763	4,868,794	5,178,038	5,456,224	1,279,775	4,938,881	1,093,920
Total income tax before credits	478,545	280,804	665,219	177,271,398	1,706,904	1,810,422	1,907,895	445,642	1,739,983	380,281
Total income tax after credits	462,893	275,440	669,229	105,143,985	1,386,858	920,036	1,358,792	367,993	1,469,621	372,977

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of returns	3,176	225	1,094	2,892	23	1,530	2,548	45	5,986	1,555
Total assets	611,098,320	72,554,575	89,392,336	69,129,328	98,270,859	11,572,461	19,562,636	2,264,355	18,093,679	* 961,485
Cash	5,805,274	3,732,819	1,870,978	941,920	5,028,134	482,236	813,550	147,419	1,514,225	* 99,177
Trade notes and accounts receivable	291,297,511	4,879,637	1,241,236	6,561,943	939,534	1,931,880	2,614,254	427,763	3,288,945	* 254,394
Less: Allowance for bad debts	271,841	71,623	3,518	17,715	* 16,422	42,398	48,079	20,110	129,352	* 3,251
Inventories	13,859,216	3,117,715	1,016,457	13,756,734	4,465,658	2,388,478	4,209,548	843,681	4,725,717	* 415,010
U.S. Government obligations	0	0	0	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	* 193,653	0	0	0
Other current assets	4,254,249	2,389,911	1,969,676	2,263,912	3,013,667	489,568	481,915	120,368	992,746	* 96,881
Loans to shareholders	0	* 49,024	* 6,320	271,721	* 17,007	0	0	0	33,068	0
Mortgage and real estate loans	0	0	0	0	0	0	0	0	0	0
Other investments	162,072,105	0	0	0	0	0	0	0	0	0
Depreciable assets	60,859,598	28,460,030	14,078,969	18,373,306	8,528,441	9,169,282	11,570,934	1,092,992	4,588,910	* 187,530
Less: Accumulated depreciation	34,279,142	15,775,724	6,014,644	9,134,682	5,003,802	6,142,137	7,780,283	780,293	2,778,469	* 127,829
Depletable assets	0	0	0	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0	0	0	0
Land	1,136,808	1,008,603	203,860	1,583,252	* 249,209	117,318	175,132	0	120,846	0
Intangible assets (amortizable)	96,663,378	15,257,278	54,213,232	17,265,026	* 74,012,586	625,189	3,185,737	0	4,121,451	0
Less: Accumulated amortization	8,689,516	2,579,464	194,442	936,071	* 1,699,338	169,121	729,148	0	698,905	0
Other assets	18,162,901	2,624,376	8,792,179	1,963,890	937,634	528,648	762,601	88,912	622,809	* 3,287
Total liabilities	611,098,320	72,554,575	89,392,336	69,129,328	98,270,859	11,572,461	19,562,636	2,264,355	18,093,679	* 961,485
Accounts payable	311,510,822	4,936,066	3,575,243	2,306,913	1,228,809	1,287,240	1,885,000	310,481	2,556,808	* 84,216
Mortgages, notes, bonds payable in less than 1 year	10,613,034	16,794,976	2,857,714	6,103,406	* 17,277	824,987	1,881,850	225,052	1,446,499	* 167,540
Other current liabilities	15,124,724	5,853,788	2,442,996	2,853,240	11,807,657	747,438	904,093	191,146	1,496,620	* 76,345
Loans from shareholders	5,114,305	313,700	0	580,140	0	273,105	623,362	* 35,857	693,023	* 170,295
Mortgages, notes, bonds payable in 1 year or more	89,602,993	36,077,982	52,475,027	20,385,210	* 36,786,104	2,859,829	3,156,403	* 421,466	3,567,716	* 121,655
Other liabilities	22,249,281	10,469,400	0	5,923,593	0	662,431	914,494	166,753	1,739,528	* 14,690
Net worth, total	156,883,162	-1,891,337	20,639,720	30,974,826	25,563,519	4,917,430	10,197,433	913,601	6,593,486	* 326,744
Capital stock	15,838,660	2,392,781	15,124,782	3,598,834	956,805	981,532	523,059	13,988	688,905	* 236
Additional paid-in capital	150,825,426	16,646,862	0	8,875,656	0	2,217,423	3,935,526	0	5,336,488	0
Retained earnings, appropriated	* 88,940	0	0	0	0	0	0	0	0	0
Retained earnings, unappropriated	39,255,424	24,739,803	1,131,137	22,729,600	24,413,969	1,899,742	6,516,094	335,355	4,188,494	* 367,431
Less: Cost of treasury stock	49,125,289	45,670,783	0	4,229,264	0	181,268	0	0	3,620,402	0
Total receipts	189,634,049	56,140,598	25,828,469	38,366,597	52,251,196	0	0	3,176,866	32,679,511	1,912,312
Business receipts	178,401,849	51,835,494	24,543,398	36,135,440	44,263,246	15,694,317	25,736,662	3,144,553	31,321,425	1,870,764
Dividends	205,053	0	0	* 183,201	0	* 20,117	* 55,911	0	0	0
Interest	2,864,318	158,246	0	115,861	0	14,253	21,505	738	4,529	0
Gross rents	179,398	71,659	0	7,955	0	4,490	* 11,673	0	* 11,424	0

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total receipts—continued										
Gross royalties	1,241,062	d	d	* 854,790	d	* 15,551	* 39,640	d	* 320,801	d
Net short-term capital gain less net long-term loss	d	0	d	0	0	0	d	0	0	0
Net long-term capital gain less net short-term loss	340,200	51,911	* 115,149	d	d	2,656	d	* 7,930	d	d
Net gain, noncapital assets	107,373	270,652	28,641	109,437	* 373,825	d	* 14,115	* 907	53,456	0
Tax-exempt interest	d	* 2,435	d	d	d	* 132	* 2,243	d	d	0
Other receipts	6,293,776	1,833,191	942,189	484,619	91,673	95,948	234,091	d	716,954	* 15,930
Total deductions [1]	180,497,612	50,304,624	23,866,673	34,883,672	34,747,516	15,646,160	25,053,255	3,147,773	30,906,970	1,804,344
Cost of goods sold [2]	118,134,310	23,570,036	10,298,260	20,254,316	9,462,718	11,262,783	17,521,709	2,299,909	20,189,377	1,198,142
Compensation of officers	1,174,755	248,545	323,475	727,418	229,006	214,858	536,337	37,016	660,359	* 65,728
Salaries and wages	10,724,601	7,177,461	2,021,365	2,713,529	1,366,769	1,171,793	2,693,186	259,315	3,063,446	* 228,477
Repairs and maintenance	923,769	312,836	220,159	159,608	50,675	98,690	102,686	14,452	100,442	* 2,908
Bad debts	76,575	49,489	2,179	2,918	25,295	10,439	19,433	2,237	32,176	* 1,652
Rents paid	1,482,920	562,805	147,575	599,256	135,030	236,325	397,839	61,142	830,484	* 40,199
Taxes and licenses	1,929,699	1,044,692	2,471,159	2,524,614	12,442,603	239,803	377,287	42,375	623,056	28,138
Interest paid	8,014,548	1,328,349	2,771,873	1,115,091	1,245,890	273,232	349,178	34,680	334,585	* 22,551
Charitable contributions	225,166	149,707	d	23,864	d	3,921	3,735	d	16,479	d
Amortization	1,313,574	596,803	247,174	629,624	* 591,599	33,426	88,609	9,202	120,212	* 782
Depreciation	3,675,137	2,279,130	924,878	1,091,972	416,219	457,753	474,911	50,576	305,911	* 7,555
Depletion	0	d	0	d	0	d	0	0	0	0
Advertising	5,490,261	2,100,506	1,120,507	1,934,805	377,518	114,910	150,064	83,154	704,882	* 64,507
Pension, profit-sharing, etc., plans	844,824	627,172	195,310	223,414	* 251,080	78,341	111,015	7,535	127,279	* 1,642
Employee benefit programs	2,391,996	1,602,031	316,016	382,024	407,426	251,689	390,801	43,335	325,511	* 42,787
Domestic production activities deduction	842,813	261,970	d	223,499	d	23,918	53,735	d	* 5,552	0
Net loss, noncapital assets	172,169	d	* 3,222	d	d	d	86,394	d	45,094	d
Other deductions	23,080,494	8,361,500	2,470,219	2,193,275	6,898,729	1,172,046	1,696,337	198,493	3,422,126	98,981
Total receipts less total deductions	9,136,437	5,835,974	1,961,796	3,482,926	17,503,680	d	d	29,093	1,772,540	107,968
Net income (less deficit)	10,560,821	7,293,877	d	4,012,165	d	259,426	1,200,313	30,534	d	107,968
Income subject to tax	9,002,353	d	d	3,298,145	d	274,560	633,701	d	1,376,378	d
Total income tax before credits	3,148,608	d	626,311	1,153,626	d	94,696	221,565	d	480,753	d
Total income tax after credits	3,042,246	d	615,391	913,838	d	88,722	206,369	d	289,691	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Number of returns	1,637	10,831	244	2,076	23,512	143	1,007	766	814	1,945
Total assets	10,149,614	55,948,268	125,915,921	131,097,660	56,061,408	2,169,893,024	15,496,937	495,290,354	137,125,422	1,499,259,289
Cash	476,518	4,561,895	1,164,646	2,334,304	3,961,216	17,137,003	2,062,959	10,218,060	8,411,998	28,298,199
Trade notes and accounts receivable	2,811,263	6,696,648	7,478,921	13,094,836	13,930,915	509,215,316	2,428,976	112,941,816	22,212,796	137,104,441
Less: Allowance for bad debts	85,743	120,835	125,164	156,730	234,084	924,523	307,034	374,689	159,777	4,388,427
Inventories	2,117,545	9,677,790	7,275,935	9,289,361	4,618,761	36,378,600	1,640,421	22,289,661	9,384,432	56,557,348
U.S. Government obligations	0	0	0	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0	0	0	0
Other current assets	237,842	1,925,115	2,049,079	3,968,772	1,298,773	48,335,866	514,088	11,054,492	3,734,680	106,439,157
Loans to shareholders	0	258,421	* 10,485,163	2,484,175	0	20,556,968	57,724	769,132	31,227,608	1,003,879
Mortgage and real estate loans	0	* 130,899	* 68,453	0	0	0	0	0	0	0
Other investments	712,268	6,019,926	38,458,994	52,156,039	4,588,780	1,076,703,722	3,159,050	173,534,029	18,289,165	608,131,899
Depreciable assets	2,370,452	44,913,058	68,811,225	61,233,143	42,421,454	424,091,521	8,331,563	178,692,018	64,878,328	145,107,158
Less: Accumulated depreciation	1,336,403	30,105,188	39,304,843	38,705,423	31,508,408	209,413,768	5,151,410	99,507,932	38,704,947	77,075,632
Depletable assets	0	3,175,204	0	0	0	194,364,102	* 56,217	3,389,791	0	0
Less: Accumulated depletion	0	184,991	0	0	0	0	0	2,446,330	0	0
Land	64,689	1,740,256	1,673,563	884,115	511,152	27,943,821	331,963	3,480,956	918,484	3,068,913
Intangible assets (amortizable)	2,878,836	5,251,642	17,971,314	18,234,797	21,132,058	103,349,414	2,119,897	55,667,911	12,695,277	402,861,680
Less: Accumulated amortization	457,543	0	1,271,147	4,907,381	6,542,317	42,821,042	363,671	9,809,818	1,909,298	85,706,774
Other assets	269,810	3,038,819	10,591,425	11,015,852	1,437,533	69,188,728	611,317	35,311,540	6,116,846	177,834,780
Total liabilities	10,149,614	55,948,268	125,915,921	131,097,660	56,061,408	2,169,893,024	15,496,937	495,290,354	137,125,422	1,499,259,289
Accounts payable	2,352,450	4,163,578	6,059,170	12,817,444	5,166,865	117,131,810	989,644	36,499,785	9,621,571	86,685,330
Mortgages, notes, bonds payable in less than 1 year	446,995	2,664,870	2,120,712	5,224,346	2,587,812	63,084,343	652,150	85,959,183	2,246,260	115,822,127
Other current liabilities	874,127	4,434,865	4,002,578	5,918,827	4,603,921	80,732,188	2,008,071	16,683,054	7,632,414	202,751,882
Loans from shareholders	* 164,914	2,082,783	17,062,424	598,672	1,903,866	58,484,026	219,592	5,894,564	5,139,153	28,596,690
Mortgages, notes, bonds payable in 1 year or more	3,081,854	14,353,957	33,562,636	41,031,655	23,520,034	524,746,752	2,412,059	122,284,345	50,353,758	308,686,465
Other liabilities	702,746	6,029,607	18,581,184	10,450,895	7,230,797	168,537,188	3,202,185	80,877,843	13,426,866	219,262,068
Net worth, total	2,526,627	22,218,608	44,527,216	55,055,819	11,048,112	1,157,176,718	6,013,246	147,091,581	48,705,400	537,454,726
Capital stock	465,696	2,704,505	1,650,557	3,879,372	2,173,342	37,456,162	389,661	24,139,931	3,004,030	25,570,415
Additional paid-in capital	333,666	9,200,390	47,583,059	15,103,029	11,174,522	678,522,201	1,023,478	116,752,967	40,110,696	420,865,953
Retained earnings, appropriated	0	0	0	0	* 15,394	0	0	* 39,413	0	0
Retained earnings, unappropriated	1,934,590	12,210,515	-1,922,145	68,821,391	2,680,662	734,519,430	4,742,274	33,700,383	14,042,870	293,243,000
Less: Cost of treasury stock	* 207,325	0	0	0	4,995,808	0	0	27,541,113	8,452,196	0
Total receipts	11,121,927	89,714,056	58,367,351	110,406,027	78,351,211	1,329,920,999	18,453,739	221,424,968	63,949,263	457,007,020
Business receipts	10,888,630	88,434,061	56,877,260	104,747,717	76,805,387	1,248,495,929	18,101,644	204,794,804	60,402,924	367,170,338
Dividends	0	0	* 8,024	1,205,229	58,672	19,653,491	17,111	3,026,421	152,068	5,784,705
Interest	1,185	99,507	500,003	343,591	47,967	9,287,785	16,215	1,671,866	464,718	6,771,577
Gross rents	0	29,965	9,737	24,508	15,684	977,344	2,046	220,875	34,288	170,899

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total receipts—continued										
Gross royalties	d	30,133	29,008	1,981,293	d	1,460,439	* 34,292	2,925,544	628,060	29,732,923
Net short-term capital gain less net long-term loss	0	d	d	d	d	d	d	d	d	* 9,375
Net long-term capital gain less net short-term loss	0	138,544	90,524	96,669	73,692	4,924,269	* 23,244	1,646,192	* 65,432	16,544,945
Net gain, noncapital assets	* 2,017	135,766	d	d	258,368	998,087	15,724	1,418,410	19,411	3,610,682
Tax-exempt interest	d	1,592	d	d	* 1,472	d	d	d	d	4,475
Other receipts	60,434	768,555	789,974	1,866,055	1,002,591	44,067,622	222,927	5,718,840	2,182,005	27,207,102
Total deductions [1]	10,973,411	86,697,207	57,610,493	101,137,692	76,250,949	1,283,971,383	17,140,812	212,029,415	60,015,546	416,146,918
Cost of goods sold [2]	7,038,038	66,865,028	41,877,046	70,930,384	46,874,146	1,113,429,126	12,442,352	149,291,601	42,022,353	187,682,836
Compensation of officers	258,179	1,247,794	327,283	895,993	2,029,109	889,981	242,703	1,401,420	317,364	3,012,980
Salaries and wages	1,260,299	5,358,083	2,128,675	8,888,689	8,824,522	28,722,971	1,024,854	13,822,391	1,969,159	54,001,937
Repairs and maintenance	75,867	687,250	398,825	382,278	574,569	1,863,348	172,702	1,628,609	112,939	1,934,269
Bad debts	d	71,121	28,430	47,340	165,820	191,638	13,332	169,530	112,542	192,285
Rents paid	261,350	925,067	455,524	1,498,909	1,930,809	6,527,438	226,003	2,312,294	383,841	2,364,480
Taxes and licenses	193,065	1,309,751	699,955	1,370,698	1,871,691	21,312,608	276,154	2,102,125	470,393	5,517,728
Interest paid	175,134	1,086,488	2,066,784	2,002,159	1,900,902	15,999,873	403,583	7,286,797	1,427,809	21,449,582
Charitable contributions	* 1,972	11,970	16,141	81,162	9,348	585,027	9,720	82,341	10,179	3,668,296
Amortization	54,217	240,486	262,595	557,724	527,033	7,897,709	21,132	1,499,353	405,473	6,898,129
Depreciation	154,632	2,190,406	2,681,136	3,778,700	1,945,824	20,737,580	423,991	9,955,242	3,367,249	9,110,576
Depletion	0	181,525	d	d	0	4,487,210	* 10,564	258,495	d	0
Advertising	441,800	354,157	104,761	691,151	720,358	993,575	179,624	662,742	221,192	13,968,982
Pension, profit-sharing, etc., plans	24,310	290,975	1,244,166	1,175,440	247,741	4,038,394	56,902	2,436,482	374,917	4,098,993
Employee benefit programs	160,833	1,131,313	978,083	1,745,032	1,289,254	2,583,984	217,783	3,048,813	957,464	10,324,608
Domestic production activities deduction	d	96,209	116,332	629,398	98,195	1,491,663	68,658	875,304	405,706	2,102,103
Net loss, noncapital assets	4,860	27,576	d	d	143,540	2,466,418	15,365	478,852	d	1,828,972
Other deductions	840,368	4,622,007	4,078,041	6,331,475	6,097,189	49,752,840	1,335,991	14,727,023	7,349,363	86,990,262
Total receipts less total deductions	148,516	3,016,849	756,858	9,268,336	3,101,162	45,949,616	1,312,927	9,395,544	3,933,717	41,860,101
Net income (less deficit)	150,703	3,048,513	837,331	10,804,016	3,180,916	57,102,426	1,333,060	12,933,959	4,263,025	63,873,879
Income subject to tax	* 231,485	1,214,203	1,234,519	9,173,598	1,549,340	65,771,830	854,145	16,075,422	4,366,525	67,035,587
Total income tax before credits	* 80,584	419,460	431,553	3,210,476	533,607	23,031,818	297,867	5,625,338	1,526,898	23,505,057
Total income tax after credits	* 68,200	345,132	282,270	1,922,275	480,572	6,377,224	262,284	3,592,560	1,261,877	14,942,228

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Number of returns	1,774	1,965	2,010	9,040	1,075	2,276	1,382	3,780	3,184	967
Total assets	50,250,027	312,555,289	136,310,773	127,711,010	60,321,310	25,196,769	64,308,372	113,859,347	125,702,944	195,610,450
Cash	1,677,091	2,353,726	7,776,298	8,900,746	2,193,321	1,878,839	2,145,976	4,214,245	7,045,516	2,880,052
Trade notes and accounts receivable	8,308,454	45,730,967	15,348,162	19,904,135	9,250,818	3,127,865	4,450,713	10,199,029	17,988,725	53,698,834
Less: Allowance for bad debts	106,208	225,979	207,131	316,613	364,110	62,826	96,995	276,766	350,231	122,050
Inventories	5,400,043	8,625,481	12,215,943	16,171,037	8,914,556	3,408,878	3,946,871	6,631,971	20,677,041	11,647,329
U.S. Government obligations	d	0	d	d	d	0	0	d	d	d
Tax-exempt securities	d	d	d	d	d	0	0	* 139,804	0	d
Other current assets	3,191,175	11,100,838	6,364,066	4,950,927	2,211,342	998,203	1,819,738	5,836,973	3,475,056	2,768,214
Loans to shareholders	147,504	20,112,664	1,360,673	819,593	* 156,234	121,767	* 3,039,731	258,191	181,775	d
Mortgage and real estate loans	d	0	d	* 29,279	0	0	d	* 58,156	d	d
Other investments	9,612,459	133,807,752	38,651,050	18,524,001	12,236,239	2,514,069	21,046,379	16,329,167	19,558,822	63,034,815
Depreciable assets	19,859,764	43,722,377	52,293,635	69,757,836	34,644,967	15,842,764	28,261,045	67,182,199	86,478,741	43,229,083
Less: Accumulated depreciation	12,689,365	25,230,953	26,446,254	43,434,158	20,364,409	8,974,977	16,985,957	40,662,662	48,873,725	24,226,863
Depletable assets	d	d	d	d	d	92,498	d	d	d	d
Less: Accumulated depletion	0	d	117,950	d	d	* 23,841	d	d	* 925,220	d
Land	583,781	800,643	1,460,529	951,829	297,149	542,985	356,491	6,484,190	1,841,816	921,802
Intangible assets (amortizable)	12,105,202	64,335,728	22,842,489	29,282,993	7,603,951	5,177,481	8,829,874	30,409,466	16,051,510	18,803,753
Less: Accumulated amortization	2,993,723	6,490,164	4,116,897	4,647,772	1,327,731	930,917	1,616,231	3,402,966	3,653,808	4,745,075
Other assets	5,134,502	13,910,657	7,317,409	6,680,902	4,831,070	1,483,982	9,081,909	3,717,826	4,822,591	27,527,848
Total liabilities	50,250,027	312,555,289	136,310,773	127,711,010	60,321,310	25,196,769	64,308,372	113,859,347	125,702,944	195,610,450
Accounts payable	5,211,612	46,422,849	9,470,569	14,732,400	9,166,325	1,900,322	3,194,045	6,617,390	15,642,676	37,305,938
Mortgages, notes, bonds payable in less than 1 year	2,608,247	19,131,428	7,224,214	7,415,732	2,383,640	860,771	2,245,403	4,149,226	3,054,762	16,830,093
Other current liabilities	14,635,531	19,702,720	9,114,988	8,265,286	4,274,264	1,309,185	4,503,410	5,758,418	7,098,565	5,832,880
Loans from shareholders	695,683	7,450,901	2,158,752	3,284,034	1,188,175	810,192	5,644,973	929,606	2,771,239	804,945
Mortgages, notes, bonds payable in 1 year or more	17,926,880	54,682,199	39,383,847	44,549,565	14,656,553	6,769,051	12,879,882	27,020,682	39,567,611	51,894,983
Other liabilities	4,622,340	24,959,499	17,308,574	8,376,294	9,326,849	1,583,632	7,520,277	10,401,495	18,631,610	15,847,371
Net worth, total	4,549,734	140,205,694	51,649,830	41,087,699	19,325,504	11,963,617	28,320,381	58,982,529	38,936,481	67,094,240
Capital stock	3,030,828	11,567,710	4,602,523	d	d	2,411,274	4,171,529	3,869,392	4,555,767	6,321,255
Additional paid-in capital	7,767,471	116,036,486	52,685,696	19,582,231	14,535,637	10,433,820	30,637,698	57,761,769	30,753,426	59,966,091
Retained earnings, appropriated	d	d	0	d	d	d	d	d	d	d
Retained earnings, unappropriated	10,293,116	121,318,387	8,779,965	18,973,616	3,907,822	-117,044	3,847,299	-2,402,595	7,239,936	5,089,375
Less: Cost of treasury stock	d	d	14,418,354	3,503,367	1,264,364	d	d	d	d	d
Total receipts	58,001,548	108,902,008	83,235,776	d	d	20,914,508	32,265,154	d	126,544,525	d
Business receipts	56,603,158	98,167,715	79,770,912	141,588,606	62,167,712	20,557,831	30,599,826	73,549,315	123,691,694	90,055,159
Dividends	210,700	3,593,060	510,784	213,155	346,502	* 44,563	267,131	128,590	55,701	396,616
Interest	106,013	546,626	347,143	229,507	295,428	59,518	72,481	157,029	776,770	1,114,975
Gross rents	14,136	24,090	14,860	39,826	15,369	2,933	12,587	84,553	60,951	47,888

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total receipts—continued										
Gross royalties	464,703	4,123,300	643,209	151,632	590,275	56,375	654,932	37,587	25,760	* 135,588
Net short-term capital gain less net long-term loss	d	d	d	d	d	0	d	d	d	d
Net long-term capital gain less net short-term loss	91,861	421,604	160,089	587,718	103,344	47,447	* 98,298	131,983	54,449	361,174
Net gain, noncapital assets	43,672	58,250	526,488	d	d	16,699	69,489	665,808	90,374	124,598
Tax-exempt interest	d	d	d	6,986	* 588	d	d	3,550	d	d
Other receipts	466,241	1,967,287	1,259,445	925,818	402,191	d	489,867	d	1,788,178	1,382,346
Total deductions [1]	54,056,800	93,728,252	77,794,582	136,404,151	59,989,056	20,438,281	31,602,505	71,883,589	127,535,631	92,882,013
Cost of goods sold [2]	34,077,792	45,996,689	52,409,008	100,799,533	40,751,924	14,380,331	20,416,428	49,839,011	103,697,010	75,202,181
Compensation of officers	1,157,000	1,017,916	871,661	2,467,688	400,549	364,452	522,681	743,603	685,542	444,315
Salaries and wages	5,879,506	9,282,593	5,473,469	8,173,641	4,602,008	1,359,475	1,853,981	3,910,921	3,767,967	3,047,353
Repairs and maintenance	280,314	789,207	638,703	556,835	565,597	200,721	258,034	350,328	963,161	264,775
Bad debts	85,980	84,091	82,197	217,623	108,709	22,851	32,160	98,380	397,045	48,889
Rents paid	917,293	951,805	926,195	2,092,766	936,732	353,556	390,791	1,531,519	998,859	664,688
Taxes and licenses	791,731	1,566,189	958,823	2,005,890	890,051	332,952	517,639	1,424,209	1,203,172	596,544
Interest paid	1,099,224	3,021,077	2,404,356	2,865,577	1,280,122	464,126	803,198	2,236,000	2,785,335	3,326,517
Charitable contributions	28,370	144,267	54,044	22,228	12,900	1,078	38,828	31,207	16,028	8,914
Amortization	425,717	1,279,094	775,790	900,047	229,844	118,447	144,413	590,675	426,269	484,261
Depreciation	1,182,733	2,582,909	3,171,064	4,051,115	2,224,378	824,262	1,180,532	3,795,504	4,460,078	2,266,633
Depletion	0	d	65,919	0	0	d	d	419,917	219,608	d
Advertising	957,664	6,788,856	386,691	605,901	893,136	144,378	78,401	228,589	79,022	135,395
Pension, profit-sharing, etc., plans	447,340	1,538,083	411,029	570,431	723,522	176,945	795,494	550,044	1,146,799	648,303
Employee benefit programs	1,126,889	1,859,063	1,036,823	2,217,714	1,514,973	315,475	590,143	1,514,752	1,576,311	798,598
Domestic production activities deduction	275,176	761,688	487,506	197,600	216,778	22,466	44,819	165,411	147,150	62,783
Net loss, noncapital assets	31,208	d	33,130	71,077	26,624	d	d	51,638	268,815	d
Other deductions	5,292,862	16,007,352	7,608,175	8,588,486	4,611,206	1,326,790	3,878,651	4,401,882	4,697,459	4,760,117
Total receipts less total deductions	3,944,748	15,173,757	5,441,194	d	d	476,227	662,650	d	-991,106	d
Net income (less deficit)	4,162,784	18,575,719	6,316,597	7,888,223	4,658,223	509,518	1,652,175	4,124,513	-965,498	947,820
Income subject to tax	2,967,548	18,148,708	6,215,434	2,960,010	3,233,130	322,847	1,635,691	2,047,416	1,628,797	771,554
Total income tax before credits	1,037,197	6,351,931	2,177,569	1,030,712	1,134,176	114,610	574,507	723,449	572,374	280,095
Total income tax after credits	744,943	2,778,428	1,666,096	882,351	922,958	105,184	142,881	668,814	549,009	244,129

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Number of returns	1,471	2,320	21,730	7,352	893	2,473	13,704	2,592	3,766	2,154
Total assets	38,214,247	15,603,478	56,649,973	40,758,074	33,917,214	11,409,022	308,540,691	328,354,144	72,668,115	55,854,960
Cash	1,508,308	1,262,975	5,035,993	3,818,078	3,324,086	1,114,965	7,850,398	8,638,565	6,532,729	2,997,235
Trade notes and accounts receivable	4,311,721	2,708,263	11,173,856	9,594,244	3,804,924	1,735,987	14,870,789	75,617,702	11,446,873	8,166,428
Less: Allowance for bad debts	55,732	36,639	134,650	165,241	68,559	30,058	326,180	825,094	210,541	220,998
Inventories	6,272,566	2,175,002	9,115,549	4,855,645	3,861,411	1,026,340	16,531,512	25,922,505	7,851,760	3,914,323
U.S. Government obligations	0	d	d	* 74,592	0	0	* 41,043	0	d	0
Tax-exempt securities	d	* 127,871	0	d	d	0	* 107,987	d	d	0
Other current assets	520,395	607,776	1,960,303	1,601,283	1,840,128	420,906	3,689,708	14,394,300	3,043,488	3,193,015
Loans to shareholders	d	d	d	d	* 59,693	d	d	19,888,146	291,434	* 123,716
Mortgage and real estate loans	0	0	* 84,052	* 34,483	d	d	d	d	d	0
Other investments	5,248,601	1,491,912	9,215,414	5,580,776	6,890,885	1,885,683	152,550,888	114,084,341	19,243,670	15,567,972
Depreciable assets	15,947,570	10,939,861	42,183,735	20,754,758	14,073,946	9,276,901	51,317,021	66,987,488	16,754,640	12,512,371
Less: Accumulated depreciation	9,609,214	7,508,666	31,454,633	14,125,053	8,603,502	6,196,919	35,176,079	35,845,858	10,730,980	8,323,935
Depletable assets	0	0	d	0	d	0	0	d	d	0
Less: Accumulated depletion	0	0	0	0	0	0	0	d	d	0
Land	420,114	99,289	473,886	412,836	196,808	171,237	1,062,277	983,417	511,097	224,150
Intangible assets (amortizable)	12,791,873	2,745,003	8,169,890	6,515,934	6,998,951	1,832,759	29,258,363	33,160,577	17,975,587	21,847,162
Less: Accumulated amortization	855,057	186,021	2,141,595	686,171	1,368,947	327,852	6,346,228	6,368,971	2,827,705	5,219,499
Other assets	1,518,066	1,123,249	2,442,032	2,110,206	2,899,832	406,208	72,700,941	11,655,260	2,726,812	873,021
Total liabilities	38,214,247	15,603,478	56,649,973	40,758,074	33,917,214	11,409,022	308,540,691	328,354,144	72,668,115	55,854,960
Accounts payable	2,503,954	1,861,460	4,726,126	4,553,393	2,871,982	872,560	7,919,277	39,303,372	8,054,252	3,024,927
Mortgages, notes, bonds payable in less than 1 year	539,320	621,986	2,830,864	1,786,032	755,787	684,092	4,131,435	35,785,448	2,164,480	3,423,394
Other current liabilities	1,769,667	857,129	3,536,790	4,007,478	3,936,708	712,280	9,596,614	16,973,452	7,137,692	5,204,900
Loans from shareholders	* 89,861	439,133	2,738,260	1,158,185	1,390,565	549,561	3,795,275	24,672,061	1,933,864	620,249
Mortgages, notes, bonds payable in 1 year or more	9,937,609	2,460,805	19,433,927	9,294,509	16,395,445	3,714,814	97,863,620	84,710,593	13,782,184	16,302,120
Other liabilities	4,103,181	650,258	3,433,719	3,527,365	4,009,866	644,497	12,956,270	25,800,099	3,233,636	7,763,511
Net worth, total	19,270,655	8,712,707	19,950,286	16,431,113	4,556,862	4,231,218	172,278,200	101,129,118	36,362,008	19,315,860
Capital stock	740,925	387,008	1,662,298	8,104,440	2,304,643	598,715	38,737,706	11,627,820	10,247,942	5,170,885
Additional paid-in capital	3,016,615	1,568,045	8,076,868	5,672,922	3,883,806	2,248,062	121,084,601	60,366,908	24,812,283	10,948,999
Retained earnings, appropriated	d	d	* 139,386	d	d	0	* 122,453	* 178,279	d	0
Retained earnings, unappropriated	15,793,561	8,001,016	13,026,732	4,761,980	3,710,980	1,524,723	33,624,797	67,718,510	21,403,427	9,101,291
Less: Cost of treasury stock	d	d	2,954,999	d	d	140,281	21,291,357	38,762,399	d	5,905,514
Total receipts	d	18,624,105	73,797,805	56,091,831	29,449,983	14,774,128	117,326,258	153,167,047	49,488,006	43,133,793
Business receipts	31,690,095	18,370,359	71,852,008	55,413,033	28,576,512	14,608,900	114,771,016	140,539,856	45,930,155	39,286,725
Dividends	6,435	5,093	85,273	69,454	70,412	* 3,178	232,036	2,694,566	347,723	211,604
Interest	32,095	12,365	259,001	72,464	210,243	6,278	128,992	3,091,522	66,415	304,106
Gross rents	7,304	* 1,982	26,372	4,923	11,953	5,283	57,697	2,046,780	83,041	1,362,672

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total receipts—continued										
Gross royalties	* 12,778	d	41,001	65,839	126,201	d	651,956	1,339,927	761,952	346,902
Net short-term capital gain less net long-term loss	d	0	d	* 778	d	0	* 326	d	* 95,349	d
Net long-term capital gain less net short-term loss	* 4,492	* 5,522	39,776	22,107	* 3,309	* 23,198	163,005	410,152	313,792	411,740
Net gain, noncapital assets	7,852	50,848	247,333	40,010	22,488	16,667	200,387	455,904	192,326	187,166
Tax-exempt interest	d	d	d	1,668	d	d	15,424	d	6,135	d
Other receipts	206,591	175,182	1,243,796	401,554	414,030	97,075	1,105,419	2,550,950	1,691,118	1,012,721
Total deductions [1]	30,409,448	17,766,118	69,345,425	53,615,789	28,476,600	14,058,884	109,500,722	148,014,877	45,173,641	41,773,933
Cost of goods sold [2]	22,852,959	13,630,312	45,583,296	39,516,645	21,997,454	8,742,329	77,586,608	104,588,516	29,443,489	19,582,746
Compensation of officers	644,475	395,403	2,666,090	1,156,258	330,912	645,690	2,398,323	730,252	811,437	520,826
Salaries and wages	1,712,890	967,877	5,467,213	3,568,144	1,333,748	1,289,430	8,096,339	9,125,743	5,414,333	5,798,018
Repairs and maintenance	163,358	66,167	424,296	349,920	85,287	211,369	414,104	517,757	221,520	206,977
Bad debts	29,600	10,543	93,662	65,739	30,106	15,459	92,859	269,691	74,421	101,101
Rents paid	260,604	312,429	1,363,431	884,528	294,530	294,689	1,624,740	1,440,079	525,426	821,910
Taxes and licenses	471,630	330,852	1,599,222	1,031,081	416,865	406,651	2,310,074	1,193,551	779,963	664,472
Interest paid	375,927	213,341	1,344,317	663,627	1,104,594	264,924	1,818,431	3,696,764	683,916	1,165,650
Charitable contributions	14,815	4,167	19,854	9,724	5,479	1,781	50,257	75,283	26,162	20,724
Amortization	307,975	62,306	296,907	147,084	156,041	73,358	816,781	766,736	238,598	672,466
Depreciation	1,312,346	555,560	1,977,353	1,132,527	886,233	485,516	2,627,890	6,138,746	959,945	1,946,134
Depletion	d	0	d	d	0	d	0	* 2,183	d	d
Advertising	31,949	23,574	474,112	296,893	48,294	33,512	681,571	538,198	208,038	292,775
Pension, profit-sharing, etc., plans	171,361	146,217	489,455	279,521	202,848	94,456	1,099,087	696,516	296,053	504,080
Employee benefit programs	607,623	385,496	1,501,374	1,052,671	361,308	364,696	2,183,198	2,385,620	1,040,589	731,783
Domestic production activities deduction	81,379	18,015	142,521	55,168	79,547	21,081	384,638	337,446	199,461	121,719
Net loss, noncapital assets	d	1,112	d	d	4,560	d	21,458	115,999	d	d
Other deductions	1,358,032	642,748	5,845,465	3,396,659	1,138,991	1,101,426	7,294,365	15,385,797	4,152,033	8,595,640
Total receipts less total deductions	d	857,987	4,452,379	2,476,042	973,184	715,243	7,825,536	5,152,171	4,314,364	1,358,860
Net income (less deficit)	1,566,998	860,603	4,558,547	2,503,376	1,092,835	720,195	8,063,947	8,332,759	4,617,968	1,953,480
Income subject to tax	867,649	223,964	1,958,728	663,075	951,299	293,480	5,568,301	9,369,283	3,700,321	1,439,791
Total income tax before credits	303,138	76,018	671,480	226,011	333,183	98,442	1,931,957	3,275,197	1,288,797	503,725
Total income tax after credits	288,272	70,594	594,397	196,420	281,043	93,876	1,679,108	1,446,691	869,690	289,003

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	1,461	4,172	574	4,810	1,628	1,567	551	3,862	3,578	886
Number of returns										
Total assets	32,799,944	24,506,968	82,008,972	132,289,416	453,179,358	84,760,737	67,111,113	392,912,625	323,709,561	675,792,970
Cash	2,540,395	2,689,041	2,687,503	6,039,268	19,206,258	4,465,527	1,586,174	40,600,759	13,182,803	43,041,703
Trade notes and accounts receivable	4,493,785	4,082,566	18,719,036	21,872,519	43,884,387	15,192,041	15,688,330	44,625,984	31,612,278	57,477,147
Less: Allowance for bad debts	91,305	49,822	129,370	356,311	893,557	209,677	128,714	485,465	456,343	391,292
Inventories	3,884,317	4,139,181	8,373,180	14,746,299	10,713,569	4,756,958	3,938,366	19,508,538	13,333,189	19,250,609
U.S. Government obligations	d	0	d	0	0	0	d	d	d	d
Tax-exempt securities	d	* 38,470	d	0	0	d	d	d	0	d
Other current assets	1,163,732	1,120,422	5,056,164	6,532,862	38,876,649	5,364,615	6,098,758	21,425,962	7,284,736	16,498,653
Loans to shareholders	* 52,808	78,635	* 64,799	1,873,529	d	d	* 330,825	134,828	d	* 56,839
Mortgage and real estate loans	d	0	0	0	0	0	0	d	* 18,655	d
Other investments	4,769,839	2,577,807	12,304,541	34,651,806	214,820,676	9,166,498	23,159,209	118,670,265	132,506,841	360,955,789
Depreciable assets	8,687,253	14,483,505	18,221,981	29,030,446	73,540,421	16,198,617	6,879,573	151,407,634	33,079,477	68,609,943
Less: Accumulated depreciation	5,096,571	9,816,033	10,474,333	17,656,858	41,076,499	10,026,869	4,562,186	94,699,122	20,762,896	41,556,703
Depletable assets	d	0	0	0	0	0	0	0	0	0
Less: Accumulated depletion	d	0	0	0	0	0	0	d	0	d
Land	212,862	186,143	333,026	565,391	1,141,694	364,671	206,752	3,234,376	1,011,693	711,513
Intangible assets (amortizable)	12,254,807	3,448,129	28,317,160	35,925,793	39,410,739	44,569,890	20,099,033	71,718,509	112,205,391	35,126,234
Less: Accumulated amortization	1,846,494	605,311	d	5,820,361	14,193,983	23,897,745	9,431,069	14,355,835	19,100,312	9,258,759
Other assets	1,744,625	2,134,234	4,792,834	4,885,032	67,626,673	18,765,288	3,097,451	31,074,643	15,600,346	97,920,898
Total liabilities	32,799,944	24,506,968	82,008,972	132,289,416	453,179,358	84,760,737	67,111,113	392,912,625	323,709,561	675,792,970
Accounts payable	2,592,516	1,987,308	5,828,798	12,164,813	37,257,862	6,323,273	12,675,440	36,273,786	24,884,852	53,411,930
Mortgages, notes, bonds payable in less than 1 year	1,392,847	1,735,230	2,161,344	5,544,743	31,463,161	2,607,095	5,400,874	19,490,558	9,932,919	101,381,333
Other current liabilities	2,630,230	1,973,646	13,314,378	14,545,434	77,531,591	12,516,405	3,712,640	26,870,908	21,792,308	50,853,064
Loans from shareholders	1,996,651	480,567	145,615	2,362,667	1,936,624	482,845	8,062,443	5,756,388	8,419,667	409,775
Mortgages, notes, bonds payable in 1 year or more	9,081,923	6,090,283	7,081,029	29,579,618	156,829,288	35,751,299	3,315,706	98,906,655	54,896,541	118,861,199
Other liabilities	3,900,218	2,131,100	24,675,140	13,810,400	68,863,039	21,787,254	3,111,178	28,121,930	63,746,414	136,294,616
Net worth, total	11,205,559	10,108,834	28,802,669	54,281,741	79,297,795	5,292,566	30,832,833	177,492,399	140,036,861	214,581,055
Capital stock	1,579,512	851,276	2,997,632	6,886,709	101,941,946	2,246,420	1,856,306	19,848,323	16,669,161	4,205,915
Additional paid-in capital	8,520,128	6,376,592	12,041,317	40,880,753	87,486,233	d	36,112,676	d	d	67,336,841
Retained earnings, appropriated	d	0	d	d	* 136,560	d	0	d	d	d
Retained earnings, unappropriated	3,327,351	6,734,772	18,773,937	20,265,836	41,508,295	-49,320,398	-5,759,364	-75,688,647	42,857,975	211,567,948
Less: Cost of treasury stock	d	3,853,806	d	d	151,775,240	8,781,698	1,376,785	52,080,167	23,820,893	d
Total receipts	31,971,219	27,350,183	60,684,326	104,602,003	277,289,200	64,821,318	32,062,958	231,555,641	120,251,523	241,902,559
Business receipts	31,525,528	26,800,534	56,811,005	100,285,883	233,930,439	59,086,498	31,688,914	211,238,001	113,654,644	150,141,827
Dividends	12,703	163,246	132,463	1,113,922	589,365	d	d	1,104,371	711,566	11,808,485
Interest	60,727	125,034	566,839	151,059	922,711	278,242	34,295	487,419	1,297,334	24,567,187
Gross rents	8,540	11,134	163,321	10,301	* 2,276,384	40,381	* 2,485	48,282	79,678	5,761,634

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total receipts—continued										
Gross royalties	127,698	* 11,201	913,403	674,117	19,484,618	d	d	10,056,782	1,022,522	2,545,919
Net short-term capital gain less net long-term loss	d	0	d	* 842	* 181,740	d	0	50,658	d	d
Net long-term capital gain less net short-term loss	42,688	17,646	1,072,227	758,757	448,922	214,419	* 15,403	2,165,825	328,261	1,401,131
Net gain, noncapital assets	6,320	36,728	219,169	124,419	60,046	3,804,195	* 13,502	1,390,303	96,782	18,428,778
Tax-exempt interest	d	2,119	d	2,114	43,923	d	d	10,526	d	d
Other receipts	d	182,542	d	1,480,589	19,351,052	658,418	218,202	5,003,473	3,058,552	27,184,609
Total deductions [1]	30,531,123	26,330,693	56,027,677	98,355,618	238,416,430	63,777,722	31,752,921	217,798,066	114,248,266	203,738,230
Cost of goods sold [2]	21,548,323	17,833,513	41,262,564	67,809,101	132,928,326	34,071,245	19,998,496	131,968,484	65,199,219	103,981,834
Compensation of officers	408,961	555,865	444,301	1,466,695	1,856,443	523,216	283,884	2,128,684	2,015,092	1,267,864
Salaries and wages	2,793,681	2,419,348	7,619,661	9,404,290	36,793,321	7,776,379	3,334,808	30,142,361	15,159,318	17,639,340
Repairs and maintenance	98,802	137,499	127,789	326,148	1,164,393	271,592	79,627	1,544,834	593,604	1,166,367
Bad debts	38,032	31,029	146,956	108,421	242,400	168,852	42,126	228,831	d	2,699,156
Rents paid	354,382	401,088	490,526	1,114,177	1,424,700	664,580	385,780	1,679,867	1,236,028	1,491,906
Taxes and licenses	522,859	539,757	1,156,860	1,308,671	4,397,331	1,012,807	316,281	3,040,027	2,175,402	1,505,676
Interest paid	674,368	482,041	704,145	2,197,729	4,448,585	2,163,531	479,820	4,158,535	4,516,004	21,235,060
Charitable contributions	7,868	6,887	26,406	42,273	170,238	6,527	5,359	169,291	49,958	186,810
Amortization	257,779	105,450	159,235	636,516	175,740	1,664,477	280,758	2,208,764	1,602,896	1,414,905
Depreciation	536,088	822,513	1,404,991	1,846,361	6,938,552	1,086,410	599,369	11,167,219	2,183,761	6,767,680
Depletion	d	0	0	0	0	0	0	0	d	0
Advertising	265,880	140,741	247,890	651,468	3,579,281	361,479	709,044	2,398,016	919,302	2,109,104
Pension, profit-sharing, etc., plans	136,068	130,607	686,118	1,013,580	993,627	1,171,638	558,164	1,067,523	720,211	775,295
Employee benefit programs	619,924	831,617	1,214,893	2,242,765	4,044,707	4,288,489	565,420	4,308,670	2,529,540	2,479,615
Domestic production activities deduction	90,270	26,007	249,101	273,211	2,516,506	132,922	10,816	1,187,042	506,970	734,995
Net loss, noncapital assets	d	30,499	50,031	56,234	920,453	149,965	40,697	429,569	115,374	51,825
Other deductions	2,144,619	1,836,233	36,210	7,857,976	35,821,826	8,263,614	4,062,441	19,970,348	14,586,341	38,230,798
Total receipts less total deductions	1,440,096	1,019,490	4,656,650	6,246,385	38,872,771	1,043,596	310,037	13,757,574	6,003,257	38,164,330
Net income (less deficit)	1,450,270	1,092,096	4,744,949	7,859,060	44,803,499	1,572,548	428,207	17,361,302	7,602,318	43,402,729
Income subject to tax	1,325,924	492,294	5,018,658	6,616,576	40,727,670	1,699,687	498,048	19,818,495	7,123,061	42,376,899
Total income tax before credits	456,768	167,123	1,755,881	2,323,910	14,254,221	599,070	173,688	6,958,102	2,483,697	14,842,509
Total income tax after credits	428,953	111,799	1,475,877	1,219,091	9,806,116	259,047	92,513	4,131,503	1,688,940	3,665,768

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Number of returns	2,295	3,225	5,673	1,413	1,052	1,565	11,286	9,920	17,702	391,422	
Total assets	129,680,414	98,643,120	1,146,394,841	462,300,601	43,497,398	35,064,618	49,420,641	328,759,616	99,271,201	3,402,893,145	
Cash	2,365,432	5,615,330	55,311,271	24,383,263	3,894,243	2,682,628	3,349,812	13,921,089	6,557,702	222,100,158	
Trade notes and accounts receivable	18,228,629	14,175,317	331,829,292	48,038,098	3,896,835	10,250,012	8,925,101	58,470,575	28,831,192	574,371,196	
Less: Allowance for bad debts	325,601	183,210	2,579,636	695,288	35,402	186,946	204,585	1,085,348	323,344	10,093,744	
Inventories	7,206,268	9,033,027	65,726,975	86,172,583	5,239,831	4,695,116	8,404,214	23,554,137	13,315,196	452,224,486	
U.S. Government obligations	0	d	d	d	d	d	d	* 43,390	* 204,559	15,073,923	
Tax-exempt securities	0	d	d	d	0	0	0	0	d	3,511,582	
Other current assets	2,220,155	2,729,885	64,750,881	9,763,938	4,223,061	2,317,194	2,485,585	12,757,693	3,703,863	150,189,934	
Loans to shareholders	1,326,802	1,206,264	4,425,206	112,591	d	d	71,065	507,906	275,315	11,502,160	
Mortgage and real estate loans	d	d	* 3,164	d	d	d	d	d	d	1,205,768	
Other investments	53,203,219	22,061,481	242,042,166	77,056,523	2,835,021	2,662,406	4,083,889	95,557,793	14,896,042	938,032,284	
Depreciable assets	19,079,931	23,167,115	422,242,971	114,228,967	14,438,301	14,055,679	25,272,883	56,946,728	29,647,216	750,643,135	
Less: Accumulated depreciation	11,251,261	13,518,332	191,162,833	66,582,662	7,644,544	6,894,936	17,213,382	31,600,055	20,377,762	353,572,530	
Depletable assets	d	d	d	d	d	0	d	0	d	52,360,749	
Less: Accumulated depletion	d	d	d	d	0	d	d	0	d	16,905,386	
Land	463,258	498,630	3,650,027	2,237,761	580,844	194,994	714,875	1,359,528	585,539	22,956,301	
Intangible assets (amortizable)	39,840,768	27,366,189	58,939,829	125,131,562	18,312,858	4,011,738	11,781,943	88,401,809	21,597,128	475,116,550	
Less: Accumulated amortization	6,524,876	2,952,240	18,726,937	21,086,627	4,508,002	476,075	2,167,090	16,846,856	4,561,372	78,772,212	
Other assets	3,769,064	9,259,418	109,896,624	63,461,648	2,136,685	1,652,662	3,793,119	25,764,369	4,905,829	192,948,793	
Total liabilities	129,680,414	98,643,120	1,146,394,841	462,300,601	43,497,398	35,064,618	49,420,641	328,759,616	99,271,201	3,402,893,145	
Accounts payable	17,609,310	10,489,920	180,981,167	40,433,646	3,098,787	2,308,192	7,129,908	20,312,404	23,457,682	482,664,710	
Mortgages, notes, bonds payable in less than 1 year	5,033,509	3,037,809	97,437,603	16,384,686	3,923,464	7,509,307	1,644,557	20,583,506	3,522,922	196,031,851	
Other current liabilities	6,268,692	6,392,246	111,614,262	84,188,004	7,842,254	3,314,032	5,303,089	25,249,073	7,260,360	386,338,820	
Loans from shareholders	1,079,277	1,400,039	5,094,021	303,136	575,717	680,322	896,317	1,041,240	9,478,289	67,240,002	
Mortgages, notes, bonds payable in 1 year or more	35,966,098	25,176,247	264,297,030	85,609,144	3,453,987	5,775,787	12,279,036	99,166,827	21,411,443	570,531,425	
Other liabilities	7,985,980	11,268,345	168,552,550	130,322,576	8,750,960	3,201,307	4,522,813	33,528,820	9,747,371	339,761,577	
Net worth, total	55,737,548	40,878,515	318,418,208	105,059,409	15,852,228	12,275,671	17,644,921	128,877,947	24,393,135	1,360,324,761	
Capital stock	3,771,724	2,954,465	21,009,144	35,774,823	857,488	648,104	1,652,039	20,595,802	3,363,492	142,210,288	
Additional paid-in capital	48,829,588	38,337,427	206,948,140	59,470,386	6,381,917	5,925,952	8,618,971	115,733,218	16,862,204	816,772,713	
Retained earnings, appropriated	d	* 92,981	* 143,165	* 83,429	0	d	0	d	d	7,205,798	
Retained earnings, unappropriated	17,844,825	1,561,308	104,539,364	89,553,605	21,635,361	14,486,360	12,404,312	d	d	516,324,354	
Less: Cost of treasury stock	d	2,067,865	14,221,605	79,822,834	13,022,539	d	5,030,402	36,424,702	8,669,824	122,188,392	
Total receipts	68,277,305	66,125,169	1,023,717,110	350,436,110	49,645,556	35,496,506	82,180,753	162,286,602	83,005,700	4,669,677,414	
Business receipts	64,910,004	64,840,371	964,218,081	336,458,060	48,974,478	33,403,106	81,172,297	151,312,606	80,175,434	4,569,322,546	
Dividends	608,324	68,795	6,129,365	605,455	* 55,773	* 1,860	66,578	1,960,796	91,771	10,615,694	
Interest	211,278	419,677	9,330,083	571,422	15,037	603,381	36,928	782,759	177,672	9,790,881	
Gross rents	* 41,810	15,903	14,955,141	568,971	* 11,275	* 113,393	22,001	342,124	38,821	8,219,616	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Total receipts—continued											
Gross royalties	513,603	121,858	5,799,077	1,997,030	d	d	d	3,968,719	980,790	11,854,519	
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	* 193	d	d	198,812	
Net long-term capital gain less net short-term loss	1,071,077	107,140	1,824,720	6,488,926	* 3,610	* 48,856	49,941	482,546	212,561	7,617,635	
Net gain, noncapital assets	58,903	20,637	2,495,051	538,528	88,694	578,989	27,753	192,455	143,859	6,242,037	
Tax-exempt interest	d	d	d	d	d	d	d	d	d	127,836	
Other receipts	861,618	528,054	18,791,321	3,206,090	495,256	651,696	703,033	3,211,831	1,180,389	45,687,837	
Total deductions [1]	63,676,451	65,616,235	994,043,549	318,524,861	48,565,496	31,822,435	78,518,776	159,856,487	78,193,187	4,542,144,952	
Cost of goods sold [2]	42,717,266	44,132,478	785,076,541	228,094,791	34,223,358	22,088,365	53,216,496	83,547,577	47,154,061	3,706,367,044	
Compensation of officers	748,230	1,080,435	1,893,863	991,650	465,058	358,788	1,400,060	2,611,138	1,701,560	44,331,320	
Salaries and wages	6,406,994	6,336,081	28,384,143	16,558,180	4,001,140	2,008,798	6,864,193	25,706,170	9,177,140	259,988,132	
Repairs and maintenance	267,281	238,524	1,632,113	1,247,747	255,672	270,215	353,336	705,552	399,404	14,774,445	
Bad debts	22,199	64,517	1,361,774	350,945	24,354	88,598	98,030	310,251	168,851	4,529,054	
Rents paid	623,288	730,565	3,545,564	2,572,784	509,686	260,604	1,608,401	1,452,563	1,788,835	40,748,913	
Taxes and licenses	1,112,185	1,118,645	6,508,747	5,001,943	728,370	414,056	1,593,121	3,215,769	1,708,990	42,797,865	
Interest paid	1,301,889	1,851,140	11,810,097	4,520,349	292,471	527,690	729,820	6,961,220	1,919,000	37,301,216	
Charitable contributions	45,823	14,727	251,157	363,431	11,120	6,438	36,683	103,780	37,028	1,578,496	
Amortization	732,740	702,498	7,111,927	1,966,422	287,117	200,529	272,692	2,191,651	692,201	16,077,809	
Depreciation	1,158,787	1,395,839	49,939,963	6,908,444	830,314	1,479,520	1,225,804	4,194,672	1,819,449	66,282,988	
Depletion	0	d	* 2,551	d	0	d	d	d	d	912,444	
Advertising	367,701	757,491	15,102,277	849,982	343,071	382,228	1,955,775	1,253,099	1,599,518	35,220,193	
Pension, profit-sharing, etc., plans	737,065	360,751	6,703,000	3,267,894	557,748	222,339	327,574	1,384,075	571,964	10,425,441	
Employee benefit programs	1,301,708	1,053,580	11,045,622	6,586,873	1,480,060	608,048	1,597,368	3,964,335	1,387,746	27,744,804	
Domestic production activities deduction	245,910	79,397	1,257,295	2,141,442	286,710	202,450	133,113	349,550	169,452	1,920,970	
Net loss, noncapital assets	31,352	d	329,666	d	73,078	d	d	d	d	1,312,120	
Other deductions	5,856,034	5,464,926	62,087,250	36,897,771	1,196,171	2,690,169	7,062,881	21,702,076	7,763,349	229,831,697	
Total receipts less total deductions	4,600,854	508,935	29,673,562	31,911,249	4,080,060	3,674,071	3,661,977	2,430,114	4,807,513	127,532,462	
Net income (less deficit)	5,233,726	759,740	34,761,500	33,049,154	4,167,706	3,682,704	3,720,768	8,829,828	5,030,451	135,310,720	
Income subject to tax	4,915,192	1,388,739	24,170,594	32,607,553	3,848,990	3,298,100	1,670,475	8,932,389	2,931,871	101,740,265	
Total income tax before credits	1,762,546	480,626	8,597,994	11,418,081	1,346,868	1,155,236	581,042	3,130,707	1,022,057	35,369,788	
Total income tax after credits	1,243,423	408,234	4,176,302	9,119,776	1,230,937	1,098,314	521,320	1,429,876	734,413	30,749,029	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Motor vehicle and motor vehicle parts and supplies	20,730	15,216	33,460	6,662	29,506	12,435	49,749	75,670	8,734	8,073
Number of returns	257,799,140	45,958,236	183,005,537	61,727,037	230,286,421	52,284,087	226,934,675	123,049,762	21,345,244	708,569,073
Cash	17,288,592	3,669,396	17,749,589	4,798,039	18,042,826	4,503,339	16,943,270	10,308,715	1,598,304	30,662,000
Trade notes and accounts receivable	77,969,829	11,334,009	40,161,821	12,328,699	67,530,650	14,703,980	47,928,830	30,044,224	7,509,512	83,913,936
Less: Allowance for bad debts	1,756,896	250,190	939,696	186,187	1,261,903	278,446	743,769	543,817	119,776	1,317,906
Inventories	41,742,181	12,663,986	24,539,116	18,050,339	39,514,136	16,422,315	69,504,443	39,845,651	5,102,778	58,608,405
U.S. Government obligations	d	d	0	d	d	0	* 393,483	d	0	d
Tax-exempt securities	d	* 8,698	d	d	d	0	0	* 93,519	0	d
Other current assets	7,161,501	2,544,520	12,072,486	3,133,958	19,548,862	2,257,030	14,856,374	7,275,650	1,026,702	16,251,236
Loans to shareholders	651,697	233,380	1,597,254	187,345	1,222,192	182,270	1,341,656	1,303,404	260,244	570,481
Mortgage and real estate loans	* 187,433	* 60,593	d	* 3,726	d	* 7,937	255,256	141,946	d	d
Other investments	21,594,746	3,057,971	21,316,367	7,733,213	28,912,836	2,883,289	23,586,078	11,210,725	1,239,235	266,143,709
Depreciable assets	104,285,236	16,217,890	34,424,843	16,968,069	49,248,787	11,814,904	62,200,782	26,921,119	6,388,390	34,592,727
Less: Accumulated depreciation	34,978,346	9,991,761	23,310,058	8,110,990	30,096,596	7,092,323	32,825,360	17,275,431	4,053,921	17,619,300
Depletable assets	d	* 571,726	0	d	d	0	* 48,641	* 632,534	d	d
Less: Accumulated depletion	d	d	0	d	d	0	0	d	d	0
Land	1,696,439	764,724	1,083,575	966,313	1,265,796	499,383	2,147,186	1,114,180	174,383	1,316,775
Intangible assets (amortizable)	12,054,367	3,610,415	52,346,867	5,504,887	28,013,905	6,544,178	18,580,170	10,174,332	2,331,421	199,220,329
Less: Accumulated amortization	2,784,898	551,309	7,456,483	1,181,048	6,557,160	1,281,121	4,038,585	3,008,736	521,194	33,439,439
Other assets	11,860,915	2,247,971	9,290,013	1,302,335	14,299,769	1,117,352	6,767,055	5,042,809	397,203	69,656,275
Total liabilities	257,799,140	45,958,236	183,005,537	61,727,037	230,286,421	52,284,087	226,934,675	123,049,762	21,345,244	708,569,073
Accounts payable	32,798,855	6,895,450	25,391,687	9,445,745	50,732,793	9,844,019	34,850,862	28,528,471	5,643,424	155,441,359
Mortgages, notes, bonds payable in less than 1 year	34,202,096	3,529,746	7,563,286	7,187,140	26,226,698	3,320,739	26,763,635	11,705,023	1,894,336	16,903,543
Other current liabilities	45,736,866	3,802,456	35,909,061	4,025,616	24,170,412	3,629,467	21,482,527	11,613,107	3,426,524	51,800,048
Loans from shareholders	3,549,040	1,932,497	4,264,595	1,339,413	8,427,462	1,609,992	7,116,333	7,122,171	863,629	5,073,345
Mortgages, notes, bonds payable in 1 year or more	59,129,066	8,766,809	47,319,442	11,796,791	21,579,528	13,075,651	34,599,088	18,566,516	3,232,400	105,485,003
Other liabilities	33,065,135	2,191,232	12,143,165	4,132,980	13,513,294	1,815,692	9,393,589	6,583,397	864,679	95,722,382
Net worth, total	49,318,084	18,840,046	50,414,301	23,799,353	85,636,233	18,988,526	92,728,642	38,931,077	5,420,251	278,143,393
Capital stock	5,933,543	1,548,467	7,593,493	2,977,182	16,381,626	1,806,899	7,465,628	7,003,019	446,830	44,630,238
Additional paid-in capital	14,912,851	6,991,303	84,768,920	9,809,026	70,958,702	6,464,904	29,483,584	17,993,865	3,250,384	244,153,847
Retained earnings, appropriated	* 36,716	* 10,293	* 68,295	* 93,136	* 15,634	* 78,145	682,021	* 29,545	* 50,438	* 50,438
Retained earnings, unappropriated	29,253,243	11,092,071	-38,219,223	11,570,311	3,392,253	12,167,260	65,217,627	18,904,656	2,155,628	57,804,228
Less: Cost of treasury stock	818,270	802,088	3,797,183	650,303	5,111,982	1,528,681	10,100,218	5,000,007	d	68,495,359
Total receipts	321,833,391	111,174,331	293,281,971	111,002,725	469,640,000	109,902,757	368,081,479	276,929,403	66,939,527	705,482,212
Business receipts	311,948,979	110,356,391	287,305,796	109,522,184	463,391,355	108,801,071	362,087,307	274,279,504	66,547,307	686,055,502
Dividends	77,713	10,845	767,543	175,353	710,382	62,560	83,011	47,950	1,231	258,312
Interest	2,606,791	75,404	508,848	91,950	318,337	41,375	408,730	197,892	16,275	437,528
Gross rents	4,060,366	40,342	459,512	17,907	108,463	27,016	405,113	67,007	* 3,758	64,188

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total receipts—continued										
Gross royalties	53,394	* 191	247,600	d	1,302,527	* 7,567	41,542	310,610	d	6,689,432
Net short-term capital gain less net long-term loss	* 5,020	d	* 404	* 8,722	10,739	* 3,142	* 360	* 1,446	* 276	d
Net long-term capital gain less net short-term loss	294,150	43,321	152,321	86,399	294,386	d	406,019	192,441	18,282	1,129,095
Net gain, noncapital assets	835,708	85,552	145,358	344,693	80,465	58,754	1,680,872	132,721	d	279,880
Tax-exempt interest	11,378	d	2,617	d	35,377	d	8,001	4,935	d	d
Other receipts	1,939,891	560,224	3,691,982	749,600	3,387,968	818,127	2,960,523	1,694,898	304,869	10,566,949
Total deductions [1]	315,388,050	107,870,112	283,282,943	110,110,961	460,160,540	105,055,865	354,138,466	270,361,031	65,756,076	675,261,117
Cost of goods sold [2]	256,796,315	85,326,756	209,929,356	94,950,762	381,609,439	78,216,486	274,437,646	216,312,138	55,341,089	586,013,584
Compensation of officers	1,755,567	1,905,323	3,841,245	1,246,824	3,857,848	2,248,285	6,616,648	4,701,259	696,409	2,447,926
Salaries and wages	11,928,817	7,705,096	32,736,974	4,908,170	27,082,000	10,587,375	27,092,294	15,726,152	3,918,248	23,022,285
Repairs and maintenance	684,752	638,813	998,946	393,238	895,464	401,873	1,538,325	724,779	175,249	823,813
Bad debts	477,773	216,094	382,709	97,731	428,891	115,485	582,087	315,467	47,418	239,739
Rents paid	2,272,525	1,698,303	2,657,452	796,256	3,319,727	1,981,992	3,835,894	4,469,938	798,866	1,957,008
Taxes and licenses	2,140,534	1,270,345	2,996,441	904,770	3,179,576	1,501,316	4,072,981	2,886,448	552,207	2,955,926
Interest paid	2,261,848	696,723	2,356,404	837,319	1,946,408	914,465	2,599,999	1,550,559	267,919	8,354,722
Charitable contributions	45,706	9,606	83,752	13,478	72,425	19,144	102,226	38,859	5,521	796,496
Amortization	421,569	161,325	938,902	168,862	3,894,909	200,713	573,374	687,156	82,588	2,420,223
Depreciation	17,286,359	1,163,317	3,707,781	1,161,567	4,048,386	785,819	7,354,724	1,772,363	297,225	2,393,631
Depletion	0	* 7,736	d	* 1,220	d	0	* 4,377	* 15,605	d	d
Advertising	4,616,782	278,524	2,256,583	77,830	5,082,296	560,651	1,403,116	3,242,123	113,255	6,464,031
Pension, profit-sharing, etc., plans	601,822	321,381	768,901	272,408	1,067,006	487,839	1,293,252	518,303	146,614	667,339
Employee benefit programs	1,639,614	821,832	2,266,439	753,232	3,344,589	994,341	3,669,398	1,331,861	351,467	2,808,229
Domestic production activities deduction	47,528	d	338,142	50,596	62,975	10,192	103,969	39,309	* 7,095	643,639
Net loss, noncapital assets	14,926	d	d	12,346	d	10,281	70,868	130,272	d	d
Other deductions	12,395,813	5,617,875	16,823,382	3,464,354	19,996,746	6,019,607	18,787,287	15,898,440	2,951,877	33,042,681
Total receipts less total deductions	6,445,341	3,304,219	9,999,028	891,764	9,479,460	4,846,892	13,943,013	6,588,372	1,183,451	30,221,095
Net income (less deficit)	6,466,110	d	11,748,140	932,438	9,989,469	4,844,757	14,010,476	6,601,782	1,187,000	31,894,385
Income subject to tax	5,174,461	883,088	8,841,967	1,147,564	6,058,367	2,669,230	7,920,307	3,137,617	521,424	29,663,123
Total income tax before credits	1,803,366	298,931	3,075,053	394,133	2,088,431	917,783	2,715,946	988,877	171,623	10,445,938
Total income tax after credits	1,690,912	291,911	2,392,422	383,673	1,833,599	908,488	2,618,773	977,196	163,663	9,586,942

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued										Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)		
Number of returns	23,172	38,061	4,869	9,875	6,911	3,811	29,915	14,573	584,715	44,961		
Total assets	313,760,940	649,759,190	90,841,153	73,971,095	193,649,235	55,060,064	109,818,125	5,074,132	2,126,603,064	253,226,709		
Cash	6,699,107	63,055,200	3,006,435	4,186,457	6,945,152	3,703,798	7,943,510	996,428	143,890,802	22,765,054		
Trade notes and accounts receivable	18,329,228	77,913,375	22,268,992	13,717,428	22,509,472	7,106,814	18,457,711	642,685	184,235,887	25,895,328		
Less: Allowance for bad debts	856,797	828,257	230,412	153,710	212,831	65,155	342,456	* 5,540	3,841,907	212,536		
Inventories	23,325,073	39,819,669	12,801,329	9,227,555	10,324,882	11,085,666	19,631,754	* 15,407	491,062,764	131,810,598		
U.S. Government obligations	0	* 14,003,549	* 13,854	d	d	d	d	0	1,194,090	d		
Tax-exempt securities	d	* 2,404,333	0	d	d	d	* 55,480	0	3,608,108	* 124,001		
Other current assets	6,474,114	21,467,220	5,948,159	9,842,993	12,505,730	1,897,224	5,307,688	618,487	79,623,091	10,869,208		
Loans to shareholders	695,485	1,050,274	214,531	160,566	816,500	362,371	591,046	* 61,466	8,241,205	2,334,027		
Mortgage and real estate loans	d	* 130,367	d	d	193,690	* 79,051	d	0	1,200,609	57,477		
Other investments	225,329,378	179,885,713	28,776,311	11,169,222	64,819,046	6,232,888	33,262,991	888,566	254,439,193	14,898,989		
Depreciable assets	25,876,596	224,345,551	24,698,624	25,613,227	49,548,020	10,006,948	26,356,246	1,135,174	906,464,070	47,701,452		
Less: Accumulated depreciation	14,719,792	78,673,601	14,433,197	12,607,333	26,865,727	5,614,232	14,803,526	701,036	481,177,517	23,551,414		
Depletable assets	d	d	d	d	d	d	d	d	118,978	d		
Less: Accumulated depletion	0	d	d	d	15,822,504	d	* 174,383	0	69,496	d		
Land	517,384	4,257,436	951,401	1,087,197	3,138,349	628,565	938,914	* 408,302	89,101,132	5,832,402		
Intangible assets (amortizable)	16,085,483	66,603,490	2,035,017	9,946,150	13,682,690	17,847,884	9,335,789	1,199,177	323,238,956	12,631,693		
Less: Accumulated amortization	2,401,480	7,137,836	399,120	2,000,212	975,564	2,385,350	2,408,344	244,335	45,609,312	1,791,573		
Other assets	8,392,215	41,408,801	5,188,688	3,566,304	3,604,142	4,172,365	4,555,230	79,350	170,882,411	3,859,216		
Total liabilities	313,760,940	649,759,190	90,841,153	73,971,095	193,649,235	55,060,064	109,818,125	5,074,132	2,126,603,064	253,226,709		
Accounts payable	14,266,297	43,997,568	12,241,594	9,066,728	17,820,009	6,695,362	18,787,454	217,035	285,434,879	11,157,010		
Mortgages, notes, bonds payable in less than 1 year	7,154,314	11,188,153	9,378,686	11,588,870	6,067,719	5,452,682	5,656,956	248,229	178,231,500	116,596,228		
Other current liabilities	10,138,433	131,396,180	4,297,036	3,755,668	11,166,680	3,131,689	15,917,711	939,339	202,004,564	15,133,556		
Loans from shareholders	8,783,246	3,624,155	1,397,787	1,045,666	6,576,092	1,198,319	3,021,084	295,177	45,861,349	10,778,499		
Mortgages, notes, bonds payable in 1 year or more	17,600,436	106,299,769	19,142,491	16,621,754	56,250,082	10,292,279	19,259,586	1,514,734	568,089,421	32,179,451		
Other liabilities	10,348,423	105,178,569	5,287,049	4,829,851	21,879,138	5,342,761	7,349,158	121,081	185,550,415	9,494,369		
Net worth, total	245,469,791	248,074,796	39,006,510	27,062,558	73,889,515	22,946,973	39,826,176	1,738,536	661,430,935	57,887,597		
Capital stock	4,913,014	11,819,166	2,066,154	5,029,284	12,244,537	6,845,885	3,117,460	387,863	55,966,263	7,290,220		
Additional paid-in capital	49,968,365	188,671,965	6,112,569	9,336,064	54,311,233	5,169,738	13,479,570	955,822	329,686,814	18,123,341		
Retained earnings, appropriated	d	* 5,776,436	0	* 53,199	* 239,099	0	* 41,544	0	676,576	127,372		
Retained earnings, unappropriated	197,839,322	54,019,624	31,493,133	14,250,607	9,059,038	11,655,470	24,186,107	483,001	460,528,202	36,548,141		
Less: Cost of treasury stock	d	12,212,395	575,346	1,606,596	1,964,391	724,121	998,504	* 88,151	185,426,921	4,201,477		
Total receipts	152,319,672	706,891,105	146,099,618	100,084,033	446,635,098	92,837,876	184,876,783	5,665,332	4,387,123,207	830,907,937		
Business receipts	147,656,862	685,780,846	140,729,489	98,334,682	438,599,481	91,549,068	180,757,957	5,618,774	4,282,194,697	808,735,910		
Dividends	808,316	5,803,611	206,174	13,528	1,526,293	9,944	47,781	* 5,146	3,909,004	50,762		
Interest	68,692	4,006,513	426,375	91,958	287,364	23,136	172,413	11,300	6,325,343	738,091		
Gross rents	d	2,360,721	171,440	13,817	286,038	46,509	20,861	d	4,126,475	340,695		

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued										Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)		
Total receipts—continued												
Gross royalties	1,803,715	648,349	* 109,751	d	* 78,753	88,913	440,786	d	5,749,442	* 28,419		
Net short-term capital gain less net long-term loss	* 623	* 137,259	d	* 2,447	* 14,792	d	* 854	d	39,609	* 1,702		
Net long-term capital gain less net short-term loss	128,148	2,357,159	1,629,619	83,379	552,621	14,116	155,126	d	6,400,994	339,675		
Net gain, noncapital assets	61,264	320,199	207,521	87,759	d	84,593	472,722	* 2,591	3,282,904	d		
Tax-exempt interest	d	37,086	d	d	d	d	4,740	d	125,137	d		
Other receipts	1,723,751	5,439,361	2,605,706	1,447,484	3,959,687	1,019,930	2,803,543	13,342	74,969,603	19,703,813		
Total deductions [1]	146,678,861	677,909,117	143,333,963	97,492,577	455,668,555	90,106,843	178,747,041	4,822,840	4,253,225,333	817,709,713		
Cost of goods sold [2]	94,239,861	546,559,930	130,113,065	77,225,376	406,023,271	69,096,681	143,894,487	* 280,802	3,197,885,418	715,449,434		
Compensation of officers	2,452,832	5,928,276	581,160	1,129,993	1,328,268	893,378	1,922,433	777,647	32,958,616	5,316,980		
Salaries and wages	15,312,063	42,461,360	2,845,187	6,753,142	8,976,256	7,542,344	9,867,770	1,522,600	384,175,663	39,880,295		
Repairs and maintenance	619,567	3,858,761	487,725	554,211	1,031,888	342,393	577,462	27,186	30,508,856	1,468,820		
Bad debts	173,861	726,219	222,484	93,590	165,965	24,175	211,180	8,187	5,254,178	446,523		
Rents paid	4,473,377	5,321,172	679,715	1,168,946	2,091,144	838,410	2,210,829	177,360	91,364,048	7,604,402		
Taxes and licenses	2,779,052	7,487,564	542,572	986,214	3,268,851	2,027,563	3,026,025	219,479	63,176,397	6,618,815		
Interest paid	1,304,373	7,083,574	1,155,871	794,799	3,097,938	556,532	1,438,026	83,738	32,777,384	2,843,669		
Charitable contributions	127,737	138,571	40,371	14,327	16,981	10,162	41,107	* 2,025	2,934,334	30,012		
Amortization	509,570	1,679,833	68,881	408,750	2,300,490	1,155,487	374,757	30,418	6,354,771	720,087		
Depreciation	2,053,461	13,339,239	1,608,279	2,131,314	4,686,999	605,086	1,808,329	79,109	59,770,113	3,627,964		
Depletion	0	d	d	* 102,447	528,825	d	* 183,609	0	9,352	d		
Advertising	3,882,663	3,046,936	115,520	157,082	183,756	1,778,782	1,936,719	23,543	52,904,490	7,676,114		
Pension, profit-sharing, etc., plans	457,694	1,748,377	382,574	304,441	476,046	357,135	458,593	95,915	8,951,910	d		
Employee benefit programs	1,067,374	4,639,873	681,789	760,937	898,223	740,465	857,943	117,198	34,613,984	3,354,439		
Domestic production activities deduction	* 3,317	285,250	d	90,883	* 4,529	31,976	126,068	0	772,530	* 408		
Net loss, noncapital assets	147,142	d	2,176	21,780	96,563	d	28,821	* 17,790	2,839,150	581,376		
Other deductions	17,074,917	33,534,053	3,703,769	4,794,343	20,492,562	4,091,264	9,782,883	1,359,845	245,974,141	21,691,884		
Total receipts less total deductions	5,640,810	28,991,998	2,765,665	2,591,455	-9,033,458	2,731,133	6,129,742	842,492	133,897,873	13,198,224		
Net income (less deficit)	6,380,841	29,598,034	3,168,833	2,615,296	-7,259,326	2,729,590	6,256,413	d	139,474,027	13,192,559		
Income subject to tax	5,097,854	19,478,723	3,223,633	1,934,235	1,316,714	890,625	3,418,248	363,086	102,132,847	3,657,964		
Total income tax before credits	1,775,141	6,791,667	1,121,546	665,595	467,793	307,079	1,211,364	119,521	35,469,183	1,242,030		
Total income tax after credits	1,236,491	5,392,372	927,490	636,799	454,855	301,006	836,370	116,167	31,571,243	1,201,351		

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of returns	39,500	29,718	18,068	2,878	7,320	12,673	7,816	83,130	23,179	46,905
Total assets	83,349,247	43,370,916	43,485,446	124,692,196	9,610,496	38,050,830	5,816,963	244,994,876	10,870,401	233,623,444
Cash	5,581,043	3,860,993	4,108,933	2,194,392	1,032,842	3,167,725	650,982	18,797,972	1,597,718	8,939,555
Trade notes and accounts receivable	8,313,263	4,978,491	11,321,043	2,806,227	761,125	6,800,694	630,977	19,465,848	169,697	24,808,554
Less: Allowance for bad debts	135,991	150,159	d	19,232	4,527	183,343	14,812	86,838	* 128	1,206,495
Inventories	38,190,005	13,538,666	10,180,043	23,115,090	4,742,030	8,531,883	2,748,783	31,026,892	5,340,955	33,183,355
U.S. Government obligations	d	d	d	0	0	0	0	0	0	d
Tax-exempt securities	0	d	0	d	d	0	0	* 3,421,294	0	d
Other current assets	2,405,173	1,992,461	1,969,197	4,280,822	288,212	2,327,879	134,403	7,225,725	472,264	12,048,544
Loans to shareholders	652,829	505,620	329,875	d	d	219,082	83,495	543,030	131,576	481,062
Mortgage and real estate loans	* 67,981	d	d	0	0	* 75,157	0	* 507,257	d	d
Other investments	3,445,498	1,518,153	6,723,389	12,509,561	793,340	5,228,611	133,672	36,451,579	112,568	28,515,617
Depreciable assets	31,706,681	24,003,082	14,849,893	58,396,137	4,937,533	12,661,142	3,649,605	164,688,497	3,878,714	56,127,393
Less: Accumulated depreciation	18,611,333	13,663,866	10,567,079	33,810,622	3,457,716	7,804,110	2,641,866	87,219,680	2,485,358	31,355,541
Depletable assets	d	0	0	0	0	* 69,589	0	0	0	0
Less: Accumulated depletion	d	0	0	0	0	* 47,137	0	0	d	0
Land	3,114,148	1,609,269	477,010	11,876,515	263,695	1,034,230	251,114	14,085,631	239,748	3,444,376
Intangible assets (amortizable)	8,713,262	4,770,992	3,496,338	2,607,444	76,158	2,283,678	99,947	32,351,924	1,750,996	88,688,835
Less: Accumulated amortization	972,499	1,288,285	484,546	96,555	51,015	405,066	39,217	4,898,228	820,085	10,678,106
Other assets	772,294	1,666,516	1,341,416	40,809,567	164,370	4,090,813	129,878	8,633,972	444,639	19,492,712
Total liabilities	83,349,247	43,370,916	43,485,446	124,692,196	9,610,496	38,050,830	5,816,963	244,994,876	10,870,401	233,623,444
Accounts payable	18,049,730	6,179,876	13,018,673	12,649,837	1,321,728	3,957,731	954,196	59,607,354	1,283,988	25,614,447
Mortgages, notes, bonds payable in less than 1 year	9,506,964	1,529,688	1,417,242	1,900,221	647,642	1,785,386	905,201	3,524,042	709,892	3,281,336
Other current liabilities	7,651,310	6,485,826	6,551,019	10,647,176	1,059,644	3,975,695	384,588	19,122,995	515,561	22,712,062
Loans from shareholders	3,225,159	1,275,329	978,718	149,265	539,953	1,447,954	402,481	6,077,361	2,383,632	2,174,274
Mortgages, notes, bonds payable in 1 year or more	18,130,635	7,707,361	5,279,169	72,737,004	2,609,514	12,048,851	1,270,370	55,400,820	2,317,307	72,032,030
Other liabilities	3,894,084	3,941,709	2,592,202	3,914,801	149,358	1,252,926	119,175	23,172,193	434,442	15,604,457
Net worth, total	22,891,364	16,251,127	13,648,424	22,694,891	3,282,657	13,582,286	1,780,952	78,090,110	3,225,578	92,204,839
Capital stock	1,564,285	927,618	3,183,118	796,345	470,017	776,123	248,168	16,281,506	593,257	3,582,287
Additional paid-in capital	8,741,393	9,544,114	2,433,879	9,603,415	1,314,741	6,549,176	345,539	23,054,123	1,494,096	62,385,895
Retained earnings, appropriated	* 61,875	* 62,154	d	d	d	* 109,144	d	* 57,700	0	* 73,481
Retained earnings, unappropriated	14,462,604	18,086,562	8,545,849	45,736,755	1,795,793	7,461,404	1,304,260	55,000,656	1,429,668	61,562,849
Less: Cost of treasury stock	1,938,793	12,369,321	d	d	d	1,313,560	d	16,303,875	* 291,442	35,399,674
Total receipts	171,287,374	89,202,792	103,423,714	167,202,327	21,462,973	66,788,254	16,216,911	685,068,446	32,500,542	402,175,658
Business receipts	169,390,182	87,516,118	100,781,188	164,847,064	21,169,608	64,697,670	16,089,143	674,262,927	31,988,170	393,031,040
Dividends	5,026	5,411	* 2,405	d	4,722	27,076	d	d	d	89,430
Interest	68,838	204,740	326,316	14,887	8,843	268,441	10,516	632,483	1,844	146,434
Gross rents	54,567	35,608	29,835	564,445	3,565	14,260	* 1,018	669,002	* 7,349	276,541

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Total receipts—continued										
Gross royalties	* 109,379	23,114	d	d	0	d	0	1,742,723	0	231,082
Net short-term capital gain less net long-term loss	* 1,622	d	d	0	d	d	0	d	0	d
Net long-term capital gain less net short-term loss	44,750	20,941	* 2,895	* 17,251	* 1,352	60,661	* 6,426	886,036	* 2,416	114,469
Net gain, noncapital assets	d	95,818	17,647	21,693	d	106,732	d	180,993	105,754	75,691
Tax-exempt interest	d	d	d	* 45,487	* 601	1,607	0	d	d	d
Other receipts	1,403,090	1,298,239	2,242,081	1,278,000	261,514	1,608,752	95,887	6,638,089	389,296	8,196,710
Total deductions [1]	164,352,380	85,770,930	101,297,862	151,047,868	20,404,598	63,643,587	15,645,709	671,512,658	31,650,725	385,480,384
Cost of goods sold [2]	116,628,687	51,251,564	75,541,252	106,905,175	13,679,972	47,180,631	11,196,888	510,583,097	24,798,026	284,855,183
Compensation of officers	2,591,875	1,536,305	997,238	357,537	710,326	1,209,256	401,405	2,621,351	758,158	3,432,741
Salaries and wages	18,067,117	10,767,335	8,944,843	19,720,723	2,545,733	5,971,360	1,520,959	62,370,325	1,728,965	34,069,859
Repairs and maintenance	1,035,141	669,631	402,167	1,370,212	179,290	429,623	114,156	5,619,592	122,993	1,859,378
Bad debts	147,288	210,620	289,096	392,896	21,415	210,588	16,854	241,365	11,476	533,701
Rents paid	4,379,848	4,304,809	2,378,112	2,455,143	685,706	1,087,857	369,597	13,090,164	1,123,524	10,224,774
Taxes and licenses	3,278,558	2,043,570	1,358,579	3,501,502	453,600	1,056,141	334,947	9,505,090	697,127	5,017,291
Interest paid	1,285,108	562,947	404,285	1,440,803	152,771	876,402	86,791	3,683,720	153,361	2,773,013
Charitable contributions	11,602	156,505	12,188	109,461	4,954	6,172	1,637	726,942	* 2,322	72,813
Amortization	232,894	170,819	157,340	37,238	10,689	145,684	2,271	753,093	92,743	1,402,395
Depreciation	2,029,799	1,453,653	751,280	2,715,278	295,057	745,737	151,906	10,190,957	193,015	3,754,915
Depletion	0	0	0	0	0	* 6,339	0	d	0	d
Advertising	1,759,984	3,360,502	1,853,117	2,095,539	394,457	365,747	175,407	3,824,103	138,103	3,911,124
Pension, profit-sharing, etc., plans	254,170	127,114	125,346	d	49,354	143,650	d	2,219,710	26,658	756,855
Employee benefit programs	1,403,831	857,657	661,203	2,452,142	209,022	722,035	125,135	7,812,230	65,029	2,370,604
Domestic production activities deduction	12,245	* 8,212	* 15,914	* 7,065	* 227	5,170	* 360	163,616	0	340,323
Net loss, noncapital assets	55,478	49,839	189,674	d	7,600	17,818	d	d	* 4,806	d
Other deductions	11,178,755	8,239,847	7,216,227	7,036,398	1,004,425	3,463,377	1,131,798	37,668,425	1,734,420	29,904,639
Total receipts less total deductions	6,934,994	3,431,862	2,125,852	16,154,460	1,058,375	3,144,667	571,202	13,555,788	849,817	16,695,274
Net income (less deficit)	6,993,438	d	2,150,869	d	d	d	571,202	d	d	16,797,959
Income subject to tax	4,555,605	2,495,625	1,997,783	14,159,235	145,085	459,541	98,875	10,033,603	74,153	13,852,242
Total income tax before credits	1,567,272	859,816	690,734	4,954,084	38,460	154,425	27,315	3,481,489	17,789	4,826,734
Total income tax after credits	1,522,614	837,200	611,139	4,796,526	36,209	150,423	24,890	3,295,482	17,789	4,741,529

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued						Transportation and warehousing			
	(121)	(122)	(123)	(124)	(125)	(126)	Total	Air transportation	Rail transportation	Water transportation
Number of returns	49,549	45,940	26,670	10,129	73,541	62,736	242,889	7,192	244	3,447
Total assets	71,346,548	133,793,128	52,714,843	396,491,510	91,036,942	290,128,570	936,937,391	222,160,637	181,491,824	50,934,062
Cash	6,743,135	12,972,403	3,517,348	10,620,182	9,711,936	27,628,597	53,023,430	15,986,677	5,009,054	2,468,037
Trade notes and accounts receivable	3,605,905	7,617,230	7,784,019	11,769,983	8,930,094	38,575,409	124,053,868	9,313,598	6,018,192	5,958,741
Less: Allowance for bad debts	42,374	271,841	d	168,916	159,681	763,447	1,218,138	133,913	164,553	70,422
Inventories	6,884,371	39,490,667	19,011,414	84,292,385	18,382,870	20,592,757	9,622,282	2,383,487	1,488,166	626,850
U.S. Government obligations	d	d	d	0	0	d	* 1,509,882	d	d	0
Tax-exempt securities	0	d	d	0	0	0	550,388	d	0	d
Other current assets	2,504,117	5,678,452	1,983,790	7,621,358	2,763,668	15,057,828	39,998,127	20,767,896	2,272,674	2,510,688
Loans to shareholders	727,411	449,275	133,341	d	620,217	701,653	6,328,147	53,832	d	d
Mortgage and real estate loans	* 90,169	d	d	d	* 237,186	d	161,191	0	d	* 9,105
Other investments	5,901,750	9,395,824	2,211,631	38,603,375	7,097,442	80,898,193	120,721,024	4,480,778	16,189,119	5,777,052
Depreciable assets	57,733,028	78,289,447	27,867,497	233,676,057	30,000,227	56,297,683	728,144,494	187,280,296	198,993,808	46,424,622
Less: Accumulated depreciation	29,327,520	45,391,954	16,041,076	107,646,586	19,050,651	28,551,145	301,183,820	65,698,081	55,273,795	17,698,076
Depletable assets	d	0	0	0	d	d	74,060	d	d	0
Less: Accumulated depletion	d	0	0	0	d	0	33,007	d	d	0
Land	10,060,179	2,033,756	1,140,249	31,858,006	853,870	926,935	10,601,433	303,469	2,825,302	427,054
Intangible assets (amortizable)	6,606,728	16,326,602	5,421,776	30,202,466	33,066,098	74,144,018	99,168,781	33,026,014	1,578,290	1,915,146
Less: Accumulated amortization	2,084,075	2,296,983	1,255,223	1,597,948	1,459,410	15,410,501	13,246,076	2,371,003	570,205	295,378
Other assets	1,936,162	9,468,047	1,043,186	57,007,243	32,073	19,990,306	58,661,323	15,218,266	3,095,114	2,612,157
Total liabilities	71,346,548	133,793,128	52,714,843	396,491,510	91,036,942	290,128,570	936,937,391	222,160,637	181,491,824	50,934,062
Accounts payable	6,811,985	18,867,779	8,317,862	58,632,166	8,362,741	30,647,776	105,857,126	9,059,934	7,122,723	2,545,905
Mortgages, notes, bonds payable in less than 1 year	1,602,491	4,267,957	2,612,697	14,704,478	3,358,906	9,881,129	31,158,350	8,108,382	1,980,736	1,832,266
Other current liabilities	3,989,895	18,755,818	5,768,824	41,377,429	10,156,233	27,716,932	85,787,615	47,376,845	6,832,885	2,941,855
Loans from shareholders	4,630,924	2,883,119	1,895,649	584,102	4,288,910	2,147,021	18,200,196	2,157,308	* 154,097	834,478
Mortgages, notes, bonds payable in 1 year or more	17,281,983	40,083,370	18,159,441	97,854,134	34,500,699	78,497,284	252,192,620	54,183,960	40,282,040	18,537,307
Other liabilities	7,126,909	14,196,909	3,448,524	48,415,666	9,556,843	38,235,848	157,378,492	50,368,151	58,299,725	5,145,348
Net worth, total	29,902,361	34,738,177	12,511,847	134,923,534	20,812,610	103,002,581	286,362,991	50,906,057	66,819,617	19,096,904
Capital stock	2,668,375	6,870,824	1,010,994	1,239,323	2,251,340	6,210,463	28,232,191	1,512,584	15,253,073	1,701,163
Additional paid-in capital	10,655,063	28,131,820	10,511,793	40,868,863	22,122,983	73,806,579	235,290,310	64,996,938	40,370,316	11,775,788
Retained earnings, appropriated	* 40,351	d	* 25,441	d	* 67,378	d	204,367	d	d	d
Retained earnings, unappropriated	17,847,708	9,992,473	4,199,063	117,040,107	3,075,728	56,438,582	65,638,848	-8,122,602	27,053,028	7,568,677
Less: Cost of treasury stock	1,309,137	d	3,235,445	d	6,704,819	52	43,002,725	d	d	d
Total receipts	300,006,546	236,258,014	86,059,948	755,755,477	132,932,651	290,873,641	873,275,259	188,020,890	d	d
Business receipts	295,800,685	230,228,133	83,219,083	730,602,710	128,637,566	281,197,501	848,805,159	182,602,509	56,465,336	29,033,105
Dividends	6,579	100,698	* 82,246	1,241,268	154,138	1,949,004	1,819,281	* 11,243	68,288	110,999
Interest	44,899	498,925	679,465	1,377,531	199,511	1,103,578	1,436,629	211,908	160,677	31,903
Gross rents	110,639	90,852	49,441	821,842	42,297	1,014,518	1,758,712	337,702	595,285	* 17,660

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued						Transportation and warehousing			
	(121)	(122)	(123)	(124)	(125)	(126)	Total	Air transportation	Rail transportation	Water transportation
Total receipts—continued							(127)	(128)	(129)	(130)
Gross royalties	* 29,082	652,807	d	1,897,644	210,471	639,321	1,979,290	d	d	d
Net short-term capital gain less net long-term loss	* 8,660	* 3,634	d	d	* 40	* 1,052	23,701	* 280	* 1,975	d
Net long-term capital gain less net short-term loss	128,326	138,634	* 16,728	3,603,885	689,175	357,375	987,652	50,413	459,594	101,178
Net gain, noncapital assets	d	99,789	73,807	d	106,449	319,452	3,747,141	539,057	237,152	377,606
Tax-exempt interest	d	2,290	* 2,767	* 3,280	* 1,458	1,601	36,305	d	d	* 1,939
Other receipts	3,549,880	4,442,252	831,729	15,848,485	2,891,545	4,290,239	12,681,388	4,262,563	804,420	587,786
Total deductions [1]	294,087,798	224,831,794	82,997,082	729,350,830	129,201,338	284,240,078	832,178,136	178,187,093	49,186,453	29,780,122
Cost of goods sold [2]	254,908,523	122,493,936	50,857,852	540,855,622	81,930,431	188,769,147	271,259,410	54,204,984	6,780,583	11,629,458
Compensation of officers	1,417,055	2,904,966	1,297,223	787,695	3,065,717	3,552,787	10,959,478	1,424,284	250,883	371,503
Salaries and wages	11,121,909	33,022,782	10,511,597	78,952,296	15,574,800	29,404,764	158,337,865	34,236,307	10,587,492	3,184,384
Repairs and maintenance	1,658,774	2,066,204	771,144	10,705,849	984,932	1,050,950	30,437,877	10,412,167	3,683,536	746,275
Bad debts	67,743	517,497	137,059	513,252	135,191	1,361,613	1,168,202	175,846	36,889	261,812
Rents paid	3,881,375	18,014,711	4,477,442	8,319,683	6,242,803	2,724,099	37,219,782	11,434,249	1,816,754	1,357,833
Taxes and licenses	3,507,323	5,011,039	1,897,511	12,717,796	2,530,937	3,646,574	25,236,352	3,335,740	3,420,948	534,755
Interest paid	1,074,235	2,614,205	1,185,411	7,802,595	1,660,889	4,177,178	14,034,756	2,972,396	2,511,274	866,658
Charitable contributions	30,472	127,634	25,969	1,537,399	27,929	50,323	210,028	8,031	43,398	5,230
Amortization	309,744	567,693	178,092	416,960	230,479	926,551	2,547,719	552,685	64,333	175,957
Depreciation	4,078,788	5,717,608	1,835,208	13,106,620	1,680,279	7,442,048	56,118,315	17,202,333	7,830,712	2,837,118
Depletion	* 82	d	0	d	* 905	0	11,216	0	* 3,673	d
Advertising	423,568	5,820,322	1,889,178	8,310,591	2,203,766	8,702,848	3,029,284	1,072,960	99,700	88,132
Pension, profit-sharing, etc., plans	155,617	d	167,708	d	152,568	732,191	13,854,181	5,335,621	287,860	153,949
Employee benefit programs	715,611	2,573,424	640,672	7,154,067	1,124,606	2,372,276	25,026,013	5,936,483	3,296,996	704,573
Domestic production activities deduction	* 15,673	41,583	* 1,500	* 103,989	* 15,385	40,858	21,219	0	d	d
Net loss, noncapital assets	86,748	464,969	59,757	158,524	81,627	331,939	774,114	488,229	d	d
Other deductions	10,634,560	22,338,424	7,063,758	35,155,196	11,558,074	28,953,933	181,932,324	29,394,778	8,442,249	6,825,852
Total receipts less total deductions	5,918,748	11,426,220	2,062,866	26,404,647	3,791,312	6,633,563	41,097,122	9,833,797	d	d
Net income (less deficit)	5,917,074	11,732,854	2,095,185	29,607,029	3,837,721	8,376,319	42,084,463	9,846,461	9,643,856	494,203
Income subject to tax	2,340,427	11,535,711	1,313,714	27,833,749	2,352,476	5,227,060	31,124,038	5,330,915	9,740,927	430,948
Total income tax before credits	799,791	4,019,034	451,750	9,730,802	774,031	1,833,627	10,774,514	1,878,683	3,408,763	168,894
Total income tax after credits	748,855	3,800,489	439,226	7,657,531	676,498	1,011,500	9,546,066	1,857,653	3,307,441	163,185

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Transportation and warehousing—continued						Information			
	Truck transportation (131)	Transit and ground passenger transportation (132)	Pipeline transportation (133)	Other transportation and support activities (134)	Warehousing and storage (135)	Total (136)	Newspaper publishers (137)	Periodical publishers (138)	Book publishers (139)	Database directory and other publishers (140)
Number of returns	145,249	34,949	482	47,186	4,141	128,987	6,086	6,868	3,236	4,871
Total assets	110,282,525	26,639,969	89,494,703	227,136,586	28,797,084	3,422,022,329	56,320,680	75,216,546	56,757,924	13,817,423
Cash	10,611,421	1,471,599	1,764,045	14,108,021	1,604,576	165,474,591	3,160,557	3,858,831	3,785,562	1,689,127
Trade notes and accounts receivable	21,942,887	2,705,941	3,375,924	70,960,804	3,777,782	360,591,209	3,889,505	5,041,056	10,635,504	1,442,521
Less: Allowance for bad debts	381,124	25,970	* 4,262	408,386	29,508	8,543,151	160,000	348,477	471,075	110,992
Inventories	1,122,352	125,430	198,756	2,896,367	779,873	28,768,793	321,007	446,911	1,834,778	1,022,490
U.S. Government obligations	d	0	0	d	0	1,355,397	d	d	d	0
Tax-exempt securities	* 25,553	0	0	* 425,976	0	2,567,978	d	d	d	d
Other current assets	5,664,762	1,392,936	505,033	5,952,455	931,684	163,876,332	1,938,915	3,552,636	3,204,123	974,099
Loans to shareholders	d	1,535,667	d	1,097,421	d	8,648,996	342,680	129,995	* 381,748	* 82,901
Mortgage and real estate loans	135,635	d	0	d	d	155,673	d	d	d	0
Other investments	5,185,184	5,582,669	44,676,546	29,799,349	9,050,326	965,623,713	24,410,649	18,979,181	8,803,221	2,512,216
Depreciable assets	121,160,794	17,672,718	22,297,423	118,294,998	16,019,835	1,050,451,041	17,081,558	9,369,014	5,703,846	4,843,312
Less: Accumulated depreciation	71,646,535	10,127,351	7,280,086	65,582,998	7,876,898	632,707,976	11,720,950	6,395,120	3,965,788	3,442,452
Depletable assets	50,482	d	d	d	0	* 215,631	d	0	0	0
Less: Accumulated depletion	23,288	d	d	d	0	* 166,173	d	0	0	0
Land	2,996,307	232,292	163,500	2,863,582	789,927	16,142,121	1,001,063	270,310	126,372	d
Intangible assets (amortizable)	9,478,371	6,201,474	12,282,281	32,616,466	2,070,738	1,192,430,137	14,462,841	41,324,694	34,056,678	5,502,268
Less: Accumulated amortization	2,169,330	1,468,535	112,580	5,936,552	322,493	244,266,555	3,619,263	12,560,612	10,868,312	2,466,544
Other assets	3,072,567	1,337,278	11,566,970	20,032,051	1,726,920	351,404,572	5,117,880	11,355,518	3,508,784	1,635,125
Total liabilities	110,282,525	26,639,969	89,494,703	227,136,586	28,797,084	3,422,022,329	56,320,680	75,216,546	56,757,924	13,817,423
Accounts payable	10,103,959	1,154,598	2,063,028	70,971,779	2,835,200	134,152,264	1,321,422	1,932,994	5,850,417	972,866
Mortgages, notes, bonds payable in less than 1 year	8,155,605	1,346,153	495,016	7,636,365	1,603,828	192,444,106	951,756	2,441,089	2,536,341	2,739,267
Other current liabilities	8,497,313	2,216,070	1,232,287	14,684,472	2,005,888	363,587,469	4,733,410	7,224,135	7,935,918	2,318,064
Loans from shareholders	5,162,151	3,339,352	d	5,368,238	d	24,940,625	1,820,779	756,232	4,537,428	1,152,948
Mortgages, notes, bonds payable in 1 year or more	33,293,578	10,755,993	31,962,842	56,073,634	7,103,267	1,062,157,348	9,336,013	16,520,024	14,053,343	4,548,940
Other liabilities	10,999,280	1,557,474	d	20,134,701	d	660,798,819	8,757,518	16,220,381	6,317,515	901,613
Net worth, total	34,070,639	6,270,329	45,285,602	52,267,398	11,646,444	983,941,698	29,399,782	30,121,692	15,526,963	1,183,725
Capital stock	2,194,094	400,504	248,511	5,928,556	993,705	183,997,664	757,062	947,287	1,376,915	1,382,307
Additional paid-in capital	12,093,917	5,764,487	d	d	9,015,504	1,374,074,454	25,275,726	150,872,017	20,277,475	4,625,915
Retained earnings, appropriated	30,702	0	0	* 71,554	* 8,802	1,612,601	0	0	0	d
Retained earnings, unappropriated	25,767,014	540,533	-7,343,526	18,226,689	1,949,036	-211,531,728	4,902,547	-119,999,324	3,203,142	-4,463,315
Less: Cost of treasury stock	6,015,087	435,194	d	d	320,602	364,211,292	1,535,552	1,698,289	9,330,569	d
Total receipts	262,091,726	d	d	271,477,259	d	1,335,808,196	d	d	d	d
Business receipts	256,965,974	30,930,552	8,064,061	264,291,881	20,451,741	1,130,288,881	24,227,407	27,464,539	25,135,706	13,976,695
Dividends	8,437	* 515	d	1,437,278	d	4,749,321	29,804	675,389	203,379	5,194
Interest	458,033	85,141	108,496	291,300	89,172	16,332,072	69,866	80,961	598,189	39,654
Gross rents	503,280	19,074	9,103	261,435	15,174	7,222,453	72,412	135,951	* 41,310	* 70,311

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Transportation and warehousing—continued						Information			
	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage	Total	Newspaper publishers	Periodical publishers	Book publishers	Database directory and other publishers
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
Total receipts—continued										
Gross royalties	14,044	* 15,523	d	1,895,491	d	38,312,149	61,461	442,879	432,644	* 30,873
Net short-term capital gain less net long-term loss	* 2,529	d	d	4,617	0	406,049	d	d	d	* 6,605
Net long-term capital gain less net short-term loss	141,884	* 9,678	* 48,789	108,775	67,341	8,568,511	192,930	224,104	488,112	109,872
Net gain, noncapital assets	1,978,496	217,063	* 52,212	220,218	125,337	3,763,805	84,443	177,974	* 78,267	* 1,304
Tax-exempt interest	12,348	d	d	14,258	d	145,422	d	d	d	d
Other receipts	2,006,701	152,540	1,016,811	2,952,007	898,560	126,019,533	1,871,295	2,090,460	1,021,483	-411,639
Total deductions [1]	252,806,900	30,781,102	9,963,295	260,291,556	21,181,615	1,261,990,152	26,031,263	28,906,827	26,755,672	13,551,824
Cost of goods sold [2]	89,908,392	8,140,678	2,391,285	92,455,754	5,748,276	262,012,609	6,562,197	8,996,826	6,780,423	4,178,135
Compensation of officers	4,696,027	757,865	32,485	3,067,156	359,274	21,232,954	441,272	896,369	334,707	907,217
Salaries and wages	44,895,016	7,688,121	489,641	52,220,086	5,036,819	243,340,039	6,066,711	5,979,644	5,996,515	2,724,970
Repairs and maintenance	7,540,620	575,804	378,772	6,686,320	414,384	12,691,416	271,787	224,085	136,473	106,282
Bad debts	224,482	64,450	2,968	377,620	24,135	7,135,371	104,164	84,559	64,708	61,767
Rents paid	11,125,720	1,842,193	128,061	7,837,892	1,677,080	28,079,230	491,395	840,547	613,929	273,788
Taxes and licenses	8,653,451	1,499,180	325,492	6,774,988	691,798	29,611,911	782,104	792,670	654,475	405,901
Interest paid	2,546,733	675,997	1,563,768	2,401,598	496,333	73,044,259	668,327	938,916	2,120,853	780,714
Charitable contributions	34,999	4,758	1,071	110,556	1,985	1,123,056	10,522	21,258	52,142	2,518
Amortization	341,985	334,645	160,202	816,547	101,367	45,142,211	973,783	893,015	1,654,629	312,615
Depreciation	15,304,763	2,013,978	1,247,951	8,652,571	1,028,890	69,061,028	663,751	532,885	735,525	251,536
Depletion	7,192	d	d	d	d	* 1,534	0	0	0	0
Advertising	601,262	d	d	d	d	35,929,075	465,967	602,042	473,087	430,997
Pension, profit-sharing, etc., plans	1,022,997	191,720	45,757	6,678,628	137,648	9,062,169	315,640	367,734	281,562	130,873
Employee benefit programs	5,263,382	731,582	106,368	8,357,130	629,498	30,691,317	859,936	889,766	686,941	230,858
Domestic production activities deduction	* 10,237	0	d	* 7,025	* 1,349	5,013,619	37,790	75,361	* 63,148	d
Net loss, noncapital assets	42,678	4,558	67,965	91,988	14,725	12,992,757	d	261,152	89,485	d
Other deductions	60,586,964	6,131,002	3,009,253	62,795,992	4,746,234	375,825,597	6,893,404	6,509,999	6,017,069	2,322,648
Total receipts less total deductions	9,284,826	d	d	11,185,703	d	73,818,044	d	d	d	d
Net income (less deficit)	9,288,524	663,276	-473,408	12,135,214	486,337	82,910,709	640,701	2,449,263	1,387,121	312,728
Income subject to tax	3,013,013	187,023	1,050,775	10,940,644	429,793	97,946,432	595,391	1,964,603	1,143,937	233,321
Total income tax before credits	972,323	49,587	366,997	3,782,879	146,388	34,353,730	209,118	685,335	403,382	81,092
Total income tax after credits	947,429	44,844	352,827	2,729,200	143,486	26,910,419	206,287	625,834	256,891	74,922

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Information—continued							Finance and insurance			
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	
Number of returns	16,588	31,187	5,144	5,745	15,419	12,738	21,107	245,670	1,579	919	
Total assets	463,862,436	221,734,067	28,137,745	344,794,242	1,663,658,916	226,936,888	270,785,461	46,496,640,996	823,873,225	899,848,145	
Cash	46,584,857	11,560,364	908,170	7,151,461	46,113,369	14,710,022	25,952,271	1,237,172,042	60,313,773	35,438,633	
Trade notes and accounts receivable	44,418,598	22,657,317	2,837,241	21,935,629	212,207,271	15,850,793	19,675,773	3,174,748,418	477,240,856	97,836,930	
Less: Allowance for bad debts	1,796,252	1,067,426	105,118	573,347	3,105,407	334,246	470,812	24,751,723	4,933,274	4,555,943	
Inventories	2,718,815	14,131,462	369,731	1,662,966	5,144,230	361,866	754,537	2,304,301	d	d	
U.S. Government obligations	d	0	0	d	d	0	d	d	85,807,995	26,504,508	
Tax-exempt securities	d	0	0	d	d	d	d	d	14,623,908	10,490,631	
Other current assets	20,845,686	11,608,869	1,838,737	14,419,765	33,938,244	29,190,620	42,364,637	2,771,590,836	5,617,287	21,235,302	
Loans to shareholders	208,562	567,707	* 4,442,483	1,030,187	802,867	377,491	282,374	18,386,562	d	d	
Mortgage and real estate loans	d	d	0	* 4,568	* 5,460	0	d	d	35,520,448	489,391,679	
Other investments	79,311,744	64,117,651	8,114,765	125,779,122	520,149,145	41,768,608	71,677,411	25,003,991,360	89,897,988	173,837,361	
Depreciable assets	59,561,737	35,551,696	2,011,226	87,784,946	733,072,848	46,133,739	49,337,120	337,121,533	31,454,475	17,657,570	
Less: Accumulated depreciation	34,244,141	22,541,507	1,531,745	52,306,472	450,186,368	24,368,170	22,005,262	130,950,920	10,141,757	8,842,957	
Depletable assets	0	d	0	d	d	d	0	d	d	0	
Less: Accumulated depletion	0	d	0	d	d	d	0	605,486	d	0	
Land	1,800,263	1,434,873	* 124,180	2,583,632	4,475,427	d	2,991,024	12,709,795	1,322,495	1,672,739	
Intangible assets (amortizable)	167,748,193	70,935,190	10,799,517	168,667,239	515,708,907	91,264,157	71,960,452	505,081,704	1,748,011	12,263,485	
Less: Accumulated amortization	32,101,142	5,913,473	2,312,530	56,633,421	86,480,151	17,079,807	14,231,301	78,184,664	601,430	2,200,745	
Other assets	108,100,153	18,645,289	641,087	20,982,925	131,475,177	27,773,491	22,169,144	3,595,802,459	36,001,900	29,116,570	
Total liabilities	463,862,436	221,734,067	28,137,745	344,794,242	1,663,658,916	226,936,888	270,785,461	46,496,640,996	823,873,225	899,848,145	
Accounts payable	19,089,253	5,294,769	2,408,256	3,870,838	78,504,686	6,649,296	8,257,468	2,121,370,681	d	d	
Mortgages, notes, bonds payable in less than 1 year	20,179,236	2,305,497	231,666	2,592,723	151,444,041	3,024,889	3,997,601	1,016,603,715	35,371,670	42,023,060	
Other current liabilities	139,492,736	25,381,200	3,873,348	37,845,240	83,505,291	25,016,981	26,261,145	5,454,076,647	548,693,890	641,844,356	
Loans from shareholders	2,221,657	4,770,478	3,410,184	1,166,468	2,231,695	1,317,929	1,554,827	54,925,839	d	d	
Mortgages, notes, bonds payable in 1 year or more	153,436,594	92,194,615	6,110,569	136,460,065	532,157,566	64,458,739	32,880,878	5,056,978,406	82,207,064	66,856,113	
Other liabilities	55,871,002	35,595,293	2,181,540	37,376,831	434,540,812	24,023,887	39,012,429	9,392,106,156	85,495,234	42,578,687	
Net worth, total	73,571,958	56,192,215	9,922,183	125,482,077	381,274,824	102,445,167	158,821,114	23,400,579,551	60,975,140	93,984,783	
Capital stock	59,527,164	1,701,491	5,792,173	15,040,476	21,308,010	11,981,069	64,183,680	1,677,727,195	15,054,843	14,059,467	
Additional paid-in capital	273,741,508	d	7,382,424	124,003,367	347,678,215	d	129,471,857	19,729,022,387	79,513,599	56,488,087	
Retained earnings, appropriated	d	d	0	* 81,046	1,225,067	d	* 789	337,726,275	95,627	933,399	
Retained earnings, unappropriated	-64,155,920	-37,406,725	-3,228,350	17,153,424	36,687,576	-34,479,190	-9,745,593	1,984,360,846	-33,441,082	29,324,772	
Less: Cost of treasury stock	d	68,716,031	* 24,064	30,796,237	25,624,043	5,465,719	25,089,620	328,257,152	247,948	6,820,942	
Total receipts	215,599,303	d	d	150,349,182	538,273,514	86,505,468	124,693,298	3,880,163,241	77,425,063	39,730,958	
Business receipts	148,696,364	94,114,232	8,006,231	128,808,333	468,322,126	78,824,066	112,713,181	2,478,168,002	16,465,320	5,506,997	
Dividends	1,346,863	623,311	* 7,476	386,507	1,020,685	94,315	356,399	23,442,397	61,060	79,147	
Interest	466,572	2,741,297	118,392	2,170,120	9,115,449	281,013	650,558	600,348,306	42,204,365	26,742,569	
Gross rents	88,479	337,701	* 9,137	346,170	5,770,142	213,849	136,990	13,010,272	3,869,631	1,091,518	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Information—continued							Finance and insurance			
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	
Total receipts—continued											
Gross royalties	11,479,178	8,527,965	* 1,502,145	6,795,735	5,506,067	1,944,041	1,589,159	3,226,629	218	* 2,960	
Net short-term capital gain less net long-term loss	60,861	* 40,355	d	* 101,236	102,471	* 5,604	d	26,782,652	31,262	17,990	
Net long-term capital gain less net short-term loss	3,023,501	173,043	* 11,377	615,060	2,819,842	443,911	486,760	42,077,496	221,552	333,032	
Net gain, noncapital assets	1,083,611	d	d	d	1,590,175	86,459	49,726	24,237,862	2,876,184	d	
Tax-exempt interest	30,329	898	0	d	49,209	* 1,748	d	42,652,312	1,028,262	d	
Other receipts	49,323,345	3,822,875	510,382	10,610,188	43,977,347	4,610,463	8,593,334	626,217,313	10,667,210	3,734,635	
Total deductions [1]	208,079,747	102,681,418	10,006,518	136,431,996	502,485,219	86,991,689	120,165,979	3,273,070,671	69,167,008	35,709,105	
Cost of goods sold [2]	51,855,483	16,874,580	3,100,230	15,850,933	105,228,343	15,932,031	26,653,429	1,435,436,685	d	d	
Compensation of officers	4,817,482	3,884,150	192,341	2,465,307	2,329,573	2,364,672	2,599,863	41,732,113	1,678,341	1,182,115	
Salaries and wages	62,366,179	10,463,437	923,435	19,835,202	68,872,894	27,337,308	32,773,743	366,124,357	10,295,642	8,462,494	
Repairs and maintenance	1,440,389	837,275	25,317	970,439	7,119,947	797,767	761,655	6,518,948	497,156	538,365	
Bad debts	479,926	77,618	d	397,937	5,241,424	254,925	d	41,646,053	2,583,680	1,678,324	
Rents paid	2,625,550	6,029,613	163,687	2,243,515	10,939,565	2,160,531	1,697,110	26,156,043	1,374,077	858,045	
Taxes and licenses	5,706,488	1,559,625	149,288	2,228,140	12,752,145	2,047,539	2,533,537	59,428,225	1,890,601	1,237,417	
Interest paid	7,041,735	6,818,727	380,363	9,910,757	35,996,599	5,978,067	2,409,202	150,997,804	17,340,485	6,190,882	
Charitable contributions	233,348	69,934	2,761	151,529	286,412	9,724	282,909	1,792,338	69,704	d	
Amortization	3,104,977	18,483,802	339,075	9,426,676	6,774,775	1,756,469	1,422,394	24,936,001	701,122	615,104	
Depreciation	5,661,798	6,885,543	571,728	5,547,257	37,661,663	5,325,270	5,224,072	40,797,802	6,666,685	2,092,416	
Depletion	0	d	0	d	d	0	d	d	d	d	
Advertising	8,683,949	4,216,976	150,692	3,791,108	9,917,654	2,177,478	5,019,126	24,435,265	386,970	623,719	
Pension, profit-sharing, etc., plans	605,019	562,588	63,733	1,023,704	4,634,875	336,366	740,076	17,962,796	890,000	726,845	
Employee benefit programs	6,361,079	1,137,625	81,665	5,190,830	11,084,689	1,924,259	2,243,669	30,715,976	1,202,990	1,289,976	
Domestic production activities deduction	1,631,639	d	d	1,101,173	d	* 48,785	115,295	1,159,302	d	d	
Net loss, noncapital assets	240,827	d	* 13,712	d	10,747,403	217,209	263,684	d	3,040,765	d	
Other deductions	45,223,678	23,775,559	3,829,241	56,230,140	171,621,833	18,333,291	35,078,535	911,129,840	20,278,043	9,700,379	
Total receipts less total deductions	7,519,556	d	d	13,917,186	35,788,295	-486,221	4,527,318	607,092,570	8,258,056	4,021,853	
Net income (less deficit)	13,444,449	8,438,944	327,504	14,290,768	36,212,091	-108,040	5,515,180	573,377,048	d	d	
Income subject to tax	20,863,779	7,404,283	92,333	15,536,386	37,660,354	1,475,048	10,976,997	213,246,565	8,476,846	4,426,402	
Total income tax before credits	7,311,870	2,588,535	21,228	5,459,209	13,222,811	516,941	3,854,210	75,328,827	3,039,607	1,565,981	
Total income tax after credits	4,186,386	1,698,769	20,986	4,780,157	12,007,929	403,553	2,648,705	56,873,466	2,601,974	1,437,416	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Number of returns	6,749	6,419	5,475	16,533	2,331	5,224	1,863	48,385	601	13,303
Total assets	801,988,213	132,662,292	5,384,761,752	177,224,964	4,043,069,734	1,179,759,353	39,764,874	774,341,045	6,987,298,179	3,420,434,087
Cash	55,084,201	10,766,911	77,017,408	20,295,707	359,883,841	119,887,826	7,920,612	132,091,189	75,413,311	125,265,454
Trade notes and accounts receivable	519,891,842	17,716,179	105,036,241	33,561,532	1,016,392,796	139,621,963	7,672,579	62,321,811	68,915,163	277,870,116
Less: Allowance for bad debts	8,612,978	202,218	621,020	984,058	d	252,677	d	402,048	124,638	2,353,971
Inventories	* 27,552	d	d	143,166	d	d	d	* 88,735	17,424	1,708,611
U.S. Government obligations	* 556,065	d	d	d	d	23,048,746	d	13,154,008	191,849,921	132,081,068
Tax-exempt securities	* 3,586,854	* 29,646	d	d	* 1,242,077	688,507	0	1,852,654	312,973,796	401,705,444
Other current assets	51,444,057	13,690,269	120,389,451	8,697,570	1,059,519,093	614,027,717	11,924,176	149,524,739	322,592,627	133,774,458
Loans to shareholders	144,379	4,761,441	175,824	178,620	* 44,730	1,312,781	* 6,307	1,481,336	d	860,555
Mortgage and real estate loans	3,523,701	53,626,021	4,849,505,940	26,303,292	d	d	0	3,370,923	393,905,177	69,613,066
Other investments	62,073,129	4,193,762	139,867,764	11,546,570	779,113,082	189,283,474	7,414,621	209,614,893	3,443,121,663	1,770,502,704
Depreciable assets	67,881,694	2,789,944	5,260,678	11,765,295	21,207,140	11,239,675	1,211,609	32,969,186	23,362,095	67,396,312
Less: Accumulated depreciation	16,226,268	1,346,567	2,380,393	6,746,637	13,025,247	6,465,870	655,861	18,993,956	6,940,262	23,992,856
Depletable assets	0	0	d	0	0	0	0	1,053,989	d	* 216,276
Less: Accumulated depletion	0	0	0	0	0	0	0	476,506	d	* 121,820
Land	242,956	353,490	300,199	213,050	* 645,537	299,241	* 53,328	1,410,675	216,246	1,596,090
Intangible assets (amortizable)	19,671,800	3,383,402	2,537,763	66,667,061	17,282,222	21,123,064	1,175,393	126,609,005	23,431,049	127,925,427
Less: Accumulated amortization	7,869,095	157,612	732,867	8,121,268	5,235,056	4,352,173	268,805	8,655,721	4,430,906	18,563,725
Other assets	50,568,321	22,765,083	67,186,349	13,498,538	707,552,051	66,820,831	3,026,576	67,326,133	2,142,500,258	354,950,879
Total liabilities	801,988,213	132,662,292	5,384,761,752	177,224,964	4,043,069,734	1,179,759,353	39,764,874	774,341,045	6,987,298,179	3,420,434,087
Accounts payable	44,989,818	13,962,293	35,931,571	14,474,691	854,763,715	214,846,835	14,092,834	102,328,102	21,772,314	91,575,769
Mortgages, notes, bonds payable in less than 1 year	31,999,515	23,150,339	256,793,841	4,583,663	168,354,880	131,428,179	3,762,581	117,903,986	24,760,670	24,712,371
Other current liabilities	169,853,792	14,578,887	26,301,450	26,004,752	1,307,665,815	636,909,074	6,606,357	129,612,657	323,952,307	1,265,836,817
Loans from shareholders	3,162,442	1,472,481	1,738,323	2,416,696	1,420,836	15,957,501	2,089,457	12,573,427	2,193,786	3,645,981
Mortgages, notes, bonds payable in 1 year or more	380,601,063	15,709,955	3,457,179,526	57,899,207	397,791,144	17,331,656	1,242,908	89,298,713	162,036,445	153,935,814
Other liabilities	78,909,514	31,443,705	1,572,997,693	22,087,713	1,052,940,734	55,784,936	6,471,067	104,512,485	5,558,309,677	656,928,686
Net worth, total	92,472,070	32,344,633	33,819,347	49,758,243	260,132,610	107,501,171	5,519,671	218,111,675	888,272,981	1,223,798,649
Capital stock	5,473,721	1,941,616	225,891,373	2,462,314	56,357,668	8,180,066	2,720,713	17,696,628	29,406,952	54,918,366
Additional paid-in capital	46,644,353	51,133,779	20,021,574	46,369,730	310,330,502	99,170,520	3,901,174	163,123,204	606,859,565	544,241,616
Retained earnings, appropriated	* 21,131	d	* 25,384	d	0	d	0	d	89,574,176	80,060,479
Retained earnings, unappropriated	48,668,189	d	-199,893,642	d	-35,150,931	8,096,072	-993,108	48,075,681	236,552,156	643,602,435
Less: Cost of treasury stock	8,335,324	d	12,225,343	25,938,903	71,404,629	d	* 109,108	d	74,119,868	99,024,248
Total receipts	100,855,658	27,476,052	70,039,076	65,243,762	116,194,604	77,464,060	3,163,906	155,369,742	962,566,029	1,521,033,555
Business receipts	53,709,327	19,653,566	7,411,026	54,533,878	51,087,370	47,144,862	2,553,779	131,940,943	619,865,815	1,336,872,529
Dividends	625,233	3,458	18,512	932,480	714,085	257,303	* 76,898	1,029,333	11,731,616	7,018,199
Interest	38,818,061	1,935,175	37,860,602	4,035,039	36,186,572	14,998,641	105,961	6,558,305	160,748,335	52,340,360
Gross rents	599,608	23,048	41,985	15,921	291,501	313,326	* 50,260	132,490	3,821,704	1,914,418

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Total receipts—continued										
Gross royalties	677,912	d	d	d	35,158	6,733	0	192,416		16,886
Net short-term capital gain less net long-term loss	* 4,734	42,112	* 4,583	* 11,159	d	300,915	d	117,869	6,067	614,926
Net long-term capital gain less net short-term loss	166,050	70,955	164,231	224,028	d	819,312	d	1,527,350	16,678,126	16,861,545
Net gain, noncapital assets	1,040,061	4,475,153	7,383,539	310,891	353,693	182,766	* 96,411	443,400	1,463,225	259,411
Tax-exempt interest	150,286	d	d	d	d	117,140	d	57,740	1,500,286	10,096,073
Other receipts	5,064,386	1,261,946	16,915,202	3,617,848	24,503,834	13,323,261	266,013	13,369,898	146,114,780	95,239,409
Total deductions [1]	82,439,621	28,099,992	57,050,664	50,073,016	112,646,328	73,448,402	3,131,492	127,324,593	926,551,292	1,429,826,928
Cost of goods sold [2]	d	d	d	147,762	d	d	d	672,303	517,671,293	908,596,448
Compensation of officers	988,831	782,045	668,293	1,404,094	1,134,814	4,239,133	182,924	12,768,827	1,107,592	4,492,215
Salaries and wages	10,242,029	9,318,505	3,794,873	13,158,891	27,670,639	21,053,178	564,300	38,797,152	19,714,648	162,091,509
Repairs and maintenance	544,905	118,893	134,092	671,221	371,857	362,500	7,791	734,736	224,361	1,357,447
Bad debts	10,461,931	298,096	15,131,759	1,697,056	d	782,311	d	280,111	998,069	2,928,491
Rents paid	956,333	622,983	415,672	1,226,436	2,152,243	1,641,236	89,823	2,901,336	2,652,856	7,126,602
Taxes and licenses	1,847,805	825,695	380,277	1,446,877	2,413,614	1,911,022	59,837	3,728,373	6,599,960	30,657,101
Interest paid	11,907,489	2,720,379	19,365,911	2,702,784	28,452,747	7,652,753	151,331	9,278,208	18,010,708	13,874,746
Charitable contributions	34,875	3,983	d	47,113	321,971	45,961	* 103	106,928	302,177	685,924
Amortization	1,590,071	837,006	257,334	1,285,611	850,447	593,109	72,349	2,534,904	9,219,138	3,524,383
Depreciation	9,452,077	266,198	448,857	1,296,736	1,109,487	968,308	142,147	2,338,165	3,305,012	11,051,750
Depletion	0	d	0	0	d	d	0	137,085	* 34,935	22,896
Advertising	4,081,444	777,321	269,497	2,079,881	214,428	862,685	22,389	1,856,051	1,939,550	9,449,532
Pension, profit-sharing, etc., plans	424,388	142,331	287,779	418,151	946,155	452,127	22,562	2,544,155	4,049,740	5,296,243
Employee benefit programs	962,449	501,096	508,256	1,035,721	1,094,124	1,125,072	30,499	2,757,720	2,357,854	14,515,661
Domestic production activities deduction	d	0	d	652,672	d	d	0	190,944	d	52,694
Net loss, noncapital assets	228,020	1,813,570	35,096	195,215	1,340,086	2,061,088	22,850	576,360	d	580,788
Other deductions	28,337,643	9,023,728	15,339,934	20,606,795	40,607,924	29,361,627	1,403,867	45,141,233	337,875,511	253,522,498
Total receipts less total deductions	18,416,138	-623,940	12,988,412	15,170,745	3,546,276	4,015,659	32,414	28,045,149	36,014,737	91,206,627
Net income (less deficit)	18,792,650	-634,329	12,767,435	16,104,375	4,757,989	4,012,596	89,159	29,168,709	35,909,164	82,551,535
Income subject to tax	16,237,939	519,592	12,988,150	14,958,527	10,423,758	6,005,312	218,435	20,212,734	32,627,436	77,372,989
Total income tax before credits	5,674,860	185,058	4,532,027	5,211,915	3,651,059	2,116,837	76,490	7,085,132	11,604,060	27,564,218
Total income tax after credits	5,001,796	184,614	2,629,647	3,920,865	642,303	2,025,036	40,856	6,395,059	7,204,734	24,661,031

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing				
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
Number of returns	94,373	17,176	17,914	6,826	679,956	256,772	61,649	137,778	180,192	6,944
Total assets	182,974,150	82,582,618	20,702,525,503	863,532,862	2,460,297,711	1,325,656,041	574,857,402	53,238,166	193,490,216	108,431,251
Cash	22,548,741	9,127,251	87,169,232	38,948,152	106,159,767	45,606,122	18,100,653	7,222,357	19,924,510	3,333,134
Trade notes and accounts receivable	29,024,875	10,220,343	239,511,594	71,853,599	96,554,720	18,409,273	15,209,901	7,587,214	19,299,584	8,993,195
Less: Allowance for bad debts	183,263	91,652	0	1,048,890	2,702,047	367,247	180,866	68,994	1,171,705	370,278
Inventories	* 5,921	181,643	0	* 48,182	7,615,984	148,237	58,423	* 110,717	614,227	2,187,325
U.S. Government obligations	d	932,707	1,647,248,343	4,658,823	337,236	156,724	* 5,764	d	d	d
Tax-exempt securities	d	1,485,040	d	* 261,351	1,193,589	369,150	133,948	0	d	d
Other current assets	7,465,155	6,124,913	205,185,520	40,378,501	94,562,153	40,999,999	10,516,067	4,036,162	24,774,621	3,272,204
Loans to shareholders	1,013,418	228,271	132,918	7,548,260	18,327,855	10,486,853	1,875,616	1,258,369	2,824,928	214,689
Mortgage and real estate loans	d	* 802,097	d	299,473,182	22,110,489	11,903,868	4,563,639	d	4,941,777	* 297,657
Other investments	62,186,178	25,498,608	17,675,673,965	360,165,599	631,014,605	333,927,454	193,305,267	10,638,898	58,721,660	11,470,442
Depreciable assets	13,901,610	6,108,920	31,348	22,883,981	1,396,935,977	821,910,343	262,446,679	12,568,447	50,399,125	100,314,694
Less: Accumulated depreciation	9,176,568	3,590,172	15,278	2,410,281	384,167,994	204,748,408	55,599,774	7,218,177	16,360,390	34,283,769
Depletable assets	d	0	0	0	643,646	104,687	375,284	0	26,944	0
Less: Accumulated depletion	d	0	0	0	139,489	26,056	* 81,930	0	d	0
Land	329,046	171,257	0	3,883,445	266,579,964	180,797,897	66,827,786	1,479,449	14,635,444	1,395,239
Intangible assets (amortizable)	56,240,557	21,925,910	442,914	2,654,640	131,160,545	41,839,139	33,560,894	13,715,861	6,776,352	9,060,251
Less: Accumulated amortization	11,780,130	4,350,140	224,186	640,803	32,145,650	14,559,068	6,942,212	2,026,620	1,688,933	1,241,207
Other assets	10,444,229	7,807,621	1,365,001	14,872,120	106,256,362	38,697,074	30,682,263	3,550,437	9,259,803	3,500,932
Total liabilities	182,974,150	82,582,618	20,702,525,503	863,532,862	2,460,297,711	1,325,656,041	574,857,402	53,238,166	193,490,216	108,431,251
Accounts payable	36,286,521	3,911,534	586,712,202	62,035,240	42,978,847	15,281,191	4,996,298	3,276,706	6,198,964	3,010,041
Mortgages, notes, bonds payable in less than 1 year	3,099,509	3,159,952	25,672,029	119,827,469	79,278,251	27,587,743	8,147,169	7,970,927	7,970,927	18,079,130
Other current liabilities	19,224,857	13,981,635	222,131,218	94,876,784	102,007,781	30,226,080	25,701,031	5,565,434	15,702,395	14,194,891
Loans from shareholders	2,149,490	1,218,645	825,921	4,076,723	88,410,772	40,587,915	12,389,657	3,337,109	25,212,130	830,976
Mortgages, notes, bonds payable in 1 year or more	38,854,038	21,934,668	9,872,574	104,227,521	852,721,518	487,525,237	174,814,856	11,952,702	64,287,176	33,881,092
Other liabilities	11,267,639	15,757,009	22,471,209	74,150,167	154,126,938	52,173,799	31,175,316	5,345,308	13,155,698	17,966,969
Net worth, total	72,092,097	22,619,174	19,834,840,350	404,336,958	1,140,773,602	672,274,076	317,633,076	18,998,848	60,962,926	20,468,152
Capital stock	5,295,052	2,327,484	1,192,067,519	43,873,412	176,730,531	106,500,630	48,727,663	1,665,455	10,811,397	711,409
Additional paid-in capital	50,192,468	20,804,627	17,233,818,432	396,409,154	1,124,270,250	672,402,366	311,422,127	14,891,524	68,545,683	13,358,556
Retained earnings, appropriated	151,401	* 158,404	166,308,400	d	2,959,005	1,781,147	d	* 136,271	847,718	d
Retained earnings, unappropriated	21,201,906	4,104,244	1,242,835,199	-34,885,626	-126,157,627	-98,275,355	-41,123,848	2,820,331	-11,251,144	15,265,161
Less: Cost of treasury stock	4,748,730	4,775,586	189,200	d	37,028,557	10,134,712	d	514,732	7,990,729	d
Total receipts	93,669,732	44,389,205	489,091,581	36,450,257	531,257,311	156,970,808	67,770,152	65,536,551	83,313,483	64,384,825
Business receipts	89,520,626	40,102,023	0	1,800,121	314,962,056	32,512,934	11,897,999	61,958,255	68,808,584	57,118,117
Dividends	470,553	99,275	0	325,246	992,185	807,354	69,085	19,163	53,157	4,555
Interest	315,756	601,599	152,699,871	24,197,096	8,548,721	3,408,062	2,091,967	180,995	1,239,281	694,172
Gross rents	51,895	106,114	0	686,854	96,560,281	65,078,158	d	102,760	2,477,210	183,521

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing				
	Insurance agencies and brokerages (161)	Other insurance related activities (third-party administrator of insurance, etc.) (162)	Open-end investment funds (Form 1120-RIC) (163)	Other financial vehicles (including mortgage REITs) (164)	Total (165)	Lessors of buildings (including equity REITs) (166)	Lessors of miniwarehouses, self-storage units, and other real estate (including equity REITs) (167)	Offices of real estate agents and brokers (168)	Other real estate activities (169)	Automotive equipment rental and leasing (170)
Total receipts—continued										
Gross royalties	d	d	0	601,613	5,622,502	67,567	84,302	* 756,044	435,350	d
Net short-term capital gain less net long-term loss	5,357	27,570	24,438,696	267,327	270,749	166,295	70,314	2,175	27,162	d
Net long-term capital gain less net short-term loss	339,770	261,806	0	2,446,178	49,866,645	32,731,288	13,641,950	429,555	2,623,952	180,588
Net gain, noncapital assets	228,926	49,342	1,003,823	d	d	2,820,555	984,039	83,183	1,825,694	d
Tax-exempt interest	d	d	28,121,616	d	d	102,714	d	* 928	37,954	d
Other receipts	2,640,563	3,033,002	282,827,575	3,637,750	42,435,400	19,275,901	10,329,598	2,003,493	5,785,138	2,431,581
Total deductions [1]	83,685,747	39,799,105	131,776,975	22,336,502	428,434,686	97,347,487	46,451,544	56,561,239	76,826,219	62,396,963
Cost of goods sold [2]	2,055,899	4,908,189	0	d	46,381,753	5,451,956	1,424,271	784,726	2,983,290	11,846,247
Compensation of officers	9,428,343	1,456,613	45,708	172,223	16,416,408	1,793,162	827,338	5,072,018	5,970,663	516,135
Salaries and wages	30,105,051	9,718,124	171,165	966,156	78,268,619	6,053,607	3,569,609	20,855,083	27,593,585	8,431,208
Repairs and maintenance	623,603	259,346	0	72,674	10,865,482	4,209,448	1,454,963	419,647	1,074,908	1,619,375
Bad debts	254,399	51,065	0	641,488	1,669,947	279,827	333,195	d	468,324	176,831
Rents paid	3,234,555	787,780	14,637	101,429	23,068,068	3,768,660	2,926,031	3,974,600	3,515,599	4,291,183
Taxes and licenses	3,189,247	1,084,515	1,926,477	249,407	21,081,592	8,720,348	3,239,143	1,550,336	3,478,773	2,109,480
Interest paid	2,702,884	1,015,549	2,235,003	7,395,946	31,599,779	13,818,530	6,629,823	827,770	2,767,609	2,529,985
Charitable contributions	50,782	18,820	0	1,248	171,749	25,959	10,916	18,969	49,656	48,252
Amortization	1,841,895	484,319	294,544	234,666	4,057,809	1,457,276	798,022	318,831	370,392	192,360
Depreciation	866,325	611,851	18,083	163,704	62,008,477	15,261,938	5,807,404	636,128	1,632,801	19,026,319
Depletion	d	0	0	94,988	72,090	15,212	d	d	28,087	0
Advertising	1,525,520	317,773	* 343	28,160	5,562,387	456,243	285,727	1,964,319	804,539	797,504
Pension, profit-sharing, etc., plans	1,271,303	456,747	0	34,469	1,437,504	129,953	27,691	418,847	321,965	297,584
Employee benefit programs	2,176,367	1,055,457	0	102,733	5,526,733	379,720	254,161	619,635	1,748,720	1,136,734
Domestic production activities deduction	d	d	0	d	57,305	704	* 1,042	* 3,279	* 4,788	d
Net loss, noncapital assets	123,482	d	4,568	152,616	2,296,954	1,284,213	d	31,495	459,747	d
Other deductions	24,230,954	17,560,647	46,292,759	11,846,299	117,892,028	34,240,732	18,527,955	19,017,192	23,552,773	9,353,020
Total receipts less total deductions	9,983,985	4,590,100	357,312,606	14,113,754	102,822,625	59,623,321	21,318,608	8,975,312	6,487,265	1,987,862
Net income (less deficit)	11,266,092	4,652,713	329,190,990	14,027,239	103,273,693	59,807,071	21,314,527	8,995,813	d	2,169,468
Income subject to tax	3,715,231	3,756,661	188,198	1,148,354	14,295,498	d	1,308,949	1,108,301	3,430,615	1,180,803
Total income tax before credits	1,255,218	1,311,174	d	d	5,111,694	1,559,162	522,775	358,619	1,176,448	424,162
Total income tax after credits	550,022	1,139,721	d	d	4,423,003	1,278,921	510,742	351,289	1,101,372	300,539

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Real estate and rental and leasing—continued				Professional, scientific, and technical services						
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)	
Number of returns	8,594	23,635	4,392	936,361	131,065	94,951	105,473	45,067	142,902	253,545	
Total assets	22,696,665	149,227,400	32,700,669	1,254,865,474	30,428,033	112,971,314	180,043,706	7,596,029	326,282,816	172,511,026	
Cash	2,362,117	6,854,359	2,756,515	188,292,278	12,041,160	12,973,325	20,401,177	2,016,081	46,621,837	25,760,398	
Trade notes and accounts receivable	786,252	23,788,319	2,480,981	206,035,617	1,951,878	4,164,219	42,253,295	1,221,924	60,222,272	33,551,736	
Less: Allowance for bad debts	19,187	437,190	86,581	4,125,044	d	191,845	997,474	d	856,030	413,795	
Inventories	700,943	3,689,414	106,697	21,836,506	* 55,025	61,026	7,450,286	399,230	2,797,703	2,886,026	
U.S. Government obligations	0	0	0	462,614	d	d	* 15,045	0	d	* 6,499	
Tax-exempt securities	d	0	0	459,035	d	d	* 58,307	d	0	d	
Other current assets	3,951,001	4,809,247	2,202,851	123,872,515	6,237,839	39,750,627	15,648,494	528,046	16,313,425	14,150,919	
Loans to shareholders	149,297	806,317	* 711,786	11,629,595	1,578,061	397,093	1,203,069	349,305	2,686,757	2,560,322	
Mortgage and real estate loans	0	* 18,672	d	1,003,545	* 11,436	d	d	0	* 17,423	d	
Other investments	836,106	14,911,638	7,203,141	227,826,385	1,838,893	9,100,308	27,986,479	642,588	64,142,920	35,214,224	
Depreciable assets	12,298,959	134,335,965	2,661,764	213,417,171	13,967,006	8,708,861	49,034,376	3,980,681	40,393,250	31,093,248	
Less: Accumulated depreciation	7,575,317	57,002,390	1,379,769	135,137,997	10,898,069	6,095,484	33,327,463	2,842,031	23,245,289	19,033,474	
Depletable assets	0	0	* 136,731	166,720	d	0	* 134,862	0	d	* 30,242	
Less: Accumulated depletion	0	0	0	70,095	d	0	d	0	d	* 17,954	
Land	d	d	514,543	4,192,837	248,056	126,265	700,807	32,522	600,583	1,394,786	
Intangible assets (amortizable)	1,987,364	11,571,429	12,647,255	331,120,907	2,860,558	13,877,329	45,115,235	592,504	111,263,705	40,807,214	
Less: Accumulated amortization	546,984	2,146,006	2,994,620	62,488,822	677,314	4,333,606	9,646,567	145,231	21,523,319	5,965,911	
Other assets	7,647,675	7,156,481	5,761,697	126,371,707	1,295,845	33,991,942	13,789,039	821,186	26,846,997	10,144,213	
Total liabilities	22,696,665	149,227,400	32,700,669	1,254,865,474	30,428,033	112,971,314	180,043,706	7,596,029	326,282,816	172,511,026	
Accounts payable	3,266,650	6,201,922	747,075	115,883,007	1,471,820	929,138	20,221,590	746,570	32,787,267	11,416,279	
Mortgages, notes, bonds payable in less than 1 year	682,175	10,516,056	1,532,990	61,699,012	2,387,357	829,724	9,041,352	303,367	14,530,010	20,648,656	
Other current liabilities	1,345,797	6,162,243	3,109,912	216,319,098	10,478,639	46,557,958	28,557,658	1,768,186	46,535,601	28,757,464	
Loans from shareholders	1,105,058	4,751,992	195,935	46,860,071	2,185,439	932,022	5,294,282	768,091	12,912,268	14,008,596	
Mortgages, notes, bonds payable in 1 year or more	3,837,554	64,595,587	11,837,314	249,026,911	4,549,350	8,801,336	33,212,924	793,014	64,343,931	35,636,906	
Other liabilities	6,908,588	23,736,669	3,664,592	165,455,364	2,501,465	36,684,838	19,988,457	704,477	29,138,344	18,470,124	
Net worth, total	5,550,745	33,272,930	11,612,851	399,622,011	6,853,962	18,236,298	63,727,443	2,512,323	126,035,394	43,573,001	
Capital stock	382,166	3,948,035	3,983,776	127,462,316	860,145	2,803,817	11,482,416	438,583	46,115,118	11,811,506	
Additional paid-in capital	3,082,736	27,744,349	12,822,910	571,468,006	2,997,681	13,066,319	45,467,875	1,665,547	161,664,844	52,088,753	
Retained earnings, appropriated	d	* 27,554	d	863,347	d	d	272,910	0	144,944	146,639	
Retained earnings, unappropriated	3,716,213	4,805,758	-2,114,743	-229,850,318	d	d	12,090,341	558,068	-73,949,745	-10,727,404	
Less: Cost of treasury stock	d	3,252,767	d	70,321,339	801,626	11,203,966	5,586,099	149,875	7,933,766	9,746,493	
Total receipts	19,172,076	61,673,830	12,435,585	1,418,209,407	119,649,962	65,430,561	265,408,484	24,767,521	339,551,590	300,319,834	
Business receipts	18,644,549	56,191,201	7,830,416	1,366,701,309	115,100,989	62,938,045	258,606,700	24,676,007	330,895,756	289,322,806	
Dividends	* 5,684	17,991	* 15,195	2,935,686	3,851	204,809	540,821	d	708,360	376,460	
Interest	24,252	761,338	148,653	3,005,421	19,798	517,886	418,649	3,493	397,727	505,272	
Gross rents	0	122,529	d	773,464	37,730	* 10,483	203,760	* 2,290	202,354	78,391	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services						
	Other consumer goods and general rental centers	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Total receipts—continued										
Gross royalties	d	* 11,809	3,942,620	6,229,749	d	* 204,296	124,676	d	1,804,025	369,094
Net short-term capital gain less net long-term loss	d	* 4,487	d	456,741	* 17	d	2,239	0	27,639	10,631
Net long-term capital gain less net short-term loss	* 3,189	226,386	* 29,757	2,750,193	14,568	59,328	621,063	d	709,623	489,143
Net gain, noncapital assets	191,482	2,370,649	40,037	1,924,791	16,811	23,629	270,099	* 2,164	296,728	219,527
Tax-exempt interest	d	19,884	d	93,418	d	d	5,974	d	8,786	9,834
Other receipts	241,358	1,947,555	420,775	33,334,633	4,454,803	1,412,820	4,614,483	44,855	4,500,592	8,938,676
Total deductions [1]	18,814,072	59,706,336	10,330,824	1,370,295,681	104,442,421	58,170,820	254,324,185	23,254,639	339,973,920	280,610,217
Cost of goods sold [2]	6,105,851	16,906,449	878,962	473,376,675	5,765,241	13,530,451	121,317,639	10,819,670	113,020,052	120,250,074
Compensation of officers	557,291	1,390,987	288,813	85,776,064	20,864,038	5,747,369	12,974,036	2,207,413	12,618,403	16,026,090
Salaries and wages	3,500,855	6,387,340	1,877,333	327,249,977	34,676,604	17,259,503	50,452,517	3,608,269	88,237,331	59,144,910
Repairs and maintenance	254,316	1,775,510	57,315	6,598,717	600,309	454,669	1,450,475	96,973	1,407,171	852,002
Bad debts	17,757	281,022	d	2,069,279	76,619	248,068	326,738	16,334	526,794	389,868
Rents paid	939,943	3,238,770	413,283	36,555,669	6,018,266	2,214,583	7,343,474	887,422	5,262,355	5,280,262
Taxes and licenses	599,876	1,141,762	241,874	39,160,831	3,939,220	2,673,145	7,189,710	684,088	8,611,673	8,251,946
Interest paid	353,786	3,848,182	824,095	19,882,754	493,694	502,606	2,663,193	90,316	5,202,834	2,557,520
Charitable contributions	* 6,113	5,896	5,989	370,068	17,443	20,906	59,074	3,239	57,238	70,685
Amortization	219,443	430,952	270,533	10,575,833	124,002	693,680	1,212,088	57,431	2,840,785	1,640,857
Depreciation	2,479,507	15,967,998	1,196,382	16,712,185	588,580	796,121	3,430,638	283,224	4,331,290	2,372,014
Depletion	0	0	d	210,668	0	0	* 2,760	0	d	* 5,207
Advertising	767,342	171,319	315,396	16,780,405	2,765,677	702,791	711,642	118,335	3,375,737	1,596,752
Pension, profit-sharing, etc., plans	24,524	166,694	50,246	13,091,635	2,038,135	628,000	2,950,747	92,434	2,127,273	3,001,423
Employee benefit programs	280,072	962,925	144,764	33,003,299	2,180,980	1,433,066	7,545,268	367,995	8,097,421	7,214,522
Domestic production activities deduction	d	d	* 26,410	680,023	0	d	117,081	d	278,413	25,729
Net loss, noncapital assets	d	d	d	1,276,204	28,180	d	216,069	d	d	156,688
Other deductions	2,683,490	6,920,207	3,596,659	286,924,395	24,265,434	11,077,944	34,361,036	3,918,946	83,644,329	51,773,667
Total receipts less total deductions	358,004	1,967,494	2,104,760	47,913,726	15,207,541	7,259,741	11,084,299	1,512,882	-422,330	19,709,617
Net income (less deficit)	362,011	1,953,907	d	50,462,458	15,210,648	7,372,283	11,507,409	1,512,275	268,281	19,934,037
Income subject to tax	284,976	917,168	d	32,892,182	460,740	3,633,415	3,840,355	d	7,102,064	d
Total income tax before credits	95,552	330,863	644,113	11,341,404	158,093	1,264,331	1,337,807	47,948	2,454,791	2,735,473
Total income tax after credits	87,795	303,106	489,237	8,881,727	155,080	1,127,667	917,737	42,897	2,042,639	2,123,012

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Professional, scientific, and technical services—continued			Management of companies (holding companies)			Administrative and support and waste management and remediation services		
	Scientific research and development services	Advertising and related services	Other professional, scientific, and technical services	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)
Number of returns	20,114	45,777	97,467	72,394	4,466	67,928	293,137	23,478	18,992
Total assets	169,002,875	153,612,540	102,417,135	18,247,494,464	17,239,198,668	1,008,295,796	384,618,530	56,962,942	42,556,982
Cash	44,020,659	12,318,592	12,139,051	2,319,625,260	2,279,768,697	39,856,563	35,070,241	7,541,661	5,413,686
Trade notes and accounts receivable	16,240,752	33,983,154	12,446,388	6,092,544,041	6,035,894,741	56,649,300	67,296,318	18,074,224	5,632,985
Less: Allowance for bad debts	1,090,506	250,264	214,328	94,085,215	d	d	1,534,743	404,339	72,444
Inventories	4,824,308	1,932,437	1,430,466	6,304,756	1,085,423	5,219,333	4,881,619	111,316	555,541
U.S. Government obligations	* 382,746	0	d	1,179,937,736	1,175,660,276	4,277,459	* 116,972	0	* 71,445
Tax-exempt securities	* 135,200	d	0	351,331,502	349,945,498	1,386,005	442,839	d	d
Other current assets	18,263,932	7,584,231	5,395,001	1,160,601,977	1,118,105,654	42,496,324	24,426,689	3,926,374	4,197,819
Loans to shareholders	329,957	916,387	1,608,644	154,062,246	138,334,817	15,727,429	4,644,522	911,146	217,424
Mortgage and real estate loans	d	d	d	1,852,864,443	1,851,557,034	1,307,409	302,844	d	d
Other investments	31,738,078	39,320,712	17,842,182	3,884,420,282	3,207,240,241	677,180,041	53,176,083	8,116,387	8,073,326
Depreciable assets	25,345,279	18,226,133	22,668,337	266,397,950	211,834,009	54,563,941	164,446,968	7,127,936	8,286,432
Less: Accumulated depreciation	12,510,062	11,658,820	15,527,304	130,325,538	118,381,527	11,944,011	104,009,584	5,180,289	4,975,091
Depletable assets	d	0	0	2,341,701	6,276	2,335,424	4,975,851	0	0
Less: Accumulated depletion	d	0	0	960,505	d	d	1,695,420	0	0
Land	462,521	329,409	297,886	20,451,604	18,717,928	1,733,676	5,167,316	d	431,702
Intangible assets (amortizable)	33,202,220	40,332,657	43,069,485	412,817,338	387,521,007	25,296,331	130,038,109	17,535,243	15,021,042
Less: Accumulated amortization	4,644,696	6,112,706	9,439,471	58,063,003	56,942,660	1,120,343	26,569,219	4,165,879	2,090,729
Other assets	12,269,034	16,660,603	10,552,847	827,227,889	732,866,729	94,361,160	23,441,125	3,097,669	1,560,271
Total liabilities	169,002,875	153,612,540	102,417,135	18,247,494,464	17,239,198,668	1,008,295,796	384,618,530	56,962,942	42,556,982
Accounts payable	8,945,701	32,654,106	6,710,534	1,055,301,051	989,758,632	65,542,418	27,239,001	5,360,394	3,481,240
Mortgages, notes, bonds payable in less than 1 year	5,567,800	4,327,886	4,062,861	779,052,901	723,281,442	55,791,458	16,966,831	2,847,069	643,435
Other current liabilities	18,594,729	23,266,721	11,802,140	10,470,563,864	10,414,798,230	55,765,634	51,741,685	11,307,027	12,786,288
Loans from shareholders	3,805,551	3,908,746	3,045,075	37,194,891	294,564	36,900,328	11,853,196	2,067,995	1,051,973
Mortgages, notes, bonds payable in 1 year or more	42,317,206	30,631,955	28,740,289	1,459,192,364	1,271,534,517	187,657,847	119,131,429	10,010,550	7,015,152
Other liabilities	22,824,521	19,905,800	15,237,338	1,112,101,184	995,046,339	117,054,845	42,467,720	5,234,663	5,084,361
Net worth, total	66,947,367	38,917,326	32,818,897	3,334,088,208	2,844,504,943	489,583,265	115,218,667	20,135,243	12,494,534
Capital stock	39,321,517	9,125,952	5,503,262	243,460,319	173,644,893	69,815,426	11,988,956	1,684,125	1,260,212
Additional paid-in capital	215,859,868	37,897,804	40,759,325	2,263,819,063	1,883,361,585	380,457,478	111,385,297	18,483,343	13,919,865
Retained earnings, appropriated	d	* 54,559	* 110,707	14,062,552	13,821,454	241,098	267,699	d	d
Retained earnings, unappropriated	d	3,801,170	-8,508,394	974,163,833	885,590,411	88,573,422	20,010,524	d	d
Less: Cost of treasury stock	17,885,351	11,962,160	5,046,003	161,417,559	111,913,399	49,504,159	28,433,809	3,665,219	4,445,502
Total receipts	73,011,285	118,763,870	111,306,298	780,347,728	706,591,885	73,765,843	627,271,713	199,686,126	54,833,021
Business receipts	63,247,961	113,573,624	108,339,421	189,933,620	184,899,723	5,033,897	596,762,596	181,666,679	51,331,607
Dividends	235,383	d	45,013	10,797,260	3,405,357	7,391,902	458,973	52,771	57,308
Interest	278,947	807,027	56,624	378,645,976	370,016,231	8,629,745	649,421	63,362	151,051
Gross rents	33,457	145,315	59,665	16,651,666	16,185,245	466,421	185,590	18,847	62,700

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Professional, scientific, and technical services—continued			Management of companies (holding companies)			Administrative and support and waste management and remediation services		
	Scientific research and development services	Advertising and related services	Other professional, scientific, and technical services	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)
Total receipts—continued									
Gross royalties	2,550,163	246,556	917,031	2,125,574	32,539	2,093,035	1,081,561	273,230	* 229,074
Net short-term capital gain less net long-term loss	412,374	* 2,032	d	453,002	21,663	431,339	14,979	d	10,449
Net long-term capital gain less net short-term loss	628,958	72,515	d	18,947,904	6,235,549	12,712,354	1,688,680	104,173	84,340
Net gain, noncapital assets	761,797	133,130	200,907	13,380,185	11,674,594	1,705,591	1,037,798	118,445	128,573
Tax-exempt interest	1,244	d	4,194	12,879,066	12,516,790	362,276	30,864	d	13,574
Other receipts	4,861,002	2,955,788	1,551,614	136,533,477	101,594,194	34,939,282	25,361,253	17,386,102	2,764,346
Total deductions [1]	91,233,424	114,258,501	104,027,553	612,525,628	556,325,309	56,200,219	602,203,543	194,325,530	53,678,779
Cost of goods sold [2]	16,022,014	45,259,238	27,392,296	3,529,315	d	d	243,658,400	91,263,756	24,673,323
Compensation of officers	4,056,951	3,957,669	7,324,095	9,981,741	9,427,628	554,113	16,191,664	2,463,235	1,163,827
Salaries and wages	24,648,176	23,876,542	25,346,125	152,205,810	149,087,157	3,118,653	153,543,052	64,433,580	8,273,856
Repairs and maintenance	541,097	417,280	779,741	9,193,624	9,149,203	44,421	5,459,059	304,116	304,268
Bad debts	153,619	161,473	169,768	29,489,462	29,285,248	204,214	1,092,632	197,033	129,354
Rents paid	2,371,804	3,148,137	4,029,365	13,252,535	13,009,409	243,126	11,621,602	1,411,643	731,838
Taxes and licenses	2,047,470	2,609,175	3,154,406	19,617,043	17,754,821	1,862,222	25,561,412	12,295,961	869,519
Interest paid	2,755,322	3,358,125	2,259,144	82,632,761	68,922,892	13,709,869	7,953,789	682,454	456,600
Charitable contributions	61,270	30,938	49,274	1,383,247	1,327,919	55,328	101,941	12,020	16,481
Amortization	1,602,462	1,203,339	1,201,190	11,480,246	10,003,847	1,476,399	3,882,448	464,005	254,037
Depreciation	1,910,578	1,260,131	1,729,609	29,722,367	29,118,260	604,107	11,849,169	452,527	497,242
Depletion	0	d	d	836,948	1,249	835,700	520,331	d	0
Advertising	1,206,513	5,149,461	1,153,499	12,366,563	12,135,432	231,131	7,796,411	478,877	3,488,094
Pension, profit-sharing, etc., plans	520,430	559,971	1,173,221	8,808,829	8,618,848	189,982	2,157,418	224,234	254,669
Employee benefit programs	2,432,785	1,583,746	2,157,515	15,084,200	14,863,934	220,267	13,876,841	4,805,173	932,858
Domestic production activities deduction	99,792	* 4,600	* 14,346	254,090	d	d	81,098	d	* 8,532
Net loss, noncapital assets	251,542	d	d	2,192,467	1,266,038	926,429	865,437	67,737	16,362
Other deductions	30,551,599	21,530,316	25,801,123	210,494,279	180,173,596	30,320,683	95,990,840	14,764,360	11,607,918
Total receipts less total deductions	-18,222,139	4,505,369	7,278,745	167,822,201	150,256,576	17,585,624	25,068,170	5,360,595	1,154,242
Net income (less deficit)	-17,712,105	5,052,793	7,316,836	172,303,824	141,843,796	30,460,028	25,901,600	5,519,225	d
Income subject to tax	4,239,301	3,344,768	2,066,545	167,479,291	d	d	11,130,307	2,557,607	832,241
Total income tax before credits	1,489,504	1,165,837	687,619	58,738,568	46,415,842	12,322,726	3,796,865	d	295,447
Total income tax after credits	1,194,798	693,992	583,905	31,694,096	25,768,323	5,925,773	3,174,870	d	249,048

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Administrative and support and waste management and remediation services—continued		Educational services	Health care and social assistance						
	Other administrative and support services	Waste management and remediation services		Total	Offices of physicians	Offices of dentists	Offices of other health practitioners	Outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
	(190)	(191)								
Number of returns	233,532	17,136	64,191	481,700	157,107	84,974	134,227	8,975	77,600	18,816
Total assets	180,909,697	104,188,908	49,916,391	453,604,808	72,893,429	24,831,093	26,606,736	62,766,908	91,050,531	175,456,112
Cash	18,298,556	3,816,338	9,734,631	44,321,424	13,878,327	5,744,571	6,007,734	3,087,377	7,497,193	8,106,223
Trade notes and accounts receivable	30,305,823	13,283,287	5,977,148	73,779,599	14,769,861	1,087,187	4,091,381	6,010,001	18,194,078	29,627,091
Less: Allowance for bad debts	774,883	283,077	793,583	22,491,341	5,547,981	90,915	1,276,711	1,208,531	5,078,894	9,288,310
Inventories	3,163,241	1,051,521	542,376	3,051,427	d	33,949	d	886,552	1,165,210	147,561
U.S. Government obligations	d	d	d	* 65,162	* 44,061	d	d	d	d	d
Tax-exempt securities	* 254,313	d	d	* 1,166,709	d	d	d	* 40,463	d	d
Other current assets	12,177,084	4,125,411	2,876,346	25,606,158	5,320,595	974,454	1,817,082	3,092,168	6,139,222	8,262,637
Loans to shareholders	2,768,213	747,739	334,918	10,146,912	3,155,195	1,765,903	895,959	2,953,638	1,113,044	263,173
Mortgage and real estate loans	110,395	* 107,135	* 97,687	740,520	* 8,733	d	d	0	d	* 630,374
Other investments	30,735,853	6,250,517	7,424,885	69,699,442	7,583,005	1,665,216	1,954,162	9,177,594	8,753,051	40,566,415
Depreciable assets	71,370,458	77,662,143	19,430,516	219,565,791	40,354,930	29,447,192	13,871,620	12,763,668	29,742,423	93,385,958
Less: Accumulated depreciation	48,021,075	45,833,130	11,726,896	128,429,429	29,943,413	22,949,732	9,941,862	6,365,238	17,531,124	41,698,059
Depletable assets	* 82,214	4,893,637	d	* 147,308	0	d	d	d	d	0
Less: Accumulated depletion	d	d	d	* 100,351	0	d	d	d	d	0
Land	1,533,069	d	885,862	6,967,488	647,581	158,237	150,982	368,949	698,318	4,943,422
Intangible assets (amortizable)	59,938,208	37,543,615	13,659,715	144,336,565	16,221,557	10,635,965	9,072,259	31,657,838	42,684,427	34,064,520
Less: Accumulated amortization	14,964,280	5,348,331	2,833,599	20,262,287	2,212,613	4,209,548	2,021,051	2,651,889	5,621,735	3,545,452
Other assets	13,944,186	4,838,999	4,187,758	25,293,710	7,168,539	520,938	1,521,117	2,941,633	3,193,863	9,947,620
Total liabilities	180,909,697	104,188,908	49,916,391	453,604,808	72,893,429	24,831,093	26,606,736	62,766,908	91,050,531	175,456,112
Accounts payable	11,287,322	7,110,046	2,465,057	20,429,915	4,479,100	518,371	1,057,582	1,406,423	4,539,976	8,428,463
Mortgages, notes, bonds payable in less than 1 year	8,854,839	4,621,488	2,408,344	18,562,292	5,770,007	1,536,080	2,327,191	790,480	3,638,664	4,499,870
Other current liabilities	20,271,536	7,376,834	8,328,478	51,980,760	14,243,933	2,516,243	3,833,970	5,898,230	9,809,733	15,678,651
Loans from shareholders	7,214,859	1,518,369	1,714,723	12,056,886	4,308,065	1,786,346	1,265,579	124,911	3,068,668	1,503,317
Mortgages, notes, bonds payable in 1 year or more	61,962,129	40,143,598	12,474,086	195,034,633	17,949,497	11,502,397	7,880,663	26,396,971	28,745,633	102,559,472
Other liabilities	16,514,333	15,634,364	4,944,019	64,437,425	17,626,126	1,093,023	2,110,258	6,803,343	13,966,780	22,837,894
Net worth, total	54,804,681	27,784,209	17,581,684	91,102,898	8,516,701	5,878,632	8,131,492	21,346,550	27,281,078	19,948,445
Capital stock	7,007,913	2,036,706	3,723,335	12,688,670	3,557,219	1,152,971	735,949	2,437,252	4,035,962	769,317
Additional paid-in capital	44,937,958	34,044,131	18,294,555	143,946,344	17,015,854	2,648,417	7,205,559	13,541,242	32,567,044	70,968,228
Retained earnings, appropriated	187,263	d	0	83,156	* 43,719	0	d	0	d	* 21,680
Retained earnings, unappropriated	15,682,615	d	6,501,565	-52,432,891	-11,182,689	2,282,172	387,046	5,988,300	-2,729,636	-47,178,083
Less: Cost of treasury stock	13,011,068	7,312,019	10,937,771	13,182,381	917,402	204,927	d	620,244	d	4,632,698
Total receipts	285,385,733	87,366,833	58,249,587	800,253,129	d	d	d	d	129,490,162	174,483,870
Business receipts	277,729,759	86,034,552	56,884,685	765,894,607	275,772,594	81,191,361	75,045,786	47,004,226	125,796,283	161,084,358
Dividends	332,525	16,369	19,946	90,760	d	d	d	d	23,093	21,666
Interest	346,564	88,444	122,650	1,197,582	71,122	9,559	37,364	185,216	58,061	836,260
Gross rents	67,391	36,653	70,328	911,804	128,953	* 5,249	25,629	23,106	33,185	695,682

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Administrative and support and waste management and remediation services—continued		Educational services	Health care and social assistance						
	Other administrative and support services	Waste management and remediation services		Total	Offices of physicians	Offices of dentists	Offices of other health practitioners	Outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	
Total receipts—continued										
Gross royalties	560,904	* 18,353	161,467	123,530	d	0	0	0	105,740	d
Net short-term capital gain less net long-term loss	4,394	d	* 1,314	4,346	* 251	0	d	d	d	d
Net long-term capital gain less net short-term loss	1,435,261	64,906	31,025	1,297,297	272,080	* 6,516	19,132	* 53,629	369,111	576,830
Net gain, noncapital assets	540,976	249,804	56,373	770,950	274,173	123,705	d	d	162,818	164,192
Tax-exempt interest	11,944	d	3,340	49,181	28,547	d	d	* 1,587	d	d
Other receipts	4,356,016	854,788	898,458	29,913,071	9,109,213	1,725,038	1,098,173	3,951,146	2,938,220	11,091,282
Total deductions [1]	270,862,501	83,336,733	57,091,665	755,425,985	269,697,958	73,487,294	69,854,031	48,884,193	124,896,725	168,605,784
Cost of goods sold [2]	93,867,484	33,853,837	7,925,508	67,824,537	14,755,084	4,086,225	13,103,203	10,758,341	20,657,765	4,463,919
Compensation of officers	11,235,725	1,328,876	2,200,041	72,607,915	44,469,585	12,946,523	7,163,085	1,307,596	4,905,405	1,815,720
Salaries and wages	66,577,506	14,258,110	17,198,283	244,745,454	84,807,884	20,725,053	18,183,892	10,901,287	42,101,336	68,026,002
Repairs and maintenance	2,613,179	2,237,495	711,058	7,372,847	1,800,453	733,590	444,897	296,736	1,291,420	2,805,751
Bad debts	593,369	172,877	830,887	12,988,836	836,189	132,515	3,084,330	634,283	3,687,668	4,613,852
Rents paid	7,164,258	2,313,862	4,537,224	34,952,546	11,703,468	4,634,646	4,111,976	1,602,997	4,856,620	8,042,840
Taxes and licenses	9,851,778	2,544,155	1,896,563	28,679,775	8,201,492	2,981,353	2,480,617	1,431,638	5,172,826	8,411,850
Interest paid	4,596,029	2,218,706	1,084,482	12,445,906	1,212,947	866,693	563,615	1,436,877	2,099,481	6,266,293
Charitable contributions	47,417	26,022	25,809	203,352	20,880	2,315	10,540	115,856	23,806	29,954
Amortization	2,218,034	946,372	582,138	4,673,554	556,659	574,951	320,079	833,989	1,089,479	1,298,396
Depreciation	6,061,041	4,838,359	1,102,837	12,083,105	1,985,768	1,287,760	773,989	1,019,637	2,460,076	4,555,876
Depletion	* 4,374	d	d	d	0	0	0	0	0	0
Advertising	3,546,629	282,811	3,156,820	5,240,927	1,328,603	1,399,067	686,225	206,587	766,946	853,498
Pension, profit-sharing, etc., plans	1,129,473	549,042	d	d	8,779,247	d	507,320	d	420,788	d
Employee benefit programs	6,192,287	1,946,522	1,252,534	22,995,421	6,899,456	876,498	1,212,547	3,002,546	3,408,475	7,595,899
Domestic production activities deduction	30,065	d	* 14,238	23,756	0	d	d	d	* 6,247	d
Net loss, noncapital assets	738,669	42,668	d	747,526	88,861	22,225	45,906	23,289	139,883	427,362
Other deductions	54,395,183	15,223,380	14,081,563	215,350,390	82,251,381	20,716,789	17,160,711	14,852,790	31,808,504	48,560,215
Total receipts less total deductions	14,523,232	4,030,100	1,157,922	44,827,144	d	d	d	d	4,593,437	5,878,086
Net income (less deficit)	14,849,537	d	1,172,245	44,805,595	15,959,064	9,574,928	6,391,374	2,412,376	4,596,976	5,870,878
Income subject to tax	5,146,143	2,594,316	1,257,718	11,295,488	d	80,465	508,189	1,695,618	d	4,936,965
Total income tax before credits	1,712,628	d	401,251	3,853,415	384,020	26,916	173,063	591,106	955,720	1,722,590
Total income tax after credits	1,436,443	d	384,061	3,770,425	376,563	26,682	172,408	573,671	919,404	1,701,697
Footnotes at end of table.										

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services				
	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)
Number of returns	136,124	84,784	51,340	320,769	34,876	285,893	406,069	117,584	60,848	181,779	45,859
Total assets	133,669,898	54,009,472	79,660,426	521,185,544	235,487,771	285,697,773	146,337,362	29,548,943	24,001,727	65,850,966	26,935,726
Cash	17,381,092	10,531,342	6,849,750	43,893,702	14,432,464	29,461,238	25,003,616	5,220,031	3,341,063	7,827,653	8,614,868
Trade notes and accounts receivable	7,969,131	3,236,721	4,732,410	26,003,262	12,745,458	13,257,803	12,730,052	2,218,432	4,752,979	4,165,687	1,592,954
Less: Allowance for bad debts	189,185	75,725	93,460	1,101,198	917,741	183,457	578,900	14,433	d	d	422,658
Inventories	1,987,026	506,380	1,480,646	9,510,509	2,667,183	6,843,326	8,449,277	2,624,081	3,231,355	2,545,347	48,493
U.S. Government obligations	d	0	d	427,185	d	d	102,522	0	d	d	* 89,047
Tax-exempt securities	* 1,472,210	d	d	* 65,254	0	* 65,254	* 75,490	0	0	0	d
Other current assets	9,464,579	6,911,303	2,553,275	16,667,614	5,167,520	11,500,093	12,916,515	799,050	992,246	3,350,659	7,774,561
Loans to shareholders	2,213,820	1,362,541	831,279	4,887,903	1,792,158	3,095,745	2,380,747	1,079,750	390,759	891,436	* 18,802
Mortgage and real estate loans	* 98,129	0	* 98,129	798,856	375,151	423,705	d	d	0	* 3,550	d
Other investments	11,160,309	5,132,240	6,028,068	103,237,534	41,314,742	61,922,792	10,743,021	1,581,764	3,037,682	4,386,013	1,737,562
Depreciable assets	96,267,509	23,961,004	72,306,505	311,951,669	138,368,747	173,582,921	84,104,329	25,187,014	11,926,896	40,737,512	6,252,907
Less: Accumulated depreciation	50,397,508	12,624,757	37,772,751	156,699,964	56,720,037	99,979,927	54,881,201	17,476,726	8,497,411	25,338,454	3,568,610
Depletable assets	* 40,305	d	d	* 96,323	d	d	* 68,669	0	0	0	0
Less: Accumulated depletion	d	d	d	* 16,140	d	d	d	0	0	0	0
Land	8,456,527	1,687,573	6,768,954	40,576,583	30,485,106	10,091,476	7,514,544	2,328,524	259,914	4,123,767	802,340
Intangible assets (amortizable)	26,854,030	12,041,519	14,812,511	96,214,853	33,106,016	63,108,837	31,189,903	7,231,581	4,680,275	17,872,498	1,425,549
Less: Accumulated amortization	4,339,488	2,737,590	1,601,897	19,949,792	5,554,325	14,395,467	7,455,211	2,055,297	1,083,280	4,122,481	194,152
Other assets	5,158,014	2,590,373	2,567,641	44,621,392	17,831,009	26,790,383	13,995,207	788,226	1,035,131	9,455,271	2,717,079
Total liabilities	133,669,898	54,009,472	79,660,426	521,185,544	235,487,771	285,697,773	146,337,362	29,548,943	24,001,727	65,850,966	26,935,726
Accounts payable	7,600,654	3,315,560	4,285,094	30,089,992	7,387,142	22,702,850	9,550,724	2,654,856	2,282,217	3,694,594	919,057
Mortgages, notes, bonds payable in less than 1 year	8,564,678	4,364,890	4,199,787	31,935,673	22,614,065	9,321,607	6,007,857	1,753,998	1,684,112	2,226,098	363,649
Other current liabilities	15,101,828	7,515,971	7,585,857	44,801,094	18,469,037	26,132,057	19,157,181	2,272,985	2,522,773	5,521,949	8,839,474
Loans from shareholders	7,165,852	4,397,755	2,768,097	20,812,684	7,068,810	13,743,874	10,704,584	4,127,324	1,041,474	5,452,555	* 83,231
Mortgages, notes, bonds payable in 1 year or more	50,814,016	12,149,392	38,664,624	201,938,930	102,807,011	99,131,919	38,452,128	9,951,779	7,536,181	19,123,454	1,840,713
Other liabilities	14,460,528	7,198,833	7,261,695	81,065,709	39,867,034	41,198,675	20,574,938	1,920,823	1,697,901	13,583,169	3,373,045
Net worth, total	29,962,344	15,067,072	14,895,272	110,741,462	37,274,672	73,466,790	41,889,950	6,867,177	7,257,069	16,249,147	11,516,557
Capital stock	6,400,384	2,075,933	4,324,451	19,025,228	6,628,167	12,397,061	8,420,180	1,963,460	1,080,254	4,824,381	552,085
Additional paid-in capital	43,497,809	19,715,163	23,782,646	129,444,603	71,633,455	57,811,148	23,917,527	4,851,982	4,683,612	11,139,335	3,242,599
Retained earnings, appropriated	268,773	* 69,078	* 199,695	349,754	* 111,516	238,238	4,998,457	* 100,436	* 47,492	* 68,036	4,782,494
Retained earnings, unappropriated	-18,780,740	-6,300,487	-12,480,253	50,338,543	-23,726,871	74,065,414	13,577,364	396,948	2,030,651	8,173,229	2,976,536
Less: Cost of treasury stock	1,423,882	492,615	931,267	88,416,666	17,371,595	71,045,071	9,023,579	445,648	584,940	7,955,834	* 37,157
Total receipts	136,177,407	65,933,964	70,243,443	590,849,865	125,249,625	465,600,241	242,000,529	85,203,924	50,531,434	91,464,530	14,800,641
Business receipts	126,444,938	61,580,758	64,864,180	547,680,940	100,800,763	446,880,177	234,028,915	84,363,745	49,766,017	88,436,860	11,462,292
Dividends	167,898	21,799	146,099	3,998,874	2,884,219	1,114,655	65,297	d	d	33,503	d
Interest	322,591	231,300	91,291	1,443,734	1,132,279	311,455	188,781	10,029	43,241	81,727	53,784
Gross rents	256,985	120,678	136,308	926,201	620,404	305,797	127,943	26,721	26,372	41,651	33,199

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 5.1. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services				
	Total (200)	Other arts, entertainment, and recreation (201)	Amusement, gambling, and recreation industries (202)	Total (203)	Accommodation (204)	Food services and drinking places (205)	Total (206)	Automotive repair and maintenance (207)	Other repair and maintenance (208)	Personal and laundry services (209)	Religious, grantmaking, civic, professional, and similar organizations (210)
Total receipts—continued											
Gross royalties	398,875	136,151	262,724	8,284,137	2,784,877	5,499,261	354,604	* 4,438	* 169,863	173,618	* 6,685
Net short-term capital gain less net long-term loss	10,022	d	d	15,751	* 2,814	12,936	704	0	* 74	* 501	* 129
Net long-term capital gain less net short-term loss	353,304	33,968	319,336	1,229,203	602,060	627,143	791,095	48,107	44,268	624,958	73,762
Net gain, noncapital assets	842,145	68,667	773,478	d	d	d	509,118	232,867	66,429	206,477	3,346
Tax-exempt interest	25,721	d	d	d	d	d	11,731	d	d	5,756	d
Other receipts	7,354,928	3,713,969	3,640,959	26,253,575	16,038,912	10,214,662	5,922,341	503,849	410,307	1,859,479	3,148,706
Total deductions [1]	128,319,376	61,469,582	66,849,794	553,503,943	114,341,545	439,162,399	228,753,620	81,059,090	47,311,150	85,920,045	14,463,335
Cost of goods sold [2]	28,023,883	13,758,786	14,265,097	199,585,473	15,336,970	184,248,503	91,223,112	39,913,994	26,699,186	23,187,948	1,421,984
Compensation of officers	10,279,850	8,462,990	1,816,860	11,853,624	1,294,064	10,559,559	11,871,238	4,338,911	2,534,481	4,802,603	195,243
Salaries and wages	25,496,598	10,787,650	14,708,948	114,599,286	27,448,798	87,150,487	37,640,826	11,835,415	6,148,495	18,087,478	1,569,438
Repairs and maintenance	2,258,543	422,621	1,835,923	9,641,855	2,341,875	7,299,980	4,196,008	859,557	303,699	1,387,144	1,645,607
Bad debts	184,944	78,408	106,536	499,947	258,335	241,613	367,406	d	d	140,184	90,680
Rents paid	8,713,829	2,771,671	5,942,158	40,303,846	9,379,745	30,924,101	15,704,222	4,699,410	1,351,215	9,453,646	199,951
Taxes and licenses	7,580,589	1,978,734	5,601,855	24,441,696	6,153,481	18,288,215	7,965,343	2,794,220	1,303,548	3,581,789	285,785
Interest paid	2,841,387	805,021	2,036,366	14,016,639	8,544,156	5,472,483	2,745,072	807,381	514,242	1,312,285	111,164
Charitable contributions	61,712	42,037	19,675	373,770	45,226	328,544	38,678	5,249	6,206	22,114	5,109
Amortization	1,450,070	859,828	590,241	2,956,589	861,923	2,094,666	1,516,517	309,177	185,721	1,011,766	29,852
Depreciation	5,199,896	1,341,603	3,858,294	16,813,691	5,435,094	11,378,597	4,841,220	1,464,609	764,771	2,391,187	220,653
Depletion	* 5,445	d	d	* 721	d	d	* 2,001	d	d	d	d
Advertising	2,961,748	1,158,241	1,803,506	11,984,659	2,745,693	9,238,965	3,472,606	1,450,891	272,698	1,453,389	295,628
Pension, profit-sharing, etc., plans	973,148	826,462	146,685	1,475,273	d	d	737,859	186,337	142,001	371,616	37,905
Employee benefit programs	1,710,843	724,744	986,099	8,045,544	2,750,095	5,295,449	3,033,461	875,491	956,090	1,028,940	172,941
Domestic production activities deduction	* 46,616	d	d	253,671	* 23,361	230,310	19,624	d	* 5,776	d	0
Net loss, noncapital assets	241,617	96,029	145,588	1,390,080	627,336	762,744	108,375	d	12,105	66,097	d
Other deductions	30,288,658	17,305,357	12,983,301	95,267,580	30,599,147	64,668,433	43,270,050	11,433,702	6,059,673	17,606,274	8,170,402
Total receipts less total deductions	7,858,031	4,484,382	3,393,650	37,345,922	10,908,080	26,437,842	13,246,909	4,144,834	3,220,284	5,544,485	337,305
Net income (less deficit)	7,898,791	4,450,685	3,448,106	42,858,416	15,066,560	27,791,856	13,260,250	4,147,888	3,236,773	5,542,964	332,626
Income subject to tax	2,280,247	1,246,094	1,034,152	26,981,019	11,302,556	15,678,463	3,660,841	394,952	d	2,363,891	d
Total income tax before credits	785,659	d	d	9,306,645	3,967,298	5,339,347	1,160,666	109,067	d	785,296	d
Total income tax after credits	641,806	d	d	4,841,285	1,286,553	3,554,732	1,115,877	101,959	d	767,501	d

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Includes deductions specific to Form 1120-PC and Form 1120-RIC, which are not shown separately.

[2] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015

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

Item	All industries			Agriculture, forestry, fishing, and hunting					Mining				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
Number of returns	3,800,502	78,371	56,069	4,800	17,502	19,385	8,443	104	284	2,853			
Total assets	84,605,861,123	107,504,400	86,473,307	4,645,378	16,385,715	342,771,285	172,200,603	840,701	83,845,735	36,678,860			
Cash	4,533,164,155	13,808,599	10,413,181	568,225	2,827,193	28,324,356	19,201,041	318,559	1,526,592	2,574,653			
Trade notes and accounts receivable	12,119,216,281	9,968,946	7,214,279	400,858	2,353,809	51,418,823	23,901,547	* 143,118	17,081,071	3,073,538			
Less: Allowance for bad debts	171,159,414	89,768	58,992	d	d	532,813	163,897	d	d	59,931			
Inventories	1,652,162,148	12,519,608	9,910,299	340,754	2,268,555	10,352,769	2,542,554	* 30,456	d	d			
U.S. Government obligations	3,270,745,361	d	d	0	0	d	d	0	0	d			
Tax-exempt securities	1,821,106,343	* 53,719	* 53,719	0	0	d	* 112,988	0	d	d			
Other current assets	4,221,279,862	7,306,241	5,907,473	377,130	1,021,638	9,448,181	6,140,750	* 4,006	1,414,846	582,603			
Loans to shareholders	314,015,991	3,908,477	3,258,276	139,884	510,317	816,087	530,545	d	0	d			
Mortgage and real estate loans	7,952,864,256	d	d	d	d	116,028	d	d	0	d			
Other investments	33,232,614,150	10,699,757	8,677,276	328,320	1,694,162	76,679,375	25,335,378	* 109,414	32,990,440	3,310,813			
Depreciable assets	9,299,604,194	101,363,441	79,046,409	7,511,871	14,805,161	146,872,993	55,791,277	673,739	31,640,275	28,064,563			
Less: Accumulated depreciation	4,603,838,133	75,922,871	59,192,538	6,065,678	10,664,655	101,026,583	30,476,292	514,179	14,445,207	19,057,805			
Depletable assets	340,408,404	1,008,647	d	847,243	d	180,509,488	171,986,457	d	d	3,417,974			
Less: Accumulated depletion	218,477,130	328,222	d	d	d	136,974,350	133,934,808	d	d	537,721			
Land	505,435,289	16,756,816	15,845,144	228,356	683,315	5,156,614	2,131,583	* 19,163	211,174	2,512,832			
Intangible assets (amortizable)	5,228,212,037	2,350,431	1,650,313	58,527	641,591	46,515,155	31,284,859	* 20,018	5,521,643	8,718,806			
Less: Accumulated amortization	917,339,772	649,860	434,306	41,614	173,941	14,657,253	10,531,452	* 5,794	* 3,186,886	561,946			
Other assets	6,025,847,098	4,328,206	3,731,764	240,244	356,198	19,457,844	8,186,193	* 41,466	4,893,449	1,806,430			
Total liabilities	84,605,861,123	107,504,400	86,473,307	4,645,378	16,385,715	342,771,285	172,200,603	840,701	83,845,735	36,678,860			
Accounts payable	5,031,206,780	5,959,196	4,087,654	75,030	1,796,512	30,680,802	15,750,348	* 121,804	11,430,662	1,361,495			
Mortgages, notes, bonds payable in less than 1 year	2,888,659,530	10,757,206	8,931,516	418,513	1,407,177	4,544,502	2,277,950	* 23,304	888,258	642,529			
Other current liabilities	16,719,340,640	5,874,663	4,106,503	178,327	1,589,833	14,980,163	7,636,030	64,300	3,236,432	1,644,667			
Loans from shareholders	395,964,649	5,228,952	4,684,146	364,277	200,529	2,950,747	1,070,897	d	d	1,457,000			
Mortgages, notes, bonds payable in 1 year or more	12,495,657,804	21,134,977	17,088,693	1,434,975	2,611,309	79,296,874	48,285,043	* 62,140	13,343,959	6,983,908			
Other liabilities	12,559,556,990	4,189,252	3,429,440	279,406	480,406	31,771,403	14,898,862	d	d	5,059,845			
Net worth, total	34,515,474,730	54,360,154	44,165,355	1,894,850	8,299,949	178,546,794	82,281,474	444,556	49,564,903	19,529,417			
Capital stock	2,741,097,773	5,087,529	4,276,222	134,792	676,515	14,647,212	3,760,960	23,441	8,473,355	510,951			
Additional paid-in capital	26,696,105,773	11,341,217	9,669,104	474,796	1,197,317	84,079,773	d	d	d	8,202,091			
Retained earnings, appropriated	346,788,319	210,103	d	d	d	217,803	d	0	d	* 87,506			
Retained earnings, unappropriated	7,616,292,693	40,706,698	32,840,333	d	d	93,353,181	35,088,148	278,378	29,382,253	11,910,945			
Less: Cost of treasury stock	2,884,809,628	2,985,394	d	d	d	13,751,174	5,735,591	d	d	1,182,076			
Total receipts	26,259,917,708	166,640,453	118,187,074	10,849,411	37,603,968	156,504,222	76,305,253	1,259,149	15,753,485	26,069,225			
Business receipts	23,101,509,217	146,146,754	99,549,244	10,401,700	36,195,810	125,481,288	50,517,930	1,194,732	14,691,630	25,259,637			
Dividends	145,052,958	65,075	56,779	* 989	7,308	16,224,193	16,161,951	d	19,456	d			
Interest	1,006,557,879	139,136	115,227	10,370	13,539	793,046	387,475	* 13,301	294,404	9,555			
Gross rents	166,770,487	806,762	769,377	16,788	20,598	335,431	77,896	* 2,364	* 24,015	38,168			

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015

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

Item	All industries		Agriculture, forestry, fishing, and hunting					Mining				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Total receipts—continued												
Gross royalties	176,129,259	159,858	d	* 3,281	d	557,645	275,209	* 9,594	d	d		
Net short-term capital gain less net long-term loss	28,727,996	d	d	d	0	10,350	d	0	0	d		
Net long-term capital gain less net short-term loss	185,448,912	641,402	479,191	d	d	2,642,224	2,159,517	d	d	d		
Net gain, noncapital assets	106,122,651	1,026,465	d	d	236,606	2,153,831	1,498,724	d	d	d		
Tax-exempt interest	51,020,667	d	d	d	d	13,613	d	d	0	d		
Other receipts	1,292,577,683	17,632,101	16,350,840	202,775	1,078,486	8,292,603	5,206,964	* 35,013	419,018	310,618		
Total deductions [1]	23,831,243,245	151,410,390	106,527,355	9,933,070	34,949,966	134,664,679	60,912,559	1,143,674	15,086,302	23,784,271		
Cost of goods sold [2]	14,363,157,053	78,897,292	51,027,141	5,919,982	21,950,170	59,808,262	20,048,602	d	d	d		
Compensation of officers	389,630,994	3,006,448	1,978,138	247,226	781,083	1,926,191	799,033	d	d	324,565		
Salaries and wages	2,615,056,905	13,148,744	7,535,168	843,014	4,770,562	11,394,704	5,480,166	* 99,912	350,444	1,119,239		
Repairs and maintenance	166,154,744	3,286,962	2,381,583	321,715	583,665	1,265,091	260,321	* 32,649	* 26,659	373,458		
Bad debts	98,956,725	56,708	44,292	934	11,482	193,540	d	d	* 53,041	25,312		
Rents paid	402,414,593	7,250,394	6,522,727	142,464	585,202	3,728,358	1,039,581	30,002	75,187	650,220		
Taxes and licenses	471,579,717	3,180,016	2,090,047	231,239	858,729	3,781,210	2,262,463	36,395	170,003	514,275		
Interest paid	541,461,962	1,332,466	1,089,344	87,384	155,738	5,117,619	2,915,579	11,285	915,329	625,026		
Charitable contributions	18,422,056	80,232	72,063	d	d	87,716	d	d	* 8,024	d		
Amortization	154,336,371	383,405	320,852	11,941	50,612	4,795,735	4,090,624	* 1,208	489,948	125,783		
Depreciation	614,579,817	5,940,373	4,576,951	550,483	812,939	12,025,143	6,510,203	35,786	1,742,404	1,469,127		
Depletion	10,069,112	53,348	d	d	0	4,487,041	2,878,108	* 36,541	d	d		
Advertising	265,413,742	405,171	340,478	8,960	55,734	144,740	25,255	* 1,323	* 2,455	55,913		
Pension, profit-sharing, etc., plans	140,116,622	334,857	248,126	14,468	72,262	922,567	579,529	* 8,148	* 48,690	172,376		
Employee benefit programs	317,651,277	1,167,047	715,786	87,323	363,939	2,319,700	1,098,605	* 7,102	127,115	402,549		
Domestic production activities deduction	36,309,817	320,784	d	* 1,443	d	170,821	36,146	d	d	43,970		
Net loss, noncapital assets	22,306,698	67,181	56,160	d	d	277,086	155,078	d	d	4,956		
Other deductions	3,131,048,726	32,498,961	27,187,618	1,430,961	3,880,381	22,219,155	12,611,998	266,228	723,542	1,694,800		
Total receipts less total deductions	2,428,674,463	15,230,063	11,659,720	916,341	2,654,002	21,839,543	15,392,695	115,476	667,183	2,284,954		
Net income	2,531,340,256	15,230,422	11,664,461	d	d	34,792,394	27,834,280	d	d	2,339,464		
Income subject to tax	1,374,510,972	4,164,057	3,773,142	94,197	296,718	27,576,229	24,698,377	* 27,100	767,844	575,611		
Total income tax before credits	480,789,760	1,314,602	d	d	d	d	d	* 11,088	d	d		
Total income tax after credits	329,248,925	1,276,215	d	d	d	d	d	* 11,088	d	d		

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Mining—continued		Utilities					Construction			
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Number of returns	7,700	3,506	741	55	2,695	16	496,175	149,486	14,524	8,324	
Total assets	49,205,385	1,038,420,342	708,766,759	46,096,849	22,750,791	260,805,942	636,725,941	281,213,151	131,473,477	31,086,260	
Cash	4,703,511	18,859,891	8,510,608	1,684,324	612,125	8,052,834	102,710,540	43,082,947	18,819,862	2,718,168	
Trade notes and accounts receivable	7,219,549	35,691,507	20,409,648	2,026,020	790,746	12,465,093	177,782,768	66,948,701	30,177,473	2,010,939	
Less: Allowance for bad debts	257,640	1,319,267	692,384	d	16,412	d	886,880	183,813	176,305	8,778	
Inventories	1,321,731	17,172,041	12,069,036	833,365	216,515	4,053,125	85,019,356	67,697,525	3,385,666	7,119,691	
U.S. Government obligations	0	d	d	d	d	0	212,182	d	d	0	
Tax-exempt securities	d	d	d	0	d	0	917,476	141,451	d	d	
Other current assets	1,305,976	34,658,387	21,009,469	5,217,273	570,430	7,861,216	68,688,535	40,776,422	8,896,793	2,641,469	
Loans to shareholders	229,932	127,018	d	d	* 43,073	0	8,730,870	2,723,589	1,785,260	289,165	
Mortgage and real estate loans	d	d	d	0	d	d	4,276,270	3,415,683	d	455,014	
Other investments	14,933,330	87,516,421	61,591,581	993,945	1,681,394	23,249,501	57,681,006	21,355,248	24,777,349	5,187,456	
Depreciable assets	30,703,139	921,646,127	642,034,327	33,496,366	22,192,253	223,923,181	252,194,518	42,362,027	78,117,663	7,213,556	
Less: Accumulated depreciation	16,533,099	280,453,272	203,160,294	10,437,713	7,200,077	59,655,188	172,450,052	27,368,013	48,903,321	2,623,912	
Depletable assets	226,099	15,382,693	d	d	d	d	1,234,953	* 79,159	d	d	
Less: Accumulated depletion	156,447	* 6,342,492	d	d	d	d	422,583	d	d	d	
Land	281,862	3,534,405	2,752,225	d	318,681	d	13,655,171	6,108,710	2,499,788	3,018,719	
Intangible assets (amortizable)	969,829	23,588,185	d	d	1,189,989	6,847,684	22,367,604	4,309,935	8,888,328	227,548	
Less: Accumulated amortization	371,175	4,309,913	2,583,750	503,103	76,356	* 1,146,704	6,607,338	1,449,236	2,604,188	52,302	
Other assets	4,530,306	168,493,410	128,913,373	1,986,416	2,394,722	35,198,900	21,621,544	11,231,760	4,171,088	2,847,315	
Total liabilities	49,205,385	1,038,420,342	708,766,759	46,096,849	22,750,791	260,805,942	636,725,941	281,213,151	131,473,477	31,086,260	
Accounts payable	2,016,494	30,022,164	17,284,409	1,796,706	725,442	10,215,606	121,081,850	69,387,632	17,305,026	1,879,119	
Mortgages, notes, bonds payable in less than 1 year	712,460	38,785,553	d	d	397,968	d	33,075,159	15,628,571	4,708,091	2,650,985	
Other current liabilities	2,398,734	49,262,674	31,903,665	2,822,461	1,952,356	12,584,191	98,914,332	40,257,369	23,040,809	2,708,291	
Loans from shareholders	d	911,023	d	d	* 23,738	d	18,267,971	7,438,240	925,718	1,930,038	
Mortgages, notes, bonds payable in 1 year or more	10,621,825	326,125,756	226,599,395	12,096,930	6,162,149	81,267,282	108,776,238	51,534,692	23,729,456	9,958,674	
Other liabilities	d	294,105,658	203,847,975	d	6,610,630	d	19,316,426	5,500,612	7,992,933	1,287,256	
Net worth, total	26,726,444	299,207,515	200,205,031	14,425,620	6,878,508	77,698,356	237,293,965	91,466,036	53,771,444	10,671,899	
Capital stock	1,878,505	73,215,808	d	d	1,361,886	d	9,360,032	3,619,476	1,398,673	591,102	
Additional paid-in capital	d	134,235,534	116,080,233	5,059,361	3,496,390	9,599,550	72,450,951	34,310,006	15,855,136	9,780,205	
Retained earnings, appropriated	0	* 107,517	67,180	d	d	d	275,297	d	d	d	
Retained earnings, unappropriated	16,693,456	97,942,193	48,666,334	7,040,622	2,127,439	40,107,798	173,809,974	d	d	d	
Less: Cost of treasury stock	d	6,293,537	d	347,579	d	d	18,602,290	8,836,365	2,897,062	129,321	
Total receipts	37,117,109	321,499,521	d	23,312,356	d	90,604,462	1,371,715,993	545,275,352	d	d	
Business receipts	33,817,360	306,679,411	191,414,475	21,156,341	6,120,231	87,988,364	1,352,008,303	538,285,882	194,111,923	13,647,034	
Dividends	11,263	103,960	40,277	d	d	60,640	1,180,261	31,446	1,124,832	* 3,313	
Interest	88,311	1,755,381	1,473,108	36,464	14,067	231,741	617,792	362,811	117,982	50,398	
Gross rents	192,987	1,059,514	685,593	13,478	8,656	351,787	993,340	402,367	158,154	334,192	

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Mining—continued	Utilities					Construction			
		Total	Electric power generation, transmission, and distribution	Natural gas distribution	Water, sewage, and other systems	Combination gas and electric	Total	Construction of buildings	Heavy and civil engineering construction	Land subdivision
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total receipts—continued										
Gross royalties	99,585	109,625	92,304	d	* 16,872	d	91,066	d	d	d
Net short-term capital gain less net long-term loss	d	942,113	94,043	d	d	d	14,293	10,378	d	d
Net long-term capital gain less net short-term loss	270,403	1,740,212	964,529	d	d	396,236	1,918,030	398,677	767,105	116,331
Net gain, noncapital assets	313,909	3,115,750	d	* 232,391	d	d	2,293,530	647,852	d	d
Tax-exempt interest	d	15,200	d	d	d	d	108,224	d	d	d
Other receipts	2,320,990	5,978,356	3,926,184	823,501	257,058	971,613	12,491,155	5,079,750	2,944,257	753,337
Total deductions [1]	33,737,873	307,485,586	193,142,276	21,946,910	5,805,730	86,590,670	1,286,746,046	519,710,390	185,149,201	13,068,293
Cost of goods sold [2]	14,286,228	185,756,504	104,385,082	13,629,744	2,203,604	45,538,074	1,002,158,811	450,615,702	144,174,661	9,397,693
Compensation of officers	763,341	1,314,264	695,592	113,226	197,848	307,598	35,685,339	9,042,559	3,605,299	295,669
Salaries and wages	4,344,943	15,100,289	7,266,286	815,059	452,304	6,566,641	72,021,336	20,116,577	8,185,480	991,025
Repairs and maintenance	572,005	10,309,060	6,871,959	257,982	405,527	2,773,613	5,204,117	1,102,582	885,374	74,989
Bad debts	40,126	1,302,850	d	d	14,299	455,135	1,195,712	325,438	160,338	21,670
Rents paid	1,933,368	2,029,665	1,376,345	142,382	111,942	398,995	22,505,606	4,312,643	4,393,266	109,744
Taxes and licenses	798,074	11,388,930	7,201,349	516,079	333,512	3,337,991	22,527,720	4,870,706	3,242,571	267,424
Interest paid	650,399	14,952,115	10,766,137	607,903	302,595	3,275,479	4,942,310	1,716,040	1,137,950	289,349
Charitable contributions	11,235	315,127	d	d	d	* 99,608	209,614	d	d	d
Amortization	88,173	2,668,084	1,784,142	185,364	34,853	663,725	1,110,694	356,166	411,476	29,656
Depreciation	2,267,623	44,828,318	30,084,945	1,915,958	589,593	12,237,821	16,020,228	2,527,889	5,428,445	203,132
Depletion	32,184	162,555	54,843	d	* 1,293	d	78,297	d	d	d
Advertising	59,795	429,665	229,282	27,758	13,508	159,137	4,048,871	1,409,803	192,806	68,031
Pension, profit-sharing, etc., plans	113,824	d	d	186,728	139,778	d	4,248,183	1,186,745	682,695	19,942
Employee benefit programs	684,330	4,291,373	2,308,796	319,401	156,712	1,506,463	15,996,586	3,080,450	2,050,556	121,945
Domestic production activities deduction	65,643	208,525	d	d	9,800	d	888,884	476,198	170,314	* 9,959
Net loss, noncapital assets	103,995	d	539,053	d	d	205,301	105,171	29,255	32,193	d
Other deductions	6,922,587	29,070,837	17,193,062	2,950,962	758,729	8,168,083	77,798,568	18,469,486	10,278,571	1,155,955
Total receipts less total deductions	3,379,236	14,013,935	d	1,365,445	d	4,013,792	84,969,947	25,564,963	d	d
Net income	d	d	d	d	d	d	85,808,092	25,527,121	15,814,176	1,908,566
Income subject to tax	1,507,297	5,884,976	1,630,185	1,058,974	199,049	* 2,996,768	14,102,255	5,828,869	3,398,383	251,463
Total income tax before credits	d	2,300,217	d	d	70,599	d	4,705,356	1,969,422	1,205,428	88,132
Total income tax after credits	d	1,457,023	d	d	68,111	d	3,898,039	1,872,429	541,607	78,632

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Construction—continued				Manufacturing					
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Number of returns	40,287	56,795	226,759	151,346	555	1,203	735	1,087	2,306	2,114
Total assets	37,787,415	39,370,367	115,795,271	11,227,998,755	104,187,681	60,957,475	205,039,746	28,307,906	88,317,319	26,106,353
Cash	6,359,642	8,185,370	23,544,552	392,031,314	2,298,061	1,884,802	4,667,020	1,674,728	4,799,427	2,035,757
Trade notes and accounts receivable	17,642,285	17,383,451	43,619,919	2,067,522,202	5,858,950	3,105,549	13,391,965	4,071,636	9,386,500	3,399,332
Less: Allowance for bad debts	123,504	110,718	283,761	18,367,508	187,276	73,472	111,053	86,916	127,839	80,499
Inventories	1,085,974	1,620,395	4,110,105	642,957,459	10,888,702	3,662,660	10,402,634	3,520,260	14,445,367	1,900,447
U.S. Government obligations	d	d	d	3,691,647	d	0	0	d	0	0
Tax-exempt securities	d	* 52,338	* 31,725	5,073,859	d	0	0	0	0	d
Other current assets	4,255,022	2,935,551	9,183,278	420,842,224	6,542,748	1,389,580	3,164,979	1,510,638	3,153,283	720,382
Loans to shareholders	529,829	600,127	2,802,899	89,861,731	d	d	d	d	d	d
Mortgage and real estate loans	d	* 10,166	d	24,636,956	d	0	* 25,422	0	0	d
Other investments	1,329,098	1,318,859	3,712,996	3,757,629,303	25,138,371	23,744,285	19,126,273	1,630,317	8,984,921	1,055,862
Depreciable assets	14,507,567	19,171,331	90,822,376	2,680,196,424	48,169,385	16,899,945	29,498,650	20,541,661	41,981,175	19,445,177
Less: Accumulated depreciation	10,205,967	14,480,248	68,888,592	1,509,778,192	29,823,236	9,791,538	13,891,776	10,766,238	23,330,719	11,977,851
Depletable assets	0	0	0	132,534,039	0	0	0	d	d	d
Less: Accumulated depletion	0	0	d	70,723,207	0	0	0	0	0	0
Land	d	d	1,538,885	75,866,419	659,748	d	d	d	1,336,526	d
Intangible assets (amortizable)	2,093,428	2,363,868	4,484,497	1,932,443,270	22,555,670	19,452,576	125,301,601	5,401,625	19,035,115	8,753,554
Less: Accumulated amortization	566,274	290,714	1,644,623	333,165,631	967,128	3,683,651	1,415,655	532,992	1,021,551	1,073,553
Other assets	636,321	329,527	2,405,533	934,746,447	10,771,596	3,381,272	13,960,104	641,160	9,558,521	1,040,810
Total liabilities	37,787,415	39,370,367	115,795,271	11,227,998,755	104,187,681	60,957,475	205,039,746	28,307,906	88,317,319	26,106,353
Accounts payable	5,690,742	7,402,114	19,417,217	1,229,863,848	14,108,340	4,424,807	5,967,742	3,018,127	9,473,380	1,755,365
Mortgages, notes, bonds payable in less than 1 year	1,508,694	1,893,001	6,685,818	727,592,663	5,406,679	2,188,200	5,089,225	779,704	3,875,773	806,468
Other current liabilities	8,515,503	8,001,686	16,390,674	857,162,153	6,068,649	3,224,211	6,035,341	3,392,936	6,146,746	2,044,711
Loans from shareholders	945,569	1,275,815	5,752,592	177,144,754	3,422,863	123,734	245,406	174,675	1,549,182	360,685
Mortgages, notes, bonds payable in 1 year or more	3,033,579	4,372,789	16,147,049	2,720,825,939	31,155,195	19,066,713	42,004,540	9,681,535	29,470,241	6,219,621
Other liabilities	1,052,140	1,084,672	2,398,813	1,393,622,887	7,144,458	4,741,475	32,866,402	2,712,027	7,649,936	2,544,398
Net worth, total	17,041,188	15,340,290	49,003,108	4,121,786,511	36,881,496	27,188,335	112,851,089	8,548,901	30,152,062	12,375,105
Capital stock	382,033	810,840	2,557,906	470,864,553	d	d	d	d	1,192,621	1,256,434
Additional paid-in capital	4,536,009	1,558,809	6,410,785	2,678,136,630	14,629,410	2,283,041	72,741,534	3,875,830	16,347,942	5,307,673
Retained earnings, appropriated	d	* 46,665	d	11,498,422	d	d	d	d	0	0
Retained earnings, unappropriated	d	14,499,547	d	2,402,610,338	29,874,493	25,930,201	16,890,411	4,226,229	14,677,625	6,138,270
Less: Cost of treasury stock	d	1,575,571	d	1,441,323,433	d	d	d	d	2,066,127	d
Total receipts	d	d	381,804,242	6,735,954,868	118,877,107	39,317,908	65,319,901	53,126,808	168,857,146	39,721,756
Business receipts	100,614,334	126,308,381	379,040,750	6,206,717,328	116,390,068	37,420,941	61,623,569	52,639,805	165,915,588	39,345,152
Dividends	6,665	2,030	11,975	69,446,952	242,802	1,287,968	1,646,631	d	d	d
Interest	28,282	16,504	41,815	67,131,259	107,733	64,247	291,686	9,412	127,299	79,844
Gross rents	6,804	14,792	77,031	30,214,319	d	d	d	9,929	40,541	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Construction—continued				Manufacturing					
	Electrical contractors	Plumbing, heating, and air-conditioning contractors	Other specialty trade contractors	Total	Animal food manufacturing and grain and oilseed milling	Sugar and confectionery product	Fruit and vegetable preserving and specialty food manufacturing	Dairy product	Meat and seafood processing	Bakeries and tortilla manufacturing
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total receipts—continued										
Gross royalties	0	0	d	96,918,577	515,056		d	* 169,869	d	d
Net short-term capital gain less net long-term loss	d	d	d	421,447	d		d	0	0	0
Net long-term capital gain less net short-term loss	431,610	12,071	192,236	47,208,505	d	86,497	36,260		d	d
Net gain, noncapital assets	d	d	696,866	34,632,564	111,715	d	d	8,904	96,423	24,413
Tax-exempt interest	d	d	d	289,924	d		d		d	d
Other receipts	1,498,791	496,537	1,718,482	182,973,993	936,029	161,026	1,390,806	254,144	795,985	148,911
Total deductions [1]	95,430,394	119,219,644	354,168,126	6,196,927,415	113,309,187	34,798,891	59,574,298	50,726,961	160,594,390	37,406,227
Cost of goods sold [2]	69,662,559	82,492,549	245,815,646	d	92,118,188	22,164,336	40,429,627	39,642,218	139,009,759	23,960,924
Compensation of officers	3,832,665	5,535,203	13,373,944	46,724,217	489,154	408,740	328,341	298,187	1,086,898	425,620
Salaries and wages	7,306,414	10,200,217	25,221,623	427,434,413	3,917,410	2,597,587	3,370,818	2,660,692	4,306,664	3,275,209
Repairs and maintenance	302,890	437,366	2,400,917	24,902,251	725,310	114,895	244,627	263,993	453,112	281,887
Bad debts	112,734	178,312	397,219	7,744,693	d	d	8,792	23,488	37,389	d
Rents paid	1,601,043	2,075,608	10,013,301	52,646,509	774,740	303,212	814,273	408,951	827,415	672,912
Taxes and licenses	2,474,048	3,213,579	8,459,393	105,191,463	812,724	409,479	699,537	481,842	1,327,923	675,140
Interest paid	214,852	384,238	1,199,881	148,897,000	1,525,793	592,239	2,216,947	500,938	1,256,882	266,306
Charitable contributions	d	23,399	d	7,459,260	149,726	55,377	d	41,226	d	24,457
Amortization	66,118	98,981	148,296	40,700,112	322,178	442,489	515,874	226,099	377,526	291,862
Depreciation	969,393	1,153,829	5,737,541	184,123,632	2,260,130	1,043,028	1,768,237	1,236,539	2,608,795	1,185,834
Depletion	d	0	d	4,169,555	d	d	d	0	d	d
Advertising	175,438	874,769	1,328,024	81,199,821	4,630,886	1,789,345	1,378,675	826,589	1,593,517	400,576
Pension, profit-sharing, etc., plans	566,988	632,742	1,159,070	43,709,221	443,304	245,818	437,129	237,963	512,422	402,393
Employee benefit programs	2,490,555	2,583,264	5,669,816	89,921,319	997,308	388,697	693,991	465,119	1,149,840	845,581
Domestic production activities deduction	65,286	52,096	115,031	d	374,775	228,088	348,780	107,180	434,186	91,960
Net loss, noncapital assets	d	2,455	28,051	5,499,621	d	d	d	29,905	d	d
Other deductions	5,559,608	9,281,036	33,053,911	545,452,004	3,677,226	3,979,295	6,160,217	3,276,032	5,518,090	4,542,457
Total receipts less total deductions	d	d	27,636,116	539,027,453	5,567,920	4,519,018	5,745,602	2,399,846	8,262,756	2,315,529
Net income	7,208,900	7,730,198	27,619,131	622,704,843	6,015,272	5,467,669	d	d	d	d
Income subject to tax	1,432,941	898,529	2,292,069	505,890,763	4,868,794	5,178,038	5,456,224	1,279,775	4,938,881	1,093,920
Total income tax before credits	d	d	683,848	177,224,407	1,706,904	1,810,422	1,907,895	445,642	d	380,281
Total income tax after credits	d	d	667,860	105,097,136	1,386,858	920,036	1,358,792	367,993	d	372,977

Footnotes at end of table.

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of returns	2,416	160	d	1,871	d	1,114	1,376	d	2,161	d
Total assets	602,718,008	70,284,410	d	66,485,513	d	7,838,943	17,130,928	d	16,096,056	d
Cash	5,185,408	3,682,220	d	895,325	d	401,082	755,264	d	1,177,902	d
Trade notes and accounts receivable	290,612,788	4,694,157	d	6,447,433	d	1,523,793	2,143,543	d	2,954,708	d
Less: Allowance for bad debts	250,187	67,288	d	16,030	d	d	d	d	80,538	d
Inventories	12,912,290	3,004,073	d	13,070,816	d	1,748,212	3,640,685	d	4,095,606	d
U.S. Government obligations	0	0	d	0	d	0	0	d	0	d
Tax-exempt securities	d	d	d	d	d	0	* 193,653	d	0	d
Other current assets	4,066,773	2,316,190	d	2,157,844	d	354,078	407,800	d	761,322	d
Loans to shareholders	d	d	d	d	d	d	d	d	d	d
Mortgage and real estate loans	d	0	d	0	d	d	d	d	0	d
Other investments	161,723,571	29,148,678	d	16,115,466	d	1,119,956	3,782,929	d	1,537,146	d
Depreciable assets	57,540,973	26,754,775	d	16,658,688	d	6,717,115	9,956,090	d	4,121,499	d
Less: Accumulated depreciation	33,025,286	15,014,847	d	8,483,773	d	4,840,259	6,739,098	d	2,422,168	d
Depletable assets	0	0	d	0	d	0	0	d	0	d
Less: Accumulated depletion	0	0	d	0	d	0	0	d	0	d
Land	d	960,710	d	1,317,829	d	70,668	149,028	d	d	d
Intangible assets (amortizable)	92,715,363	14,742,203	d	17,067,211	d	403,615	2,858,415	d	3,899,511	d
Less: Accumulated amortization	8,061,593	2,535,823	d	d	d	85,584	581,857	d	662,983	d
Other assets	18,036,456	2,538,668	d	1,888,645	d	424,176	586,068	d	d	d
Total liabilities	602,718,008	70,284,410	d	66,485,513	d	7,838,943	17,130,928	d	16,096,056	d
Accounts payable	310,574,715	4,755,746	d	2,121,058	d	934,602	1,527,826	d	2,256,262	d
Mortgages, notes, bonds payable in less than 1 year	10,209,963	16,557,581	d	5,776,378	d	668,611	1,610,186	d	1,136,369	d
Other current liabilities	14,538,415	5,700,820	d	2,755,274	d	513,684	736,401	d	1,120,810	d
Loans from shareholders	3,646,492	d	d	294,084	d	129,630	522,042	d	d	d
Mortgages, notes, bonds payable in 1 year or more	87,419,013	34,986,501	d	19,801,525	d	1,668,985	2,581,395	d	3,005,208	d
Other liabilities	21,819,449	d	d	5,852,133	d	541,960	838,798	d	d	d
Net worth, total	154,509,961	-2,073,917	d	29,885,061	d	3,381,470	9,314,278	d	6,662,572	d
Capital stock	12,760,206	2,085,697	d	3,191,402	d	562,036	300,410	d	378,652	d
Additional paid-in capital	148,682,072	15,460,550	d	7,189,400	d	835,205	d	d	4,351,499	d
Retained earnings, appropriated	d	0	d	0	d	0	d	d	0	d
Retained earnings, unappropriated	42,066,287	26,050,619	d	23,733,523	d	2,137,314	7,033,238	d	d	d
Less: Cost of treasury stock	d	45,670,783	d	4,229,264	d	153,085	d	d	d	d
Total receipts	180,801,024	54,183,265	d	d	d	d	d	d	28,383,308	d
Business receipts	169,722,347	49,935,282	d	35,147,793	d	12,293,331	22,250,498	d	27,120,177	d
Dividends	d	d	d	* 183,201	d	d	* 55,911	d	d	d
Interest	2,859,828	d	d	111,984	d	5,979	16,448	d	3,789	d
Gross rents	178,466	* 69,100	d	d	d	4,106	* 11,673	d	* 11,424	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total receipts—continued										
Gross royalties	1,233,432	d	d	d	d	d	d	d	d	d
Net short-term capital gain less net long-term loss	d	0	d	0	d	0	d	d	0	d
Net long-term capital gain less net short-term loss	335,362	d	d	d	d	d	d	d	d	d
Net gain, noncapital assets	d	250,716	d	109,040	d	d	d	d	44,017	d
Tax-exempt interest	d	* 2,435	d	d	d	d	* 2,243	d	d	d
Other receipts	6,171,477	1,812,974	d	454,463	d	84,441	205,691	d	636,819	d
Total deductions [1]	170,789,851	48,132,075	d	33,603,736	d	11,817,433	21,352,856	d	26,141,526	d
Cost of goods sold [2]	111,624,247	22,454,765	d	19,710,572	d	8,651,815	14,874,624	d	17,364,257	d
Compensation of officers	996,757	223,753	d	710,043	d	172,552	383,494	d	542,991	d
Salaries and wages	10,132,550	6,986,156	d	2,527,257	d	960,794	2,394,728	d	2,532,061	d
Repairs and maintenance	878,586	295,835	d	149,010	d	87,363	91,062	d	83,493	d
Bad debts	49,714	46,761	d	2,547	d	d	d	d	27,311	d
Rents paid	1,339,756	491,552	d	526,078	d	171,478	336,857	d	611,345	d
Taxes and licenses	1,815,643	997,011	d	2,475,462	d	182,989	329,344	d	510,791	d
Interest paid	7,797,011	1,224,346	d	1,073,754	d	104,562	292,391	d	241,440	d
Charitable contributions	225,100	d	d	d	d	3,921	d	d	d	d
Amortization	1,078,249	559,694	d	613,882	d	14,184	69,756	d	95,664	d
Depreciation	3,340,260	2,135,686	d	999,986	d	266,180	401,692	d	270,994	d
Depletion	0	0	d	d	d	d	0	d	0	d
Advertising	5,295,392	2,067,477	d	1,907,442	d	97,101	138,209	d	591,648	d
Pension, profit-sharing, etc., plans	836,225	620,171	d	221,911	d	72,136	107,326	d	125,092	d
Employee benefit programs	2,284,166	1,566,456	d	371,110	d	205,715	344,472	d	293,245	d
Domestic production activities deduction	842,813	261,970	d	223,499	d	23,918	53,735	d	* 5,552	d
Net loss, noncapital assets	147,289	d	d	d	d	d	d	d	d	d
Other deductions	22,106,095	8,059,699	d	1,984,449	d	793,066	1,428,584	d	2,794,801	d
Total receipts less total deductions	10,011,174	6,051,189	d	d	d	d	d	d	2,241,782	d
Net income	11,435,557	d	d	d	d	597,041	1,372,373	d	d	d
Income subject to tax	9,002,353	7,293,877	d	3,299,145	d	274,560	633,701	d	1,376,378	d
Total income tax before credits	3,148,608	d	d	1,153,626	d	d	221,565	d	480,753	d
Total income tax after credits	3,042,246	d	d	913,838	d	d	206,369	d	289,691	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Leather and allied product manufacturing	901	7,649	143	1,713	13,394	116	528	551	448	809
Number of returns										
Total assets	8,053,137	34,312,011	114,469,343	124,067,446	37,619,751	1,525,151,122	12,180,807	406,678,360	125,646,189	1,425,723,713
Cash	453,214	3,332,159	812,146	2,219,212	3,367,179	13,883,046	1,761,718	6,700,477	8,174,683	24,070,406
Trade notes and accounts receivable	2,454,491	5,025,867	6,398,955	12,203,973	8,434,953	451,567,061	2,120,208	106,664,652	20,519,666	117,028,407
Less: Allowance for bad debts	81,172	101,377	110,183	146,707	181,880	d	d	341,918	136,789	4,204,152
Inventories	1,615,731	6,843,761	6,001,715	8,277,421	3,731,526	26,127,074	1,484,530	18,066,863	7,631,629	52,230,535
U.S. Government obligations	0	0	0	0	0	0	0	d	0	d
Tax-exempt securities	0	d	0	d	d	d	d	d	0	d
Other current assets	132,182	1,437,692	1,823,639	3,474,518	993,237	13,376,383	426,504	9,173,584	3,439,217	102,182,411
Loans to shareholders	d	219,907	d	2,462,741	254,207	d	d	769,132	d	* 982,549
Mortgage and real estate loans	d	d	d	0	0	d	0	d	0	d
Other investments	657,136	2,990,178	35,809,915	51,337,595	d	724,329,912	1,927,543	139,671,771	17,758,251	603,705,908
Depreciable assets	1,943,168	26,807,293	62,039,525	56,885,868	34,545,894	288,655,825	7,061,469	151,455,740	57,726,633	135,398,795
Less: Accumulated depreciation	1,108,229	18,776,305	36,285,055	36,531,004	26,231,413	134,304,609	4,513,414	87,139,896	35,007,375	72,582,244
Depletable assets	0	626,546	d	d	d	* 123,522,324	d	d	d	d
Less: Accumulated depletion	0	96,828	d	d	0	d	d	d	d	0
Land	d	1,173,490	1,320,084	836,111	352,585	27,427,947	275,435	2,927,659	d	2,817,067
Intangible assets (amortizable)	1,801,460	4,401,591	17,257,415	17,081,184	13,673,570	30,399,369	1,582,413	40,391,097	9,390,225	371,697,204
Less: Accumulated amortization	175,961	d	1,117,324	4,734,587	5,350,619	4,865,025	231,478	8,291,808	1,433,446	80,969,315
Other assets	210,524	1,148,398	9,832,677	10,529,320	1,250,688	32,154,358	495,605	26,570,182	5,714,934	173,343,475
Total liabilities	8,053,137	34,312,011	114,469,343	124,067,446	37,619,751	1,525,151,122	12,180,807	406,678,360	125,646,189	1,425,723,713
Accounts payable	2,095,064	2,953,754	4,952,344	11,655,203	4,085,503	96,049,451	909,764	29,721,187	8,069,693	73,646,349
Mortgages, notes, bonds payable in less than 1 year	267,651	1,869,969	1,813,701	4,802,590	2,036,802	46,503,836	451,267	81,801,489	1,987,909	114,730,772
Other current liabilities	490,421	2,956,710	3,452,360	5,559,284	3,472,888	23,174,957	1,453,767	13,139,301	6,004,098	192,316,441
Loans from shareholders	d	900,865	* 17,035,365	398,172	1,223,094	d	d	4,478,461	* 4,195,774	28,437,848
Mortgages, notes, bonds payable in 1 year or more	1,609,234	5,889,843	28,471,571	38,371,819	12,132,832	433,600,128	1,071,196	92,380,831	46,040,590	287,994,843
Other liabilities	3,107,610	3,181,312	16,861,417	9,528,515	2,963,863	d	d	66,350,736	12,113,247	210,018,415
Net worth, total	445,639	16,559,557	41,882,585	53,751,864	11,704,768	768,938,907	5,072,276	118,806,356	47,234,878	518,579,046
Capital stock	d	855,626	1,495,441	3,136,804	1,430,139	d	d	17,106,375	d	d
Additional paid-in capital	d	d	43,108,472	14,252,825	7,515,570	324,192,392	519,144	97,056,599	35,050,509	392,894,997
Retained earnings, appropriated	0	0	d	d	d	d	d	d	d	d
Retained earnings, unappropriated	2,505,390	12,804,192	-57,215	69,072,260	7,437,521	677,203,313	4,409,925	31,291,741	17,617,001	304,923,531
Less: Cost of treasury stock	d	d	d	d	d	d	d	d	d	d
Total receipts	8,673,349	65,227,387	d	101,480,067	64,290,066	d	17,036,776	d	53,559,859	424,960,002
Business receipts	8,508,748	64,252,227	46,302,487	95,886,818	62,860,681	875,743,908	16,705,369	178,122,573	50,036,360	338,270,435
Dividends	d	d	d	1,205,511	58,002	d	d	2,766,151	d	5,471,435
Interest	d	34,947	476,359	337,848	21,363	8,506,146	15,528	1,508,806	455,575	6,698,742
Gross rents	d	14,229	5,498	24,061	11,931	d	d	206,926	d	167,361

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total receipts—continued										
Gross royalties	d	d	29,008	1,981,293	d	d	d	2,648,129	d	29,294,166
Net short-term capital gain less net long-term loss	0	d	d	d	0	d	d	0	d	d
Net long-term capital gain less net short-term loss	0	118,390	d	d	38,549	d	d	1,606,057	d	15,786,254
Net gain, noncapital assets	d	125,463	d	d	249,901	d	9,259	d	d	d
Tax-exempt interest	d	d	d	d	d	d	d	d	d	d
Other receipts	33,284	602,783	438,065	1,827,841	968,640	34,230,950	213,082	4,803,171	2,183,883	25,982,500
Total deductions [1]	8,264,526	61,153,257	45,791,899	91,840,848	60,240,951	883,968,834	15,518,262	176,819,370	49,076,956	374,229,155
Cost of goods sold [2]	5,333,024	46,449,999	32,471,036	63,712,646	39,151,842	775,948,596	11,538,663	130,085,964	33,849,185	174,007,683
Compensation of officers	195,089	1,048,663	285,506	786,183	1,500,004	757,216	207,778	1,019,657	276,026	1,335,244
Salaries and wages	1,014,325	4,346,290	1,842,510	8,466,673	6,713,547	19,426,609	837,236	11,576,189	1,527,661	48,114,514
Repairs and maintenance	50,829	546,772	d	d	457,484	988,065	161,995	1,319,565	90,045	1,782,465
Bad debts	11,769	31,135	9,496	43,532	134,048	109,128	d	141,964	50,688	141,936
Rents paid	142,232	696,361	393,435	1,390,588	1,506,807	4,249,097	206,966	2,005,340	319,855	2,025,060
Taxes and licenses	149,413	1,090,769	595,730	1,250,183	1,494,825	19,525,071	246,829	1,783,717	404,593	5,054,211
Interest paid	73,348	466,252	1,735,129	1,775,548	999,341	11,763,329	293,293	6,030,825	1,046,592	20,435,892
Charitable contributions	d	11,726	d	80,851	9,217	d	9,720	82,045	d	3,667,815
Amortization	d	161,461	188,440	517,135	307,929	1,961,344	16,578	1,204,765	198,115	5,938,172
Depreciation	119,617	1,271,815	2,313,038	3,455,082	1,415,041	13,718,878	370,233	8,605,671	2,931,282	8,371,370
Depletion	0	* 26,257	d	d	0	d	* 10,564	d	d	0
Advertising	404,135	312,607	94,505	650,548	589,337	664,212	176,698	566,184	200,515	12,385,444
Pension, profit-sharing, etc., plans	16,865	205,152	1,147,627	1,159,518	215,096	3,141,981	52,293	1,648,352	343,107	3,769,175
Employee benefit programs	130,934	910,534	712,464	1,590,673	1,030,237	1,447,460	200,341	2,491,008	911,250	9,583,274
Domestic production activities deduction	d	96,209	116,332	629,398	98,195	1,491,663	68,658	875,304	405,706	2,102,103
Net loss, noncapital assets	d	16,633	d	d	12,269	283,231	d	d	d	1,789,255
Other deductions	604,064	3,464,622	3,477,740	5,853,080	4,605,733	24,632,222	1,107,008	9,092,622	6,430,064	73,725,542
Total receipts less total deductions	408,823	4,074,130	d	9,639,219	4,049,115	d	1,518,514	d	4,483,903	50,730,847
Net income	d	4,105,860	1,659,779	11,167,399	4,090,395	67,026,843	1,538,812	17,503,891	4,798,852	72,693,103
Income subject to tax	* 231,485	1,214,203	1,234,519	9,173,598	1,549,340	65,771,830	854,145	16,075,422	4,366,525	67,035,587
Total income tax before credits	* 80,584	419,460	431,553	3,210,476	d	23,031,818	297,867	d	1,526,898	23,505,057
Total income tax after credits	* 68,200	345,132	282,270	1,922,275	d	6,377,224	262,284	d	1,261,877	14,942,228

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Number of returns	1,403	946	1,540	6,428	901	1,400	941	2,911	2,379	811
Total assets	44,859,590	301,719,170	96,831,711	109,967,943	56,200,505	18,905,463	53,327,983	88,188,031	45,193,632	176,716,480
Cash	1,338,371	2,252,332	6,686,133	7,680,686	1,866,532	1,456,968	1,933,752	3,721,257	4,048,076	2,476,890
Trade notes and accounts receivable	7,522,171	44,921,904	10,969,943	17,052,069	8,778,288	2,374,933	3,559,110	9,424,360	10,722,634	51,631,972
Less: Allowance for bad debts	97,396	199,307	186,957	256,840	347,040	d	d	238,967	154,933	d
Inventories	4,877,995	7,655,111	9,782,233	13,629,542	8,296,441	2,584,149	2,837,339	5,810,189	7,201,381	7,618,230
U.S. Government obligations	d	d	d	d	d	d	d	d	d	d
Tax-exempt securities	d	d	d	d	d	d	d	* 139,804	d	d
Other current assets	3,073,302	10,918,488	5,297,883	4,196,794	2,066,159	877,147	1,356,484	4,052,612	945,633	1,708,465
Loans to shareholders	d	d	d	d	* 156,234	* 105,773	* 3,025,861	255,981	d	d
Mortgage and real estate loans	d	d	d	* 29,279	d	d	d	d	d	d
Other investments	8,846,382	132,879,181	24,637,067	d	d	1,742,199	20,427,644	14,022,127	4,551,800	59,449,553
Depreciable assets	17,950,060	41,403,657	38,220,781	60,326,353	32,405,795	11,550,573	21,516,594	54,551,567	28,108,883	32,742,602
Less: Accumulated depreciation	11,677,999	24,022,809	18,725,021	38,800,045	19,104,287	6,813,869	12,799,169	33,307,768	17,036,110	19,024,590
Depletable assets	d	d	d	d	d	d	d	d	d	d
Less: Accumulated depletion	d	d	d	d	d	* 19,806	d	d	d	d
Land	d	d	1,174,882	d	d	371,223	228,895	4,678,983	764,759	522,777
Intangible assets (amortizable)	11,137,230	59,589,831	17,761,842	24,758,874	6,613,437	3,952,869	5,550,508	17,664,047	5,436,682	15,835,581
Less: Accumulated amortization	2,770,265	5,674,590	3,571,509	4,006,500	1,106,687	581,286	964,364	2,538,655	1,512,461	2,757,182
Other assets	4,064,449	11,137,358	4,588,628	6,094,996	4,617,921	1,289,109	6,711,341	4,914,067	1,557,161	26,552,298
Total liabilities	44,859,590	301,719,170	96,831,711	109,967,943	56,200,505	18,905,463	53,327,983	88,188,031	45,193,632	176,716,480
Accounts payable	4,767,869	45,435,473	6,880,319	12,054,360	8,915,055	1,309,726	2,592,913	5,773,500	7,768,149	34,590,652
Mortgages, notes, bonds payable in less than 1 year	2,511,196	18,738,374	5,110,424	6,527,054	2,242,004	751,179	1,045,898	3,244,455	1,171,450	14,395,011
Other current liabilities	14,106,812	15,645,270	7,275,049	7,157,991	3,886,854	962,518	2,296,369	4,513,344	1,834,735	3,546,018
Loans from shareholders	615,516	7,377,051	242,632	2,393,292	972,961	307,403	* 4,821,636	478,337	365,641	316,304
Mortgages, notes, bonds payable in 1 year or more	15,221,018	51,210,138	25,871,080	37,163,965	12,919,033	4,611,300	12,108,321	23,972,922	12,806,613	46,721,182
Other liabilities	4,171,000	24,059,148	13,794,328	7,236,823	8,914,028	1,192,045	5,337,770	8,636,868	3,960,964	11,812,760
Net worth, total	3,466,150	139,253,716	37,657,878	37,434,458	18,350,570	9,771,291	25,125,077	41,568,604	17,286,080	65,334,552
Capital stock	2,470,508	d	2,906,384	d	d	2,274,861	3,700,237	1,954,019	1,786,834	5,611,883
Additional paid-in capital	7,105,472	113,408,031	35,093,577	15,681,505	13,098,390	d	d	d	d	d
Retained earnings, appropriated	d	d	d	d	d	d	d	d	d	d
Retained earnings, unappropriated	10,077,142	122,755,040	13,965,466	d	d	261,324	5,833,698	6,846,455	11,640,775	12,672,499
Less: Cost of treasury stock	d	d	14,307,550	3,381,377	1,264,364	d	d	d	d	d
Total receipts	68,027,814	d	68,027,814	d	d	d	d	d	d	d
Business receipts	51,634,987	90,915,130	65,416,312	121,567,919	58,370,663	17,310,123	22,683,028	63,253,381	53,277,935	66,808,340
Dividends	d	d	d	210,784	346,502	d	* 254,586	d	26,972	d
Interest	104,082	536,631	182,729	203,653	277,953	42,497	54,031	130,391	53,308	1,059,949
Gross rents	d	d	11,476	d	d	1,184	* 4,047	79,459	34,993	42,838

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total receipts—continued										
Gross royalties	d	4,078,492	589,155	d	d	d	d	34,174	d	* 135,588
Net short-term capital gain less net long-term loss	d	d	d	d	d	0	d	d	d	d
Net long-term capital gain less net short-term loss	d	d	153,728	d	d	d	d	118,773	35,036	d
Net gain, noncapital assets	d	d	517,014	d	d	14,744	61,715	565,395	51,238	122,220
Tax-exempt interest	d	d	d	6,503	* 588	d	d	3,550	d	d
Other receipts	341,321	1,943,796	702,243	734,052	358,082	108,560	d	1,019,679	787,484	1,451,742
Total deductions [1]	48,533,773	85,883,469	61,111,302	115,072,469	55,822,883	16,733,203	22,917,885	60,770,197	51,661,612	68,166,486
Cost of goods sold [2]	31,077,710	41,312,882	41,567,684	85,135,980	37,876,617	11,913,408	15,194,886	42,827,765	41,679,866	55,009,685
Compensation of officers	868,531	896,967	695,567	2,033,239	367,467	306,862	475,333	641,976	467,994	328,081
Salaries and wages	5,316,494	8,655,883	4,590,412	7,089,599	4,369,278	1,119,352	1,176,889	3,555,866	2,387,614	2,330,365
Repairs and maintenance	269,526	746,918	351,921	489,253	551,937	173,962	151,225	278,538	157,587	182,123
Bad debts	71,812	68,232	66,938	157,790	105,937	18,950	11,944	87,975	63,026	d
Rents paid	848,838	827,820	772,242	1,691,149	886,498	285,350	269,795	1,295,148	428,465	510,985
Taxes and licenses	733,631	1,502,101	797,468	1,762,612	831,541	280,605	368,527	1,244,134	610,787	440,488
Interest paid	911,650	2,664,269	1,667,805	2,355,025	1,158,488	331,800	713,073	1,713,802	626,392	2,505,574
Charitable contributions	d	d	d	22,223	d	d	d	d	16,002	d
Amortization	338,149	1,007,821	484,865	706,001	186,291	80,021	93,524	469,343	194,958	376,988
Depreciation	1,005,573	2,402,397	2,373,671	3,362,232	2,027,150	502,807	823,397	2,864,003	1,650,738	1,504,745
Depletion	0	d	d	0	0	d	d	d	d	d
Advertising	939,351	6,545,510	308,162	518,271	864,294	128,555	27,699	216,394	52,041	120,790
Pension, profit-sharing, etc., plans	361,825	1,489,749	328,167	513,895	707,171	167,006	95,606	519,284	239,736	587,972
Employee benefit programs	1,066,399	1,776,475	808,150	1,857,085	1,429,460	272,220	382,762	1,300,241	772,036	532,296
Domestic production activities deduction	d	761,688	487,506	197,600	216,778	22,466	44,819	165,411	147,150	d
Net loss, noncapital assets	d	d	14,221	55,564	d	d	d	d	d	d
Other deductions	4,391,116	15,032,950	5,685,354	7,124,951	4,219,928	1,104,010	3,014,641	3,194,692	2,134,663	3,530,717
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	d
Net income	4,434,121	19,086,228	7,673,421	8,880,478	4,948,188	886,154	2,254,952	4,593,518	2,624,902	2,322,465
Income subject to tax	2,967,548	18,148,708	6,215,434	2,960,010	3,233,130	322,847	1,635,691	2,047,416	1,628,797	771,554
Total income tax before credits	1,037,197	18,148,708	2,177,569	1,134,176	1,134,176	114,610	574,507	d	d	d
Total income tax after credits	744,943	d	1,666,096	d	922,958	105,184	142,881	d	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Number of returns	495	876	13,648	4,639	286	1,972	9,190	1,854	3,046	1,235
Total assets	33,038,720	9,282,815	45,103,570	34,519,576	31,095,467	7,421,676	286,923,223	241,339,009	66,076,878	47,254,786
Cash	1,427,283	1,136,984	4,217,170	3,272,990	3,186,607	905,617	6,534,823	4,128,797	6,079,105	2,331,056
Trade notes and accounts receivable	3,526,620	1,926,152	9,177,422	8,256,458	3,410,894	1,235,625	12,368,835	59,778,291	10,463,998	7,352,867
Less: Allowance for bad debts	d	23,989	118,308	140,946	64,864	13,726	287,557	611,055	166,842	196,610
Inventories	5,257,154	1,554,953	7,145,316	4,152,476	3,539,389	736,075	13,185,105	21,518,362	6,638,234	3,316,572
U.S. Government obligations	0	d	0	* 74,592	0	0	* 41,043	0	d	0
Tax-exempt securities	d	* 127,871	0	d	d	0	* 107,987	d	d	0
Other current assets	323,764	392,371	1,492,460	1,110,405	1,339,998	325,779	2,970,415	12,869,791	2,639,018	2,743,690
Loans to shareholders	d	d	d	d	d	d	d	49,370	278,285	* 16,064
Mortgage and real estate loans	0	d	d	* 34,483	d	d	d	0	d	0
Other investments	4,365,358	1,088,497	7,585,234	4,996,769	6,717,878	527,171	148,907,729	88,680,766	18,122,794	13,258,263
Depreciable assets	12,180,523	7,949,074	30,164,832	15,490,220	12,720,682	6,784,745	41,281,775	50,074,880	13,914,781	10,977,888
Less: Accumulated depreciation	7,042,458	5,468,179	22,349,080	10,594,999	7,972,190	4,604,354	29,195,040	26,955,173	9,147,060	7,528,697
Depletable assets	0	0	0	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0	0	0	0
Land	356,447	d	312,805	332,419	d	d	d	671,471	414,173	164,134
Intangible assets (amortizable)	11,952,768	394,426	6,810,545	5,873,739	6,364,551	1,329,897	23,287,063	23,382,551	17,251,434	19,209,022
Less: Accumulated amortization	581,921	17,843	1,809,738	483,324	1,204,808	201,241	4,651,304	d	2,641,515	4,753,405
Other assets	1,152,831	93,343	2,100,582	1,830,490	2,872,532	198,590	71,178,378	12,033,728	2,210,047	363,942
Total liabilities	33,038,720	9,282,815	45,103,570	34,519,576	31,095,467	7,421,676	286,923,223	241,339,009	66,076,878	47,254,786
Accounts payable	1,952,164	819,201	3,621,896	3,900,716	2,673,920	509,683	5,604,462	32,708,964	7,256,567	2,528,514
Mortgages, notes, bonds payable in less than 1 year	327,580	453,297	1,754,110	1,423,061	642,269	468,151	2,951,771	32,920,005	1,787,229	2,577,889
Other current liabilities	1,290,824	675,513	2,765,684	3,390,545	3,485,541	471,925	8,026,800	13,034,973	6,330,990	4,454,500
Loans from shareholders	* 77,638	207,763	1,871,585	703,813	* 163,400	63,408	2,935,819	876,878	1,540,666	* 203,558
Mortgages, notes, bonds payable in 1 year or more	8,300,698	797,500	14,877,219	7,565,186	15,219,110	1,883,349	91,714,996	69,083,914	11,928,854	14,093,363
Other liabilities	3,277,152	338,885	2,476,259	2,848,311	3,947,528	288,435	8,485,408	21,666,418	2,600,854	6,954,164
Net worth, total	17,812,664	5,990,655	17,736,817	14,687,943	4,963,699	3,736,725	167,203,967	71,047,857	34,631,719	16,442,797
Capital stock	249,027	266,937	826,930	3,185,501	2,170,451	316,015	37,317,830	10,721,712	9,599,767	4,663,586
Additional paid-in capital	d	630,369	6,971,719	4,248,091	3,395,320	627,284	115,921,666	d	23,322,259	d
Retained earnings, appropriated	0	d	d	d	0	0	d	d	d	0
Retained earnings, unappropriated	15,357,707	d	11,654,381	d	d	2,886,651	34,467,854	50,876,999	21,682,791	10,109,380
Less: Cost of treasury stock	d	d	d	d	d	* 93,225	d	38,469,722	d	d
Total receipts	d	14,525,804	58,481,050	47,619,227	d	d	97,638,718	d	43,825,151	38,640,946
Business receipts	24,910,560	14,374,989	56,655,953	47,029,072	25,809,039	10,971,049	95,310,279	117,934,860	40,423,675	34,937,217
Dividends	d	* 4,430	70,242	57,292	d	* 2,891	d	2,683,014	d	d
Interest	8,927	5,652	251,149	62,253	199,134	3,148	88,825	2,378,870	51,546	272,651
Gross rents	* 3,890	* 1,824	22,943	d	d	d	17,212	1,815,252	80,479	1,336,966

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total receipts—continued										
Gross royalties	d	d	d	65,839	d	d	644,579	d	746,228	318,113
Net short-term capital gain less net long-term loss	d	0	d	d	d	0	d	d	* 95,349	d
Net long-term capital gain less net short-term loss	d	* 187	36,729	5,199	* 3,309	* 23,198	153,182	402,798	300,261	410,703
Net gain, noncapital assets	5,473	36,502	231,536	18,417	d	d	169,529	410,397	159,129	186,745
Tax-exempt interest	d	d	d	d	d	d	15,345	d	6,135	d
Other receipts	178,429	101,116	1,173,811	374,736	403,954	75,503	1,011,948	1,965,596	d	d
Total deductions [1]	23,200,068	13,383,671	53,227,371	44,660,367	25,343,192	10,024,224	88,374,765	121,477,423	39,061,281	36,804,757
Cost of goods sold [2]	17,685,196	10,430,983	35,027,942	33,488,273	19,945,078	6,059,059	63,223,261	86,582,225	25,553,166	16,773,705
Compensation of officers	521,560	269,961	1,947,783	963,298	263,493	550,195	1,909,081	582,336	676,618	465,675
Salaries and wages	1,139,213	749,892	4,353,501	3,030,705	1,031,041	983,232	6,639,535	7,658,605	4,801,173	5,276,379
Repairs and maintenance	136,748	57,674	313,022	273,931	72,405	185,808	339,890	441,378	186,724	184,896
Bad debts	d	6,164	72,261	35,006	22,945	5,808	47,989	180,909	55,188	82,249
Rents paid	183,024	226,015	1,015,649	646,575	227,553	201,806	1,255,681	1,116,051	358,069	756,310
Taxes and licenses	383,065	229,719	1,183,078	826,817	343,717	310,186	1,827,897	960,393	674,026	587,395
Interest paid	269,084	67,505	1,020,484	494,578	988,796	128,195	1,195,294	2,514,941	603,640	818,132
Charitable contributions	14,815	d	d	d	5,479	d	50,009	74,630	26,162	d
Amortization	286,763	28,538	192,997	96,873	127,432	38,318	586,415	608,377	211,651	456,679
Depreciation	1,113,968	402,736	1,372,664	751,254	749,007	332,646	1,939,043	4,492,467	820,970	1,775,494
Depletion	d	0	d	d	0	d	0	d	d	d
Advertising	24,506	18,100	403,740	257,701	43,350	23,243	582,667	419,453	159,980	264,950
Pension, profit-sharing, etc., plans	110,347	127,982	372,622	231,828	194,108	86,518	1,011,210	644,111	259,789	387,979
Employee benefit programs	419,126	281,885	1,127,345	860,298	288,209	271,185	1,756,168	1,844,713	931,105	681,546
Domestic production activities deduction	81,379	18,015	142,521	55,168	79,547	21,081	384,638	337,446	199,461	121,719
Net loss, noncapital assets	d	d	d	d	d	d	12,266	d	d	d
Other deductions	799,106	463,635	4,649,018	2,631,272	956,601	824,311	5,613,721	13,005,010	3,483,089	8,125,475
Total receipts less total deductions	d	d	1,142,133	2,958,860	d	d	9,263,954	d	4,763,871	1,836,189
Net income	1,923,625	1,144,665	5,356,769	2,985,009	1,427,809	1,077,611	9,490,907	10,479,669	5,059,005	2,263,551
Income subject to tax	867,649	223,964	1,958,728	663,075	951,299	293,480	5,568,301	9,369,283	3,700,321	1,439,791
Total income tax before credits	303,138	76,018	671,480	d	d	98,442	d	d	d	d
Total income tax after credits	288,272	70,594	594,397	d	d	93,876	d	d	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	909	3,176	525	2,282	604	716	339	2,726	2,133	472
Total assets	22,230,299	16,306,295	75,931,171	121,444,426	439,770,035	58,584,228	61,933,689	240,469,203	288,593,833	668,034,121
Cash	2,125,026	2,380,572	2,556,738	5,751,009	17,503,722	2,792,230	773,698	29,821,464	11,766,365	42,714,692
Trade notes and accounts receivable	3,481,382	2,980,841	17,563,152	17,250,920	41,377,157	10,818,502	14,896,349	20,419,731	28,243,979	55,991,785
Less: Allowance for bad debts	75,140	34,824	101,333	328,108	852,671	153,919	97,668	300,374	395,441	d
Inventories	2,814,387	2,930,291	7,548,118	13,441,259	9,632,794	3,471,163	3,348,447	12,749,492	11,307,847	18,127,618
U.S. Government obligations	d	0	d	0	0	0	d	d	d	d
Tax-exempt securities	d	* 38,470	0	0	0	0	d	d	0	d
Other current assets	935,488	759,375	4,805,258	5,896,643	38,426,919	4,220,638	5,756,737	14,156,165	6,078,647	16,347,526
Loans to shareholders	d	70,822	d	d	d	d	d	* 86,150	d	d
Mortgage and real estate loans	d	0	0	0	0	0	0	d	* 18,655	d
Other investments	2,440,728	1,344,638	10,295,546	33,447,278	212,399,112	4,325,146	22,509,558	54,965,965	125,892,110	357,883,460
Depreciable assets	6,848,499	9,842,806	15,823,337	26,670,114	71,397,336	11,322,717	5,019,420	109,940,440	28,604,981	66,633,868
Less: Accumulated depreciation	4,117,834	7,045,796	9,185,027	16,328,103	39,734,901	6,693,344	3,202,378	74,141,191	17,982,535	40,125,208
Depletable assets	d	0	0	0	0	0	0	0	0	0
Less: Accumulated depletion	d	0	0	0	0	0	0	0	0	0
Land	175,071	127,664	317,198	514,427	d	d	* 164,118	2,476,695	d	672,060
Intangible assets (amortizable)	7,781,521	2,194,977	27,895,040	34,497,519	33,839,356	33,187,862	19,089,479	55,776,655	97,287,052	34,030,921
Less: Accumulated amortization	d	316,836	d	d	11,883,602	18,969,313	9,201,067	10,271,400	15,537,008	8,780,402
Other assets	1,021,680	1,033,296	4,493,882	4,350,843	66,522,717	13,939,258	2,537,681	24,759,113	8,238,485	97,536,633
Total liabilities	22,230,299	16,306,295	75,931,171	121,444,426	439,770,035	58,584,228	61,933,689	240,469,203	288,593,833	668,034,121
Accounts payable	1,936,058	1,242,185	4,452,981	9,478,448	34,882,456	3,027,560	12,177,021	15,308,691	22,857,181	52,092,580
Mortgages, notes, bonds payable in less than 1 year	1,192,793	720,391	1,956,000	3,980,080	31,218,477	1,536,539	5,247,003	10,523,308	7,978,104	101,195,819
Other current liabilities	2,049,043	1,499,796	11,988,879	12,086,456	76,072,924	5,531,142	2,987,207	17,603,952	19,381,120	50,417,231
Loans from shareholders	d	328,530	d	d	313,181	* 74,943	* 7,511,445	4,649,533	7,974,701	* 168,744
Mortgages, notes, bonds payable in 1 year or more	3,303,667	3,199,410	5,568,293	28,116,659	155,045,713	21,950,735	2,775,698	61,550,913	47,326,948	116,679,484
Other liabilities	d	1,352,230	d	d	67,730,331	13,812,653	2,210,082	18,896,954	61,992,333	135,702,750
Net worth, total	9,605,017	7,963,753	27,209,514	52,825,342	74,506,953	12,650,653	29,025,234	111,935,852	121,083,446	211,777,514
Capital stock	1,017,956	392,463	890,973	6,464,925	99,142,007	958,034	1,444,935	11,216,921	14,599,263	3,015,755
Additional paid-in capital	5,357,870	4,366,573	d	d	d	d	33,353,550	d	d	d
Retained earnings, appropriated	d	0	d	d	d	0	0	d	d	d
Retained earnings, unappropriated	5,340,242	6,988,907	21,089,834	21,274,982	50,143,281	d	-4,396,681	d	52,642,298	211,854,457
Less: Cost of treasury stock	d	3,764,189	d	d	149,653,072	8,623,527	* 1,376,571	41,301,856	23,473,222	d
Total receipts	d	20,048,728	d	d	d	d	d	168,149,444	d	234,132,228
Business receipts	24,465,648	19,697,557	49,169,876	91,431,241	225,894,717	40,059,925	25,460,344	151,395,759	100,407,711	142,449,809
Dividends	d	d	d	1,111,211	579,322	d	d	778,702	696,488	d
Interest	29,847	74,691	547,479	127,389	907,203	163,880	28,410	342,578	1,140,696	24,545,403
Gross rents	d	6,357	d	9,890	* 2,276,384	d	d	29,629	57,704	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total receipts—continued										
Gross royalties	d	* 2,399	909,369	657,364	19,419,953	d	d	9,688,913	884,883	d
Net short-term capital gain less net long-term loss	d	0	d	d	* 181,740	d	0	* 47,194	d	0
Net long-term capital gain less net short-term loss	d	10,045	d	752,922	428,424	d	d	1,848,534	251,238	* 1,400,027
Net gain, noncapital assets	5,598	33,225	211,665	48,162	d	211,809	d	1,273,145	57,900	d
Tax-exempt interest	d	d	d	2,114	43,923	d	d	4,484	d	d
Other receipts	117,433	104,344	709,936	d	19,002,914	221,214	97,577	2,740,506	2,857,274	27,157,317
Total deductions [1]	22,910,725	18,554,505	47,626,024	88,382,375	227,966,829	38,297,822	24,888,340	146,013,799	99,024,469	195,405,843
Cost of goods sold [2]	16,694,265	12,732,128	35,223,087	61,319,444	128,042,164	22,618,537	16,240,382	86,006,371	56,972,365	98,637,341
Compensation of officers	320,715	408,294	291,257	1,128,023	1,580,802	302,287	192,083	1,385,452	1,738,213	1,155,839
Salaries and wages	1,963,561	1,696,622	6,907,031	8,330,776	34,444,897	4,341,957	2,294,801	20,753,278	12,809,533	16,837,672
Repairs and maintenance	65,444	96,887	87,479	280,596	1,120,812	178,056	36,076	971,950	521,403	1,141,370
Bad debts	31,515	12,475	142,348	85,655	d	d	d	d	d	2,686,984
Rents paid	270,656	291,548	422,183	999,184	1,236,312	379,898	285,369	934,705	1,042,371	1,388,456
Taxes and licenses	423,333	397,975	1,036,780	1,180,515	4,232,780	733,605	212,084	2,229,888	1,844,538	1,363,163
Interest paid	233,776	255,116	611,618	2,023,077	4,223,086	1,229,792	423,875	2,318,937	3,847,773	20,947,542
Charitable contributions	d	d	26,406	d	170,198	6,526	d	169,101	49,908	186,768
Amortization	139,817	52,026	102,916	572,204	-54,091	1,052,652	225,526	1,142,526	1,257,811	d
Depreciation	386,014	509,053	1,211,671	1,592,746	6,696,981	762,960	488,016	7,369,303	1,820,774	6,606,337
Depletion	d	0	0	0	0	0	0	0	0	0
Advertising	219,918	108,412	242,997	425,096	3,433,785	141,864	448,716	2,116,315	788,407	2,000,140
Pension, profit-sharing, etc., plans	110,813	119,776	649,011	983,662	973,320	1,000,273	395,045	892,411	599,960	598,617
Employee benefit programs	485,619	523,863	1,018,962	2,087,820	3,829,256	546,600	410,110	3,330,329	2,154,182	2,376,105
Domestic production activities deduction	90,270	26,007	249,101	273,211	2,516,506	132,922	10,816	1,187,042	506,970	734,995
Net loss, noncapital assets	d	d	44,638	d	d	d	d	d	d	d
Other deductions	1,459,509	1,315,781	-641,459	7,005,652	34,421,435	4,819,097	3,160,949	15,010,225	12,874,396	37,373,982
Total receipts less total deductions	d	1,494,223	d	d	d	d	d	22,135,645	d	38,726,385
Net income	1,873,311	1,538,816	5,384,422	8,704,312	46,729,373	3,343,890	884,217	25,293,436	8,900,660	43,942,540
Income subject to tax										
Total income tax before credits	1,325,924	492,294	5,018,658	6,616,576	40,727,670	1,699,687	498,048	19,818,495	7,123,061	42,376,899
Total income tax after credits	d	167,123	1,755,881	2,323,910	d	599,070	173,688	d	2,483,697	14,842,509
Footnotes at end of table.	d	111,799	1,475,877	1,219,091	d	259,047	92,513	d	1,688,940	3,665,768

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Number of returns	1,963	2,233	2,938	965	403	1,053	8,244	6,484	11,421	239,971	
Total assets	101,936,486	67,122,305	1,091,212,735	443,128,904	40,596,732	32,432,517	46,918,132	242,812,360	78,820,031	2,917,456,007	
Cash	2,043,391	4,247,837	51,836,884	23,021,364	3,646,814	2,563,700	3,125,645	9,953,438	5,513,795	196,455,592	
Trade notes and accounts receivable	15,228,637	12,067,483	320,840,876	45,787,685	3,471,393	9,863,448	8,344,578	44,911,706	26,886,764	496,638,850	
Less: Allowance for bad debts	271,858	153,582	2,435,809	667,653	d	d	193,703	624,326	d	8,513,516	
Inventories	5,294,023	6,482,585	59,483,358	81,650,819	4,858,768	3,936,450	7,689,160	18,145,637	11,199,922	378,757,029	
U.S. Government obligations	0	0	d	d	0	0	d	d	* 204,559	14,969,837	
Tax-exempt securities	0	0	d	0	0	0	0	0	d	3,373,823	
Other current assets	1,928,661	2,036,538	63,119,432	8,594,685	4,060,196	2,029,601	2,425,207	7,656,571	2,938,614	120,821,184	
Loans to shareholders	d	d	4,407,260	40,766	d	d	d	427,716	237,122	8,944,464	
Mortgage and real estate loans	0	d	d	d	d	d	d	d	d	824,267	
Other investments	47,531,231	10,451,905	231,932,356	76,084,044	2,504,464	2,440,918	3,898,624	65,994,916	7,000,900	845,400,069	
Depreciable assets	13,612,962	15,157,699	393,577,379	108,284,367	12,535,631	13,360,925	23,101,598	41,784,288	22,975,958	627,851,699	
Less: Accumulated depreciation	8,036,365	9,552,400	176,980,635	63,466,327	6,626,030	6,491,801	15,557,289	22,706,318	15,807,651	296,337,428	
Depletable assets	d	0	0	d	0	0	0	0	d	2,815,787	
Less: Accumulated depletion	d	0	0	0	0	0	0	0	0	1,122,239	
Land	340,654	284,832	3,233,117	2,155,027	476,267	182,162	680,195	1,074,254	472,131	17,416,008	
Intangible assets (amortizable)	24,220,831	20,832,547	52,968,872	120,911,271	18,075,558	3,516,309	11,689,693	65,171,289	17,540,248	398,403,290	
Less: Accumulated amortization	4,496,346	d	17,612,886	20,487,980	4,440,022	421,025	2,148,725	12,246,192	3,725,471	61,000,674	
Other assets	3,173,786	6,075,487	106,803,548	61,142,592	2,033,450	1,540,105	3,677,244	22,243,977	3,664,456	171,758,167	
Total liabilities	101,936,486	67,122,305	1,091,212,735	443,128,904	40,596,732	32,432,517	46,918,132	242,812,360	78,820,031	2,917,456,007	
Accounts payable	14,177,261	8,056,988	171,974,092	38,695,975	2,652,065	1,990,811	6,608,526	14,573,522	21,995,406	415,166,766	
Mortgages, notes, bonds payable in less than 1 year	3,885,024	2,027,027	94,617,545	15,404,321	3,759,049	7,235,883	1,437,654	16,639,960	2,630,963	151,567,036	
Other current liabilities	4,489,635	4,915,525	104,784,716	80,181,795	7,346,842	2,729,105	5,004,701	18,182,049	6,140,180	338,762,731	
Loans from shareholders	946,646	761,558	4,703,134	157,286	174,009	* 610,885	654,423	485,391	1,637,326	35,078,841	
Mortgages, notes, bonds payable in 1 year or more	19,366,627	17,530,892	246,231,209	82,297,392	2,735,484	5,440,916	11,613,353	71,845,657	16,346,451	445,655,014	
Other liabilities	6,054,997	7,870,341	156,936,010	126,970,433	8,384,494	2,801,617	4,367,862	27,941,741	6,312,211	298,275,489	
Net worth, total	53,016,295	25,959,974	311,966,030	99,421,702	15,544,789	11,623,299	17,231,612	93,144,040	23,757,493	1,232,950,130	
Capital stock	3,602,221	797,358	17,407,055	33,228,863	634,090	395,908	1,535,147	13,871,504	2,317,170	96,387,380	
Additional paid-in capital	d	17,476,995	182,530,373	52,920,514	6,036,330	d	8,100,124	64,925,516	9,748,729	641,048,454	
Retained earnings, appropriated	0	0	d	* 83,429	0	d	0	d	d	6,818,692	
Retained earnings, unappropriated	22,822,909	9,127,259	125,828,666	92,934,906	21,871,923	15,112,626	12,579,165	d	d	605,823,682	
Less: Cost of treasury stock	d	d	d	79,746,010	12,997,554	d	4,982,823	24,819,227	5,204,555	117,128,077	
Total receipts	49,573,540	47,689,793	965,420,172	d	d	d	d	d	70,036,927	4,094,991,688	
Business receipts	46,606,268	46,807,652	907,562,549	322,888,212	45,928,611	30,678,981	74,929,577	116,256,313	67,664,867	4,009,173,341	
Dividends	d	56,766	6,067,019	d	d	d	66,227	d	d	8,976,379	
Interest	207,276	290,088	9,134,892	515,355	12,310	601,975	33,788	465,706	87,781	8,447,191	
Gross rents	d	15,291	14,880,344	d	d	* 113,393	21,282	281,121	14,411	7,799,277	

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Total receipts—continued											
Gross royalties	d	91,477	d	d	d	d	d	3,386,763	803,898	10,266,272	
Net short-term capital gain less net long-term loss	0	d	d	d	d	d	* 193	d	d	184,159	
Net long-term capital gain less net short-term loss	1,067,304	77,259	1,760,588	6,475,156	* 3,610	d	45,835	401,219	178,116	6,648,795	
Net gain, noncapital assets	d	15,909	2,380,250	d	76,823	d	19,724	58,417	131,519	4,223,682	
Tax-exempt interest	d	d	d	d	d	d	d	d	d	105,107	
Other receipts	653,848	333,576	17,899,904	3,076,183	437,171	579,667	674,189	2,797,192	1,066,526	39,167,485	
Total deductions [1]	44,471,854	44,889,375	932,308,816	303,392,199	42,112,916	28,737,986	71,874,517	116,635,638	63,911,314	3,928,459,479	
Cost of goods sold [2]	28,943,703	30,512,016	736,930,817	217,321,869	31,785,665	19,773,747	d	64,386,890	39,721,551	3,251,041,496	
Compensation of officers	567,826	827,930	1,629,406	852,818	392,772	342,158	1,241,749	1,996,775	1,264,451	37,586,860	
Salaries and wages	4,925,460	4,735,154	25,846,835	15,214,362	3,778,714	1,833,713	6,111,557	18,089,473	7,205,199	221,590,824	
Repairs and maintenance	230,754	168,521	1,526,877	1,178,470	225,758	256,266	330,993	526,852	327,411	12,652,459	
Bad debts	14,590	39,280	1,298,445	343,740	13,120	86,730	93,039	168,445	118,773	3,199,105	
Rents paid	461,014	565,655	3,115,864	2,377,878	438,970	222,341	1,431,865	1,009,686	1,433,368	32,519,690	
Taxes and licenses	801,238	863,019	5,923,478	4,767,019	646,636	374,072	1,448,371	2,366,713	1,245,168	36,440,425	
Interest paid	939,780	1,185,151	10,499,673	4,186,091	255,906	482,099	676,797	5,039,104	1,034,228	28,799,696	
Charitable contributions	d	d	250,865	363,396	d	6,438	d	d	d	1,573,191	
Amortization	d	468,680	6,898,023	d	281,873	d	262,025	1,463,405	533,487	11,045,061	
Depreciation	853,281	822,267	47,288,657	6,398,753	759,539	1,418,495	1,121,028	3,007,983	1,400,491	51,240,376	
Depletion	0	d	d	d	0	d	d	d	d	377,559	
Advertising	283,753	317,029	14,776,760	821,199	331,209	339,572	1,885,271	890,461	1,427,171	29,475,988	
Pension, profit-sharing, etc., plans	472,575	294,000	6,444,177	3,186,297	538,645	218,518	317,777	510,439	554,465	9,206,414	
Employee benefit programs	852,575	743,166	10,199,102	6,248,564	1,399,592	551,787	1,464,998	2,470,828	1,203,542	23,508,662	
Domestic production activities deduction	245,910	79,397	1,257,295	2,141,442	286,710	202,450	133,113	349,550	169,452	d	
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d	
Other deductions	4,291,805	3,177,368	58,137,456	36,025,127	908,569	2,458,348	6,549,066	14,147,113	6,180,899	175,578,084	
Total receipts less total deductions	5,101,686	2,800,418	33,111,355	d	d	d	d	d	6,125,613	166,532,209	
Net income	5,716,529	2,977,867	38,166,685	34,194,658	4,495,777	3,951,182	4,076,358	12,971,219	6,338,858	172,396,096	
Income subject to tax	4,915,192	1,388,739	24,170,594	32,607,553	3,848,990	3,298,100	1,670,475	8,932,389	2,931,871	101,680,963	
Total income tax before credits	d	480,626	d	d	1,346,868	d	581,042	d	1,022,057	35,347,554	
Total income tax after credits	d	408,234	d	d	1,230,937	d	521,320	d	734,413	30,726,796	

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Motor vehicle and motor vehicle parts and supplies	9,637	10,458	24,457	3,418	18,926	7,763	29,148	37,585	5,619	4,668
Number of returns	196,588,660	37,642,566	158,540,775	43,402,080	197,533,328	47,321,195	184,665,964	94,653,790	18,481,811	686,924,940
Cash	12,989,994	3,405,371	15,294,293	3,804,233	15,272,170	4,186,997	14,146,866	8,153,557	1,418,087	28,393,335
Trade notes and accounts receivable	58,533,954	9,747,869	35,130,070	9,323,664	59,646,528	13,418,373	41,623,586	24,338,158	6,593,690	81,442,690
Less: Allowance for bad debts	1,452,687	208,094	767,901	138,564	d	246,594	559,287	384,694	108,908	1,246,709
Inventories	33,896,802	d	20,625,157	12,713,692	34,473,710	15,210,054	53,890,452	31,241,623	4,419,067	d
U.S. Government obligations	d	d	0	0	d	0	d	d	0	d
Tax-exempt securities	d	* 8,698	d	d	d	0	d	d	0	d
Other current assets	5,370,261	2,195,619	10,573,745	2,603,998	15,605,968	1,892,711	12,889,868	5,884,551	877,814	14,841,829
Loans to shareholders	d	162,475	1,509,290	160,875	1,132,768	103,251	1,085,876	978,201	d	519,385
Mortgage and real estate loans	d	* 60,593	d	* 3,726	d	* 7,937	220,977	* 119,186	d	d
Other investments	18,567,947	2,344,789	19,281,086	5,474,062	23,322,106	2,251,154	20,534,752	8,592,119	1,083,395	265,464,789
Depreciable assets	79,489,962	13,726,623	29,724,687	10,291,401	44,233,142	10,759,285	48,698,579	18,041,219	4,940,802	31,364,983
Less: Accumulated depreciation	28,734,896	8,869,245	20,592,016	5,480,713	26,874,249	6,417,431	26,597,967	11,330,016	3,107,276	15,956,755
Depletable assets	0	d	0	0	d	0	* 35,135	d	d	0
Less: Accumulated depletion	0	d	0	0	d	0	d	d	d	0
Land	1,179,043	678,181	952,184	d	1,064,194	487,483	1,759,851	652,055	158,787	1,204,821
Intangible assets (amortizable)	7,732,375	2,318,964	44,336,271	3,962,348	22,727,489	5,877,230	14,491,813	6,218,539	2,099,200	185,759,034
Less: Accumulated amortization	1,979,932	487,003	5,517,207	501,730	d	1,126,463	3,229,424	1,632,561	438,301	26,443,499
Other assets	9,972,406	1,892,205	7,938,239	636,685	12,859,366	917,207	5,292,187	3,354,304	307,145	65,406,881
Total liabilities	196,588,660	37,642,566	158,540,775	43,402,080	197,533,328	47,321,195	184,665,964	94,653,790	18,481,811	686,924,940
Accounts payable	25,785,624	5,607,282	21,184,957	6,254,633	43,003,079	8,425,075	28,291,347	21,132,626	4,869,941	153,317,527
Mortgages, notes, bonds payable in less than 1 year	23,427,123	3,211,072	6,759,988	5,604,109	22,863,524	2,995,246	20,616,977	8,139,312	1,709,782	15,505,039
Other current liabilities	42,168,419	2,817,821	32,680,812	2,858,056	20,095,021	3,289,658	18,348,428	8,855,299	3,104,839	47,881,402
Loans from shareholders	1,348,440	1,119,420	2,195,450	608,205	5,598,760	1,100,493	4,674,080	3,664,379	378,557	691,410
Mortgages, notes, bonds payable in 1 year or more	38,417,285	6,062,532	42,347,855	7,069,673	18,476,800	11,979,445	25,178,981	12,060,954	2,702,626	101,520,217
Other liabilities	25,905,368	1,726,404	9,655,196	2,332,882	11,279,931	1,684,942	8,071,614	4,059,843	699,000	94,882,544
Net worth, total	39,536,401	17,098,035	43,716,516	18,676,523	76,416,212	17,846,337	79,484,536	36,741,377	5,017,065	273,126,801
Capital stock	3,731,897	1,198,294	d	2,020,326	10,304,245	1,071,778	5,999,681	5,090,982	349,589	40,489,909
Additional paid-in capital	8,192,145	4,707,294	68,448,285	4,536,574	44,677,372	5,528,858	18,430,557	8,816,360	1,908,873	225,248,556
Retained earnings, appropriated	d	d	d	* 93,136	d	* 78,145	* 647,083	* 81	0	* 50,438
Retained earnings, unappropriated	28,283,070	11,908,004	-26,564,262	12,580,079	25,836,339	12,491,390	64,015,897	27,551,944	d	75,693,156
Less: Cost of treasury stock	d	d	3,567,565	553,593	d	1,323,833	9,608,683	4,717,991	d	68,355,259
Total receipts	272,437,497	97,875,855	265,421,138	d	408,271,618	101,234,610	317,688,670	225,193,038	d	687,938,412
Business receipts	264,307,733	97,132,998	259,925,536	83,575,532	404,032,329	100,187,400	312,431,156	222,964,099	59,403,113	669,546,953
Dividends	73,996	7,757	764,123	d	670,209	61,956	71,019	35,277	d	246,194
Interest	1,896,029	70,741	483,750	44,431	253,547	38,552	370,426	152,454	15,259	389,858
Gross rents	3,845,784	34,832	452,398	13,184	d	18,540	382,070	54,875	d	62,663

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total receipts—continued										
Gross royalties	39,816	* 191	198,433	d	688,095	d	27,605	293,582	d	6,195,844
Net short-term capital gain less net long-term loss	d	d	d	d	10,739	* 3,142	d	* 1,446	d	d
Net long-term capital gain less net short-term loss	123,876	41,064	112,239	64,262	143,185	d	361,395	176,213	d	1,063,777
Net gain, noncapital assets	549,757	d	134,691	334,974	71,540	51,893	1,141,157	80,904	8,454	d
Tax-exempt interest	d	d	d	d	d	d	d	2,014	d	d
Other receipts	1,585,228	515,785	3,347,099	d	2,279,685	786,668	2,895,597	1,432,175	230,093	10,191,124
Total deductions [1]	263,605,151	94,096,191	252,773,860	82,478,564	396,288,969	95,792,870	300,651,411	215,333,568	58,262,957	655,931,765
Cost of goods sold [2]	218,107,608	75,238,313	191,218,551	71,477,415	332,159,091	71,930,688	236,930,115	175,182,815	49,224,823	577,417,555
Compensation of officers	1,469,540	1,643,584	3,268,930	1,023,577	3,078,175	1,995,706	5,670,671	3,785,439	526,276	2,173,444
Salaries and wages	10,133,126	6,709,236	28,189,672	3,543,763	22,519,898	9,629,302	22,541,258	12,209,746	3,478,214	20,370,468
Repairs and maintenance	600,697	582,450	882,560	279,622	713,699	375,473	1,189,292	545,385	159,734	759,214
Bad debts	265,593	125,313	246,603	56,019	271,303	93,858	367,888	210,261	43,679	202,065
Rents paid	1,799,172	1,357,248	2,272,235	582,238	2,450,713	1,775,676	2,967,830	3,211,328	692,161	1,671,107
Taxes and licenses	1,848,770	1,090,560	2,523,021	683,215	2,620,510	1,370,051	3,392,968	2,327,616	473,900	2,711,847
Interest paid	1,573,256	524,662	1,928,672	465,614	1,415,573	766,423	1,717,334	910,265	237,411	7,995,159
Charitable contributions	45,036	d	83,598	13,314	72,156	19,101	101,669	d	d	796,360
Amortization	218,042	117,088	679,452	109,546	3,676,717	153,956	418,245	408,767	68,858	2,157,236
Depreciation	12,818,609	903,482	3,213,344	579,497	3,627,223	677,787	5,041,552	1,168,781	228,035	2,183,177
Depletion	0	d	d	0	d	0	d	d	d	d
Advertising	3,690,870	244,681	1,947,814	59,545	4,558,548	501,349	1,222,549	2,423,122	90,985	5,493,188
Pension, profit-sharing, etc., plans	552,410	299,655	d	171,011	d	433,640	1,193,160	449,858	134,356	d
Employee benefit programs	1,376,161	724,299	1,875,156	557,662	2,785,097	900,197	3,029,995	925,088	315,147	2,579,990
Domestic production activities deduction	47,528	d	338,142	50,596	62,975	10,192	103,969	39,309	* 7,095	643,639
Net loss, noncapital assets	9,566	d	d	4,966	d	5,449	d	32,103	d	d
Other deductions	9,049,167	4,488,051	13,308,224	2,820,963	15,156,732	5,154,023	14,717,545	11,452,793	2,574,407	28,024,839
Total receipts less total deductions	8,832,346	3,779,664	12,647,277	d	11,982,649	5,441,740	17,037,260	9,859,470	d	32,006,646
Net income	8,844,691	d	14,388,159	2,448,538	12,451,836	d	17,103,022	9,874,865	1,429,212	33,649,637
Income subject to tax	5,174,461	d	8,841,967	1,147,564	d	2,669,230	d	3,137,617	521,424	29,663,123
Total income tax before credits	1,803,366	d	d	d	2,087,881	d	2,715,370	d	171,623	10,445,938
Total income tax after credits	1,690,912	d	d	d	1,833,049	d	2,618,198	d	163,663	9,586,842

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued										Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)		
Number of returns	15,527	29,150	2,700	5,450	5,340	2,236	17,292	10,594	357,165	27,554		
Total assets	290,303,513	634,119,643	80,258,845	55,373,312	60,760,140	39,781,139	86,606,960	4,497,346	1,820,773,820	212,421,935		
Cash	6,011,855	61,836,983	2,412,719	3,159,573	4,885,412	3,310,573	6,970,194	803,379	124,509,980	19,681,647		
Trade notes and accounts receivable	15,280,784	74,359,011	21,078,294	11,807,351	12,213,053	6,262,459	15,299,112	540,203	159,643,294	21,852,948		
Less: Allowance for bad debts	751,553	781,502	221,329	134,805	154,145	52,689	261,800	d	3,189,916	153,087		
Inventories	18,945,096	36,023,020	9,268,116	7,554,693	7,426,162	10,006,880	16,344,202	d	428,847,218	111,651,591		
U.S. Government obligations	0	d	d	0	d	d	d	0	1,187,788	d		
Tax-exempt securities	d	d	0	d	d	d	* 55,480	0	3,608,108	* 124,001		
Other current assets	3,591,701	20,741,767	4,053,172	8,673,343	6,109,014	896,738	3,442,077	577,006	64,834,275	4,931,319		
Loans to shareholders	d	841,459	d	131,277	273,791	d	381,752	d	6,223,394	1,835,889		
Mortgage and real estate loans	d	* 130,367	d	0	d	d	d	0	d	d		
Other investments	222,073,053	178,659,832	28,439,219	8,106,584	11,660,747	5,190,970	23,541,936	811,529	188,797,028	13,759,365		
Depreciable assets	21,485,132	218,077,959	21,000,704	18,368,179	25,242,746	8,508,076	22,892,820	1,005,401	819,920,296	41,159,546		
Less: Accumulated depreciation	12,134,028	74,821,505	12,717,720	10,216,757	14,298,479	4,853,462	12,696,328	638,584	433,559,397	20,188,671		
Depletable assets	d	d	d	d	d	d	d	0	116,399	d		
Less: Accumulated depletion	0	d	d	d	* 330,374	d	* 174,383	0	d	d		
Land	390,839	3,987,005	604,524	720,911	1,468,441	474,052	699,285	d	83,716,680	5,384,611		
Intangible assets (amortizable)	8,910,697	64,639,642	1,838,588	5,916,652	4,355,863	8,938,481	7,194,868	1,085,234	260,733,786	10,880,917		
Less: Accumulated amortization	1,476,392	6,861,323	276,748	1,213,689	527,666	1,614,871	1,966,034	d	35,087,839	1,460,603		
Other assets	7,298,120	40,932,796	4,597,873	2,295,824	1,866,986	2,346,675	3,773,305	69,964	150,268,580	d		
Total liabilities	290,303,513	634,119,643	80,258,845	55,373,312	60,760,140	39,781,139	86,606,960	4,497,346	1,820,773,820	212,421,935		
Accounts payable	10,417,469	38,435,143	10,792,493	6,772,736	11,195,041	5,796,799	13,688,887	196,106	259,466,846	9,094,527		
Mortgages, notes, bonds payable in less than 1 year	4,300,318	8,896,620	6,906,727	10,324,796	4,308,755	1,959,985	4,107,544	130,119	147,370,187	99,369,451		
Other current liabilities	6,580,633	129,806,836	2,632,984	3,182,578	4,457,245	2,523,339	6,598,802	880,558	173,290,984	13,086,774		
Loans from shareholders	6,074,624	2,383,488	457,721	543,619	495,656	881,376	2,652,776	212,387	25,453,454	7,637,167		
Mortgages, notes, bonds payable in 1 year or more	13,514,817	102,509,363	17,489,355	9,372,023	11,074,511	8,342,251	16,218,035	1,318,290	479,096,158	22,018,289		
Other liabilities	8,897,274	106,343,391	4,628,516	3,718,740	5,763,681	2,256,990	6,250,435	118,738	163,017,024	8,277,716		
Net worth, total	240,518,378	245,744,801	37,351,049	21,458,820	23,465,251	18,020,399	37,090,482	1,641,148	573,079,167	52,938,012		
Capital stock	2,975,508	10,240,541	1,846,602	2,868,903	726,810	547,317	1,382,927	d	40,632,259	5,610,376		
Additional paid-in capital	36,392,890	185,529,200	4,132,608	4,115,017	7,402,174	2,891,546	9,306,313	785,832	247,369,508	11,934,537		
Retained earnings, appropriated	d	d	0	d	d	0	* 41,544	0	407,099	d		
Retained earnings, unappropriated	d	56,314,157	31,870,601	16,043,659	15,843,921	15,230,304	27,245,517	727,536	465,561,846	d		
Less: Cost of treasury stock	d	d	498,762	d	d	648,767	885,820	d	180,891,544	3,783,143		
Total receipts	125,207,094	658,221,917	d	d	d	84,151,824	163,855,225	d	3,920,589,590	729,459,553		
Business receipts	121,165,113	637,836,709	113,726,521	80,839,026	334,043,912	82,993,037	160,026,775	5,035,399	3,927,435,498	709,906,290		
Dividends	801,506	d	205,582	d	5,093	d	39,231	d	3,802,605	d		
Interest	57,825	3,993,352	413,153	72,588	72,909	19,021	97,007	6,290	5,510,422	633,751		
Gross rents	d	2,349,976	161,564	7,869	210,886	d	18,068	d	2,999,668	313,857		

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued							Retail trade		
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	Total	New and used car dealers
Total receipts—continued										
Gross royalties	1,574,734	646,191	d	d	* 1,405	* 17,731	d	d	5,532,768	d
Net short-term capital gain less net long-term loss	d	d	d	* 2,447	d	d	d	d	37,088	* 1,702
Net long-term capital gain less net short-term loss	107,222	2,340,797	1,614,068	d	154,306	d	151,441	d	5,764,315	334,598
Net gain, noncapital assets	16,286	226,057	d	75,350	487,204	77,367	467,416	d	2,876,584	843,859
Tax-exempt interest	d	d	d	d	d	d	d	d	114,506	d
Other receipts	1,431,841	4,857,464	2,323,896	1,239,203	1,757,841	975,652	2,612,345	d	66,516,137	17,341,835
Total deductions [1]	117,962,953	627,974,017	115,278,471	78,380,264	332,222,230	80,720,935	156,619,500	4,085,804	3,767,400,943	714,064,116
Cost of goods sold [2]	75,984,467	505,181,477	103,833,272	63,437,297	312,911,328	63,590,161	126,935,719	* 280,802	2,857,012,309	628,204,408
Compensation of officers	2,136,796	5,385,685	521,834	936,167	971,537	746,291	1,695,580	557,630	26,733,131	4,545,947
Salaries and wages	12,573,721	39,668,861	2,432,546	5,241,394	5,720,604	6,749,950	8,523,085	1,355,981	337,670,176	34,731,633
Repairs and maintenance	520,319	3,615,916	408,602	417,719	799,171	289,552	488,326	24,727	27,518,292	1,277,439
Bad debts	143,872	639,280	191,551	76,983	103,767	20,488	133,114	7,466	4,318,679	289,774
Rents paid	3,522,444	4,821,050	578,425	930,399	1,108,566	722,163	1,901,452	155,485	75,197,712	6,262,720
Taxes and licenses	2,294,285	7,068,488	486,836	776,083	2,036,914	1,750,156	2,789,716	195,488	55,706,920	5,684,385
Interest paid	870,223	6,809,606	936,358	420,933	779,757	319,004	1,062,749	66,697	26,724,213	2,330,527
Charitable contributions	126,962	138,322	40,371	14,286	16,981	10,162	41,004	* 2,025	2,927,429	d
Amortization	186,739	1,580,675	61,359	218,965	149,851	531,622	285,581	22,362	5,070,856	634,702
Depreciation	1,701,627	12,886,974	1,310,195	1,112,140	1,711,276	474,283	1,539,714	62,680	52,322,894	2,815,671
Depletion	0	d	d	d	* 1,061	d	* 183,609	0	8,288	d
Advertising	3,218,807	2,754,405	107,787	138,776	145,594	1,063,173	1,797,843	16,954	45,061,094	6,471,810
Pension, profit-sharing, etc., plans	392,345	d	365,405	232,988	234,797	321,495	417,926	d	8,254,725	d
Employee benefit programs	798,783	4,368,378	634,618	627,802	481,861	663,307	759,838	105,284	30,761,967	2,928,471
Domestic production activities deduction	* 3,317	285,250	d	90,883	* 4,529	31,976	126,068	0	772,530	* 408
Net loss, noncapital assets	92,042	d	d	d	15,606	d	24,735	d	1,478,452	94,763
Other deductions	13,396,202	31,042,829	3,265,274	3,589,501	5,029,031	3,432,258	7,913,442	1,162,801	209,861,274	17,424,762
Total receipts less total deductions	7,244,141	30,247,900	d	d	d	3,430,889	7,235,725	d	153,188,647	15,395,437
Net income	7,976,019	30,869,454	3,878,636	3,980,776	4,528,186	d	7,315,817	d	157,836,127	d
Income subject to tax	5,097,854	19,478,723	3,223,633	1,934,235	d	890,625	3,418,248	363,086	d	d
Total income tax before credits	d	6,791,667	1,121,546	665,595	d	307,079	1,211,364	119,521	35,466,716	d
Total income tax after credits	d	5,392,372	927,490	636,799	d	301,006	836,370	116,167	31,568,804	d

Footnotes at end of table.

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RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Retail trade—continued										
Item	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
	27,153	16,873	11,135	2,514	5,745	8,444	5,497	51,485	16,389	28,015
Number of returns										28,015
Total assets	71,200,558	37,568,936	40,145,904	124,282,459	8,185,515	33,723,512	5,101,576	219,361,271	8,383,014	222,493,124
Cash	4,653,126	3,089,579	3,588,508	2,163,473	893,755	2,828,977	591,884	17,148,330	1,151,627	8,115,836
Trade notes and accounts receivable	7,507,280	4,148,936	10,915,106	2,755,775	616,668	5,862,063	568,221	17,490,279	126,146	23,201,733
Less: Allowance for bad debts	117,613	d	d	d	3,766	123,124	d	69,154	* 128	d
Inventories	32,985,563	11,743,121	9,101,955	23,015,495	4,115,525	7,243,845	2,529,388	26,595,977	4,528,467	31,688,889
U.S. Government obligations	d	0	0	0	0	0	0	0	0	d
Tax-exempt securities	0	d	0	d	d	0	0	* 3,421,294	0	d
Other current assets	1,712,755	1,816,834	1,873,399	4,265,804	213,370	1,996,829	114,094	6,940,332	410,547	11,735,941
Loans to shareholders	581,380	415,898	d	d	d	d	d	372,296	124,347	259,785
Mortgage and real estate loans	d	d	0	0	0	d	0	d	d	d
Other investments	2,628,801	1,254,361	6,337,658	12,362,493	651,752	4,973,038	117,250	0	d	28,137,687
Depreciable assets	25,857,871	21,607,941	13,228,409	58,260,308	4,184,844	10,886,713	3,107,449	149,424,964	2,704,648	53,608,258
Less: Accumulated depreciation	14,751,318	12,097,363	9,324,845	33,700,356	2,902,996	6,724,407	2,265,604	80,060,996	1,801,457	29,995,197
Depletable assets	d	0	0	0	0	0	0	0	d	0
Less: Accumulated depletion	d	0	0	0	0	* 47,137	0	0	0	0
Land	2,794,139	1,444,367	432,778	d	d	962,241	d	12,777,377	57,776	3,396,570
Intangible assets (amortizable)	7,108,230	3,777,869	3,364,198	2,607,444	55,619	2,225,227	86,676	26,383,343	1,440,867	83,024,008
Less: Accumulated amortization	704,354	1,095,630	439,346	96,555	41,807	400,560	28,416	3,902,634	782,235	10,064,315
Other assets	d	1,551,247	1,140,274	40,771,801	156,879	3,902,948	33,902	7,074,957	310,558	19,305,515
Total liabilities	71,200,558	37,568,936	40,145,904	124,282,459	8,185,515	33,723,512	5,101,576	219,361,271	8,383,014	222,493,124
Accounts payable	16,336,047	5,341,767	12,226,102	12,611,471	1,070,416	3,283,186	860,348	56,928,304	1,090,708	24,026,415
Mortgages, notes, bonds payable in less than 1 year	8,055,108	1,318,525	1,135,570	1,731,750	581,514	1,252,178	845,470	2,577,451	508,465	2,595,281
Other current liabilities	6,352,719	5,858,405	6,148,895	d	531,857	3,739,430	d	16,979,730	393,410	22,068,964
Loans from shareholders	1,827,000	531,809	726,427	64,782	378,126	813,877	293,838	2,262,959	1,438,546	1,120,933
Mortgages, notes, bonds payable in 1 year or more	15,133,022	6,578,693	4,833,736	d	2,235,791	11,448,686	d	44,790,443	1,444,851	68,475,707
Other liabilities	3,260,226	3,572,983	1,541,415	d	114,314	1,073,896	d	20,349,694	418,682	14,480,932
Net worth, total	20,236,436	14,366,755	13,533,759	22,594,646	3,273,497	12,112,259	1,889,237	75,472,690	3,088,352	89,724,832
Capital stock	962,811	571,423	2,595,654	796,286	250,409	410,726	229,474	15,413,318	313,679	2,048,610
Additional paid-in capital	6,046,239	6,637,202	1,589,067	d	416,277	6,096,944	d	19,005,062	810,162	56,934,771
Retained earnings, appropriated	d	d	d	d	d	d	d	d	0	d
Retained earnings, unappropriated	d	19,435,142	d	45,642,279	2,812,231	6,664,418	1,467,099	d	d	d
Less: Cost of treasury stock	1,577,302	d	d	d	d	d	d	d	d	d
Total receipts	d	79,729,367	94,490,027	d	19,134,145	58,566,237	14,396,776	d	d	382,036,548
Business receipts	146,773,163	78,170,614	92,012,286	164,238,109	18,871,037	56,562,858	14,288,250	593,702,871	27,302,054	373,201,641
Dividends	4,004	d	* 2,405	d	d	d	d	d	d	87,799
Interest	62,960	159,923	309,642	13,198	5,419	259,285	9,980	d	d	140,934
Gross rents	44,134	34,576	* 23,212	d	2,583	d	* 1,018	597,838	* 7,349	271,116
Footnotes at end of table.										

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RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Total receipts—continued										
Gross royalties	d	d	d	d	0	d	0	1,740,608	0	d
Net short-term capital gain less net long-term loss	d	d	d	0	d	d	0	d	0	d
Net long-term capital gain less net short-term loss	d	10,161	* 2,895	d	d	d	* 6,426	325,985	* 2,416	112,073
Net gain, noncapital assets	d	89,810	d	d	d	102,178	d	d	d	73,874
Tax-exempt interest	d	d	d	* 45,487	d	d	0	d	d	d
Other receipts	1,255,594	1,246,812	2,117,866	1,276,749	240,868	1,537,290	77,180	5,046,588	340,309	7,913,732
Total deductions [1]	140,618,764	75,562,246	91,369,959	150,424,799	17,993,311	55,056,233	13,784,471	586,978,890	26,713,049	363,878,641
Cost of goods sold [2]	100,782,307	45,516,811	69,162,415	106,493,865	12,038,082	41,112,716	9,946,737	451,657,006	21,263,663	270,990,143
Compensation of officers	2,031,510	1,236,656	834,232	340,274	588,353	1,039,862	324,888	2,082,963	622,728	2,807,524
Salaries and wages	15,592,938	9,523,434	7,776,539	19,632,244	2,262,878	5,117,000	1,298,547	53,336,680	1,409,645	31,642,952
Repairs and maintenance	806,733	589,321	336,815	1,367,552	164,491	346,787	103,818	4,809,255	92,943	1,808,152
Bad debts	110,903	146,448	270,939	d	17,785	116,572	d	148,123	10,816	402,973
Rents paid	3,594,869	3,668,853	1,981,026	2,436,419	640,798	863,432	335,679	10,052,797	942,549	9,608,821
Taxes and licenses	2,789,837	1,771,564	1,158,322	3,487,718	401,011	901,634	290,101	8,118,631	545,088	4,668,414
Interest paid	1,045,314	445,022	347,534	1,438,408	135,595	819,995	70,016	2,749,353	88,472	2,458,177
Charitable contributions	d	d	d	109,461	4,954	d	1,637	d	* 2,322	72,096
Amortization	188,984	154,913	133,720	37,238	6,169	141,479	2,271	542,253	75,877	1,234,299
Depreciation	1,625,371	1,323,229	690,485	2,710,508	263,450	626,563	134,693	8,857,093	121,779	3,534,024
Depletion	0	0	0	0	0	0	0	d	0	0
Advertising	1,354,504	3,065,000	1,665,204	2,090,202	368,270	252,195	139,828	3,050,215	122,148	3,552,348
Pension, profit-sharing, etc., plans	d	d	d	d	d	135,957	d	d	d	d
Employee benefit programs	1,160,327	773,666	592,885	2,444,526	194,831	646,063	110,960	6,857,061	52,924	2,202,414
Domestic production activities deduction	12,245	* 8,212	* 15,914	* 7,065	* 227	5,170	* 360	163,616	0	340,323
Net loss, noncapital assets	23,693	40,073	47,717	d	d	9,786	d	d	d	d
Other deductions	9,282,951	7,020,620	6,225,175	6,987,373	859,892	2,908,533	994,969	31,416,008	1,335,507	27,701,323
Total receipts less total deductions	d	4,167,121	3,120,088	d	1,140,834	3,510,004	612,305	d	d	18,157,908
Net income	7,903,115	d	3,145,085	d	d	d	612,305	d	d	d
Income subject to tax	d	2,495,625	1,997,783	14,159,235	145,085	459,541	98,875	10,033,603	74,153	13,852,242
Total income tax before credits	d	859,816	690,734	4,954,084	38,460	154,425	27,315	3,481,489	17,789	d
Total income tax after credits	d	837,200	611,139	4,798,526	36,209	150,423	24,880	3,295,482	17,789	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued						Transportation and warehousing			
	(121)	(122)	(123)	(124)	(125)	(126)	Total	Air transportation	Rail transportation	Water transportation
Number of returns	34,504	29,120	12,549	4,555	42,337	33,299	160,094	1,996	113	2,353
Total assets	60,323,668	109,106,220	39,362,847	389,058,607	71,723,975	168,330,698	626,610,159	148,615,660	159,524,180	27,930,542
Cash	6,078,137	11,460,609	2,605,588	10,428,447	8,311,118	21,719,340	40,180,559	11,259,928	4,367,651	1,735,686
Trade notes and accounts receivable	2,993,264	6,710,241	6,407,528	11,470,892	6,186,968	30,829,246	97,478,378	5,618,149	5,267,551	3,944,964
Less: Allowance for bad debts	37,742	d	d	d	75,180	679,729	857,692	69,356	d	d
Inventories	5,636,326	31,958,711	13,112,014	81,548,824	14,222,360	17,169,167	6,132,547	1,041,010	1,380,185	263,245
U.S. Government obligations	0	d	0	0	0	d	d	d	d	0
Tax-exempt securities	0	d	d	0	0	* 18,088	d	d	0	0
Other current assets	2,307,128	4,586,105	1,315,312	7,421,641	1,994,345	11,198,522	26,683,080	13,222,730	1,777,931	1,826,192
Loans to shareholders	615,564	314,314	70,002	d	421,216	551,368	3,833,362	d	d	d
Mortgage and real estate loans	d	0	0	d	d	d	102,146	0	d	* 9,105
Other investments	5,525,656	8,044,483	2,032,367	38,181,717	6,139,063	d	42,426,611	3,070,242	14,008,624	1,645,884
Depreciable assets	47,465,655	65,397,307	20,586,323	229,828,591	23,788,226	48,823,243	547,879,868	118,979,238	173,561,557	27,082,901
Less: Accumulated depreciation	24,741,902	38,668,357	10,711,234	105,474,685	15,805,008	24,344,999	225,778,662	39,298,026	46,272,186	11,267,901
Depletable assets	d	0	0	0	0	d	d	d	0	0
Less: Accumulated depletion	d	0	0	0	0	0	23,084	0	0	0
Land	8,976,280	1,310,495	1,089,530	31,583,800	520,469	730,833	8,139,023	258,672	d	241,942
Intangible assets (amortizable)	5,550,560	12,133,751	2,887,540	28,685,605	27,235,404	43,286,526	55,624,168	26,186,130	d	1,531,182
Less: Accumulated amortization	1,737,284	1,652,106	614,580	1,437,048	969,749	9,660,620	8,921,782	2,278,437	d	208,534
Other assets	1,609,253	7,749,252	665,608	56,726,894	-275,093	5,833,167	31,638,964	9,045,709	d	1,057,248
Total liabilities	60,323,668	109,106,220	39,362,847	389,058,607	71,723,975	168,330,698	626,610,159	148,615,660	159,524,180	27,930,542
Accounts payable	5,865,141	15,747,224	5,736,343	57,754,000	6,761,665	24,713,182	88,472,421	5,176,660	6,701,775	1,867,403
Mortgages, notes, bonds payable in less than 1 year	1,275,594	2,487,222	1,049,823	14,100,930	2,311,501	6,174,354	19,675,751	4,721,592	1,438,543	836,339
Other current liabilities	3,505,955	15,567,197	4,257,202	385,652	7,395,326	15,745,764	61,248,054	35,487,638	5,790,823	1,816,059
Loans from shareholders	2,824,748	1,620,424	920,832	d	1,349,286	1,257,050	9,214,335	d	d	237,931
Mortgages, notes, bonds payable in 1 year or more	13,771,223	29,193,038	15,292,317	94,834,054	28,135,349	47,408,940	141,541,292	26,566,487	37,003,681	6,810,769
Other liabilities	7,028,829	11,154,775	2,170,070	d	7,889,443	29,840,933	120,838,591	d	d	2,793,548
Net worth, total	26,052,178	33,336,340	9,936,260	133,472,032	17,861,406	43,190,475	185,619,714	39,247,593	54,562,357	13,568,492
Capital stock	1,805,216	5,670,696	702,508	1,101,120	858,329	1,291,624	9,655,549	1,204,968	4,111,117	126,257
Additional paid-in capital	4,311,639	18,638,776	4,329,703	38,971,149	14,826,986	46,932,380	62,907,831	d	d	d
Retained earnings, appropriated	* 40,351	d	d	d	* 51,685	d	82,752	0	0	0
Retained earnings, unappropriated	21,186,243	d	6,804,814	d	8,749,574	d	153,839,778	18,719,697	56,875,415	10,866,310
Less: Cost of treasury stock	1,291,272	d	d	d	6,625,167	d	40,866,196	d	d	d
Total receipts	260,971,325	200,406,981	62,569,122	736,628,178	110,603,517	226,502,290	674,941,615	d	d	d
Business receipts	257,180,016	195,181,273	61,097,716	712,078,332	107,994,407	218,874,580	656,833,374	127,599,531	51,861,820	19,356,779
Dividends	6,579	89,642	d	1,241,240	90,028	1,927,593	1,522,915	d	d	d
Interest	44,689	485,523	662,748	1,303,150	190,255	603,785	645,916	131,258	151,679	19,930
Gross rents	93,056	83,425	33,977	777,442	28,125	109,474	1,438,172	d	546,910	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued						Transportation and warehousing			
	(121)	(122)	(123)	(124)	(125)	(126)	Total	Air transportation	Rail transportation	Water transportation
Total receipts—continued							(127)	(128)	(129)	(130)
Gross royalties	* 29,082	559,710	d	d	d	593,691	1,945,607	d	d	d
Net short-term capital gain less net long-term loss	* 8,660	* 3,634	d	d	d	d	9,079	d	* 1,975	d
Net long-term capital gain less net short-term loss	d	118,059	* 13,941	d	677,929	316,965	804,483	d	d	97,863
Net gain, noncapital assets	258,135	d	49,473	d	81,030	260,506	2,782,681	d	d	311,662
Tax-exempt interest	d	d	* 2,767	* 3,280	d	d	22,491	d	d	d
Other receipts	3,230,055	3,785,935	530,507	15,428,488	1,331,058	3,815,272	8,936,897	3,387,756	343,428	569,363
Total deductions [1]	254,262,248	186,860,479	59,407,565	709,786,454	105,350,557	215,289,162	622,043,413	120,135,643	43,620,760	18,949,216
Cost of goods sold [2]	219,961,399	103,587,874	37,147,194	528,297,689	68,986,230	141,863,781	205,228,797	37,967,351	5,897,113	7,883,185
Compensation of officers	1,230,978	2,362,355	874,257	685,434	2,320,884	2,804,285	7,980,191	741,596	230,730	d
Salaries and wages	9,859,672	27,187,076	7,342,257	76,608,298	12,616,233	21,732,150	122,624,564	23,524,007	8,890,725	1,999,822
Repairs and maintenance	1,469,278	1,671,972	550,311	10,571,340	751,661	800,424	23,283,459	6,774,782	3,478,233	443,906
Bad debts	55,402	492,952	121,739	482,772	90,979	1,153,362	605,124	110,460	32,738	17,114
Rents paid	3,306,056	14,477,204	2,868,088	7,466,960	4,480,939	2,210,504	26,172,588	6,829,277	1,642,788	792,548
Taxes and licenses	3,196,891	4,155,813	1,353,006	12,350,101	1,924,009	2,910,394	19,461,012	2,272,285	3,007,949	361,633
Interest paid	891,294	1,774,196	882,719	7,492,140	1,276,712	2,478,738	7,700,604	1,596,197	2,363,013	289,117
Charitable contributions	d	126,245	25,696	d	25,019	49,702	203,678	d	43,398	d
Amortization	238,261	467,119	47,282	356,345	132,341	677,604	1,013,940	369,151	61,308	49,680
Depreciation	3,529,574	4,760,197	1,432,063	12,791,370	1,259,663	5,847,143	38,659,923	9,413,176	7,224,730	1,359,175
Depletion	* 82	d	0	d	d	0	10,653	0	d	0
Advertising	389,246	4,801,630	1,436,141	7,867,097	1,749,205	6,686,053	2,279,647	840,979	4,082	66,414
Pension, profit-sharing, etc., plans	d	d	124,898	2,719,110	d	549,751	12,537,116	4,579,603	269,669	97,209
Employee benefit programs	638,214	2,039,064	402,294	6,974,715	908,472	1,835,079	18,923,146	3,848,690	2,850,454	375,087
Domestic production activities deduction	* 15,673	41,583	* 1,500	* 103,989	* 15,385	40,858	21,219	0	d	d
Net loss, noncapital assets	8,968	d	16,571	d	55,259	73,780	506,304	d	d	d
Other deductions	9,301,450	18,061,543	4,781,548	33,345,735	8,638,332	23,575,552	134,831,447	20,805,324	7,619,454	5,112,844
Total receipts less total deductions	6,709,077	13,546,501	3,161,557	26,841,724	5,252,960	11,213,128	52,898,203	d	d	d
Net income	d	13,751,616	d	30,044,106	5,346,851	12,135,682	53,853,700	11,560,256	10,082,514	1,443,508
Income subject to tax	2,340,427	11,535,711	1,313,714	d	2,352,476	5,227,060	31,124,038	5,330,915	9,740,927	430,948
Total income tax before credits	799,791	d	451,750	d	774,031	d	10,773,827	1,878,683	3,408,763	d
Total income tax after credits	748,855	d	439,226	d	676,498	d	9,545,378	1,857,653	3,307,441	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Transportation and warehousing—continued						Information			
	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage	Total	Newspaper publishers	Periodical publishers	Book publishers	Database directory and other publishers
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
Number of returns	103,958	18,709	271	30,489	2,206	70,134	2,377	4,160	1,516	2,068
Total assets	78,902,959	15,703,679	12,049,620	172,381,439	11,502,080	2,851,729,043	36,637,564	64,687,152	43,647,761	5,199,785
Cash	8,681,572	1,044,179	623,201	11,286,954	1,181,388	105,521,828	1,547,546	2,842,413	2,204,126	567,351
Trade notes and accounts receivable	17,141,205	1,843,493	528,785	60,860,044	2,274,187	321,342,530	2,276,822	3,742,108	9,227,405	824,246
Less: Allowance for bad debts	305,948	16,276	d	d	d	6,919,894	76,468	146,714	299,172	61,413
Inventories	831,750	106,389	102,082	1,910,702	497,184	24,558,093	132,312	286,259	885,281	388,807
U.S. Government obligations	d	0	0	d	0	1,020,465	0	d	0	0
Tax-exempt securities	* 25,553	0	0	d	0	2,462,506	d	0	0	0
Other current assets	3,888,874	995,725	306,610	4,182,140	482,877	117,834,783	1,378,700	3,025,505	2,888,213	518,913
Loans to shareholders	1,726,056	d	d	624,391	d	2,991,013	* 290,793	104,664	d	d
Mortgage and real estate loans	* 76,591	d	0	d	d	d	d	0	0	0
Other investments	3,799,174	1,597,854	956,761	16,294,284	1,053,789	836,544,724	16,256,032	17,934,376	7,369,784	406,785
Depreciable assets	88,836,255	12,804,755	14,754,370	101,453,494	10,407,298	920,281,162	10,883,474	6,895,908	3,433,919	1,757,077
Less: Accumulated depreciation	52,636,347	7,622,298	6,019,207	56,959,487	5,703,210	561,364,924	7,321,764	4,525,410	2,525,001	1,076,795
Depletable assets	d	0	0	d	0	d	0	0	0	0
Less: Accumulated depletion	d	0	0	d	0	d	d	0	0	0
Land	2,052,808	218,612	d	2,094,605	524,961	13,420,207	672,440	d	d	d
Intangible assets (amortizable)	4,665,661	3,962,219	d	16,883,166	504,571	979,964,918	8,683,439	33,555,687	24,967,442	765,722
Less: Accumulated amortization	1,053,369	950,391	d	3,634,079	157,594	195,314,909	2,146,355	10,238,189	7,804,796	280,197
Other assets	1,136,382	633,512	d	17,219,389	246,820	289,262,937	4,047,488	10,784,359	2,868,896	1,276,790
Total liabilities	78,902,959	15,703,679	12,049,620	172,381,439	11,502,080	2,851,729,043	36,637,564	64,687,152	43,647,761	5,199,785
Accounts payable	6,501,890	638,464	307,612	65,945,614	1,333,004	114,410,085	814,981	1,120,594	4,922,601	412,514
Mortgages, notes, bonds payable in less than 1 year	5,593,710	817,426	d	5,230,281	d	180,125,472	383,057	2,333,488	2,324,134	170,496
Other current liabilities	5,888,206	1,579,893	358,359	9,224,216	1,102,859	295,626,533	2,758,763	4,931,987	6,464,586	768,143
Loans from shareholders	2,228,428	2,849,779	d	d	d	11,682,520	* 1,198,785	83,727	4,272,357	* 205,879
Mortgages, notes, bonds payable in 1 year or more	19,812,854	4,430,090	5,188,124	39,212,811	2,516,476	863,182,998	7,296,994	13,270,376	8,903,674	1,547,353
Other liabilities	7,997,366	818,413	d	d	d	567,639,163	7,200,307	14,330,801	3,860,242	498,519
Net worth, total	30,880,505	4,569,615	3,122,320	34,864,611	4,804,222	819,062,271	16,983,676	28,616,179	12,900,167	1,596,882
Capital stock	1,436,336	241,999	217,707	1,645,779	671,387	114,962,827	414,881	178,488	1,218,645	180,562
Additional paid-in capital	5,984,624	3,708,807	d	d	1,063,128	955,550,421	10,522,892	20,397,246	d	d
Retained earnings, appropriated	* 23,262	0	0	d	* 8,802	1,245,753	0	0	0	0
Retained earnings, unappropriated	29,008,812	971,608	2,100,138	32,049,259	3,248,541	103,559,785	7,027,341	9,528,340	8,540,703	91,928
Less: Cost of treasury stock	5,572,530	352,799	d	10,294,610	187,634	356,256,515	981,438	1,487,894	d	d
Total receipts	d	d	d	221,191,911	d	1,124,112,505	d	d	d	d
Business receipts	201,052,839	23,294,048	5,051,029	215,487,802	13,129,527	929,386,051	12,959,507	20,464,375	17,575,755	6,503,085
Dividends	6,151	d	d	1,423,711	d	4,448,725	18,494	673,812	d	d
Interest	88,553	82,657	7,427	147,024	17,388	15,177,867	42,688	60,263	592,010	9,613
Gross rents	348,533	* 15,616	* 5,377	235,291	9,203	6,806,176	66,523	* 131,080	d	d

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RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Transportation and warehousing—continued						Information			
	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage	Total	Newspaper publishers	Periodical publishers	Book publishers	Database directory and other publishers
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
Total receipts—continued										
Gross royalties	d	d	0	d	d	35,798,773	* 36,672	312,898	d	d
Net short-term capital gain less net long-term loss	* 2,529	0	d	d	0	386,257	d	d	d	d
Net long-term capital gain less net short-term loss	79,695	d	d	103,682	24,633	7,757,179	182,190	214,523	* 477,635	* 102,696
Net gain, noncapital assets	1,520,588	126,235	d	183,835	d	3,516,759	73,711	175,952	d	d
Tax-exempt interest	d	d	0	d	d	136,105	d	d	d	d
Other receipts	1,619,711	229,638	242,285	1,717,501	827,216	120,698,612	1,194,567	1,880,458	928,873	80,399
Total deductions [1]	192,716,578	22,335,531	3,806,353	207,438,423	13,040,908	1,004,077,510	13,339,959	20,896,261	18,572,266	6,116,128
Cost of goods sold [2]	71,314,879	6,616,295	983,706	71,570,395	3,195,874	214,771,961	3,601,753	6,529,305	4,131,197	2,354,521
Compensation of officers	3,638,117	527,793	d	2,299,267	231,536	14,544,211	278,068	654,913	286,115	790,985
Salaries and wages	34,476,598	5,920,533	344,600	44,129,935	3,338,343	180,930,560	2,739,495	4,294,253	4,460,904	1,030,852
Repairs and maintenance	5,640,272	446,802	251,152	5,940,245	308,068	10,506,883	139,879	196,176	92,362	47,928
Bad debts	d	4,583	d	269,345	15,056	5,983,399	43,579	51,516	40,484	10,792
Rents paid	8,489,372	1,273,344	79,194	5,912,061	1,154,005	21,560,328	238,130	573,285	474,047	138,426
Taxes and licenses	6,630,456	1,123,457	230,628	5,383,689	450,915	23,796,616	444,754	620,106	457,770	171,045
Interest paid	1,260,886	389,371	306,910	1,341,078	154,033	55,588,551	522,101	749,438	1,522,954	125,775
Charitable contributions	29,703	4,758	1,071	109,741	d	1,109,142	10,008	d	d	d
Amortization	182,015	32,891	9,121	289,485	20,290	38,002,837	756,052	744,712	994,826	117,482
Depreciation	10,894,428	1,224,119	493,120	7,497,823	553,353	57,250,418	345,339	380,394	470,303	74,614
Depletion	d	d	0	d	d	d	d	0	0	0
Advertising	429,021	d	d	d	45,758	27,710,412	168,870	297,828	396,170	154,183
Pension, profit-sharing, etc., plans	726,937	176,960	27,201	6,543,527	116,010	8,133,033	203,796	314,873	231,761	44,525
Employee benefit programs	3,586,649	573,792	60,269	7,194,262	433,943	24,888,097	d	659,646	d	91,829
Domestic production activities deduction	* 10,237	0	d	* 7,025	* 1,349	d	37,790	75,361	* 63,148	d
Net loss, noncapital assets	13,245	d	d	21,714	d	d	d	d	d	d
Other deductions	45,230,969	3,931,849	983,765	48,132,870	3,014,371	310,039,567	3,304,450	4,651,261	4,369,122	947,077
Total receipts less total deductions	d	d	d	13,753,488	d	120,034,995	d	d	d	d
Net income	12,021,016	1,437,520	d	14,691,692	d	128,826,834	1,234,658	3,074,497	1,806,905	613,103
Income subject to tax	3,013,013	187,023	1,050,775	10,940,644	429,793	97,946,432	595,391	1,964,603	1,143,937	233,321
Total income tax before credits	972,025	49,587	366,997	d	146,388	d	d	685,335	403,382	81,092
Total income tax after credits	947,132	44,844	352,827	d	143,486	d	d	625,834	256,891	74,922
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RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Information—continued										Finance and insurance		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)			
Number of returns	7,653	18,414	2,688	3,045	8,993	7,278	11,943	182,365	1,025	717			
Total assets	354,463,911	193,951,727	19,500,668	272,320,832	1,560,682,266	133,619,811	167,017,567	41,846,650,014	795,875,565	712,291,466			
Cash	27,336,855	9,142,561	654,684	5,578,938	33,361,430	7,584,558	14,701,365	959,428,475	54,603,529	29,601,360			
Trade notes and accounts receivable	34,460,559	20,587,527	2,529,249	19,278,210	207,053,914	8,315,834	13,046,656	2,467,700,001	465,976,828	72,503,588			
Less: Allowance for bad debts	1,546,055	875,144	d	d	2,801,498	197,388	344,272	d	4,724,361	3,494,868			
Inventories	2,485,514	13,146,711	* 278,699	1,523,666	4,589,462	d	d	2,002,341	d	d			
U.S. Government obligations	d	d	d	d	d	d	d	d	83,809,883	22,276,831			
Tax-exempt securities	d	d	d	d	d	d	d	1,456,805,811	13,858,398	9,962,411			
Other current assets	14,924,119	9,779,540	994,394	13,435,070	25,211,987	17,712,506	27,962,836	1,990,021,506	5,305,744	15,992,902			
Loans to shareholders	145,944	d	d	593,578	695,186	166,857	228,173	11,638,618	d	d			
Mortgage and real estate loans	d	d	d	d	d	d	d	6,061,622,057	33,893,458	405,453,930			
Other investments	65,020,361	59,578,200	7,354,950	100,219,838	502,472,361	28,638,721	31,293,315	22,960,836,874	88,011,690	125,448,978			
Depreciable assets	50,392,533	28,328,854	1,317,273	65,500,457	679,321,320	33,091,698	39,358,649	289,753,934	30,748,788	14,492,129			
Less: Accumulated depreciation	29,290,245	18,155,778	983,458	41,216,399	422,135,268	17,897,058	16,237,748	110,347,247	9,732,171	7,408,710			
Depletable assets	d	d	d	d	d	d	d	991,945	d	d			
Less: Accumulated depletion	d	d	d	d	d	d	d	461,703	d	d			
Land	d	d	d	d	3,989,036	d	2,602,357	10,389,994	d	d			
Intangible assets (amortizable)	128,746,204	65,921,606	8,076,750	134,400,434	479,557,822	44,171,625	51,118,186	445,595,643	1,720,140	d			
Less: Accumulated amortization	23,094,971	4,274,506	1,322,508	50,672,009	76,008,778	8,345,514	11,127,087	70,315,745	597,794	d			
Other assets	82,543,222	d	d	19,679,528	125,048,476	19,382,121	13,703,968	3,282,916,348	31,757,078	16,021,394			
Total liabilities	354,463,911	193,951,727	19,500,668	272,320,832	1,560,682,266	133,619,811	167,017,567	41,846,650,014	795,875,565	712,291,466			
Accounts payable	14,969,964	4,153,635	2,261,231	2,695,177	74,026,363	4,332,315	4,700,691	1,538,798,458	d	d			
Mortgages, notes, bonds payable in less than 1 year	17,970,455	d	d	2,045,287	148,986,992	d	2,853,241	675,225,835	d	d			
Other current liabilities	123,368,533	22,764,473	3,077,182	31,472,734	71,008,153	9,006,888	20,005,090	4,330,105,627	530,695,615	525,731,397			
Loans from shareholders	1,698,122	2,262,445	* 8,282	230,252	744,050	656,385	321,237	23,005,189	d	d			
Mortgages, notes, bonds payable in 1 year or more	122,166,504	87,805,571	3,553,996	74,496,708	492,160,890	31,643,593	20,337,338	4,835,680,183	81,696,359	37,103,950			
Other liabilities	45,352,089	d	d	23,013,634	422,190,870	d	19,176,528	8,246,317,655	d	d			
Net worth, total	28,938,244	54,157,726	8,812,482	138,367,039	351,564,928	77,501,507	99,623,441	22,197,516,067	90,723,984	85,002,242			
Capital stock	25,880,435	735,716	4,443,366	14,207,643	12,987,193	3,841,900	50,873,996	1,518,867,855	14,210,118	2,809,770			
Additional paid-in capital	199,688,718	d	d	d	303,214,154	d	62,823,808	18,442,550,562	77,911,487	43,104,994			
Retained earnings, appropriated	d	d	d	d	1,144,484	d	d	d	d	d			
Retained earnings, unappropriated	-2,191,107	-27,368,981	-3,445,559	44,602,676	57,807,573	-504,087	9,470,959	d	-1,274,927	44,485,419			
Less: Cost of treasury stock	d	d	d	30,683,083	23,588,477	d	d	317,338,045	d	d			
Total receipts	d	d	d	122,530,794	503,708,430	d	d	3,469,514,550	65,769,832	31,790,821			
Business receipts	113,629,094	80,596,124	6,627,291	102,046,229	434,840,132	48,410,094	85,734,365	2,229,136,449	14,007,729	4,526,167			
Dividends	1,312,469	623,305	* 7,476	366,684	1,009,522	* 45,818	191,127	20,144,937	59,873	70,600			
Interest	298,748	2,696,308	96,924	2,026,516	8,709,345	149,088	496,365	529,725,966	36,280,816	21,532,660			
Gross rents	78,834	333,440	d	d	5,719,772	15,617	106,615	10,866,625	3,796,066	698,663			

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Information—continued							Finance and insurance		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)
Total receipts—continued										
Gross royalties	9,667,560	8,469,573	d	d	5,487,106	* 1,743,246	1,511,318	2,545,189	d	d
Net short-term capital gain less net long-term loss	* 59,451	d	d	d	96,162	d	d	25,669,904	11,925	d
Net long-term capital gain less net short-term loss	2,709,587	85,758	d	d	2,741,449	380,350	443,388	38,007,524	196,843	d
Net gain, noncapital assets	1,066,111	50,994	d	d	1,565,943	74,126	41,367	21,169,305	d	d
Tax-exempt interest	d	d	0	d	47,649	d	d	37,356,134	d	d
Other receipts	48,783,452	3,433,178	d	d	43,491,351	2,319,728	7,971,529	554,892,517	7,703,010	2,949,343
Total deductions [1]	158,690,486	86,444,039	8,334,598	104,259,552	456,516,792	46,287,499	84,619,932	2,810,499,126	52,427,797	25,956,913
Cost of goods sold [2]	44,889,635	12,334,828	2,388,374	11,222,103	94,989,992	11,691,643	20,638,609	1,260,957,763	d	d
Compensation of officers	2,805,629	3,027,446	102,590	2,203,279	1,733,195	1,174,696	1,487,295	33,653,963	1,360,392	934,166
Salaries and wages	45,726,582	8,642,984	767,270	14,983,491	62,724,030	13,595,600	21,965,098	318,802,836	8,690,731	7,041,526
Repairs and maintenance	1,158,611	713,684	20,667	574,435	6,489,147	520,847	553,147	5,109,361	326,233	426,999
Bad debts	305,860	d	d	d	4,916,376	115,332	d	d	d	1,033,094
Rents paid	1,757,070	4,747,050	145,942	1,266,162	10,168,513	1,131,070	920,634	21,748,197	1,012,185	626,067
Taxes and licenses	4,477,956	1,274,652	125,533	1,651,119	11,812,680	1,118,842	1,642,159	51,982,119	1,645,178	1,012,233
Interest paid	5,566,717	6,214,827	221,200	5,128,184	32,317,905	1,666,632	1,552,817	112,806,864	12,287,336	4,084,455
Charitable contributions	232,507	d	d	151,119	286,293	9,333	275,012	1,762,193	d	d
Amortization	2,339,048	d	d	8,070,992	5,623,944	829,809	883,950	20,775,187	669,131	514,223
Depreciation	4,581,280	6,361,275	470,099	3,429,755	33,469,766	3,568,835	4,098,757	32,480,896	6,425,292	1,459,493
Depletion	0	0	0	d	d	0	d	d	d	d
Advertising	5,841,480	3,997,429	133,720	3,214,893	9,510,204	1,417,652	2,577,983	21,948,818	347,680	541,894
Pension, profit-sharing, etc., plans	512,598	518,784	* 47,745	989,461	4,456,766	182,145	630,580	16,093,356	795,559	d
Employee benefit programs	4,836,747	976,728	70,866	4,495,684	10,272,148	974,278	1,504,011	26,332,870	1,046,812	987,518
Domestic production activities deduction	d	d	d	1,101,173	d	* 48,785	115,295	d	d	d
Net loss, noncapital assets	d	116,267	d	d	3,473,672	113,969	d	4,630,706	1,853,679	d
Other deductions	31,844,054	19,377,112	3,533,367	45,523,052	182,996,734	8,128,030	25,365,307	774,592,964	13,850,678	6,331,167
Total receipts less total deductions	d	d	d	d	47,191,638	d	d	659,015,424	13,942,034	5,833,907
Net income	24,761,783	10,463,172	487,437	18,644,755	47,601,936	7,181,588	12,957,000	629,883,142	d	d
Income subject to tax	20,863,779	7,404,283	92,333	15,536,386	37,660,354	1,475,048	10,976,997	213,043,101	8,476,846	4,426,402
Total income tax before credits	7,311,870	d	21,228	d	d	d	3,854,210	75,180,037	d	1,565,792
Total income tax after credits	4,186,386	d	20,986	d	d	d	2,648,705	58,773,203	d	1,437,243
Footnotes at end of table.										

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RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and Insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Number of returns	4,431	3,559	3,023	10,764	711	3,629	1,464	30,412	434	10,102
Total assets	669,637,120	69,809,862	5,332,296,240	143,832,944	2,738,376,723	771,439,912	14,877,974	657,968,871	6,220,331,344	3,251,014,422
Cash	42,829,617	6,128,686	74,664,277	17,703,837	185,651,177	106,832,590	2,455,116	124,468,808	72,831,483	109,858,866
Trade notes and accounts receivable	469,869,379	10,562,119	94,582,813	31,634,659	501,168,084	121,844,930	2,658,829	58,294,608	65,559,102	256,042,418
Less: Allowance for bad debts	d	66,071	d	873,855	d	d	d	331,322	d	d
Inventories	d	d	d	111,455	d	d	d	d	17,424	1,607,889
U.S. Government obligations	d	d	d	d	d	d	d	6,907,377	148,412,926	120,664,228
Tax-exempt securities	* 3,586,854	d	d	d	d	d	d	1,812,531	282,012,518	387,947,138
Other current assets	14,745,834	3,722,891	117,514,185	7,905,544	762,540,925	303,383,433	4,752,847	138,195,390	270,446,557	123,173,345
Loans to shareholders	36,001	74,504	131,656	126,515	d	* 573,062	d	1,379,426	d	740,524
Mortgage and real estate loans	2,527,594	31,023,071	d	d	d	d	d	d	d	69,518,407
Other investments	51,759,223	1,762,182	104,946,732	9,503,719	550,718,212	139,216,978	1,904,503	157,156,870	2,990,389,083	1,692,475,107
Depreciable assets	53,189,704	1,745,948	4,126,015	10,175,467	16,941,264	9,188,447	357,414	28,087,138	22,710,372	60,398,078
Less: Accumulated depreciation	11,692,675	801,082	1,706,241	5,846,132	9,982,866	5,466,005	211,584	17,442,433	6,685,700	20,515,049
Depletable assets	0	0	0	0	0	0	0	0	d	d
Less: Accumulated depletion	0	0	0	0	0	0	0	0	d	d
Land	191,680	242,160	261,589	189,103	d	279,818	d	935,803	d	1,464,136
Intangible assets (amortizable)	17,459,501	1,028,053	1,672,063	59,858,187	13,398,154	18,073,568	* 392,313	121,517,715	d	124,507,542
Less: Accumulated amortization	7,657,942	105,113	650,604	7,000,277	4,141,547	3,694,248	* 99,285	7,741,691	d	17,887,805
Other assets	39,954,866	14,436,676	66,690,773	9,709,178	622,127,638	54,880,207	2,359,126	41,499,315	2,010,356,200	343,120,490
Total liabilities	669,637,120	69,809,862	5,332,296,240	143,832,944	2,738,376,723	771,439,912	14,877,974	657,968,871	6,220,331,344	3,251,014,422
Accounts payable	39,094,670	8,656,371	31,894,651	12,937,319	422,726,787	166,362,717	4,707,345	98,970,330	d	82,468,904
Mortgages, notes, bonds payable in less than 1 year	16,858,887	19,626,302	217,874,715	4,117,062	d	42,414,794	d	94,010,606	d	23,876,931
Other current liabilities	126,447,699	5,015,921	24,863,156	23,153,601	767,420,188	421,177,390	1,919,088	118,932,829	308,939,342	1,184,816,068
Loans from shareholders	1,696,269	987,137	1,007,689	1,996,574	d	961,649	d	8,029,736	d	3,551,311
Mortgages, notes, bonds payable in 1 year or more	338,928,252	11,744,522	3,453,439,300	35,976,544	366,876,004	13,422,313	426,408	60,507,540	152,641,700	145,138,362
Other liabilities	74,534,743	9,700,486	1,570,830,711	19,645,706	715,406,320	46,113,688	3,340,076	96,931,595	4,894,672,563	635,695,260
Net worth, total	72,076,600	14,099,123	32,386,017	46,006,138	415,268,726	80,987,361	3,071,503	180,586,235	821,105,171	1,175,467,585
Capital stock	3,045,657	985,387	225,263,233	1,254,600	42,787,436	6,039,477	218,011	11,647,389	28,924,698	52,885,392
Additional paid-in capital	31,220,846	4,288,432	15,602,234	40,482,656	273,250,269	62,599,130	1,915,716	122,247,106	571,501,451	503,487,336
Retained earnings, appropriated	* 21,131	d	d	d	0	d	0	d	82,041,893	d
Retained earnings, unappropriated	45,603,079	d	d	d	166,279,103	d	d	56,382,641	211,319,838	640,029,881
Less: Cost of treasury stock	7,814,112	d	12,022,140	d	* 67,048,083	d	d	d	72,682,708	d
Total receipts	86,299,459	20,154,362	65,812,592	58,505,083	83,298,413	57,751,355	1,594,045	141,759,851	857,516,253	1,374,269,712
Business receipts	46,821,226	14,497,844	4,077,925	49,353,643	42,843,534	37,822,871	1,026,190	122,555,765	560,810,019	1,215,454,145
Dividends	573,825	2,299	* 12,745	932,011	* 696,548	229,029	* 76,462	962,623	9,134,989	6,735,471
Interest	30,845,544	771,435	37,300,682	3,555,749	22,158,808	9,353,361	67,909	4,360,597	141,757,828	50,096,601
Gross rents	25,764	19,421	41,542	13,604	d	151,794	d	117,376	3,335,491	1,836,817

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Total receipts—continued										
Gross royalties	d	d	d	d	d	d	0	178,936	d	d
Net short-term capital gain less net long-term loss	d	* 93	d	d	d	d	0	75,547	588,565	563,283
Net long-term capital gain less net short-term loss	d	d	163,461	146,013	d	690,553	d	1,328,016	14,864,408	15,588,260
Net gain, noncapital assets	960,509	4,151,344	7,382,966	212,498	d	113,879	d	400,819	1,442,529	242,764
Tax-exempt interest	d	d	d	d	d	d	d	47,630	d	d
Other receipts	6,105,503	643,283	16,590,418	2,758,657	14,691,237	9,236,450	312,868	11,732,543	124,108,424	73,896,923
Total deductions [1]	66,036,847	17,435,329	52,122,589	42,143,832	74,278,170	50,204,119	1,192,794	108,236,876	818,449,741	1,274,840,134
Cost of goods sold [2]	d	d	d	d	d	d	0	d	450,045,719	803,119,920
Compensation of officers	787,059	591,432	554,734	1,036,749	822,760	1,886,107	131,132	10,746,022	1,014,466	3,823,731
Salaries and wages	8,175,002	7,086,166	2,985,205	10,936,073	20,726,532	16,888,304	227,914	34,592,328	18,297,207	148,348,430
Repairs and maintenance	330,423	103,897	99,330	577,178	99,111	282,303	4,262	649,041	183,186	1,210,874
Bad debts	9,125,806	68,055	14,941,051	1,285,528	78,348	d	d	82,099	984,496	2,766,091
Rents paid	693,078	449,544	265,197	1,016,859	1,715,254	1,242,262	68,784	2,431,617	2,477,251	6,296,274
Taxes and licenses	1,484,209	619,357	268,543	1,248,128	2,034,219	1,378,176	27,190	3,313,073	6,057,901	27,233,734
Interest paid	8,886,175	1,534,047	18,586,832	1,742,478	18,525,853	3,486,612	61,223	6,082,661	16,187,467	10,553,163
Charitable contributions	d	d	d	d	321,485	45,806	* 103	106,683	292,010	668,310
Amortization	1,426,085	141,928	143,378	912,329	d	412,019	d	2,158,760	8,155,585	3,316,212
Depreciation	5,037,774	183,822	307,381	1,143,648	766,576	696,790	56,563	1,909,005	3,074,348	10,074,483
Depletion	0	d	0	0	d	d	0	d	d	* 21,749
Advertising	3,668,048	649,577	138,452	1,946,251	174,297	823,501	6,064	1,699,302	1,800,425	8,809,027
Pension, profit-sharing, etc., plans	395,975	82,773	255,910	398,944	709,970	390,261	13,170	2,341,008	3,801,102	4,737,028
Employee benefit programs	767,575	373,656	436,489	814,309	798,625	792,199	19,004	2,343,978	2,232,486	12,985,633
Domestic production activities deduction	d	0	d	652,672	d	d	0	190,944	d	52,694
Net loss, noncapital assets	161,591	d	d	161,060	d	d	d	110,347	d	518,058
Other deductions	24,693,622	5,505,879	13,123,456	18,147,610	26,629,444	20,398,462	566,865	39,090,187	303,324,014	230,304,724
Total receipts less total deductions	20,262,613	2,719,033	13,690,003	16,361,251	9,020,244	7,547,236	401,251	33,522,975	39,068,512	99,429,579
Net income	20,570,357	d	d	17,290,511	d	7,592,348	d	34,503,246	38,695,296	91,014,549
Income subject to tax	16,237,939	519,592	12,958,150	14,958,527	d	6,005,312	218,435	20,212,734	d	d
Total income tax before credits	d	d	4,532,027	5,211,915	d	d	76,490	7,084,612	d	27,511,791
Total income tax after credits	d	d	2,629,647	3,920,865	d	d	40,856	d	d	24,609,248

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing				
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
Insurance agencies and brokerages	80,034	14,404	15,077	2,578	285,084	53,598	17,943	104,069	85,318	3,717
Number of returns	153,775,845	61,639,204	19,528,261,513	725,221,008	1,753,562,060	961,789,415	447,701,885	47,164,082	95,757,812	74,669,214
Cash	18,787,599	6,796,750	74,375,477	31,839,303	64,253,610	25,106,736	12,172,457	6,195,600	11,475,552	2,541,668
Trade notes and accounts receivable	25,978,553	9,402,210	215,888,138	65,733,741	64,548,914	12,255,659	5,518,499	6,803,871	14,443,852	5,828,577
Less: Allowance for bad debts	138,331	57,814	0	1,041,068	2,054,081	295,803	140,486	52,419	d	169,485
Inventories	d	d	0	d	5,083,775	d	d	d	d	1,627,789
U.S. Government obligations	d	528,156	d	3,897,776	112,644	d	d	d	d	d
Tax-exempt securities	d	d	d	d	d	72,661	* 94,094	0	d	d
Other current assets	6,297,974	2,760,279	184,986,378	28,297,276	61,126,365	26,717,313	6,344,086	3,117,746	16,578,963	2,972,137
Loans to shareholders	d	163,818	d	6,901,821	7,303,235	2,988,901	774,350	1,164,601	d	66,646
Mortgage and real estate loans	d	d	d	291,814,642	d	7,973,585	3,542,211	d	3,148,368	d
Other investments	57,566,797	16,813,411	16,711,692,143	261,471,246	484,234,322	275,905,710	153,339,702	9,743,070	24,297,662	4,163,194
Depreciable assets	12,073,837	5,106,308	31,348	20,381,677	961,066,155	559,910,680	213,558,527	9,865,164	20,933,143	70,817,124
Less: Accumulated depreciation	8,137,131	3,033,608	15,278	1,670,782	250,284,640	127,455,450	44,977,728	5,729,199	8,952,844	21,687,347
Depletable assets	d	0	0	0	359,740	73,312	* 198,948	0	d	0
Less: Accumulated depletion	d	0	0	0	115,593	19,675	* 75,501	0	d	0
Land	294,168	138,322	0	3,257,612	182,411,352	124,725,354	49,289,180	997,261	5,229,553	d
Intangible assets (amortizable)	39,719,513	17,907,733	419,663	2,002,210	105,950,003	33,269,300	28,298,453	13,532,372	3,648,808	6,841,925
Less: Accumulated amortization	9,867,559	4,024,793	214,526	279,287	25,376,261	11,053,768	5,944,418	1,942,558	967,047	1,006,229
Other assets	9,423,738	6,960,445	1,275,484	12,343,742	79,048,990	31,546,416	25,661,256	3,087,972	4,919,488	1,057,074
Total liabilities	153,775,845	61,639,204	19,528,261,513	725,221,008	1,753,562,060	961,789,415	447,701,885	47,164,082	95,757,812	74,669,214
Accounts payable	32,092,069	d	d	535,744,650	29,722,234	11,111,764	3,572,715	3,175,036	4,092,639	2,019,910
Mortgages, notes, bonds payable in less than 1 year	2,586,629	d	d	24,775,442	54,141,025	18,114,363	5,004,692	4,213,275	4,152,515	14,999,400
Other current liabilities	15,155,903	8,425,799	189,658,422	77,753,208	79,662,987	22,354,936	21,802,018	5,176,365	10,116,334	12,703,903
Loans from shareholders	861,344	d	825,921	900,081	23,992,416	8,592,656	2,728,112	1,373,969	8,016,413	562,676
Mortgages, notes, bonds payable in 1 year or more	28,307,145	17,145,707	9,164,815	83,161,261	566,503,919	318,851,834	138,719,804	9,937,862	35,020,981	17,179,372
Other liabilities	8,043,522	14,781,705	21,949,201	70,344,240	94,042,793	33,008,392	18,715,717	4,706,747	4,652,784	11,904,034
Net worth, total	66,729,233	15,559,223	18,746,143,062	352,303,864	905,496,684	549,755,471	257,158,826	18,580,828	29,706,146	15,299,919
Capital stock	1,525,465	502,016	1,085,649,989	41,119,218	119,221,323	74,739,755	d	990,032	4,400,956	d
Additional paid-in capital	45,136,957	14,850,330	16,298,545,990	336,425,628	860,322,335	558,279,374	242,309,487	12,902,700	23,464,826	4,667,522
Retained earnings, appropriated	d	d	d	d	2,231,341	1,585,358	d	d	334,586	d
Retained earnings, unappropriated	24,190,602	4,661,312	1,217,573,806	d	-54,042,134	-80,019,404	-18,113,486	4,747,421	6,876,114	14,440,213
Less: Cost of treasury stock	d	d	d	d	22,236,181	4,829,613	858,545	d	5,370,336	d
Total receipts	82,179,779	38,668,117	473,393,663	30,749,214	424,578,019	136,501,466	58,878,741	56,181,799	62,421,653	43,764,007
Business receipts	79,048,946	35,174,347	0	1,116,095	230,759,021	22,614,938	7,211,948	52,774,894	50,918,721	39,217,421
Dividends	464,029	97,045	0	97,390	947,035	799,671	48,609	16,335	d	* 2,703
Interest	261,773	461,732	147,670,649	23,249,824	7,287,480	3,207,728	1,610,747	151,153	1,037,843	581,122
Gross rents	48,693	78,031	0	435,469	d	57,146,177	d	74,951	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing				
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
Total receipts—continued										
Gross royalties	d	d	0	5,717	5,415,460	60,766	83,200	* 756,044	432,087	d
Net short-term capital gain less net long-term loss	5,245	5,361	23,832,959	d	237,382	142,679	66,209	d	d	d
Net long-term capital gain less net short-term loss	315,738	203,952	0	d	48,212,225	31,866,230	13,135,576	410,640	d	162,179
Net gain, noncapital assets	d	d	d	d	d	2,737,674	873,118	82,135	1,696,102	d
Tax-exempt interest	d	d	d	d	d	71,565	d	d	21,000	d
Other receipts	1,731,943	2,502,227	277,020,227	2,909,461	36,897,858	17,864,037	9,763,021	1,913,312	4,556,703	755,253
Total deductions [1]	71,128,084	33,034,034	109,984,071	13,027,795	300,999,957	71,375,945	33,212,630	46,468,005	50,402,373	40,798,899
Cost of goods sold [2]	1,679,053	4,737,282	0	d	32,995,611	4,354,011	d	d	2,764,098	8,947,483
Compensation of officers	8,668,365	1,129,165	45,095	122,589	11,952,574	1,098,191	589,886	4,296,422	4,097,122	372,441
Salaries and wages	26,373,267	7,676,858	162,366	614,926	58,025,532	4,391,567	2,527,243	17,364,311	19,293,297	5,829,263
Repairs and maintenance	557,002	237,098	0	22,424	6,897,664	2,713,523	1,121,706	360,462	533,129	651,040
Bad debts	208,605	23,063	0	457,564	1,086,638	199,562	184,552	d	317,916	137,794
Rents paid	2,763,263	613,854	d	d	14,152,124	3,102,861	2,283,051	1,948,046	2,274,552	1,129,269
Taxes and licenses	2,788,426	884,129	1,812,787	174,835	15,114,866	6,321,410	2,583,385	1,295,973	2,013,641	1,437,027
Interest paid	2,031,102	681,986	2,021,308	6,054,165	22,173,356	10,200,589	4,811,648	716,593	1,490,783	1,894,896
Charitable contributions	50,356	18,679	0	1,241	167,932	24,656	10,741	18,969	48,712	d
Amortization	d	d	281,673	132,213	2,937,264	1,157,636	600,066	303,780	177,535	98,782
Depreciation	728,288	515,627	d	d	43,477,760	11,581,065	4,367,515	533,245	823,201	13,615,790
Depletion	d	0	0	5,902	d	11,376	d	d	d	0
Advertising	1,093,625	240,038	d	d	3,748,686	330,691	154,988	1,731,669	596,180	390,021
Pension, profit-sharing, etc., plans	1,191,645	385,501	0	d	1,118,314	83,392	23,665	409,765	247,575	180,589
Employee benefit programs	1,850,802	805,294	0	78,490	3,638,741	234,797	116,279	574,159	857,797	799,375
Domestic production activities deduction	d	d	0	d	d	704	* 1,042	* 3,279	d	d
Net loss, noncapital assets	d	d	3,323	85,658	640,059	443,284	d	21,109	26,241	d
Other deductions	19,799,406	14,683,086	33,048,362	5,096,002	82,769,631	25,126,609	12,785,010	16,141,858	14,826,932	5,251,500
Total receipts less total deductions	11,051,694	5,634,082	363,409,591	17,721,419	123,578,063	65,125,520	25,666,112	9,713,794	12,019,280	2,965,108
Net income	12,339,012	5,682,103	d	d	124,075,471	d	25,668,223	d	d	d
Income subject to tax	d	d	188,198	1,148,354	d	d	d	1,108,301	d	1,180,803
Total income tax before credits	d	d	d	d	5,105,953	1,556,549	d	358,619	1,174,210	424,162
Total income tax after credits	d	d	d	d	4,417,262	1,276,308	d	351,289	1,099,134	300,539

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Real estate and rental and leasing—continued				Professional, scientific, and technical services					
	Other consumer goods and general rental centers	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Number of returns	5,235	13,195	2,009	617,580	95,663	66,243	77,105	28,947	83,831	158,673
Total assets	10,719,167	87,833,452	27,927,032	844,663,965	25,105,860	100,315,337	120,555,324	5,901,928	211,178,106	124,515,024
Cash	503,442	4,233,279	2,024,876	109,795,508	10,013,108	10,890,568	16,864,405	1,627,121	21,636,982	20,453,747
Trade notes and accounts receivable	572,354	17,041,915	2,084,187	148,558,929	1,368,553	3,546,874	30,402,690	956,220	41,778,118	25,831,386
Less: Allowance for bad debts	18,215	243,313	d	1,994,723	44,369	178,584	575,113	d	548,845	292,888
Inventories	520,051	2,425,534	54,100	15,369,844	d	d	6,036,898	241,062	2,031,626	1,739,387
U.S. Government obligations	0	d	0	* 132,349	d	0	d	0	0	d
Tax-exempt securities	0	0	0	333,776	d	d	d	0	0	d
Other current assets	760,261	2,936,242	1,699,617	87,914,252	5,330,122	37,508,064	8,976,602	390,985	9,688,997	10,853,991
Loans to shareholders	d	564,688	* 92,427	9,016,473	1,371,580	356,672	1,020,447	311,086	2,065,846	1,938,469
Mortgage and real estate loans	0	d	d	753,452	d	d	d	0	d	* 180,790
Other investments	214,218	9,823,255	6,747,510	143,766,267	1,453,163	8,589,367	17,280,936	469,626	45,002,241	21,610,329
Depreciable assets	8,983,438	74,886,723	2,111,358	147,029,787	11,053,448	7,179,771	34,829,551	3,233,245	26,161,669	21,961,517
Less: Accumulated depreciation	5,262,755	35,202,805	1,016,513	96,416,860	8,524,731	5,053,679	23,907,293	2,329,790	15,119,023	14,040,403
Depletable assets	0	0	0	* 10,949	0	0	0	0	0	* 5,395
Less: Accumulated depletion	0	0	d	* 3,229	0	0	0	0	0	d
Land	d	551,747	d	2,552,471	232,178	d	434,889	d	415,850	640,589
Intangible assets (amortizable)	1,342,282	7,905,213	11,111,650	221,809,234	2,381,620	9,728,772	27,758,299	378,138	72,030,970	29,044,917
Less: Accumulated amortization	453,435	1,485,691	2,523,116	41,343,574	512,342	3,531,063	7,018,841	117,657	14,509,110	4,050,229
Other assets	3,388,570	4,348,710	5,039,504	97,379,061	910,298	30,687,986	8,122,196	719,777	20,524,915	8,627,694
Total liabilities	10,719,167	87,833,452	27,927,032	844,663,965	25,105,860	100,315,337	120,555,324	5,901,928	211,178,106	124,515,024
Accounts payable	655,701	4,542,397	552,071	84,451,981	1,137,202	542,891	12,198,662	590,825	24,113,934	7,299,915
Mortgages, notes, bonds payable in less than 1 year	d	5,872,222	d	40,081,390	1,641,478	508,915	5,653,165	264,110	6,669,922	18,165,517
Other current liabilities	865,211	4,245,420	2,398,799	155,254,827	8,432,305	44,194,494	19,940,923	1,354,149	25,410,380	22,686,740
Loans from shareholders	334,508	2,248,979	* 135,103	15,134,271	1,075,593	397,144	3,103,067	304,769	4,181,352	3,419,565
Mortgages, notes, bonds payable in 1 year or more	2,719,582	33,381,705	10,692,781	149,164,308	3,863,223	6,612,383	17,012,686	474,435	36,451,958	22,676,771
Other liabilities	d	16,353,653	d	116,304,805	1,738,385	31,205,720	12,199,830	642,382	15,134,993	13,457,970
Net worth, total	3,054,865	21,189,076	10,751,553	284,272,384	7,217,673	16,853,789	50,446,990	2,271,260	99,215,566	36,808,546
Capital stock	d	1,815,191	d	32,403,056	666,688	1,553,810	7,020,495	336,593	6,821,652	5,655,889
Additional paid-in capital	1,292,301	9,193,180	8,212,946	236,535,045	1,619,016	9,916,836	25,750,509	741,304	82,804,353	27,944,014
Retained earnings, appropriated	0	d	d	329,891	d	d	154,825	0	* 60,113	* 38,116
Retained earnings, unappropriated	3,211,034	12,996,272	1,819,701	81,390,566	d	d	22,316,398	1,309,648	16,201,490	12,084,356
Less: Cost of treasury stock	d	d	d	66,386,173	d	d	4,795,236	* 116,286	6,672,042	8,913,838
Total receipts	11,681,342	43,899,322	11,249,690	1,112,744,039	99,344,014	54,912,224	200,729,308	20,909,388	252,946,639	258,132,899
Business receipts	11,217,564	39,909,636	6,893,898	1,074,085,969	94,949,966	52,527,207	196,949,999	20,824,517	246,654,367	249,794,178
Dividends	d	16,098	* 15,195	2,832,260	d	d	518,955	d	679,852	357,932
Interest	* 14,479	547,073	137,335	2,098,123	17,439	500,258	163,470	1,396	216,980	398,528
Gross rents	0	34,535	d	509,635	35,164	* 2,709	48,714	d	151,281	66,339

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Real estate and rental and leasing—continued						Professional, scientific, and technical services					
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)		
Total receipts—continued												
Gross royalties	d	d	3,792,425	5,061,211	d	d	89,153	d	1,280,779	323,583		
Net short-term capital gain less net long-term loss	0	d	d	420,100	* 17	d	d	0	* 22,861	* 7,347		
Net long-term capital gain less net short-term loss	d	133,444	d	2,390,019	d	* 49,565	597,823	d	590,453	439,254		
Net gain, noncapital assets	174,265	1,744,238	d	1,757,259	d	* 13,893	195,577	d	d	175,912		
Tax-exempt interest	d	10,290	d	87,024	d	d	d	d	d	6,873		
Other receipts	210,756	1,501,497	333,279	23,502,438	4,309,137	1,372,413	2,158,998	40,552	3,052,176	6,562,953		
Total deductions [1]	10,795,761	39,139,930	8,806,413	998,636,793	83,032,479	46,829,711	184,652,144	18,938,230	233,085,985	231,909,223		
Cost of goods sold [2]	2,472,697	12,209,304	d	364,669,956	4,732,158	12,764,138	85,640,323	8,653,209	83,806,713	107,501,035		
Compensation of officers	283,318	980,261	234,934	64,920,238	15,746,389	4,180,333	10,945,063	1,784,936	8,847,822	12,474,188		
Salaries and wages	2,289,981	4,694,280	1,635,589	236,070,725	28,325,503	13,284,501	39,477,881	2,972,789	55,403,394	47,243,629		
Repairs and maintenance	170,864	1,295,683	51,258	4,558,190	464,474	373,556	1,027,906	83,676	791,296	660,489		
Bad debts	15,383	154,152	d	1,213,704	55,557	d	182,091	d	285,578	259,354		
Rents paid	823,946	2,233,416	356,982	26,211,473	4,656,903	1,705,522	5,285,996	753,319	3,166,866	4,105,825		
Taxes and licenses	438,138	809,400	215,892	29,907,967	3,124,842	2,223,032	5,868,290	588,337	5,668,982	7,002,103		
Interest paid	142,451	2,138,965	777,431	11,148,271	352,573	310,520	1,223,147	51,115	2,819,863	1,472,815		
Charitable contributions	d	5,661	d	359,982	17,104	20,231	57,623	2,850	55,414	67,504		
Amortization	161,319	220,147	218,000	5,299,539	91,223	573,265	534,414	18,011	1,438,587	917,216		
Depreciation	2,070,868	9,347,792	1,138,264	10,843,577	467,793	673,688	2,384,099	242,568	2,630,050	1,643,292		
Depletion	0	0	d	d	0	0	d	0	0	d		
Advertising	212,106	112,660	220,371	10,050,009	2,296,835	613,809	581,696	80,094	1,594,940	1,158,157		
Pension, profit-sharing, etc., plans	23,298	120,586	29,445	10,639,460	1,694,040	467,361	2,563,647	87,298	1,512,799	2,596,393		
Employee benefit programs	215,651	718,467	122,216	23,185,840	1,647,916	1,112,568	5,057,147	325,388	5,289,484	6,006,777		
Domestic production activities deduction	d	d	* 26,410	680,023	0	d	117,081	d	278,413	25,729		
Net loss, noncapital assets	d	d	d	d	13,332	d	d	d	d	d		
Other deductions	1,459,695	4,046,728	3,131,299	196,281,750	19,345,836	8,111,774	23,617,527	3,281,714	59,384,740	38,673,938		
Total receipts less total deductions	885,580	4,759,391	2,443,278	114,107,246	16,311,536	8,082,512	16,077,164	1,971,157	19,860,654	26,223,676		
Net income	d	4,755,398	d	116,307,787	d	d	d	d	20,342,422	26,411,635		
Income subject to tax	284,976	917,168	d	d	460,740	3,633,415	3,840,355	d	7,102,064	d		
Total income tax before credits	95,552	d	644,113	11,243,064	158,093	1,264,331	d	47,948	d	d		
Total income tax after credits	87,795	d	489,237	8,783,387	155,080	1,127,667	d	42,897	d	d		

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Professional, scientific, and technical services—continued			Management of companies (holding companies)			Administrative and support and waste management and remediation services		
	Scientific research and development services	Advertising and related services	Other professional, scientific, and technical services	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)
Number of returns	8,057	30,423	68,637	28,506	3,919	24,588	198,616	15,946	11,052
Total assets	71,328,529	107,728,693	78,035,164	17,295,028,633	16,757,161,343	537,867,290	308,203,064	48,609,848	36,696,719
Cash	11,889,863	8,068,309	8,351,405	2,240,959,197	2,225,347,592	15,611,605	27,590,449	5,974,496	4,549,927
Trade notes and accounts receivable	8,210,220	27,940,073	8,524,796	5,877,551,290	5,849,355,949	28,195,341	55,600,294	15,408,457	4,793,736
Less: Allowance for bad debts	d	145,979	119,329	d	d	d	1,328,191	d	63,581
Inventories	2,670,728	1,581,042	968,287	1,162,798	1,085,423	77,375	3,491,862	17,870	453,756
U.S. Government obligations	d	0	d	1,136,250,274	1,136,130,727	119,547	d	0	d
Tax-exempt securities	d	d	0	345,312,946	344,591,417	721,528	d	d	d
Other current assets	6,163,040	5,937,276	3,065,175	1,140,646,098	1,113,425,993	27,220,105	17,947,631	3,230,274	3,089,383
Loans to shareholders	173,835	465,324	1,313,214	140,837,472	d	d	3,799,149	733,800	195,104
Mortgage and real estate loans	d	d	d	1,840,156,823	1,839,614,917	541,906	167,727	d	d
Other investments	13,266,227	20,702,455	15,391,922	3,527,630,492	3,141,198,844	386,431,648	44,153,972	7,362,811	6,871,691
Depreciable assets	12,843,102	11,789,594	17,977,889	212,366,634	206,345,141	6,021,493	135,492,262	5,990,803	7,227,246
Less: Accumulated depreciation	6,895,637	7,707,164	12,839,141	116,548,116	115,121,512	1,426,604	86,551,104	4,365,971	4,297,301
Depletable assets	0	0	0	156,110	6,276	* 149,833	4,917,586	0	0
Less: Accumulated depletion	0	0	0	d	d	d	d	0	0
Land	314,906	d	208,873	18,900,819	18,129,154	771,665	3,942,801	d	d
Intangible assets (amortizable)	21,317,386	26,776,193	32,392,939	394,917,685	384,140,414	10,777,271	105,803,186	15,394,634	13,714,417
Less: Accumulated amortization	2,514,210	2,357,226	6,732,896	56,304,791	55,998,396	306,396	21,873,783	3,809,500	1,848,202
Other assets	3,863,865	14,480,702	9,441,626	681,049,563	620,527,491	60,522,072	16,194,733	2,871,594	1,297,910
Total liabilities	71,328,529	107,728,693	78,035,164	17,295,028,633	16,757,161,343	537,867,290	308,203,064	48,609,848	36,696,719
Accounts payable	4,802,901	29,005,213	4,760,437	1,011,335,063	983,988,966	27,346,097	20,247,693	3,889,162	2,774,029
Mortgages, notes, bonds payable in less than 1 year	1,639,322	2,788,378	2,750,581	745,892,108	716,774,985	29,117,123	10,773,105	1,701,739	392,148
Other current liabilities	8,597,283	16,964,541	7,674,012	10,113,299,607	10,071,159,815	42,139,792	40,739,271	9,576,645	10,622,059
Loans from shareholders	793,663	553,505	1,305,614	17,241,394	253,020	16,988,374	7,183,303	1,262,032	611,561
Mortgages, notes, bonds payable in 1 year or more	24,663,271	17,544,275	19,865,306	1,307,060,265	1,207,843,566	99,216,698	89,114,748	7,861,210	6,309,306
Other liabilities	13,230,249	16,227,943	12,467,332	1,030,280,683	970,946,058	59,334,625	34,953,221	4,620,090	4,166,679
Net worth, total	17,601,838	24,644,839	29,211,882	3,069,919,514	2,806,194,933	263,724,581	105,191,725	19,698,971	11,820,937
Capital stock	2,252,862	5,699,071	2,395,986	202,334,153	166,001,188	36,332,965	4,635,160	889,844	630,984
Additional paid-in capital	41,653,767	20,037,568	26,067,677	1,959,397,537	1,831,511,865	127,885,672	85,794,664	16,074,322	12,091,329
Retained earnings, appropriated	0	d	d	13,896,166	13,812,311	* 83,855	d	d	d
Retained earnings, unappropriated	d	d	d	1,050,856,676	906,193,679	144,662,996	d	d	d
Less: Cost of treasury stock	d	11,666,101	4,864,360	156,565,017	111,324,110	45,240,907	27,608,145	3,531,844	d
Total receipts	50,085,227	87,773,745	87,910,597	751,001,649	688,936,465	62,065,185	516,550,519	175,126,487	42,357,115
Business receipts	43,086,725	83,869,292	85,429,718	185,019,605	181,921,063	3,098,542	488,216,506	157,258,544	39,507,434
Dividends	229,181	d	42,864	10,628,960	3,388,911	7,240,049	436,475	d	48,449
Interest	94,223	687,362	38,465	363,997,840	359,679,114	4,318,726	541,023	55,148	134,049
Gross rents	28,034	d	53,987	16,344,777	16,058,329	286,448	116,357	d	58,607

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Professional, scientific, and technical services—continued			Management of companies (holding companies)			Administrative and support and waste management and remediation services	
	Scientific research and development services	Advertising and related services	Other professional, scientific, and technical services	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)
Total receipts—continued								
Gross royalties	2,161,013	* 224,710	764,418	2,069,475	d	d	904,249	d
Net short-term capital gain less net long-term loss	* 385,042	* 2,032	d	357,525	d	d	d	d
Net long-term capital gain less net short-term loss	505,655	46,272	d	16,897,257	6,222,593	10,674,664	1,549,596	87,425
Net gain, noncapital assets	748,166	120,990	197,174	13,085,410	11,537,965	1,547,445	926,825	d
Tax-exempt interest	* 1,141	d	d	12,543,486	12,317,840	225,646	d	d
Other receipts	2,846,048	1,902,723	1,257,437	130,057,314	97,756,631	32,300,683	23,821,121	17,287,396
Total deductions [1]	42,253,468	80,848,201	77,087,362	556,635,659	537,414,825	19,120,734	483,568,460	168,853,108
Cost of goods sold [2]	10,750,163	30,887,782	19,934,435	d	d	d	192,357,608	78,159,800
Compensation of officers	1,732,955	3,142,287	6,066,265	9,277,059	8,968,902	308,158	13,143,616	2,101,929
Salaries and wages	12,640,954	18,610,385	18,111,890	146,468,406	145,155,250	1,313,157	131,640,423	57,807,850
Repairs and maintenance	266,904	296,630	593,258	8,964,665	8,940,959	23,666	4,263,016	246,796
Bad debts	d	d	d	28,017,673	27,923,526	94,147	694,965	170,470
Rents paid	1,093,107	2,265,457	3,178,478	12,663,588	12,574,168	89,420	9,025,892	1,217,632
Taxes and licenses	1,032,575	1,943,697	2,456,108	18,854,909	17,334,796	1,520,114	20,917,766	10,291,867
Interest paid	1,130,533	2,038,002	1,747,704	71,325,739	64,906,209	6,419,531	5,456,232	511,950
Charitable contributions	60,594	30,136	48,525	1,382,921	d	d	98,305	11,856
Amortization	438,804	685,918	622,103	10,367,716	9,845,463	522,253	2,560,849	382,954
Depreciation	846,171	785,023	1,170,894	29,082,493	28,765,268	317,225	8,718,107	400,815
Depletion	0	0	0	57,524	d	d	507,264	0
Advertising	712,869	2,208,545	803,064	12,186,560	11,995,662	190,897	6,257,783	412,082
Pension, profit-sharing, etc., plans	322,460	484,170	911,293	8,507,974	8,406,774	101,200	1,774,420	189,793
Employee benefit programs	1,323,597	1,065,946	1,357,017	14,390,092	14,293,432	96,660	11,066,354	4,112,866
Domestic production activities deduction	99,792	* 4,600	* 14,346	d	d	d	81,098	d
Net loss, noncapital assets	d	d	d	835,272	711,547	123,725	699,679	d
Other deductions	9,675,616	16,250,136	19,940,469	180,447,501	174,083,858	6,363,643	74,305,083	12,815,844
Total receipts less total deductions	7,831,769	6,925,544	10,823,234	194,466,090	151,521,640	42,944,451	32,982,058	6,273,379
Net income	8,295,350	7,453,096	d	199,278,633	d	d	6,414,963	d
Income subject to tax	4,239,301	3,344,768	2,066,545	d	d	d	11,130,307	2,557,607
Total income tax before credits	1,489,504	1,165,837	d	58,710,703	d	d	d	d
Total income tax after credits	1,194,798	693,992	d	31,668,302	d	d	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Administrative and support and waste management and remediation services—continued		Educational services	Health care and social assistance						
	Other administrative and support services	Waste management and remediation services		Total	Offices of physicians	Offices of dentists	Offices of other health practitioners	Outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	
Number of returns	162,365	9,252	40,141	338,802	108,391	64,388	102,103	6,043	47,669	10,208
Total assets	135,039,501	87,856,997	30,157,762	322,492,029	46,719,379	20,061,355	20,799,874	52,778,301	66,522,242	115,611,078
Cash	14,093,271	2,972,755	6,625,442	32,940,611	10,262,338	5,185,760	4,987,021	2,410,513	4,588,491	5,506,488
Trade notes and accounts receivable	24,176,929	11,221,171	4,073,712	45,478,138	4,915,060	609,734	3,090,342	4,495,395	12,651,723	19,715,884
Less: Allowance for bad debts	640,432	d	450,655	11,452,663	758,159	d	d	594,340	3,246,193	5,792,493
Inventories	2,317,829	702,408	349,189	2,267,546	177,525	d	d	d	d	73,639
U.S. Government obligations	d	d	0	d	0	d	d	d	d	d
Tax-exempt securities	d	d	d	* 1,092,649	d	0	0	d	d	d
Other current assets	8,975,419	2,652,554	1,959,497	18,198,702	3,260,101	849,397	1,369,469	2,439,939	4,261,261	6,018,535
Loans to shareholders	2,318,472	551,774	226,153	8,825,505	2,439,265	1,654,677	796,653	2,951,990	821,427	161,493
Mortgage and real estate loans	d	d	d	* 656,755	d	d	0	0	d	d
Other investments	24,822,906	5,096,563	2,432,640	55,564,776	4,694,000	1,111,033	1,065,990	7,862,617	6,467,072	34,364,064
Depreciable assets	56,355,970	65,918,243	12,468,359	153,548,525	27,230,342	24,623,610	10,804,892	10,688,051	20,973,740	59,227,890
Less: Accumulated depreciation	38,757,568	39,130,264	7,217,245	96,476,206	20,551,672	19,400,621	8,134,557	5,502,690	12,247,176	30,639,489
Depletable assets	d	d	d	d	0	d	0	0	0	0
Less: Accumulated depletion	d	d	d	d	0	0	d	0	0	0
Land	1,012,850	d	719,911	4,252,802	d	d	117,212	271,961	618,681	2,653,245
Intangible assets (amortizable)	42,904,868	33,789,267	7,714,441	104,920,284	8,731,555	8,321,388	7,679,802	28,364,249	33,259,758	18,563,532
Less: Accumulated amortization	11,766,526	4,449,555	1,686,517	15,377,313	1,284,766	3,504,431	1,591,083	2,179,034	4,684,548	2,133,450
Other assets	8,861,635	3,163,594	2,750,135	17,988,575	6,051,983	424,522	1,294,662	697,523	2,184,898	7,334,987
Total liabilities	135,039,501	87,856,997	30,157,762	322,492,029	46,719,379	20,061,355	20,799,874	52,778,301	66,522,242	115,611,078
Accounts payable	7,828,122	5,756,380	1,648,526	12,838,708	2,485,147	374,943	520,570	1,152,088	2,838,667	5,467,294
Mortgages, notes, bonds payable in less than 1 year	5,430,465	3,248,753	1,226,431	9,062,323	2,087,365	1,051,655	1,464,970	493,249	2,368,704	1,596,380
Other current liabilities	14,631,803	5,908,764	5,431,717	35,736,891	8,782,989	1,841,172	2,769,282	4,512,897	6,602,759	11,227,792
Loans from shareholders	4,541,897	767,812	999,563	4,829,004	1,687,302	892,183	565,863	* 105,980	1,300,574	277,102
Mortgages, notes, bonds payable in 1 year or more	42,155,900	32,788,332	3,975,296	132,721,472	9,674,965	8,630,712	6,210,884	21,379,613	19,531,761	67,293,539
Other liabilities	12,375,305	13,791,147	3,411,783	46,677,254	13,582,843	848,467	1,671,765	5,427,407	11,786,327	13,360,444
Net worth, total	48,076,008	25,595,808	13,464,447	80,626,377	8,418,768	6,422,223	7,596,340	19,707,067	22,093,450	16,388,528
Capital stock	2,636,403	477,930	1,586,077	7,513,789	2,710,084	939,941	567,440	1,857,107	1,025,032	414,186
Additional paid-in capital	28,494,222	29,134,791	5,263,117	89,365,113	3,778,617	1,869,067	3,553,086	10,788,260	14,115,349	55,260,734
Retained earnings, appropriated	* 155,184	d	0	* 31,480	d	d	d	d	d	d
Retained earnings, unappropriated	29,493,530	d	16,469,469	-3,842,995	2,511,307	3,811,654	3,670,690	7,643,010	13,352,583	-34,832,239
Less: Cost of treasury stock	12,703,330	d	9,854,216	12,441,011	d	198,438	d	581,310	d	d
Total receipts	228,489,183	70,577,734	41,237,555	588,420,616	d	d	d	d	97,244,082	d
Business receipts	221,856,165	69,594,363	40,305,642	560,464,919	188,899,653	66,034,109	59,826,484	38,431,348	94,057,927	113,215,398
Dividends	324,353	d	10,038	83,494	d	d	d	d	22,041	d
Interest	277,411	74,414	31,985	944,982	45,662	6,206	33,895	173,638	41,648	643,932
Gross rents	26,345	d	d	584,569	79,293	* 5,249	* 17,322	* 4,662	23,943	454,100

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Administrative and support and waste management and remediation services—continued			Educational services	Health care and social assistance								
	Other administrative and support services		Waste management and remediation services		Total	Offices of physicians	Offices of dentists	Offices of other health practitioners	Outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities		
	(190)	(191)	(192)									(193)	(194)
Total receipts—continued													
Gross royalties	408,657	d	143,975	90,774	d	0	0	0	0	0	d	d	d
Net short-term capital gain less net long-term loss	4,394	d	* 1,314	d	d	0	0	d	d	d	d	d	d
Net long-term capital gain less net short-term loss	1,321,300	61,757	18,571	960,939	246,728	d	* 14,802	d	309,331	354,046	d	d	d
Net gain, noncapital assets	470,698	d	40,679	455,912	96,321	d	d	d	d	151,934	86,267	d	d
Tax-exempt interest	6,273	d	d	d	d	d	d	d	d	d	d	d	d
Other receipts	3,793,588	587,457	632,684	24,787,642	7,602,683	1,642,860	851,478	3,131,542	2,545,466	9,013,613	d	d	d
Total deductions [1]	209,006,251	65,289,175	37,517,666	529,839,284	176,335,373	57,471,772	53,218,331	38,522,780	88,722,559	115,568,468	d	d	d
Cost of goods sold [2]	72,166,257	25,301,730	6,261,186	51,674,622	10,375,251	3,119,471	10,413,688	9,971,780	14,608,528	3,185,904	d	d	d
Compensation of officers	9,073,220	1,002,000	1,521,724	52,664,452	30,443,183	10,602,562	5,756,820	868,070	3,758,865	1,234,953	d	d	d
Salaries and wages	54,837,359	12,099,497	11,342,808	169,319,449	54,328,505	16,581,363	12,889,022	8,505,803	29,221,113	47,793,643	d	d	d
Repairs and maintenance	1,890,246	1,860,393	483,590	5,193,208	1,246,871	545,419	337,104	231,038	895,173	1,937,604	d	d	d
Bad debts	336,178	d	d	9,266,540	342,057	26,785	2,908,783	570,429	2,919,004	2,499,483	d	d	d
Rents paid	5,510,926	1,737,045	2,903,058	24,546,142	8,342,225	3,805,114	3,160,345	1,296,189	3,656,130	4,286,139	d	d	d
Taxes and licenses	7,889,621	2,017,760	1,284,253	20,941,855	5,522,528	2,392,835	1,937,843	1,212,868	3,722,994	6,152,787	d	d	d
Interest paid	2,928,554	1,643,555	454,759	8,376,727	676,304	627,908	434,951	1,074,687	1,327,626	4,235,252	d	d	d
Charitable contributions	44,409	25,970	23,569	193,652	16,325	d	10,343	115,719	19,661	d	d	d	d
Amortization	1,234,453	736,406	218,154	3,178,616	322,242	376,294	260,133	692,816	664,747	862,385	d	d	d
Depreciation	4,204,017	3,703,374	694,874	7,969,460	1,135,715	920,411	526,076	824,670	1,656,485	2,906,102	d	d	d
Depletion	d	d	d	0	0	0	0	0	0	0	0	0	0
Advertising	2,594,528	217,333	2,086,281	3,945,094	911,771	1,155,401	554,945	135,943	595,781	591,252	d	d	d
Pension, profit-sharing, etc., plans	877,698	507,201	208,051	d	6,129,191	1,178,231	d	d	313,052	d	d	d	d
Employee benefit programs	4,662,924	1,496,191	773,241	15,920,134	3,868,244	674,138	786,018	2,732,149	2,542,768	5,316,818	d	d	d
Domestic production activities deduction	30,065	d	* 14,238	23,756	0	d	d	d	* 6,247	d	d	d	d
Net loss, noncapital assets	d	d	d	d	41,542	d	29,444	d	61,955	d	d	d	d
Other deductions	40,059,020	12,251,606	8,794,588	147,249,406	52,633,422	15,459,423	12,799,778	9,909,188	22,752,431	33,695,163	d	d	d
Total receipts less total deductions	19,482,932	5,288,559	3,719,888	58,581,332	d	d	d	d	8,521,522	d	d	d	d
Net income	19,764,746	d	3,731,635	58,565,106	20,645,442	d	d	d	8,527,198	8,222,080	d	d	d
Income subject to tax	5,146,143	2,594,316	1,257,718	d	d	80,465	508,189	1,695,618	d	4,936,965	d	d	d
Total income tax before credits	1,712,628	d	401,251	d	d	26,916	173,063	591,106	d	1,722,590	d	d	d
Total income tax after credits	1,436,443	d	384,061	d	d	26,682	172,408	573,671	d	1,701,697	d	d	d

Footnotes at end of table.

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services				Other services			
	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)	
Number of returns	79,196	50,270	28,926	198,712	20,309	179,403	254,351	81,145	40,817	113,818	18,571	
Total assets	75,729,580	34,029,551	41,700,029	454,878,392	196,805,163	258,073,229	104,505,871	21,787,848	18,704,140	44,756,515	19,257,368	
Cash	12,179,021	7,291,399	4,887,622	38,717,482	12,112,699	26,604,782	18,271,701	4,675,751	2,871,908	5,353,792	5,370,251	
Trade notes and accounts receivable	5,693,342	2,197,488	3,495,854	23,049,592	11,218,827	11,830,765	9,474,771	1,863,628	3,565,813	3,091,573	953,756	
Less: Allowance for bad debts	107,534	d	d	1,052,882	905,998	146,885	377,315	d	d	d	d	
Inventories	1,075,314	301,748	773,566	8,408,932	2,492,112	5,917,820	6,633,428	2,061,176	2,584,679	d	d	
U.S. Government obligations	d	d	d	d	d	d	d	d	d	d	d	
Tax-exempt securities	d	d	d	* 65,254	0	* 65,254	d	0	0	0	d	
Other current assets	7,008,651	5,527,284	1,481,367	14,017,883	4,190,250	9,827,634	11,322,387	647,026	721,556	2,545,009	7,408,796	
Loans to shareholders	1,426,777	762,497	664,280	3,676,826	1,356,244	2,320,592	1,829,368	667,992	315,588	826,985	* 18,802	
Mortgage and real estate loans	* 41,640	0	* 41,640	318,109	d	d	* 4,245	d	0	d	d	
Other investments	6,315,327	3,386,707	2,928,620	96,361,979	35,901,796	60,480,183	7,943,208	984,149	2,891,514	2,935,652	1,131,894	
Depreciable assets	51,964,910	14,346,480	37,618,430	258,262,273	110,303,299	147,958,973	59,444,827	18,783,141	9,665,747	28,266,599	2,729,341	
Less: Accumulated depreciation	29,061,535	8,221,913	20,839,822	133,263,211	47,765,517	85,497,695	41,000,587	13,488,542	7,127,137	18,750,469	1,634,439	
Depletable assets	d	d	d	d	d	d	d	d	0	0	0	
Less: Accumulated depletion	d	d	d	* 16,140	d	d	d	0	0	0	0	
Land	4,499,920	1,063,847	3,436,073	34,345,648	25,171,992	9,173,656	5,758,227	1,588,063	216,791	1,704,724	387,183	
Intangible assets (amortizable)	13,792,794	6,985,073	6,807,721	86,422,167	30,548,615	55,873,552	19,295,792	5,361,181	3,191,607	1,168,402	197,417	
Less: Accumulated amortization	2,558,222	1,810,805	747,418	17,546,543	5,183,784	12,362,759	5,261,824	1,773,227	848,278	1,945,953	7,971,512	
Other assets	3,325,291	2,204,578	1,120,713	42,603,367	16,766,139	25,837,228	11,014,937	426,561	682,579	2,120,489	d	
Total liabilities	75,729,580	34,029,551	41,700,029	454,878,392	196,805,163	258,073,229	104,505,871	21,787,848	18,704,140	44,756,515	19,257,368	
Accounts payable	5,236,988	2,285,958	2,951,030	26,232,655	5,748,490	20,484,165	5,569,497	1,841,383	1,636,207	1,704,724	387,183	
Mortgages, notes, bonds payable in less than 1 year	5,784,933	4,000,950	1,783,983	29,292,562	21,680,499	7,612,063	3,886,289	1,117,819	1,168,402	1,202,650	197,417	
Other current liabilities	9,221,403	5,169,177	4,052,226	39,706,034	16,284,738	23,421,296	15,059,988	1,654,403	3,488,120	3,488,120	7,971,512	
Loans from shareholders	1,673,430	818,667	854,763	10,995,948	3,774,417	7,221,531	4,977,534	d	461,619	2,120,489	d	
Mortgages, notes, bonds payable in 1 year or more	25,843,319	6,394,909	19,448,410	175,561,425	87,035,662	88,525,763	24,397,622	d	5,835,641	10,997,480	d	
Other liabilities	7,231,480	3,748,560	3,482,920	72,980,229	35,313,166	37,667,063	14,581,195	d	1,069,717	9,683,358	d	
Net worth, total	20,738,027	11,611,330	9,126,697	100,109,539	26,988,191	73,141,348	36,233,745	6,941,174	6,586,600	15,559,693	7,146,277	
Capital stock	3,178,089	1,078,768	2,099,301	11,736,503	2,660,808	9,075,695	4,808,619	954,292	587,660	3,057,927	208,739	
Additional paid-in capital	16,652,019	7,776,456	8,875,563	100,871,733	58,309,576	42,562,156	12,233,331	3,015,612	3,021,611	4,577,395	1,618,712	
Retained earnings, appropriated	* 78,536	d	d	210,222	d	d	3,124,235	d	* 47,492	d	d	
Retained earnings, unappropriated	1,771,246	3,109,072	-1,337,826	75,435,023	-16,648,669	92,083,692	21,264,635	3,253,479	3,449,907	12,190,553	2,370,696	
Less: Cost of treasury stock	941,863	d	d	88,143,942	d	d	5,197,075	d	520,071	d	d	
Total receipts	99,586,949	52,844,475	46,742,475	504,197,334	107,981,747	396,215,586	185,136,022	d	42,389,973	d	d	
Business receipts	91,470,029	48,962,135	42,507,894	462,884,701	84,413,338	378,471,363	179,305,028	65,119,936	41,754,055	66,187,941	6,243,096	
Dividends	159,276	17,866	141,410	3,995,357	2,882,123	1,113,233	44,059	d	d	16,476	d	
Interest	223,834	171,864	51,970	1,355,819	1,064,874	290,945	132,817	6,720	31,374	56,771	37,952	
Gross rents	175,008	83,923	91,086	853,207	570,260	282,948	99,105	26,302	15,431	35,466	21,906	

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.2. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services				
	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)
Total receipts—continued											
Gross royalties	329,973	67,571	* 262,402	7,980,058	2,777,143	5,202,915	208,706	* 4,438	d	d	d
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	* 485	0	d	d	d
Net long-term capital gain less net short-term loss	323,376	26,109	297,267	1,184,066	587,720	596,346	780,192	d	41,288	618,907	d
Net gain, noncapital assets	763,881	d	d	d	d	d	452,666	d	57,880	179,963	d
Tax-exempt interest	d	d	d	d	d	d	10,562	d	d	d	d
Other receipts	6,124,344	3,480,177	2,644,167	25,072,027	15,319,906	9,752,121	4,102,402	438,290	317,365	1,100,437	2,246,310
Total deductions [1]	86,924,936	45,429,743	41,495,192	459,526,968	95,016,815	364,510,154	167,979,033	60,777,262	38,495,922	60,664,770	8,041,079
Cost of goods sold [2]	21,524,838	10,857,008	10,667,830	166,737,519	12,353,327	154,384,192	71,108,418	30,786,457	22,083,252	17,459,732	778,976
Compensation of officers	7,830,009	6,613,230	1,216,779	9,852,802	1,143,328	8,709,474	9,313,705	3,519,974	2,088,176	3,560,061	145,495
Salaries and wages	17,009,007	8,207,262	8,801,745	96,713,493	24,459,029	72,254,464	27,748,615	8,963,675	5,094,219	12,937,431	753,290
Repairs and maintenance	1,260,676	257,325	1,003,351	7,908,646	1,876,423	6,032,223	2,587,131	617,332	245,293	1,043,418	681,089
Bad debts	71,102	d	d	376,782	241,367	135,415	251,596	d	d	114,424	60,583
Rents paid	4,862,252	1,959,204	2,903,048	31,672,523	6,632,901	25,039,622	11,018,495	3,523,845	1,013,096	6,403,534	78,020
Taxes and licenses	4,921,012	1,404,892	3,516,120	20,191,248	5,167,662	15,023,586	5,989,411	2,102,644	1,072,758	2,663,181	150,829
Interest paid	1,653,320	475,097	1,178,223	12,405,390	7,820,643	4,584,747	1,608,728	534,822	341,889	682,332	49,685
Charitable contributions	58,645	40,283	18,362	372,601	45,143	327,458	36,867	5,056	5,982	20,990	4,839
Amortization	970,834	668,548	302,286	2,426,115	747,418	1,678,698	811,373	d	74,643	503,790	d
Depreciation	2,523,680	651,296	1,872,384	13,375,229	4,204,809	9,170,420	3,002,436	975,058	589,838	1,342,333	95,207
Depletion	d	d	d	d	d	d	d	d	d	d	0
Advertising	2,211,185	911,877	1,299,307	10,224,369	2,319,095	7,905,274	1,999,530	735,564	214,527	1,016,528	32,910
Pension, profit-sharing, etc., plans	856,803	746,764	110,039	d	d	d	586,912	129,262	114,511	310,951	32,188
Employee benefit programs	1,116,852	493,179	623,673	7,161,034	2,384,291	4,776,743	2,288,223	d	785,440	714,337	d
Domestic production activities deduction	* 46,616	d	d	253,671	* 23,361	230,310	19,624	d	* 5,776	d	0
Net loss, noncapital assets	d	d	d	726,621	d	d	d	d	d	d	d
Other deductions	19,905,423	11,992,145	7,913,278	77,784,104	24,844,356	52,939,748	29,568,380	7,928,810	4,713,033	11,853,378	5,075,159
Total receipts less total deductions	12,662,014	7,414,731	5,247,282	44,670,365	12,964,933	31,705,433	17,156,989	d	3,894,051	d	d
Net income	12,713,329	7,411,597	5,301,732	50,183,373	17,123,415	33,059,959	17,164,225	5,096,716	3,905,670	7,563,831	598,008
Income subject to tax	12,713,329	7,411,597	5,301,732	50,183,373	17,123,415	33,059,959	17,164,225	5,096,716	3,905,670	7,563,831	598,008
Total income tax before credits	2,280,247	1,246,094	1,034,152	26,981,019	11,302,556	15,678,463	3,660,841	394,952	d	2,363,891	d
Total income tax after credits	d	d	d	d	d	d	d	109,067	d	d	d
Total income tax after credits	d	d	d	d	d	d	d	101,959	d	d	d

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Includes deductions specific to Form 1120-PC and Form 1120-RIC, which are not shown separately.

[2] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015

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

Item	All industries			Agriculture, forestry, fishing, and hunting					Mining				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
Number of returns	1,611,236	48,074	39,909	1,746	6,420	10,927	4,312	422	738	1,366			
Total assets	70,123,232,824	76,216,105	65,754,908	3,508,177	6,953,021	1,000,537,994	559,115,118	46,178,858	203,630,797	37,070,340			
Cash	4,564,727,411	7,706,943	6,406,115	419,683	881,146	51,817,788	27,952,361	2,170,619	4,274,627	1,877,884			
Trade notes and accounts receivable	12,497,900,944	6,580,123	4,944,987	248,357	1,386,779	94,353,306	40,514,232	5,053,645	24,426,101	3,166,122			
Less: Allowance for bad debts	188,113,230	85,803	d	d	13,230	3,202,594	2,117,958	d	* 451,264	d			
Inventories	1,484,182,681	7,069,785	5,984,294	173,386	912,105	24,162,895	4,466,746	d	d	2,705,269			
U.S. Government obligations	1,735,594,029	d	d	0	0	d	d	0	d	d			
Tax-exempt securities	1,083,712,420	* 21,045	* 21,045	0	0	d	* 68,999	0	d	d			
Other current assets	4,879,241,144	4,396,300	3,684,495	201,368	510,437	37,224,844	23,372,173	940,740	6,700,465	564,979			
Loans to shareholders	339,692,747	2,580,325	2,346,512	31,396	202,416	3,518,340	166,499	* 49,061	* 16,399	* 6,855			
Mortgage and real estate loans	7,752,883,264	d	d	d	d	* 132,231	d	d	0	0			
Other investments	18,299,928,994	7,611,463	6,546,983	442,909	621,571	189,173,996	68,074,344	d	d	2,791,256			
Depreciable assets	9,628,764,227	67,339,301	58,917,243	3,278,946	5,143,112	434,666,278	229,236,821	23,490,623	66,071,533	24,532,114			
Less: Accumulated depreciation	4,575,787,437	47,984,251	41,807,706	2,650,518	3,526,026	214,037,212	113,583,035	12,538,014	29,362,100	14,684,272			
Depletable assets	1,016,901,744	1,175,505	141,167	d	d	697,145,189	637,172,926	d	d	4,248,485			
Less: Accumulated depletion	625,132,915	366,592	d	309,767	226,433	457,920,551	428,517,805	4,206,873	d	d			
Land	352,862,753	13,555,166	12,968,063	320,923	266,180	9,278,525	3,367,320	d	d	1,935,708			
Intangible assets (amortizable)	6,139,600,074	2,801,544	2,391,109	48,278	362,157	103,979,802	72,908,968	1,234,665	6,626,361	9,217,067			
Less: Accumulated amortization	1,085,745,938	550,676	463,563	40,715	46,398	37,025,796	28,676,727	779,088	3,464,579	714,192			
Other assets	6,822,019,909	4,137,453	3,559,922	351,098	226,433	67,031,101	24,466,109	d	d	2,073,912			
Total liabilities	70,123,232,824	76,216,105	65,754,908	3,508,177	6,953,021	1,000,537,994	559,115,118	46,178,858	203,630,797	37,070,340			
Accounts payable	4,980,978,098	7,092,307	6,000,173	68,065	1,024,069	75,264,959	38,770,263	3,090,217	22,185,748	1,233,238			
Mortgages, notes, bonds payable in less than 1 year	3,184,773,050	6,833,388	5,990,316	237,907	605,165	47,656,006	24,955,943	d	d	298,432			
Other current liabilities	17,613,656,415	3,828,259	2,764,267	229,744	834,248	46,467,987	26,661,926	3,069,000	8,321,684	1,808,949			
Loans from shareholders	498,925,960	3,466,765	3,050,631	* 127,433	288,702	11,648,062	4,469,417	d	d	2,003,812			
Mortgages, notes, bonds payable in 1 year or more	13,733,394,668	18,481,916	16,343,345	867,058	1,251,513	321,138,867	192,308,485	d	d	9,458,323			
Other liabilities	14,408,667,914	3,774,796	3,409,700	139,686	225,410	135,120,755	73,974,951	d	d	5,958,893			
Net worth, total	15,702,836,720	32,758,675	28,196,476	1,838,285	2,723,914	363,241,317	197,974,132	-3,250,227	94,871,693	16,308,893			
Capital stock	2,021,472,465	5,907,751	5,292,591	190,454	424,706	61,041,684	25,646,724	d	d	388,244			
Additional paid-in capital	12,425,186,440	13,356,900	12,243,916	538,061	574,924	399,085,628	257,176,796	d	d	11,536,126			
Retained earnings, appropriated	221,920,891	341,774	266,329	d	d	264,371	* 151,009	d	d	* 87,506			
Retained earnings, unappropriated	4,012,089,173	15,555,317	12,666,562	d	d	-54,766,427	-65,440,162	-22,847,951	-3,712,321	6,665,703			
Less: Cost of treasury stock	2,977,832,249	2,403,068	2,272,923	d	d	42,383,938	19,560,236	d	9,469,627	2,368,686			
Total receipts	22,842,599,306	84,769,027	66,125,851	4,275,358	14,367,818	372,390,188	209,165,817	18,627,091	46,787,309	21,607,972			
Business receipts	20,145,398,231	71,636,184	53,908,570	3,889,555	13,838,058	310,646,893	162,206,823	16,239,589	41,729,858	20,773,098			
Dividends	155,535,013	76,516	64,479	* 3,723	8,314	17,649,535	16,805,869	* 23,803	424,013	28,488			
Interest	927,774,943	188,131	158,354	12,292	17,484	2,638,933	1,124,004	407,450	523,362	23,678			
Gross rents	93,683,725	1,290,604	1,241,373	24,659	24,572	1,447,596	120,227	44,959	58,498	40,140			

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015

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

Item	All industries		Agriculture, forestry, fishing, and hunting					Mining				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Total receipts—continued												
Gross royalties	188,070,058	172,387	160,667	* 3,281	* 8,440	1,560,056	572,700	155,739	188,037	36,246		
Net short-term capital gain less net long-term loss	5,830,369	6,080	d	d	0	26,390	23,107	d	d	d		
Net long-term capital gain less net short-term loss	162,407,289	759,059	585,809	134,115	39,135	4,912,386	3,950,284	224,503	112,978	153,564		
Net gain, noncapital assets	103,442,408	d	d	d	78,933	3,824,984	2,497,985	d	d	234,132		
Tax-exempt interest	26,972,706	d	d	d	* 2,336	5,472	4,285	0	d	d		
Other receipts	1,033,484,563	10,176,089	9,643,124	182,420	350,545	29,677,943	21,860,531	1,460,150	d	d		
Total deductions [1]	21,823,689,886	81,993,865	63,629,904	4,168,860	14,195,102	410,183,646	228,199,386	27,363,601	51,672,024	20,981,369		
Cost of goods sold [2]	12,596,222,299	41,923,797	30,769,506	2,305,742	8,848,549	181,588,694	87,904,857	10,170,836	d	13,831,263		
Compensation of officers	227,791,580	1,736,378	1,296,022	111,614	328,742	2,693,885	1,438,353	90,307	d	d		
Salaries and wages	2,393,412,913	5,816,336	3,580,047	407,941	1,828,349	21,633,264	10,261,082	d	d	884,316		
Repairs and maintenance	165,250,907	1,760,528	1,466,612	116,050	177,867	2,054,890	508,021	d	d	123,581		
Bad debts	110,943,335	59,953	53,607	d	d	516,154	146,785	d	d	27,167		
Rents paid	336,766,330	4,697,878	4,397,978	94,875	205,025	7,717,517	2,010,882	d	d	483,601		
Taxes and licenses	417,054,087	1,769,425	1,338,285	120,814	310,325	9,540,227	5,777,955	d	d	371,701		
Interest paid	663,754,945	1,192,202	1,053,602	48,800	89,801	23,092,588	13,368,916	d	d	928,513		
Charitable contributions	18,581,315	80,574	72,315	3,408	4,851	88,985	46,428	* 735	8,938	21,584		
Amortization	213,901,799	333,406	298,683	11,219	23,504	28,352,152	25,105,147	447,610	1,834,463	191,922		
Depreciation	704,268,853	4,669,111	4,014,582	300,722	353,807	35,747,689	19,541,541	1,241,886	4,336,090	1,550,227		
Depletion	25,237,864	50,588	d	d	0	15,682,109	11,574,516	754,288	d	535,799		
Advertising	253,649,335	225,926	194,883	3,875	27,168	198,691	36,578	d	d	43,792		
Pension, profit-sharing, etc., plans	134,559,106	178,880	136,482	14,339	28,059	2,111,165	1,113,323	d	d	174,126		
Employee benefit programs	321,625,591	746,392	553,600	53,098	139,694	5,299,686	2,027,405	d	d	402,522		
Domestic production activities deduction	36,353,722	353,753	342,806	* 1,443	9,503	170,821	36,146	d	d	43,970		
Net loss, noncapital assets	57,346,482	86,999	d	* 19,071	d	9,401,132	3,601,114	d	d	d		
Other deductions	3,146,969,425	16,311,738	13,975,779	524,270	1,811,689	64,293,997	43,670,337	3,458,281	6,061,247	1,180,187		
Total receipts less total deductions	1,018,909,420	2,775,162	2,495,947	106,498	172,716	-37,793,459	-19,033,569	-8,736,511	-4,884,715	626,604		
Net income (less deficit)	1,154,967,740	d	d	d	170,380	-23,930,312	-6,130,649	d	-4,592,261	d		
Income subject to tax	1,374,198,918	4,137,897	3,746,983	94,197	296,718	d	d	* 27,100	767,844	d		
Total income tax before credits	480,610,414	1,305,921	d	29,976	d	d	d	* 11,088	330,845	d		
Total income tax after credits	329,019,058	1,267,535	d	29,835	d	d	d	* 11,088	170,041	d		

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Mining— continued	Utilities					Construction			
		Support activities for mining	Total	Electric power generation, transmission, and distribution	Natural gas distribution	Water, sewage, and other systems	Combination gas and electric	Total	Construction of buildings	Heavy and civil engineering construction
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns	4,090	4,159	1,326	308	2,275	250	146,846	45,079	6,395	4,779
Total assets	154,542,880	1,904,755,094	1,064,499,940	226,753,162	46,657,139	566,844,853	368,017,731	168,900,482	93,626,926	25,378,299
Cash	15,542,297	41,139,074	19,362,585	9,892,252	611,656	11,272,581	43,852,456	21,117,851	8,646,805	1,815,080
Trade notes and accounts receivable	21,193,206	122,398,687	40,576,378	50,628,973	1,541,141	29,652,195	71,544,826	26,695,887	15,446,221	976,646
Less: Allowance for bad debts	542,384	2,700,693	1,017,041	236,620	75,209	1,371,824	580,997	180,598	145,887	15,015
Inventories	5,885,706	31,739,660	18,097,420	3,570,132	242,624	9,828,484	65,977,747	53,872,806	2,157,165	6,391,911
U.S. Government obligations	d	* 1,336,533	d	d	d	0	106,550	d	d	d
Tax-exempt securities	0	d	d	0	0	0	161,890	* 92,025	d	0
Other current assets	5,646,487	61,246,818	32,620,238	11,866,333	962,787	15,797,459	39,447,238	24,251,866	6,376,761	1,243,700
Loans to shareholders	3,279,526	125,617	d	d	d	0	4,129,747	1,082,952	1,521,039	145,189
Mortgage and real estate loans	d	* 3,074,954	d	d	d	0	3,843,727	3,133,064	d	d
Other investments	31,235,636	186,202,267	109,480,961	36,175,367	2,358,246	38,187,694	40,133,641	14,421,355	17,017,870	4,886,833
Depreciable assets	91,335,187	1,582,718,099	933,293,512	112,766,602	45,978,378	490,680,606	124,592,747	18,096,276	56,189,521	5,235,186
Less: Accumulated depreciation	43,889,792	479,281,079	293,720,034	30,224,071	12,883,515	142,453,459	75,173,322	10,993,341	30,145,763	1,189,793
Depletable assets	714,903	d	d	d	d	d	1,394,340	* 19,873	d	d
Less: Accumulated depletion	475,490	d	d	d	d	d	456,017	d	d	d
Land	745,736	6,250,592	d	d	434,313	d	9,082,688	4,131,893	d	2,399,407
Intangible assets (amortizable)	13,992,741	59,924,896	d	d	2,805,704	21,196,768	26,477,841	4,747,727	11,430,036	477,955
Less: Accumulated amortization	3,391,229	8,714,651	5,047,509	1,315,644	138,222	2,213,276	6,479,710	1,476,973	2,807,210	37,716
Other assets	13,224,815	288,505,985	173,625,608	14,680,346	4,787,850	95,412,181	19,962,339	9,859,254	5,235,034	2,435,159
Total liabilities	154,542,880	1,904,755,094	1,064,499,940	226,753,162	46,657,139	566,844,853	368,017,731	168,900,482	93,626,926	25,378,299
Accounts payable	9,985,532	56,311,610	29,227,428	6,254,670	1,243,585	19,585,927	59,794,873	35,220,383	10,524,888	1,335,663
Mortgages, notes, bonds payable in less than 1 year	2,421,429	108,294,429	d	d	1,538,158	d	17,377,722	7,542,047	3,406,225	1,829,950
Other current liabilities	6,606,427	88,900,959	50,518,371	8,408,723	2,789,942	27,183,923	43,838,303	20,027,883	9,324,549	1,989,071
Loans from shareholders	d	4,016,102	d	d	* 10,704	d	10,083,483	3,210,215	988,683	1,467,100
Mortgages, notes, bonds payable in 1 year or more	57,170,931	608,555,147	d	d	15,174,517	173,032,570	88,187,979	41,818,185	25,153,976	9,001,220
Other liabilities	d	535,367,359	316,865,681	47,458,330	13,226,103	157,817,245	21,107,275	4,076,442	10,336,420	2,172,116
Net worth, total	57,336,827	503,309,488	267,024,943	48,564,322	12,674,129	175,046,094	127,628,097	57,005,328	33,892,185	7,583,178
Capital stock	13,998,124	124,582,768	d	d	d	d	9,192,599	3,802,525	1,701,214	654,910
Additional paid-in capital	d	303,789,707	188,078,597	40,539,947	10,992,755	64,178,407	72,754,998	31,700,964	21,108,206	8,950,807
Retained earnings, appropriated	d	1,357,551	* 996,330	d	d	d	348,343	* 24,282	d	d
Retained earnings, unappropriated	30,568,304	92,130,296	37,586,160	-8,854,944	-643,641	64,042,721	59,596,484	29,066,459	d	d
Less: Cost of treasury stock	d	18,550,834	d	d	d	3,151,950	14,264,327	7,588,902	d	d
Total receipts	76,201,999	553,241,363	314,763,312	60,260,350	10,177,159	168,040,542	493,810,643	203,291,831	d	d
Business receipts	69,697,524	524,411,554	295,884,162	56,544,319	9,816,313	162,166,760	478,752,051	198,382,224	89,056,774	4,819,449
Dividends	367,361	152,127	77,348	4,572	3,059	67,148	1,196,248	36,637	1,131,258	3,657
Interest	560,439	3,775,582	2,872,643	331,736	29,797	541,407	862,223	430,922	212,318	87,541
Gross rents	1,183,770	1,747,480	967,974	44,618	12,836	722,051	1,499,501	564,278	180,850	428,175

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Mining— continued	Utilities					Construction				
		Total	Electric power generation, transmission, and distribution	Natural gas distribution	Water, sewage, and other systems	Combination gas and electric	Total	Construction of buildings	Heavy and civil engineering construction	Land subdivision	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Total receipts—continued											
Gross royalties	607,334	120,731	95,850	* 7,588	* 16,872	420	115,904	13,940	83,908	* 10,897	
Net short-term capital gain less net long-term loss	* 571	1,227,030	123,241	d	d	405,106	61,733	11,929	2,089	* 4,932	
Net long-term capital gain less net short-term loss	471,057	2,463,291	1,560,995	362,530	29,194	510,573	2,095,400	455,897	821,134	151,985	
Net gain, noncapital assets	518,414	5,270,828	d	d	d	461,649	1,185,141	325,254	d	d	
Tax-exempt interest	* 965	41,318	d	d	d	15,414	45,965	27,324	d	d	
Other receipts	2,794,564	14,031,422	8,822,969	1,804,214	254,224	3,150,015	7,996,476	3,040,426	2,462,505	421,870	
Total deductions [1]	81,967,266	556,499,286	316,370,990	62,960,693	10,162,617	167,004,987	480,821,926	197,708,813	91,388,182	5,953,017	
Cost of goods sold [2]	d	277,502,490	163,713,554	37,135,488	3,162,332	73,491,116	365,149,050	167,151,277	67,363,691	3,468,068	
Compensation of officers	859,867	2,183,022	1,144,691	335,257	173,618	529,457	12,596,269	3,036,044	1,472,378	149,067	
Salaries and wages	8,298,443	30,947,224	12,053,952	3,571,415	783,496	14,538,361	27,756,452	8,774,138	4,347,573	403,956	
Repairs and maintenance	1,304,635	22,451,799	12,042,354	1,763,542	894,942	7,750,961	1,836,532	481,657	320,981	61,218	
Bad debts	138,669	2,561,054	d	d	d	896,755	685,426	115,953	132,967	51,581	
Rents paid	4,547,890	4,363,156	2,668,483	417,461	99,106	1,178,105	8,582,235	1,542,985	2,421,219	95,548	
Taxes and licenses	1,644,475	22,562,097	12,255,208	1,632,103	619,284	8,055,501	8,505,261	1,899,894	1,637,877	153,534	
Interest paid	3,575,106	31,747,142	20,948,148	2,440,472	823,642	7,534,881	3,759,059	1,164,429	1,294,694	314,090	
Charitable contributions	11,300	322,315	189,585	22,637	10,485	* 99,608	212,015	72,592	46,419	5,002	
Amortization	773,012	4,736,956	2,789,387	633,664	43,531	1,270,374	1,319,766	418,751	514,404	d	
Depreciation	9,077,944	78,459,789	45,704,956	6,019,168	1,589,099	25,146,566	9,090,378	1,376,495	3,503,214	200,400	
Depletion	d	942,606	76,100	838,259	* 1,293	26,954	76,059	d	d	d	
Advertising	105,664	1,199,834	801,063	73,699	5,898	319,174	1,626,030	708,092	104,325	44,509	
Pension, profit-sharing, etc., plans	422,524	d	d	d	d	d	1,398,429	465,051	194,162	5,329	
Employee benefit programs	1,529,255	8,092,488	3,430,799	828,579	253,118	3,579,992	6,429,886	1,442,583	925,270	70,793	
Domestic production activities deduction	65,643	208,525	d	d	9,800	d	888,884	476,198	170,314	* 9,959	
Net loss, noncapital assets	320,388	d	1,203,913	d	d	659,536	523,149	d	d	d	
Other deductions	9,923,945	60,717,327	33,368,475	6,372,865	1,322,343	19,653,645	30,387,047	8,537,843	6,456,897	863,522	
Total receipts less total deductions	-5,765,268	-3,257,923	-1,607,678	-2,700,342	14,542	1,035,556	12,988,717	5,583,018	d	d	
Net income (less deficit)	-5,197,380	-3,010,971	d	d	d	d	13,966,008	5,574,347	3,978,538	28,907	
Income subject to tax	d	5,884,976	1,630,185	1,058,974	199,049	* 2,996,768	14,088,310	5,823,473	3,397,028	251,463	
Total income tax before credits	d	2,304,236	775,396	394,421	70,599	1,063,819	4,702,738	1,967,855	1,205,347	88,132	
Total income tax after credits	d	1,461,042	388,052	280,910	68,111	723,968	3,895,419	1,870,862	541,527	78,632	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Construction—continued				Manufacturing						
	Electrical contractors	Plumbing, heating, and air-conditioning contractors	Other specialty trade contractors	Total	Animal food manufacturing and grain and oilseed milling	Sugar and confectionery product	Fruit and vegetable preserving and specialty food manufacturing	Dairy product	Meat and seafood processing	Bakeries and tortilla manufacturing	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Number of returns	9,969	18,948	61,675	83,023	990	725	207	673	1,239	1,650	
Total assets	17,617,670	15,785,902	46,708,453	12,591,290,361	100,636,345	63,208,114	204,978,367	23,138,852	79,242,293	25,797,883	
Cash	2,180,747	3,064,738	7,027,234	393,902,255	1,793,716	1,830,149	4,558,011	1,067,018	3,102,898	1,328,289	
Trade notes and accounts receivable	6,696,073	6,419,829	15,310,170	2,198,393,896	4,845,401	3,388,534	13,186,774	3,248,099	6,534,570	2,804,767	
Less: Allowance for bad debts	45,251	45,935	148,312	19,496,775	163,248	67,284	128,622	80,089	88,250	62,941	
Inventories	612,669	739,573	2,203,623	656,261,124	10,042,941	3,931,599	9,343,528	2,572,246	11,790,306	1,804,979	
U.S. Government obligations	d	d	* 6,412	4,525,866	d	0	d	d	0	d	
Tax-exempt securities	d	d	* 18,462	4,526,903	0	0	d	0	0	0	
Other current assets	2,374,995	1,124,376	4,075,540	481,227,359	6,360,324	1,417,253	2,927,822	644,184	2,749,707	685,880	
Loans to shareholders	201,487	194,508	984,572	127,109,205	* 57,412	d	d	d	d	d	
Mortgage and real estate loans	* 15,896	d	d	24,565,098	d	0	d	0	0	d	
Other investments	720,887	404,640	2,682,057	4,353,656,326	24,828,748	23,699,893	21,809,944	1,526,514	9,518,231	981,168	
Depreciable assets	7,011,720	7,396,754	30,663,290	2,906,795,989	46,544,111	16,698,849	26,742,403	15,172,379	32,368,642	14,587,466	
Less: Accumulated depreciation	4,750,576	5,817,862	22,275,987	1,588,124,500	28,774,503	9,356,642	12,146,957	7,699,255	16,870,451	8,080,173	
Depletable assets	0	0	d	209,879,084	0	0	0	0	0	d	
Less: Accumulated depletion	0	0	d	110,809,630	0	0	0	0	0	0	
Land	d	106,272	506,312	79,878,764	d	d	786,328	d	1,266,093	418,599	
Intangible assets (amortizable)	2,592,234	1,811,452	5,418,436	2,250,555,355	22,429,632	21,344,528	126,142,060	6,339,039	20,014,051	10,852,516	
Less: Accumulated amortization	633,237	134,647	1,389,927	415,823,181	1,015,063	4,052,182	1,549,926	597,284	1,084,035	1,412,874	
Other assets	451,050	514,753	1,467,090	1,034,267,223	10,886,697	3,366,519	13,216,997	619,204	9,851,259	1,712,215	
Total liabilities	17,617,670	15,785,902	46,708,453	12,591,290,361	100,636,345	63,208,114	204,978,367	23,138,852	79,242,293	25,797,883	
Accounts payable	2,282,128	2,702,571	7,729,241	1,325,401,520	13,749,897	4,383,609	5,569,122	2,488,302	8,093,910	1,397,262	
Mortgages, notes, bonds payable in less than 1 year	852,778	584,853	3,161,868	770,289,586	5,190,729	2,552,652	5,588,180	538,115	2,792,692	478,366	
Other current liabilities	3,202,770	3,121,070	6,172,960	977,812,929	5,727,063	3,743,467	6,436,611	2,687,085	5,508,601	1,890,481	
Loans from shareholders	442,803	796,524	3,178,158	227,339,197	3,559,246	* 239,349	332,320	568,346	189,515	320,798	
Mortgages, notes, bonds payable in 1 year or more	1,789,439	1,932,381	8,492,777	3,104,354,505	31,513,636	20,138,570	42,373,626	10,145,180	29,030,842	8,490,473	
Other liabilities	755,479	733,899	3,032,919	1,571,331,972	7,173,598	4,913,167	32,759,030	2,451,822	7,539,745	2,771,832	
Net worth, total	8,292,274	5,914,603	14,940,529	4,614,760,652	33,722,177	27,237,300	111,919,479	4,260,002	26,086,989	10,448,671	
Capital stock	603,191	662,893	1,767,866	551,774,278	d	d	d	d	1,398,209	d	
Additional paid-in capital	4,006,975	1,093,681	5,894,364	3,512,677,492	16,403,787	3,133,197	72,955,739	4,355,421	17,200,360	6,939,428	
Retained earnings, appropriated	d	* 46,665	d	16,259,753	d	d	d	d	0	d	
Retained earnings, unappropriated	d	5,258,755	d	2,035,943,103	24,613,934	25,104,078	15,071,792	-1,170,023	9,169,277	1,398,877	
Less: Cost of treasury stock	d	1,147,391	d	1,501,893,975	d	d	d	d	1,680,857	d	
Total receipts	d	d	111,013,216	7,020,808,772	107,228,425	38,149,811	60,202,090	40,862,755	124,636,686	32,424,566	
Business receipts	32,796,176	44,150,529	109,546,899	6,456,240,123	104,788,350	36,248,385	56,531,196	40,389,285	121,859,138	32,050,737	
Dividends	7,287	2,314	15,095	72,394,012	242,802	1,287,968	1,646,631	17,515	1,473,793	* 13,275	
Interest	32,616	19,106	79,721	71,637,232	110,421	66,458	292,444	16,488	134,007	80,989	
Gross rents	9,047	15,313	301,838	31,062,313	247,754	30,518	31,854	11,492	44,372	18,986	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Construction—continued				Manufacturing					
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total receipts—continued										
Gross royalties	0	0	7,158	100,596,951	515,056	259,200	d	* 169,869	22,857	d
Net short-term capital gain less net long-term loss	d	d	42,663	644,985	d	d	d	0	d	0
Net long-term capital gain less net short-term loss	432,040	19,415	214,929	52,299,821	334,611	86,497	36,260	16,530	402,253	* 34,056
Net gain, noncapital assets	d	d	328,455	38,002,378	d	d	d	d	d	d
Tax-exempt interest	d	d	4,575	240,276	d	d	d	d	d	d
Other receipts	1,241,613	358,181	471,881	197,690,681	870,544	159,167	1,385,731	232,051	606,671	144,661
Total deductions [1]	33,245,719	43,745,789	108,780,407	6,628,928,288	102,932,015	33,966,980	55,586,467	39,734,993	119,268,948	31,607,730
Cost of goods sold [2]	23,325,953	29,689,837	74,150,224	4,654,688,853	83,008,845	21,457,525	37,385,296	30,036,883	103,353,997	19,821,043
Compensation of officers	1,529,701	2,184,527	4,224,552	38,235,675	372,934	300,804	219,776	183,557	670,142	238,977
Salaries and wages	2,609,385	3,834,038	7,787,362	440,339,577	3,450,300	2,450,295	3,204,958	2,349,626	2,952,907	2,781,261
Repairs and maintenance	127,990	154,622	690,064	25,829,829	693,917	112,959	245,184	215,834	274,903	217,700
Bad debts	76,846	101,683	206,396	8,556,857	d	d	d	18,170	14,030	d
Rents paid	661,254	771,134	3,090,094	51,082,210	663,339	316,422	778,958	348,331	615,355	587,724
Taxes and licenses	934,945	1,285,524	2,593,488	102,073,897	712,252	359,959	632,659	401,742	970,131	548,442
Interest paid	167,015	163,703	655,128	174,346,958	1,492,664	630,932	2,313,893	556,036	1,237,361	345,260
Charitable contributions	22,916	23,755	41,331	7,508,847	149,726	55,377	66,339	41,226	77,178	24,457
Amortization	d	80,678	174,767	54,866,810	320,043	539,713	508,640	290,977	424,412	326,834
Depreciation	697,454	602,865	2,709,950	204,929,817	2,192,402	1,040,257	1,671,453	978,639	2,184,538	964,976
Depletion	d	0	d	5,648,451	d	d	d	0	d	0
Advertising	58,331	325,741	385,031	81,360,145	4,602,213	1,848,664	988,739	746,785	933,788	389,872
Pension, profit-sharing, etc., plans	137,996	223,743	372,148	47,066,947	420,177	240,547	443,033	166,689	427,524	326,296
Employee benefit programs	884,183	919,777	2,187,280	96,056,204	871,314	371,394	662,147	414,574	814,939	856,591
Domestic production activities deduction	65,286	52,096	115,031	24,413,678	374,775	228,088	348,780	107,180	434,186	91,960
Net loss, noncapital assets	d	3,295	d	10,009,158	d	d	d	30,758	d	d
Other deductions	1,840,445	3,328,770	9,359,569	601,914,376	3,522,404	3,975,577	5,987,823	2,847,987	3,863,335	4,019,524
Total receipts less total deductions	d	d	2,232,809	391,880,484	4,296,410	4,182,831	4,615,623	1,127,762	5,367,738	816,836
Net income (less deficit)	1,303,385	845,940	2,234,891	479,472,571	d	d	d	d	d	d
Income subject to tax	d	d	2,288,976	505,867,829	d	5,178,038	5,456,224	1,279,775	4,938,881	d
Total income tax before credits	d	d	683,533	177,255,588	d	1,810,422	1,907,895	445,642	1,739,983	d
Total income tax after credits	d	d	667,544	105,128,175	d	920,036	1,358,792	367,993	1,469,621	d

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of returns	1,050	180	531	758	5	759	996	23	2,635	573
Total assets	599,973,680	70,276,022	85,560,209	60,624,587	* 96,155,418	8,370,971	14,993,157	d	11,372,326	d
Cash	4,638,332	3,591,105	1,367,960	488,023	* 4,290,313	283,241	335,010	d	673,800	d
Trade notes and accounts receivable	288,940,162	4,490,986	d	5,911,863	d	1,272,066	1,486,656	d	1,844,636	d
Less: Allowance for bad debts	233,027	d	* 2,965	15,856	d	d	24,887	10,594	55,781	d
Inventories	10,724,832	2,863,044	d	10,795,071	d	1,479,404	2,733,397	d	2,100,061	d
U.S. Government obligations	d	d	d	d	d	d	d	d	d	d
Tax-exempt securities	d	d	d	d	d	d	d	d	d	d
Other current assets	3,877,056	2,303,264	1,349,978	2,135,832	* 2,733,919	301,638	388,979	d	364,129	d
Loans to shareholders	d	d	d	d	d	d	d	d	d	d
Mortgage and real estate loans	d	d	d	d	d	d	d	d	d	d
Other investments	161,325,833	28,996,853	d	15,950,224	d	1,640,677	3,713,980	d	1,490,152	d
Depreciable assets	53,658,302	26,512,067	d	12,890,189	d	6,466,717	9,021,270	d	2,658,004	d
Less: Accumulated depreciation	29,737,742	14,472,562	d	6,442,380	d	4,032,384	6,027,092	d	1,624,345	d
Depletable assets	0	d	d	d	d	d	d	d	d	d
Less: Accumulated depletion	0	d	d	d	d	d	d	d	d	d
Land	d	967,793	d	998,944	d	87,680	142,618	d	d	d
Intangible assets (amortizable)	96,284,281	14,908,863	d	17,102,574	d	583,048	2,973,042	d	d	d
Less: Accumulated amortization	8,582,645	2,496,760	187,571	d	d	162,110	653,477	d	d	d
Other assets	17,987,339	2,548,320	d	1,691,022	d	480,336	717,168	d	555,625	d
Total liabilities	599,973,680	70,276,022	85,560,209	60,624,587	* 96,155,418	8,370,971	14,993,157	d	11,372,326	d
Accounts payable	309,360,726	4,647,775	3,470,228	1,626,911	* 1,181,202	867,649	1,188,292	d	1,288,500	d
Mortgages, notes, bonds payable in less than 1 year	9,923,552	16,665,389	d	5,426,516	d	613,118	1,518,100	d	869,669	d
Other current liabilities	14,039,640	5,634,481	2,264,969	2,443,790	* 11,459,201	472,220	580,563	d	865,242	d
Loans from shareholders	4,932,311	d	d	284,459	d	166,134	412,938	d	* 125,401	d
Mortgages, notes, bonds payable in 1 year or more	87,914,491	35,798,644	d	18,418,625	d	2,589,597	2,765,665	d	2,866,325	d
Other liabilities	22,040,352	d	d	5,818,247	d	642,845	757,907	d	1,612,380	d
Net worth, total	151,762,607	-2,889,379	18,842,860	26,606,039	* 24,325,993	3,019,408	7,769,692	d	3,744,810	d
Capital stock	d	2,355,782	15,109,620	3,323,158	d	893,885	452,032	d	473,738	d
Additional paid-in capital	150,553,567	16,601,411	d	7,247,699	d	1,960,407	d	d	d	d
Retained earnings, appropriated	* 88,940	0	d	0	d	0	d	d	0	d
Retained earnings, unappropriated	34,171,094	23,469,508	-540,649	20,115,416	* 23,354,684	258,686	4,105,162	28,880	d	d
Less: Cost of treasury stock	d	* 45,316,078	d	4,080,234	d	* 93,569	d	d	d	d
Total receipts	164,166,188	52,000,342	22,253,255	32,282,037	* 50,244,998	d	d	d	16,562,238	d
Business receipts	153,148,455	d	21,055,633	d	d	10,246,711	15,213,582	d	15,333,797	d
Dividends	205,053	d	d	* 183,201	d	* 20,117	* 55,911	d	d	d
Interest	2,864,318	158,246	d	115,861	d	14,253	21,505	738	4,529	d
Gross rents	179,398	71,659	d	7,955	d	4,490	* 11,673	d	* 11,424	d

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total receipts—continued										
Gross royalties	1,241,062	d	d	* 854,790	d	* 15,551	* 39,640	d	* 320,801	d
Net short-term capital gain less net long-term loss	d	0	d	0	0	0	0	0	0	0
Net long-term capital gain less net short-term loss	340,200	51,911	* 115,149	d	d	2,656	* 14,115	* 7,930	d	d
Net gain, noncapital assets	d	261,217	d	101,026	d	d	d	* 907	12,243	0
Tax-exempt interest	d	d	d	d	d	d	d	d	d	0
Other receipts	6,088,686	1,779,310	880,843	382,466	d	88,374	123,808	d	d	d
Total deductions [1]	156,940,860	46,434,002	20,769,326	29,533,797	* 32,984,271	10,400,770	15,022,639	2,283,697	15,646,854	* 168,906
Cost of goods sold [2]	99,740,091	21,185,787	d	17,494,765	d	7,436,655	10,104,166	d	8,980,729	d
Compensation of officers	747,471	177,077	d	606,066	d	133,952	191,828	d	239,641	d
Salaries and wages	9,399,605	d	1,772,706	2,018,140	d	649,445	1,787,271	172,071	1,742,408	* 16,234
Repairs and maintenance	815,535	280,999	202,793	110,017	d	64,213	50,016	d	60,155	d
Bad debts	51,939	39,628	d	2,377	d	d	d	* 2,106	d	d
Rents paid	1,187,767	520,636	d	470,344	d	146,549	194,842	d	533,812	d
Taxes and licenses	1,627,680	952,590	2,282,483	2,205,535	* 11,974,613	164,155	225,565	d	280,991	d
Interest paid	7,926,604	1,312,418	2,734,892	992,569	* 1,228,798	256,345	304,191	d	246,421	d
Charitable contributions	225,166	149,707	d	23,864	d	3,921	3,735	d	16,479	d
Amortization	1,288,576	583,272	d	608,913	d	30,317	74,078	d	112,680	d
Depreciation	3,300,626	2,143,343	d	793,548	d	378,004	350,310	d	206,522	d
Depletion	0	d	0	0	0	d	0	0	0	0
Advertising	5,079,476	1,987,562	d	1,832,290	d	40,555	72,207	d	501,882	d
Pension, profit-sharing, etc., plans	772,208	608,092	d	199,109	d	63,278	86,314	d	73,309	d
Employee benefit programs	2,122,652	1,528,341	d	306,188	d	167,554	308,487	d	219,346	d
Domestic production activities deduction	842,813	261,970	d	223,499	d	23,918	53,735	d	* 5,552	0
Net loss, noncapital assets	171,116	d	d	d	0	d	d	d	d	d
Other deductions	21,641,535	8,010,329	2,223,329	1,638,779	* 6,750,365	833,957	1,122,511	d	2,361,757	d
Total receipts less total deductions	7,225,328	5,566,340	1,483,929	2,748,240	* 17,260,727	d	d	d	915,384	d
Net income (less deficit)	d	d	d	d	d	49,372	592,688	d	d	d
Income subject to tax	d	7,293,877	d	3,299,145	d	274,560	d	d	1,376,378	d
Total income tax before credits	d	d	626,311	1,153,626	d	94,696	d	d	480,753	d
Total income tax after credits	d	d	615,391	913,838	d	88,722	d	d	289,691	d

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Number of returns	333	3,339	167	223	5,736	55	777	509	564	1,763
Total assets	6,903,828	33,288,686	121,968,508	120,482,025	42,186,795	2,168,460,158	10,586,775	490,158,857	135,308,716	1,495,127,575
Cash	108,731	2,396,282	873,509	1,460,196	1,716,978	16,970,458	1,581,042	9,643,138	8,015,874	27,819,393
Trade notes and accounts receivable	2,162,941	3,554,468	7,079,108	10,778,983	10,121,516	509,036,392	1,315,288	112,253,904	21,839,462	136,145,536
Less: Allowance for bad debts	51,231	42,929	109,261	121,737	186,173	d	289,814	388,909	157,329	4,380,193
Inventories	1,051,727	4,777,585	6,786,702	6,947,224	2,730,931	36,101,873	1,201,296	21,723,833	9,005,027	55,674,792
U.S. Government obligations	0	0	0	0	0	d	0	0	0	d
Tax-exempt securities	0	d	d	0	d	d	d	d	0	0
Other current assets	121,184	1,050,463	2,005,957	3,475,598	902,096	48,272,364	343,799	10,796,241	3,718,037	106,291,536
Loans to shareholders	d	105,687	d	d	223,481	d	d	d	d	d
Mortgage and real estate loans	0	d	0	0	0	d	0	0	0	d
Other investments	* 548,350	4,096,194	37,902,438	51,183,520	d	1,076,326,153	2,212,621	171,966,471	18,068,293	608,005,355
Depreciable assets	1,069,963	25,818,978	65,779,470	50,993,321	25,018,282	423,565,293	4,903,564	175,743,854	63,929,259	142,878,804
Less: Accumulated depreciation	673,503	15,986,564	37,546,057	31,497,513	17,951,544	209,076,258	2,904,942	97,520,190	38,092,360	75,910,673
Depletable assets	0	409,626	d	d	0	d	d	d	d	d
Less: Accumulated depletion	0	* 59,901	d	d	0	d	d	d	d	0
Land	* 7,921	913,000	1,546,578	819,497	437,687	27,816,984	175,984	3,316,103	d	3,042,532
Intangible assets (amortizable)	* 2,733,279	4,430,907	17,812,878	17,658,794	19,860,197	103,330,482	1,969,047	55,388,540	12,635,859	402,493,367
Less: Accumulated amortization	d	769,344	1,231,791	4,645,847	5,825,848	42,812,490	327,411	9,716,588	1,890,258	85,646,639
Other assets	234,836	2,474,401	10,525,378	10,902,001	1,306,892	69,167,804	337,075	35,150,834	6,104,918	177,708,319
Total liabilities	6,903,828	33,288,686	121,968,508	120,482,025	42,186,795	2,168,460,158	10,586,775	490,158,857	135,308,716	1,495,127,575
Accounts payable	1,842,921	2,505,136	5,760,581	11,454,857	3,264,064	116,955,824	602,835	36,233,113	9,495,797	86,214,953
Mortgages, notes, bonds payable in less than 1 year	* 233,461	1,080,056	1,928,209	4,271,585	1,754,270	62,926,211	225,755	85,541,980	2,177,451	115,671,851
Other current liabilities	580,499	2,970,340	3,864,972	5,200,366	3,217,134	80,666,325	1,093,986	16,444,223	7,511,782	202,363,678
Loans from shareholders	d	1,089,709	* 17,044,653	227,701	1,170,368	d	d	5,848,239	5,139,153	28,453,175
Mortgages, notes, bonds payable in 1 year or more	* 2,415,722	10,149,487	32,915,781	38,820,662	21,226,044	d	d	121,274,230	50,114,930	307,728,121
Other liabilities	d	5,388,839	18,184,006	10,067,046	6,909,247	168,514,608	d	80,781,235	13,411,943	219,131,487
Net worth, total	1,103,370	10,125,118	42,270,306	50,439,809	4,645,667	1,156,395,708	3,541,689	144,035,837	47,457,662	535,564,309
Capital stock	d	2,410,636	d	d	1,833,711	d	d	d	2,969,675	d
Additional paid-in capital	246,051	d	47,218,483	13,133,072	10,419,962	678,220,162	514,773	116,213,960	39,973,988	420,817,775
Retained earnings, appropriated	0	d	d	d	* 15,394	d	d	* 39,413	0	d
Retained earnings, unappropriated	599,366	1,295,849	-3,811,492	66,268,032	-4,226,118	734,014,605	2,748,028	31,191,769	12,966,195	291,373,095
Less: Cost of treasury stock	d	d	d	d	3,397,282	d	d	d	8,452,196	d
Total receipts	d	46,302,441	d	d	d	d	d	d	d	d
Business receipts	5,826,253	45,520,017	52,600,478	80,885,638	40,730,811	1,246,707,613	11,104,315	200,008,617	57,340,633	361,013,099
Dividends	d	d	* 8,024	1,209,229	58,672	19,653,491	17,111	3,026,421	152,068	5,784,705
Interest	1,185	99,507	500,003	343,591	47,967	9,287,785	16,215	1,671,886	464,718	6,771,577
Gross rents	d	29,965	9,737	24,508	15,684	977,344	2,046	220,875	34,288	170,899

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total receipts—continued										
Gross royalties	d	30,133	29,008	1,981,293	d	1,460,439	* 34,292	2,925,544	628,060	29,732,923
Net short-term capital gain less net long-term loss	0	d	d	d	d	d	d	d	d	* 9,375
Net long-term capital gain less net short-term loss	0	138,544	90,524	96,669	73,692	4,924,269	* 23,244	1,646,192	* 65,432	16,544,945
Net gain, noncapital assets	d	37,423	d	d	d	d	d	d	d	d
Tax-exempt interest	0	* 473	d	d	d	d	d	d	d	d
Other receipts	44,646	370,446	774,686	1,559,236	815,238	44,043,412	79,217	5,654,529	2,138,672	27,113,474
Total deductions [1]	6,025,404	45,392,973	53,439,747	76,215,521	40,801,406	1,282,311,862	10,622,504	207,490,708	57,255,968	409,684,553
Cost of goods sold [2]	3,936,451	35,150,448	38,766,997	53,270,676	25,005,622	1,112,018,006	7,651,540	146,056,344	40,039,452	184,375,861
Compensation of officers	81,383	547,884	280,394	408,508	705,378	878,768	156,919	1,299,798	216,313	2,853,057
Salaries and wages	632,493	2,586,809	1,922,691	7,376,465	4,839,837	28,667,090	516,336	13,498,037	1,705,086	53,412,154
Repairs and maintenance	57,341	257,541	d	d	222,693	1,855,669	116,031	1,602,877	106,514	1,905,383
Bad debts	* 19,767	32,539	28,298	33,997	53,931	d	4,503	167,197	112,096	189,065
Rents paid	188,287	422,061	413,594	946,450	742,885	6,498,694	81,832	2,231,875	353,336	2,240,827
Taxes and licenses	92,466	563,740	653,029	981,311	855,376	21,292,503	146,036	2,037,230	428,381	5,412,391
Interest paid	149,770	886,125	2,029,955	1,849,935	1,719,923	15,989,592	369,447	7,261,743	1,410,410	21,366,570
Charitable contributions	* 1,972	11,970	16,141	81,162	9,348	585,027	9,720	82,341	10,179	3,668,296
Amortization	* 50,232	185,735	254,211	526,518	476,781	7,896,636	11,596	1,483,926	401,490	6,865,934
Depreciation	68,730	1,380,766	2,478,153	3,289,611	1,253,698	20,713,072	234,433	9,808,091	3,321,837	8,947,464
Depletion	0	85,513	d	d	0	d	d	d	d	0
Advertising	196,215	180,193	91,304	655,788	508,904	988,148	95,574	633,490	216,305	13,897,282
Pension, profit-sharing, etc., plans	d	155,028	1,180,179	1,101,750	155,276	4,032,570	38,506	2,413,205	d	d
Employee benefit programs	72,388	582,680	867,018	1,340,912	815,867	2,575,590	131,406	2,974,130	930,984	10,240,969
Domestic production activities deduction	d	96,209	116,332	629,398	98,195	1,491,663	68,658	875,304	405,706	2,102,103
Net loss, noncapital assets	d	18,233	d	d	141,706	2,466,418	d	d	d	d
Other deductions	452,018	2,249,499	3,820,430	5,311,867	3,195,987	49,684,178	970,275	14,333,048	7,143,891	86,300,210
Total receipts less total deductions	d	909,469	d	d	d	d	d	d	d	d
Net income (less deficit)	18,633	942,251	682,334	9,470,206	1,165,015	56,949,218	708,003	12,607,436	3,915,871	63,083,549
Income subject to tax	* 231,485	1,214,203	1,234,519	9,170,299	1,549,340	d	d	d	d	67,035,887
Total income tax before credits	* 80,584	419,460	431,553	3,209,321	533,607	d	d	d	d	23,505,057
Total income tax after credits	* 68,200	345,132	282,270	1,921,120	480,572	d	d	d	d	14,942,228

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Number of returns	594	566	679	2,723	324	630	409	1,345	607	311
Total assets	46,131,307	308,537,940	127,310,840	98,926,828	57,750,104	20,344,432	62,372,731	103,040,971	115,058,678	188,356,570
Cash	1,092,182	1,859,773	6,835,471	5,570,647	1,889,977	1,401,345	1,959,854	2,848,080	6,028,366	2,296,732
Trade notes and accounts receivable	7,255,923	44,606,364	14,000,046	13,816,133	8,606,349	2,458,395	4,171,089	7,765,386	15,817,043	52,263,375
Less: Allowance for bad debts	90,026	186,136	182,503	212,419	360,864	d	d	230,008	329,627	d
Inventories	4,562,683	7,685,289	10,631,727	9,685,352	8,227,969	2,587,210	3,475,017	5,418,626	18,239,297	10,190,741
U.S. Government obligations	0	0	d	0	d	0	0	d	d	0
Tax-exempt securities	0	0	d	0	0	0	0	d	0	d
Other current assets	3,127,520	10,918,026	5,873,231	3,715,950	2,151,555	911,908	1,799,431	5,455,089	2,879,345	2,501,808
Loans to shareholders	d	d	d	d	d	* 89,758	* 3,034,663	161,354	d	d
Mortgage and real estate loans	d	0	d	d	0	0	d	d	d	d
Other investments	9,245,731	133,610,917	36,732,152	d	d	1,830,021	21,013,729	15,635,810	18,894,472	61,190,631
Depreciable assets	17,576,265	41,587,728	47,609,233	44,025,606	32,887,762	12,005,063	24,731,840	55,074,671	79,097,525	38,869,243
Less: Accumulated depreciation	11,146,647	23,788,213	23,554,487	25,427,495	19,079,209	6,293,169	14,278,551	31,874,562	44,315,389	21,310,431
Depletable assets	d	d	d	0	d	d	d	d	d	d
Less: Accumulated depletion	0	d	d	0	0	d	d	d	d	d
Land	514,659	752,174	d	703,177	287,532	405,809	323,471	5,848,844	1,681,799	876,164
Intangible assets (amortizable)	11,899,302	63,979,618	22,474,156	28,459,430	7,424,161	4,471,315	8,775,056	29,992,268	15,810,078	18,713,777
Less: Accumulated amortization	2,831,538	6,428,350	3,953,326	4,363,779	1,267,078	d	d	3,244,106	3,500,493	4,691,465
Other assets	5,096,702	13,872,738	6,757,165	6,145,523	4,801,113	1,181,964	9,043,840	3,544,049	4,291,192	27,418,158
Total liabilities	46,131,307	308,537,940	127,310,840	98,926,828	57,750,104	20,344,432	62,372,731	103,040,971	115,058,678	188,356,570
Accounts payable	4,648,212	45,901,207	8,794,791	11,630,735	8,849,477	1,643,788	3,108,328	5,410,872	14,220,407	36,543,793
Mortgages, notes, bonds payable in less than 1 year	2,311,606	18,814,503	6,610,823	5,119,124	2,171,617	685,524	2,226,293	3,504,349	2,176,119	16,320,814
Other current liabilities	14,379,982	19,399,751	8,518,589	6,377,058	4,080,288	1,074,290	4,409,494	5,040,640	6,355,516	5,474,314
Loans from shareholders	450,628	7,432,151	1,918,402	2,156,473	1,153,175	643,338	5,063,429	533,202	2,660,710	551,700
Mortgages, notes, bonds payable in 1 year or more	17,236,117	53,728,555	38,460,678	40,315,923	14,129,762	5,185,050	12,455,908	25,032,387	38,399,672	51,041,578
Other liabilities	4,512,031	24,860,882	16,878,604	7,700,140	9,296,067	1,514,194	7,516,152	9,986,494	17,581,395	15,665,796
Net worth, total	2,592,731	138,400,892	46,128,954	25,627,375	18,069,718	9,598,248	27,593,129	53,533,028	33,664,859	62,758,575
Capital stock	d	d	4,543,768	d	d	2,321,848	4,160,594	3,717,534	3,949,545	6,231,549
Additional paid-in capital	7,533,764	115,848,754	51,584,368	18,212,240	14,298,428	d	d	d	d	d
Retained earnings, appropriated	d	d	0	d	d	d	d	d	d	d
Retained earnings, unappropriated	8,416,231	119,153,036	4,180,484	d	d	-1,253,192	3,123,687	-6,330,879	2,991,847	871,191
Less: Cost of treasury stock	d	d	14,179,666	2,898,228	1,189,167	d	d	d	d	d
Total receipts	d	d	d	d	d	d	d	d	d	d
Business receipts	47,634,001	89,506,773	66,597,007	85,870,859	56,409,185	15,124,428	26,947,486	54,782,205	106,589,540	75,646,429
Dividends	210,700	3,593,060	510,784	213,155	346,502	* 44,563	267,131	128,590	55,701	396,616
Interest	106,013	546,626	347,143	229,507	295,428	59,518	72,481	157,029	776,770	1,114,975
Gross rents	14,136	24,090	14,860	39,826	15,369	2,933	12,587	84,553	60,951	47,888

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total receipts—continued										
Gross royalties	464,703	4,123,300	643,209	151,632	590,275	56,375	654,932	37,587	25,760	* 135,588
Net short-term capital gain less net long-term loss	d	d	d	d	d	0	d	d	d	d
Net long-term capital gain less net short-term loss	91,861	421,604	160,089	587,718	103,344	47,447	* 98,298	131,983	54,449	361,174
Net gain, noncapital assets	d	d	d	d	d	13,715	61,094	638,607	d	d
Tax-exempt interest	d	d	d	d	d	d	d	d	d	d
Other receipts	439,374	1,852,699	1,168,767	632,163	367,967	d	d	d	1,621,538	1,161,993
Total deductions [1]	45,740,673	85,619,526	65,533,482	84,643,356	54,694,878	15,365,415	28,224,451	54,123,760	110,817,215	78,969,016
Cost of goods sold [2]	28,438,154	40,815,516	43,666,950	61,789,969	36,984,172	10,741,569	18,281,231	37,026,860	90,708,833	63,279,885
Compensation of officers	738,614	717,262	491,510	1,205,218	261,909	202,939	335,405	362,065	355,887	261,115
Salaries and wages	5,024,528	8,259,294	4,400,811	4,841,578	4,106,306	999,972	1,566,761	2,690,769	2,501,105	2,534,102
Repairs and maintenance	202,232	760,943	555,767	278,702	550,042	170,179	231,103	208,191	855,802	224,239
Bad debts	68,965	79,352	69,433	150,483	d	15,855	26,662	59,998	270,405	d
Rents paid	757,923	845,737	802,228	1,202,394	828,686	233,372	304,334	1,137,969	664,224	520,112
Taxes and licenses	618,415	1,447,402	752,266	1,108,446	786,558	217,121	423,344	997,761	915,115	455,413
Interest paid	1,050,597	2,961,684	2,335,663	2,566,228	1,243,813	395,215	781,254	2,106,407	2,689,876	3,256,871
Charitable contributions	28,370	144,267	54,044	22,228	12,900	1,078	38,828	31,207	16,028	8,914
Amortization	403,141	1,256,778	756,401	840,233	217,149	85,423	139,771	572,246	421,634	478,135
Depreciation	1,074,598	2,489,410	2,901,695	2,790,837	2,173,226	708,019	1,016,123	3,152,542	4,004,623	2,090,387
Depletion	0	d	d	0	0	d	d	d	d	d
Advertising	889,813	6,606,377	308,225	352,582	861,985	115,250	74,544	159,495	61,025	102,357
Pension, profit-sharing, etc., plans	d	d	d	319,932	688,221	d	d	424,980	1,054,311	604,218
Employee benefit programs	1,017,129	1,730,454	871,287	1,382,210	1,389,487	231,579	533,856	1,251,403	1,321,293	666,354
Domestic production activities deduction	275,176	761,688	487,506	197,600	216,778	22,466	44,819	165,411	147,150	62,783
Net loss, noncapital assets	d	d	31,788	54,774	d	d	d	d	d	d
Other deductions	4,779,936	15,176,861	6,659,959	5,539,943	4,241,196	1,062,496	3,577,270	3,333,009	4,365,440	4,265,815
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	d
Net income (less deficit)	3,445,392	17,908,662	5,303,470	3,368,536	4,158,941	153,522	1,353,405	2,706,774	-1,540,355	210,596
Income subject to tax	d	d	d	2,960,010	3,233,130	322,847	1,635,691	d	d	d
Total income tax before credits	d	d	2,176,850	d	1,134,176	114,610	d	d	d	d
Total income tax after credits	d	d	1,665,378	d	922,958	105,184	d	d	d	d

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Foundries										
Number of returns	180	1,421	7,005	3,087	219	1,112	4,180	1,056	883	914
Total assets	31,639,614	8,853,464	36,549,944	27,611,778	30,251,681	8,084,649	285,191,255	319,532,702	65,325,974	52,361,783
Cash	842,636	434,960	1,936,178	1,876,728	2,965,258	538,889	4,162,500	7,268,739	5,379,314	2,418,157
Trade notes and accounts receivable	2,753,863	1,212,214	6,833,693	5,206,075	2,999,538	1,016,902	10,034,431	74,323,212	9,801,631	7,355,385
Less: Allowance for bad debts	d	15,989	106,428	91,006	60,901	21,717	167,742	779,428	165,916	211,546
Inventories	4,868,488	1,112,209	4,953,322	2,835,526	2,742,482	580,013	10,657,963	23,556,644	5,988,187	3,227,797
U.S. Government obligations	0	0	d	d	d	0	d	0	d	0
Tax-exempt securities	d	0	0	d	d	0	d	d	d	0
Other current assets	361,421	321,662	1,332,915	1,136,902	1,574,403	302,877	2,970,325	13,994,092	2,669,244	3,013,628
Loans to shareholders	d	d	d	d	d	d	202,153	19,837,467	203,061	* 34,151
Mortgage and real estate loans	0	0	d	d	d	0	d	d	d	0
Other investments	4,681,970	615,814	7,367,286	4,893,963	6,570,968	1,670,337	150,916,969	112,940,155	18,840,304	15,403,942
Depreciable assets	11,285,881	5,239,055	19,393,137	10,983,782	12,365,190	5,128,073	31,898,718	62,851,446	12,773,315	11,108,642
Less: Accumulated depreciation	6,460,951	3,538,662	13,925,060	7,156,818	7,576,939	3,156,280	21,286,112	33,274,877	8,041,442	7,390,024
Depletable assets	0	0	0	0	0	0	0	d	d	0
Less: Accumulated depletion	0	0	0	0	0	0	0	d	d	0
Land	361,915	d	295,104	218,845	171,885	d	685,333	920,649	433,823	171,025
Intangible assets (amortizable)	11,997,767	2,532,645	7,748,103	6,137,976	6,907,287	1,806,328	28,596,616	32,960,380	17,471,690	21,536,188
Less: Accumulated amortization	588,638	176,522	1,954,653	524,822	1,335,534	309,354	6,002,195	d	2,637,015	5,160,105
Other assets	1,380,798	1,012,711	2,477,527	1,910,544	2,866,673	368,064	72,382,787	11,145,281	2,550,526	854,545
Total liabilities	31,639,614	8,853,464	36,549,944	27,611,778	30,251,681	8,084,649	285,191,255	319,532,702	65,325,974	52,361,783
Accounts payable	1,495,805	1,309,099	3,148,227	2,800,621	2,522,552	539,573	6,019,028	38,575,883	7,489,351	2,757,593
Mortgages, notes, bonds payable in less than 1 year	417,417	294,381	1,533,776	1,180,458	612,377	408,858	2,844,050	35,200,520	1,713,321	3,148,574
Other current liabilities	1,082,759	408,029	2,496,329	2,734,221	2,708,847	491,169	7,748,744	16,129,496	5,974,414	4,670,909
Loans from shareholders	* 15,443	301,969	1,801,693	654,278	* 118,881	408,560	2,835,460	24,473,258	1,573,577	605,311
Mortgages, notes, bonds payable in 1 year or more	8,409,071	1,841,471	15,610,548	7,972,969	16,147,536	3,432,421	94,671,345	83,939,110	12,846,145	15,822,691
Other liabilities	3,484,343	422,659	2,940,178	3,017,319	3,934,102	590,662	12,372,394	24,695,657	3,068,170	7,679,887
Net worth, total	16,734,778	4,275,856	9,019,193	9,251,912	4,207,385	2,213,406	158,700,235	96,518,776	32,660,997	17,678,817
Capital stock	553,110	326,272	1,452,361	7,770,510	2,229,697	547,683	38,343,178	11,513,253	10,142,280	5,145,900
Additional paid-in capital	d	1,425,069	7,072,985	5,161,096	3,736,974	1,967,740	120,384,998	59,805,465	d	d
Retained earnings, appropriated	d	d	* 139,386	d	d	0	* 122,453	* 178,279	d	d
Retained earnings, unappropriated	13,336,422	d	1,793,649	d	d	-234,943	20,294,711	63,629,399	18,289,126	7,594,207
Less: Cost of treasury stock	d	d	1,439,189	d	d	67,074	20,445,105	38,607,619	d	d
Total receipts	d	d	d	29,122,715	d	d	76,223,986	d	38,837,968	d
Business receipts	18,917,067	7,671,693	37,901,741	28,572,752	23,152,448	8,019,958	73,992,108	129,091,712	35,387,213	33,641,800
Dividends	6,435	5,093	85,273	69,454	70,412	* 3,178	232,036	2,694,566	347,723	211,604
Interest	32,095	12,365	259,001	72,464	210,243	6,278	128,992	3,091,522	66,415	304,106
Gross rents	7,304	* 1,982	26,372	4,923	11,953	5,283	57,697	2,046,780	83,041	1,362,672

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total receipts—continued										
Gross royalties	* 12,778	d	41,001	65,839	126,201	d	651,956	1,339,927	761,952	348,902
Net short-term capital gain less net long-term loss	d	0	d	* 778	d	0	* 326	d	* 95,349	d
Net long-term capital gain less net short-term loss	* 4,492	* 5,522	39,776	22,107	* 3,309	* 23,198	163,005	410,152	313,792	411,740
Net gain, noncapital assets	d	d	d	29,825	d	d	89,753	402,881	174,722	173,666
Tax-exempt interest	d	d	d	1,132	d	d	13,694	d	* 4,305	d
Other receipts	117,610	86,303	793,826	283,442	386,297	48,281	894,419	d	1,603,457	d
Total deductions [1]	18,493,838	7,788,632	37,643,164	28,327,503	23,190,010	8,059,467	71,762,592	137,281,496	35,559,447	36,662,128
Cost of goods sold [2]	13,750,814	5,802,315	24,533,720	20,412,332	17,951,522	4,967,083	50,421,867	96,919,764	23,162,802	16,159,480
Compensation of officers	192,585	225,933	1,332,667	598,709	208,479	200,811	1,269,388	499,261	492,230	367,691
Salaries and wages	862,101	358,434	2,797,489	1,891,963	990,762	749,657	5,073,405	8,114,547	4,204,209	5,189,512
Repairs and maintenance	59,203	29,462	217,377	202,779	68,642	111,690	213,486	462,145	175,941	184,561
Bad debts	d	4,975	36,358	26,747	23,792	12,268	61,835	231,283	44,864	97,795
Rents paid	130,590	118,507	566,753	497,148	193,717	164,512	843,224	1,292,560	356,536	739,921
Taxes and licenses	277,241	158,913	799,090	525,712	283,088	208,573	1,427,151	994,325	540,272	557,162
Interest paid	291,167	180,055	1,102,551	573,295	1,087,582	239,739	1,603,702	3,639,789	635,714	1,126,651
Charitable contributions	14,815	4,167	19,854	9,724	5,479	1,781	50,257	75,283	26,162	20,724
Amortization	279,911	42,041	277,656	123,491	149,523	72,499	770,261	d	d	648,156
Depreciation	1,088,867	251,574	1,110,053	705,488	774,596	333,030	1,867,272	5,883,132	813,546	1,875,367
Depletion	d	0	d	d	0	d	0	* 2,183	d	d
Advertising	22,989	10,297	d	d	d	d	451,171	422,001	159,478	204,823
Pension, profit-sharing, etc., plans	112,419	34,384	277,201	128,512	184,623	40,136	850,273	659,913	237,631	452,211
Employee benefit programs	368,478	148,462	823,556	501,361	259,018	146,543	1,544,831	2,190,886	795,029	596,758
Domestic production activities deduction	81,379	18,015	142,521	55,168	79,547	21,081	384,638	337,446	199,461	121,719
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	937,943	400,119	3,282,007	1,834,940	887,193	759,455	4,910,220	14,685,546	3,395,517	8,292,688
Total receipts less total deductions	d	d	d	795,212	d	d	4,461,394	d	3,278,522	d
Net income (less deficit)	617,834	34,077	1,674,145	823,083	921,942	76,287	4,701,534	7,434,253	3,583,956	1,365,715
Income subject to tax	867,649	d	1,958,728	d	951,299	d	5,568,301	d	d	d
Total income tax before credits	303,138	d	671,480	d	d	d	d	d	d	d
Total income tax after credits	288,272	d	594,397	d	d	d	d	d	d	d

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	1,240	1,941	133	1,592	633	716	326	2,026	2,360	503
Total assets	29,867,624	17,040,253	80,972,797	125,170,434	449,198,569	83,213,923	66,163,569	384,257,804	316,422,963	667,987,148
Cash	1,978,904	913,740	2,592,486	4,866,178	18,734,815	4,180,614	1,373,460	39,040,791	11,304,966	42,436,283
Trade notes and accounts receivable	3,933,251	2,579,738	18,550,213	20,427,838	43,076,194	14,779,965	15,341,552	42,662,580	29,972,174	56,111,657
Less: Allowance for bad debts	74,200	41,211	127,817	332,729	890,405	206,658	120,277	433,462	410,367	368,994
Inventories	3,197,831	2,712,109	7,998,964	12,793,768	9,993,998	4,505,213	3,766,961	17,146,108	11,985,318	17,555,854
U.S. Government obligations	d	0	0	0	0	0	d	0	d	d
Tax-exempt securities	d	0	0	0	0	0	0	0	0	d
Other current assets	998,855	891,137	4,959,006	6,032,584	38,644,120	5,230,595	6,081,028	21,213,020	6,863,170	16,354,647
Loans to shareholders	d	* 21,909	d	1,789,526	d	d	d	109,075	d	d
Mortgage and real estate loans	d	0	0	0	0	0	0	0	* 18,655	d
Other investments	4,518,969	2,223,563	12,282,305	34,023,929	213,511,809	9,042,681	23,113,913	117,789,353	132,113,883	357,994,258
Depreciable assets	7,240,863	8,385,719	17,524,005	24,734,405	73,159,507	15,509,162	6,643,975	146,446,448	30,133,185	66,074,290
Less: Accumulated depreciation	4,245,630	5,413,283	9,984,752	14,422,070	40,779,974	9,544,772	4,419,428	90,976,077	18,930,069	39,922,485
Depletable assets	d	0	0	0	0	0	0	0	d	0
Less: Accumulated depletion	d	0	0	0	0	0	0	0	d	0
Land	188,357	136,089	329,304	502,608	38,959,915	44,461,571	20,016,769	3,082,080	d	636,430
Intangible assets (amortizable)	12,078,810	3,313,210	28,284,514	35,709,941	38,959,915	44,461,571	20,016,769	71,334,640	111,768,408	34,930,420
Less: Accumulated amortization	d	577,948	6,257,618	5,733,245	13,963,637	23,827,793	9,393,311	14,183,842	18,913,811	9,201,889
Other assets	1,718,794	1,895,481	4,785,185	4,777,701	67,561,634	18,742,962	3,093,535	31,025,561	15,389,884	98,005,627
Total liabilities	29,867,624	17,040,253	80,972,797	125,170,434	449,198,569	83,213,923	66,163,569	384,257,804	316,422,963	667,987,148
Accounts payable	2,214,593	1,429,393	5,772,395	11,597,541	36,499,155	6,080,878	12,519,793	35,287,354	24,335,795	52,615,218
Mortgages, notes, bonds payable in less than 1 year	1,247,373	1,371,766	2,082,083	5,105,304	31,243,320	2,528,910	5,319,129	19,201,736	9,583,547	101,068,827
Other current liabilities	2,372,422	1,439,499	13,294,156	13,557,795	77,255,745	12,245,376	3,622,440	26,265,127	20,979,826	50,338,177
Loans from shareholders	d	293,331	d	d	1,593,365	d	d	5,327,871	7,959,883	* 185,786
Mortgages, notes, bonds payable in 1 year or more	8,792,357	4,743,228	6,940,303	29,088,744	156,794,738	35,668,253	3,286,718	97,960,577	54,214,006	117,941,369
Other liabilities	d	2,071,564	d	d	68,803,157	d	d	27,986,403	63,260,975	135,827,641
Net worth, total	9,663,276	5,691,471	28,166,003	50,002,528	77,009,090	4,538,717	30,980,440	172,228,737	136,088,931	210,010,128
Capital stock	1,565,447	822,442	2,983,111	6,728,580	101,904,573	2,164,695	1,840,545	19,719,703	16,620,456	3,952,959
Additional paid-in capital	d	5,814,219	d	d	86,543,136	d	36,058,833	d	d	d
Retained earnings, appropriated	d	0	d	d	* 136,560	d	0	d	d	d
Retained earnings, unappropriated	1,842,397	2,813,337	18,105,685	16,565,157	40,151,456	d	-5,542,152	d	d	207,265,799
Less: Cost of treasury stock	d	3,758,527	d	d	151,726,635	8,533,649	1,376,785	51,590,130	23,440,984	d
Total receipts	d	d	d	91,108,715	d	d	d	218,272,181	d	d
Business receipts	26,834,433	16,579,798	55,382,470	86,855,232	229,452,934	55,821,047	29,752,177	198,049,940	102,005,848	140,456,940
Dividends	12,703	163,246	132,463	1,113,922	589,365	d	d	1,104,371	711,566	11,808,485
Interest	60,727	125,034	566,839	151,059	922,711	278,242	34,295	487,419	1,297,334	24,567,187
Gross rents	8,540	11,134	163,321	10,301	* 2,276,384	40,381	* 2,485	48,282	79,678	5,761,634

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total receipts—continued										
Gross royalties	127,698	* 11,201	913,403	674,117	19,484,618	d	d	10,056,782	1,022,522	2,545,919
Net short-term capital gain less net long-term loss	d	0	d	* 842	* 181,740	d	0	50,658	d	d
Net long-term capital gain less net short-term loss	42,688	17,646	1,072,227	758,757	448,922	214,419	* 15,403	2,165,825	328,261	1,401,131
Net gain, noncapital assets	5,639	19,426	218,945	119,315	d	d	d	1,388,151	d	d
Tax-exempt interest	d	d	d	* 931	d	d	d	8,944	d	d
Other receipts	d	d	d	1,424,238	19,307,134	637,610	200,451	4,911,808	2,936,993	27,067,832
Total deductions [1]	26,289,009	16,983,785	54,719,897	86,059,051	234,021,873	60,581,125	29,951,699	205,842,928	103,547,212	194,942,312
Cost of goods sold [2]	18,531,417	11,435,798	40,271,534	59,499,510	129,612,499	32,245,823	18,882,640	124,047,173	59,020,831	97,837,561
Compensation of officers	336,086	305,457	393,060	974,057	1,744,252	382,669	226,001	1,770,595	1,299,647	1,076,863
Salaries and wages	2,326,997	1,481,969	7,516,132	8,040,660	36,343,271	7,185,742	3,070,900	28,656,641	13,617,351	16,664,183
Repairs and maintenance	86,378	90,331	117,369	268,115	1,153,122	253,717	72,244	1,478,379	532,269	1,137,879
Bad debts	36,730	22,832	144,020	80,401	d	d	33,578	d	d	2,694,461
Rents paid	286,479	246,713	472,055	911,235	1,323,770	577,662	347,219	1,357,621	1,039,402	1,355,276
Taxes and licenses	446,309	290,824	1,128,160	1,026,411	4,341,861	937,465	279,948	2,716,674	1,890,216	1,352,220
Interest paid	652,391	412,240	697,109	2,164,461	4,425,269	2,155,032	473,290	4,096,392	4,456,995	21,199,238
Charitable contributions	7,868	6,887	26,406	42,273	170,238	6,527	5,359	169,291	49,958	186,810
Amortization	d	98,447	157,473	d	174,271	1,649,599	278,372	2,186,833	1,574,858	d
Depreciation	456,863	530,543	1,381,938	1,694,296	6,921,893	1,061,185	582,042	11,002,510	2,076,320	6,628,394
Depletion	d	0	0	0	0	0	0	0	0	0
Advertising	236,791	65,573	240,195	587,485	3,567,463	346,447	696,444	2,336,863	794,902	1,976,595
Pension, profit-sharing, etc., plans	98,219	62,577	681,483	851,681	980,842	1,152,370	546,062	956,347	633,664	688,936
Employee benefit programs	514,156	642,986	1,179,445	2,048,701	4,008,314	4,249,136	534,949	4,036,834	2,321,007	2,334,089
Domestic production activities deduction	90,270	26,007	249,101	273,211	2,516,506	132,922	10,816	1,187,042	506,970	734,995
Net loss, noncapital assets	d	29,409	50,031	d	d	d	40,697	d	d	d
Other deductions	1,898,177	1,235,190	14,386	6,916,080	35,582,525	7,928,729	3,871,134	19,203,734	13,517,773	37,628,233
Total receipts less total deductions	d	d	d	5,049,663	d	d	d	12,429,253	d	d
Net income (less deficit)	966,106	140,087	4,609,432	6,663,521	44,675,751	1,481,063	266,815	16,034,562	6,517,869	42,396,545
Income subject to tax	1,325,924	d	5,018,658	6,616,576	40,727,670	1,699,687	498,048	19,818,495	7,123,061	42,376,899
Total income tax before credits	456,768	d	1,755,881	2,323,910	14,254,221	599,070	173,688	6,958,102	2,483,697	14,842,509
Total income tax after credits	428,953	d	1,475,877	1,219,091	9,805,116	259,047	92,513	4,131,503	1,688,940	3,665,768

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Number of returns	634	1,424	2,311	665	321	198	2,567	4,364	4,342	143,678	
Total assets	124,995,219	88,182,922	1,130,293,084	457,395,240	40,022,771	32,797,665	36,072,463	317,805,865	79,596,593	2,951,661,938	
Cash	1,503,214	4,100,163	53,746,618	23,584,081	3,208,862	2,550,386	1,686,450	12,563,041	3,801,419	171,973,309	
Trade notes and accounts receivable	17,294,377	12,292,332	328,431,250	47,241,462	3,475,588	9,561,997	5,566,126	55,640,749	24,759,527	463,529,210	
Less: Allowance for bad debts	315,083	162,651	2,538,417	687,979	d	d	154,695	d	d	8,465,698	
Inventories	6,349,693	6,847,440	61,366,294	84,517,097	4,668,817	3,904,937	4,850,544	20,777,966	8,311,596	310,140,755	
U.S. Government obligations	0	d	d	d	0	d	d	d	d	14,992,488	
Tax-exempt securities	0	0	d	0	0	0	0	0	0	2,420,304	
Other current assets	2,130,858	2,424,598	64,202,833	9,631,558	3,938,448	2,214,938	1,929,250	12,285,091	2,854,572	128,579,268	
Loans to shareholders	1,322,026	d	d	* 9,777	d	d	d	307,759	51,291	6,735,006	
Mortgage and real estate loans	0	0	d	d	0	d	d	d	0	583,584	
Other investments	52,893,641	21,314,320	240,347,892	76,714,621	2,350,342	2,644,968	3,539,086	94,590,043	13,084,925	899,070,049	
Depreciable assets	16,945,522	18,971,734	412,379,546	111,351,753	12,579,429	13,213,026	15,307,123	52,137,181	18,396,916	612,587,217	
Less: Accumulated depreciation	9,961,711	10,698,537	184,949,794	64,611,520	6,582,488	6,311,793	10,139,835	28,459,842	12,275,182	266,375,601	
Depletable assets	0	d	d	d	d	0	d	0	d	51,497,887	
Less: Accumulated depletion	0	d	d	d	0	d	d	0	d	16,325,534	
Land	366,972	419,205	3,487,783	2,191,151	513,505	189,873	426,032	1,230,702	356,726	17,429,258	
Intangible assets (amortizable)	39,066,916	26,828,657	58,584,692	124,902,314	18,214,498	3,916,528	11,203,732	87,994,741	19,922,497	453,318,004	
Less: Accumulated amortization	6,359,843	2,797,042	18,493,552	20,930,605	4,484,325	424,542	1,842,499	16,716,589	4,004,283	72,676,344	
Other assets	3,758,639	7,485,392	109,437,252	63,403,284	2,112,597	1,434,495	3,633,777	25,471,861	4,398,871	182,648,777	
Total liabilities	124,995,219	88,182,922	1,130,293,084	457,395,240	40,022,771	32,797,665	36,072,463	317,805,865	79,596,593	2,951,661,938	
Accounts payable	17,161,461	9,345,392	178,636,938	40,094,847	2,836,554	1,976,799	5,362,208	19,113,794	21,220,644	391,942,434	
Mortgages, notes, bonds payable in less than 1 year	4,804,782	2,661,987	96,281,456	15,944,028	3,807,514	7,202,728	816,567	20,251,384	1,903,906	150,228,071	
Other current liabilities	5,781,410	5,627,932	109,985,267	83,791,617	7,415,236	2,909,546	3,740,113	24,133,159	5,663,025	350,256,746	
Loans from shareholders	1,032,095	868,828	3,498,351	140,859	312,304	* 611,159	280,329	875,409	8,117,768	45,491,847	
Mortgages, notes, bonds payable in 1 year or more	35,011,900	23,525,408	261,384,436	84,894,437	2,828,521	5,447,899	10,151,828	98,342,543	19,018,327	510,534,191	
Other liabilities	7,934,052	10,708,718	167,993,709	130,172,248	8,538,453	3,199,870	4,051,232	33,327,440	9,008,385	300,243,978	
Net worth, total	53,269,517	36,044,657	312,512,927	102,357,203	14,284,189	11,449,663	11,670,186	121,762,137	14,664,537	1,172,964,871	
Capital stock	3,760,147	2,825,204	20,825,630	35,741,327	801,640	608,478	1,146,960	19,558,716	2,997,330	135,314,769	
Additional paid-in capital	d	37,954,625	205,921,917	59,177,192	6,206,919	d	7,085,138	115,510,656	15,224,321	791,994,994	
Retained earnings, appropriated	d	* 92,981	* 143,165	* 83,429	0	d	0	d	d	7,205,798	
Retained earnings, unappropriated	15,238,475	-3,039,028	99,388,131	87,144,453	20,201,910	14,063,844	8,143,712	d	d	350,413,204	
Less: Cost of treasury stock	d	1,789,125	13,765,915	79,789,197	12,926,280	d	4,705,623	d	d	111,963,894	
Total receipts	d	d	d	d	d	30,469,363	d	139,402,744	49,252,286	3,288,445,936	
Business receipts	57,755,488	50,251,343	931,859,986	329,245,736	41,804,301	28,521,281	47,502,823	128,493,884	46,982,505	3,198,335,250	
Dividends	608,324	68,795	6,129,365	605,455	* 55,773	* 1,860	66,578	1,960,796	91,771	10,615,694	
Interest	211,278	419,677	9,330,083	571,422	15,037	603,381	36,928	782,759	177,672	9,790,881	
Gross rents	* 41,810	15,908	14,955,141	568,971	* 11,275	* 113,393	22,001	342,124	38,821	8,219,616	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Total receipts—continued											
Gross royalties	513,603	121,858	5,799,077	1,997,030	d	d	d	3,968,719	980,790	11,854,519	
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	d	d	d	198,812	
Net long-term capital gain less net short-term loss	1,071,077	107,140	1,824,720	6,488,926	* 3,610	* 48,856	49,941	482,546	212,561	7,617,635	
Net gain, noncapital assets	d	d	d	d	d	d	d	d	d	4,481,874	
Tax-exempt interest	d	d	d	d	d	d	d	d	d	84,737	
Other receipts	830,822	435,519	18,325,765	3,193,645	414,859	530,228	256,052	3,158,472	673,758	37,246,917	
Total deductions [1]	56,954,320	51,964,995	963,494,939	311,912,163	38,865,353	27,281,579	46,375,363	139,080,553	47,037,181	3,210,326,219	
Cost of goods sold [2]	38,336,319	34,489,789	761,203,768	223,343,801	28,892,336	18,589,763	30,162,154	69,982,895	27,379,753	2,608,178,106	
Compensation of officers	502,365	662,806	1,392,677	747,157	300,375	286,619	717,272	1,896,925	888,632	21,879,923	
Salaries and wages	5,582,332	4,802,000	26,357,938	15,977,223	3,586,832	1,760,428	4,109,887	22,934,631	5,315,956	177,533,922	
Repairs and maintenance	240,060	196,175	1,545,008	1,215,707	216,655	258,379	d	598,236	227,654	10,285,759	
Bad debts	19,676	47,412	1,347,433	348,105	20,796	85,772	37,588	280,409	121,374	3,096,454	
Rents paid	514,664	580,581	3,150,848	2,448,396	449,312	210,518	838,981	1,076,531	967,374	24,605,106	
Taxes and licenses	954,270	865,202	5,925,513	4,857,347	623,259	341,536	902,192	2,799,753	1,063,660	28,113,419	
Interest paid	1,265,073	1,760,529	11,648,650	4,477,488	238,135	491,404	594,276	6,909,392	1,720,346	32,751,002	
Charitable contributions	45,823	14,727	251,157	363,431	11,120	6,438	36,683	103,780	37,028	1,578,496	
Amortization	d	d	7,077,888	d	d	191,413	247,179	d	d	14,865,973	
Depreciation	1,053,675	1,232,667	49,401,972	6,783,632	751,352	1,419,681	842,291	3,943,249	1,297,085	57,024,579	
Depletion	0	d	d	d	0	d	d	d	d	906,454	
Advertising	343,921	632,755	14,939,520	840,024	307,654	324,187	1,677,408	1,062,691	1,086,638	29,128,098	
Pension, profit-sharing, etc., plans	665,347	298,024	6,550,998	3,235,424	532,318	210,608	237,154	1,303,177	438,267	7,002,366	
Employee benefit programs	1,124,497	814,135	10,595,216	6,451,200	1,399,664	540,260	975,480	3,807,015	829,354	20,440,397	
Domestic production activities deduction	245,910	79,397	1,257,295	2,141,442	286,710	202,450	133,113	349,550	169,452	1,920,970	
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	1,199,664	
Other deductions	5,352,461	4,582,883	60,521,403	36,518,618	898,200	2,348,502	4,637,878	19,682,720	4,749,966	169,815,532	
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	78,119,717	
Net income (less deficit)	4,769,690	-273,640	32,388,387	32,389,383	3,605,589	3,196,407	1,737,033	d	d	85,941,074	
Income subject to tax	4,915,192	d	d	32,607,553	3,848,990	3,298,100	d	d	d	101,657,957	
Total income tax before credits	d	d	d	11,418,081	d	1,155,236	d	d	d	35,330,483	
Total income tax after credits	d	d	d	9,119,776	d	1,098,314	d	d	d	30,709,724	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Motor vehicle and motor vehicle parts and supplies	8,917	5,743	10,973	2,107	10,017	5,205	22,511	23,819	3,699	2,861
Number of returns	236,893,346	25,343,740	161,409,317	46,157,244	194,861,386	33,530,150	139,501,103	76,261,830	12,762,721	699,196,379
Cash	15,206,782	1,755,683	14,326,159	3,044,653	13,587,667	1,945,986	9,554,742	4,824,557	895,456	29,733,071
Trade notes and accounts receivable	73,882,326	5,661,353	33,686,154	8,590,625	56,730,268	8,844,286	32,763,656	17,339,962	4,224,100	81,356,935
Less: Allowance for bad debts	1,686,611	135,381	851,631	137,918	1,139,828	180,505	493,510	394,594	59,158	1,266,799
Inventories	32,537,090	6,280,990	18,605,786	d	28,991,075	d	36,465,217	21,967,778	3,079,371	55,465,191
U.S. Government obligations	d	0	0	d	d	0	d	d	0	d
Tax-exempt securities	d	d	0	0	0	0	0	0	0	d
Other current assets	6,617,760	1,206,769	10,818,866	2,585,095	18,294,704	1,534,157	12,341,367	4,793,003	553,835	15,825,356
Loans to shareholders	575,081	112,380	1,178,220	113,635	781,118	62,057	688,432	669,809	d	d
Mortgage and real estate loans	d	* 33,515	d	d	d	d	62,118	* 52,002	d	d
Other investments	20,433,436	1,459,375	20,540,428	6,340,959	25,632,951	1,996,907	11,036,593	9,089,769	543,157	265,532,536
Depreciable assets	98,508,638	8,073,311	27,594,116	12,543,192	41,228,054	7,922,993	34,672,556	14,941,484	3,861,190	32,479,112
Less: Accumulated depreciation	31,731,685	4,414,015	18,622,745	5,287,867	24,647,182	4,538,299	17,477,307	8,989,503	2,348,301	16,521,780
Depletable assets	0	0	d	d	d	0	* 45,415	d	d	d
Less: Accumulated depletion	0	d	0	0	0	0	d	d	d	0
Land	1,292,438	478,024	d	815,385	1,002,281	359,012	1,254,730	624,338	100,911	1,241,604
Intangible assets (amortizable)	11,641,040	3,136,149	51,506,723	5,245,238	26,958,451	5,958,832	16,400,690	8,534,970	2,031,077	199,067,239
Less: Accumulated amortization	2,644,471	375,758	7,178,491	1,147,724	d	1,075,267	3,336,001	2,189,696	439,253	33,399,750
Other assets	11,385,414	1,985,297	8,826,333	1,091,935	13,716,343	1,020,245	5,176,225	4,591,478	186,458	69,330,235
Total liabilities	236,893,346	25,343,740	161,409,317	46,157,244	194,861,386	33,530,150	139,501,103	76,261,830	12,762,721	699,196,379
Accounts payable	28,865,896	3,809,306	20,335,591	6,970,379	41,724,798	6,374,482	22,152,192	16,917,381	3,534,234	153,251,124
Mortgages, notes, bonds payable in less than 1 year	31,433,187	1,122,051	5,811,713	5,638,632	24,067,851	1,699,981	14,940,459	6,384,812	612,637	16,310,927
Other current liabilities	44,575,772	2,083,986	32,742,822	3,030,023	21,920,733	2,074,422	15,520,124	7,083,637	2,870,964	50,937,900
Loans from shareholders	2,962,928	848,650	2,972,848	592,946	6,677,377	688,521	4,981,141	2,827,253	471,864	4,139,798
Mortgages, notes, bonds payable in 1 year or more	55,795,876	6,541,120	44,827,910	9,984,124	18,575,589	11,589,031	22,327,343	13,242,033	1,958,893	103,999,484
Other liabilities	32,781,670	1,868,854	11,724,155	3,544,404	12,890,572	1,493,777	8,442,719	6,068,315	730,213	95,627,702
Net worth, total	40,478,017	9,069,773	42,994,278	16,396,735	69,004,465	9,609,935	51,137,124	23,738,398	258,915	274,929,444
Capital stock	5,705,608	d	7,364,261	2,749,550	15,765,245	1,612,158	6,728,796	5,921,297	398,544	44,374,789
Additional paid-in capital	13,712,607	4,898,864	83,880,122	8,571,551	69,307,854	6,016,994	25,832,267	14,567,053	2,871,953	243,306,193
Retained earnings, appropriated	* 36,716	* 10,293	* 68,295	* 93,136	* 15,634	* 78,145	682,021	* 29,545	d	* 50,438
Retained earnings, unappropriated	21,350,081	3,541,131	44,987,019	5,275,990	-11,874,852	2,646,255	26,088,174	7,535,140	d	55,471,735
Less: Cost of treasury stock	326,996	d	3,331,382	293,492	4,209,416	743,617	8,194,133	4,314,637	d	68,273,711
Total receipts	261,967,890	51,859,573	225,601,940	75,714,449	365,150,153	61,924,341	212,697,079	147,680,999	d	d
Business receipts	252,495,638	51,380,477	220,186,869	74,306,924	359,293,422	61,103,647	208,970,913	145,828,730	35,952,206	663,905,326
Dividends	77,713	10,845	767,543	175,353	710,382	62,560	83,011	47,950	1,231	258,312
Interest	2,606,791	75,404	508,848	91,950	318,337	41,375	408,730	197,892	16,275	437,528
Gross rents	4,060,366	40,342	459,512	17,907	108,463	27,016	405,113	67,007	* 3,758	64,188

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total receipts—continued										
Gross royalties	53,394	* 191	247,600	d	1,302,527	* 7,567	41,542	310,610	d	6,689,432
Net short-term capital gain less net long-term loss	* 5,020	d	* 404	* 8,722	10,739	* 3,142	* 360	* 1,446	* 276	d
Net long-term capital gain less net short-term loss	294,150	43,321	152,321	86,399	294,386	d	406,019	192,441	18,282	1,129,095
Net gain, noncapital assets	790,255	d	121,897	d	40,185	d	674,392	66,462	d	d
Tax-exempt interest	* 6,832	d	167	d	31,402	d	4,287	2,894	d	d
Other receipts	1,577,730	265,059	3,156,778	686,982	3,040,310	561,992	1,702,711	965,568	160,240	10,449,797
Total deductions [1]	257,893,904	51,077,943	219,719,033	75,485,596	359,819,359	59,579,603	206,171,949	145,966,347	35,738,627	654,230,988
Cost of goods sold [2]	208,629,167	39,859,399	164,467,347	65,725,336	299,351,575	43,493,948	160,700,972	118,258,232	29,930,545	570,456,565
Compensation of officers	993,271	860,132	1,811,559	569,871	1,993,973	920,825	3,356,278	1,783,682	310,158	1,967,190
Salaries and wages	8,599,885	3,507,913	25,841,397	2,953,877	20,574,053	6,277,135	14,903,946	7,364,305	2,049,343	21,040,669
Repairs and maintenance	509,239	270,470	826,858	264,975	659,955	237,921	780,246	402,197	101,987	777,752
Bad debts	424,408	51,050	262,354	44,802	342,790	70,305	356,660	149,108	24,450	202,636
Rents paid	1,450,880	826,912	1,527,111	427,274	2,024,652	1,143,398	1,990,614	2,092,129	424,960	1,653,337
Taxes and licenses	1,596,136	561,335	2,091,983	562,096	2,269,787	945,091	2,318,891	1,359,386	325,712	2,711,090
Interest paid	2,043,481	494,923	2,129,234	690,369	1,704,522	765,784	1,627,478	942,459	184,404	8,273,319
Charitable contributions	45,706	9,606	83,752	13,478	72,425	19,144	102,226	38,859	5,521	796,496
Amortization	401,564	135,886	873,508	150,144	3,837,611	165,848	442,878	575,027	66,559	2,410,319
Depreciation	16,885,290	696,636	3,314,472	939,811	3,662,264	613,188	4,111,992	1,151,394	210,610	2,287,250
Depletion	0	d	d	d	d	0	d	d	d	d
Advertising	4,259,398	126,136	1,809,300	40,230	4,534,045	362,537	875,529	2,246,666	67,767	6,077,028
Pension, profit-sharing, etc., plans	503,907	188,207	d	137,390	d	198,486	727,637	270,688	d	634,153
Employee benefit programs	1,303,154	421,032	1,699,736	568,352	2,732,550	607,593	2,201,630	763,246	186,822	2,715,317
Domestic production activities deduction	47,528	d	338,142	50,596	62,975	10,192	103,969	39,309	* 7,095	643,639
Net loss, noncapital assets	14,122	d	d	d	d	8,633	d	d	d	d
Other deductions	10,186,768	3,030,675	11,966,674	2,334,715	14,939,853	3,739,575	11,496,661	8,450,505	1,742,896	31,386,461
Total receipts less total deductions	4,073,987	781,630	5,882,907	228,853	5,330,795	2,344,738	6,525,129	1,714,652	d	d
Net income (less deficit)	4,099,301	d	7,634,468	d	5,844,779	d	6,596,307	1,750,103	432,315	30,656,346
Income subject to tax	5,174,461	d	d	d	d	d	d	d	d	29,663,123
Total income tax before credits	d	d	d	d	2,085,945	d	2,714,078	d	d	10,445,938
Total income tax after credits	d	d	d	d	1,831,113	d	2,616,905	d	d	9,586,842

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued										Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)		
Number of returns	8,493	12,958	1,736	4,500	1,965	1,846	11,559	4,769	160,085	11,363		
Total assets	297,860,183	602,111,592	84,442,934	60,485,638	165,154,558	26,748,917	84,927,178	4,013,723	1,670,220,706	82,135,013		
Cash	4,520,720	57,862,118	2,254,736	2,308,473	3,193,436	1,388,756	4,932,740	637,572	89,258,237	4,477,735		
Trade notes and accounts receivable	14,337,359	63,366,219	20,847,760	10,576,818	15,957,348	2,625,114	12,148,478	590,469	136,973,461	7,677,021		
Less: Allowance for bad debts	773,706	638,315	211,598	98,728	131,776	21,150	258,951	* 5,540	3,151,850	63,863		
Inventories	16,913,132	27,409,179	11,298,474	6,484,997	6,182,841	4,021,416	12,646,984	d	307,057,677	35,449,383		
U.S. Government obligations	0	d	d	d	d	d	0	0	* 1,089,335	d		
Tax-exempt securities	0	d	0	d	d	0	d	0	* 3,512,745	d		
Other current assets	5,285,162	17,735,111	5,497,913	9,305,814	10,919,047	1,257,816	3,643,752	363,745	60,747,340	2,112,444		
Loans to shareholders	d	481,912	d	d	489,484	106,879	229,262	* 13,038	2,553,207	603,888		
Mortgage and real estate loans	d	d	d	0	48,658	d	0	0	d	d		
Other investments	224,362,677	177,581,445	28,089,829	9,637,183	61,429,471	3,600,982	31,005,647	756,705	221,866,515	10,330,018		
Depreciable assets	23,487,751	207,014,123	21,898,667	21,067,121	34,328,409	2,964,543	19,245,589	755,366	727,727,407	18,438,704		
Less: Accumulated depreciation	13,098,713	67,582,239	12,729,787	9,728,250	16,536,615	1,438,802	10,250,960	451,550	376,103,962	8,093,704		
Depletable assets	0	d	d	d	* 48,916,439	0	d	d	* 109,557	d		
Less: Accumulated depletion	0	d	d	d	d	0	* 174,383	0	0	d		
Land	476,930	3,557,333	675,401	1,007,257	2,242,582	281,691	655,404	d	74,489,039	3,552,661		
Intangible assets (amortizable)	15,722,874	64,997,255	1,957,607	9,175,153	11,766,628	9,908,289	8,206,492	1,103,297	298,582,188	6,197,461		
Less: Accumulated amortization	2,214,053	6,510,024	384,405	1,608,338	567,519	1,037,784	2,069,386	d	36,223,016	308,155		
Other assets	8,262,918	40,450,428	5,122,289	2,086,502	2,473,594	3,045,789	3,846,587	50,707	161,533,649	1,644,990		
Total liabilities	297,860,183	602,111,592	84,442,934	60,485,638	165,154,558	26,748,917	84,927,178	4,013,723	1,670,220,706	82,135,013		
Accounts payable	10,289,054	32,491,191	10,634,689	6,597,524	12,428,964	2,708,294	12,665,536	191,799	239,670,397	3,296,800		
Mortgages, notes, bonds payable in less than 1 year	5,010,006	6,558,193	8,833,150	10,604,299	3,969,909	3,636,211	3,363,332	230,720	72,783,943	29,704,010		
Other current liabilities	8,701,077	127,849,849	3,831,827	2,698,362	8,757,744	1,344,512	13,596,550	636,442	167,917,783	6,246,820		
Loans from shareholders	6,265,877	1,602,607	1,156,227	761,737	5,978,147	647,930	1,738,495	* 177,300	15,666,943	1,972,074		
Mortgages, notes, bonds payable in 1 year or more	16,499,606	99,780,747	18,482,379	13,459,004	51,017,244	3,888,183	17,104,572	1,461,051	496,171,835	12,382,142		
Other liabilities	10,043,664	103,912,377	5,014,736	4,674,063	20,089,717	4,449,607	6,850,733	36,699	175,660,969	7,592,428		
Net worth, total	241,050,898	229,916,628	36,489,925	21,690,650	62,912,833	10,074,180	29,607,960	1,279,713	502,348,837	20,940,738		
Capital stock	4,448,276	11,019,241	1,944,679	4,950,998	11,880,774	6,491,143	2,586,920	d	42,044,652	1,720,720		
Additional paid-in capital	48,513,680	186,504,812	5,680,655	8,441,063	52,645,424	4,246,885	12,104,496	892,521	287,574,658	4,957,234		
Retained earnings, appropriated	d	* 5,776,436	0	* 53,199	* 239,099	0	* 41,544	0	676,576	127,372		
Retained earnings, unappropriated	d	37,322,959	29,403,567	d	1,313,584	-438,190	15,375,721	42,540	349,550,273	16,987,121		
Less: Cost of treasury stock	d	10,706,820	538,975	d	1,313,584	225,658	500,720	d	177,497,322	2,851,708		
Total receipts	d	472,920,242	124,320,097	66,833,478	d	d	101,227,746	2,799,195	2,868,001,951	220,488,922		
Business receipts	104,146,878	453,480,156	119,211,738	64,583,950	253,776,363	29,287,808	97,663,723	2,760,581	2,791,485,650	214,444,901		
Dividends	808,316	5,803,611	206,174	13,528	1,526,293	9,944	47,781	* 5,146	3,909,004	50,762		
Interest	68,692	4,006,513	426,375	91,958	287,364	23,136	172,413	11,300	6,325,343	738,091		
Gross rents	d	2,360,721	171,440	13,817	286,038	46,509	20,861	d	4,126,475	340,695		

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued								Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
Total receipts—continued										
Gross royalties	1,803,715	648,349	* 109,751	d	* 78,753	88,913	440,786	d	5,749,442	* 28,419
Net short-term capital gain less net long-term loss	* 623	* 137,259	d	* 2,447	* 14,792	d	* 854	d	39,609	* 1,702
Net long-term capital gain less net short-term loss	128,148	2,357,159	1,629,619	83,379	552,621	14,116	155,126	d	6,400,994	339,675
Net gain, noncapital assets	d	245,596	172,857	d	d	d	432,271	d	1,636,042	d
Tax-exempt interest	d	* 31,047	d	d	d	d	1,272	0	61,078	d
Other receipts	1,355,275	3,849,830	2,378,599	959,593	3,263,755	573,049	2,292,659	6,990	48,268,314	4,306,750
Total deductions [1]	104,961,113	450,211,292	122,038,309	64,956,106	271,874,286	29,698,105	98,358,172	2,545,486	2,775,733,196	217,078,943
Cost of goods sold [2]	63,558,539	346,851,040	110,949,950	51,374,377	235,620,209	21,591,084	77,117,023	* 242,797	2,009,878,832	187,547,149
Compensation of officers	1,223,024	3,140,740	417,722	519,528	550,985	267,155	946,651	247,179	12,276,365	1,314,849
Salaries and wages	12,025,793	32,484,155	2,243,646	4,331,548	4,948,940	2,093,788	5,500,234	813,295	283,272,527	11,478,320
Repairs and maintenance	549,774	3,181,302	400,139	437,032	479,824	74,853	317,038	14,197	24,374,482	457,633
Bad debts	143,749	577,518	189,404	43,917	94,146	11,279	102,116	* 5,762	4,130,864	122,577
Rents paid	3,523,111	3,633,499	501,220	759,234	1,112,371	250,415	1,177,804	86,186	62,652,002	1,863,706
Taxes and licenses	1,811,290	5,928,483	443,338	670,987	1,530,577	800,283	2,048,350	138,603	44,179,907	2,104,033
Interest paid	1,122,050	6,569,734	1,103,474	648,758	2,845,042	319,133	1,212,440	74,397	27,535,965	1,002,443
Charitable contributions	127,737	138,571	40,371	14,327	16,981	10,162	41,107	* 2,025	2,934,334	30,012
Amortization	491,582	1,577,496	63,198	370,017	2,221,049	742,504	314,643	26,140	4,963,241	347,071
Depreciation	1,901,330	12,364,749	1,450,844	1,929,148	3,789,944	249,159	1,406,389	60,108	49,220,078	1,334,158
Depletion	0	d	d	* 102,447	528,825	d	* 183,609	0	4,555	d
Advertising	3,551,281	2,607,804	99,612	65,460	69,097	1,324,682	997,826	13,700	37,681,394	1,836,991
Pension, profit-sharing, etc., plans	281,321	d	356,049	d	325,495	75,465	323,967	d	7,210,492	d
Employee benefit programs	899,294	3,750,180	649,321	550,600	568,048	179,911	582,848	60,763	27,443,094	998,116
Domestic production activities deduction	* 3,317	285,250	d	90,883	* 4,529	31,976	126,068	0	772,530	* 408
Net loss, noncapital assets	146,329	d	2,176	d	93,878	d	27,750	d	2,112,631	50,685
Other deductions	13,601,593	25,672,457	3,025,029	2,864,088	17,074,346	1,662,990	5,932,307	707,937	175,089,907	6,458,538
Total receipts less total deductions	d	22,708,950	2,281,788	877,372	d	d	2,869,575	253,709	92,268,755	3,409,979
Net income (less deficit)	4,214,771	23,331,034	2,684,955	d	-9,229,957	371,668	2,999,714	d	97,908,967	d
Income subject to tax	5,097,864	d	3,223,633	1,934,235	d	890,625	3,418,248	d	d	d
Total income tax before credits	1,775,141	d	1,121,546	d	444,860	d	1,211,364	d	35,457,552	1,235,967
Total income tax after credits	1,236,491	d	927,490	d	431,921	d	836,370	d	31,559,612	1,195,288

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of returns	11,153	10,855	6,335	1,413	2,791	4,088	2,770	23,652	5,095	12,901
Total assets	50,100,551	29,454,565	34,308,431	111,741,343	3,306,892	20,429,637	2,120,389	202,318,198	2,946,894	219,867,616
Cash	2,394,602	2,262,712	2,681,114	709,909	397,711	1,116,837	272,011	13,849,323	320,277	5,940,147
Trade notes and accounts receivable	4,900,693	2,702,581	7,884,769	2,334,638	319,730	2,262,578	225,224	17,209,717	78,088	23,028,729
Less: Allowance for bad debts	82,038	d	d	d	2,294	46,647	d	78,692	d	1,116,540
Inventories	20,469,328	8,729,144	8,077,339	20,580,180	1,507,148	2,983,865	986,099	23,154,928	1,399,823	28,689,285
U.S. Government obligations	0	d	0	0	0	0	0	0	0	d
Tax-exempt securities	0	0	0	0	d	0	0	d	0	d
Other current assets	1,232,615	1,523,599	1,665,730	4,154,427	134,119	1,776,120	90,667	6,057,942	127,156	11,632,166
Loans to shareholders	223,908	114,383	d	d	d	64,018	d	101,709	* 47,639	d
Mortgage and real estate loans	d	d	0	0	d	d	0	d	d	0
Other investments	2,144,438	581,259	6,209,761	8,335,783	347,905	4,413,043	54,514	31,413,778	* 12,264	27,969,959
Depreciable assets	20,010,507	17,060,460	12,235,933	51,933,286	1,619,362	4,643,417	1,216,122	132,622,227	1,183,634	51,345,159
Less: Accumulated depreciation	11,343,689	9,411,675	8,698,565	29,979,797	1,269,231	2,680,399	896,551	68,233,861	670,356	28,305,761
Depletable assets	d	0	0	0	0	d	0	0	0	0
Less: Accumulated depletion	d	0	0	0	0	d	0	0	0	0
Land	2,525,192	1,153,756	333,810	d	d	489,453	d	12,398,016	69,808	3,364,759
Intangible assets (amortizable)	7,581,959	4,312,562	3,240,249	2,601,708	44,910	1,481,536	58,512	27,774,975	281,182	86,865,275
Less: Accumulated amortization	485,628	1,026,399	390,216	92,540	30,457	219,137	16,680	3,036,092	124,663	9,889,556
Other assets	485,660	1,552,827	1,263,394	40,737,109	92,807	4,120,313	26,337	5,626,122	204,719	18,987,470
Total liabilities	50,100,551	29,454,565	34,308,431	111,741,343	3,306,892	20,429,637	2,120,389	202,318,198	2,946,894	219,867,616
Accounts payable	13,730,096	4,441,141	9,798,523	11,841,177	430,444	1,545,233	307,831	54,407,219	353,820	22,875,307
Mortgages, notes, bonds payable in less than 1 year	3,040,891	562,606	881,361	1,701,830	143,151	547,077	207,208	2,396,289	183,912	2,697,198
Other current liabilities	3,633,819	4,259,817	5,611,219	9,475,644	628,768	2,788,686	d	15,950,298	186,014	21,887,282
Loans from shareholders	1,132,486	561,670	661,621	65,427	346,338	358,468	184,550	2,877,916	768,345	955,019
Mortgages, notes, bonds payable in 1 year or more	12,325,097	5,586,591	4,605,365	d	500,379	7,742,774	d	47,301,516	719,901	70,224,537
Other liabilities	2,959,867	3,476,661	2,224,829	d	69,112	1,091,046	d	21,616,291	* 122,833	15,113,600
Net worth, total	13,278,294	10,566,079	10,525,513	12,294,963	1,188,699	6,356,353	858,215	57,768,688	612,069	86,114,673
Capital stock	1,020,208	720,675	3,095,663	607,302	226,518	333,352	81,022	14,098,565	235,553	2,982,225
Additional paid-in capital	6,544,925	7,622,398	2,146,610	d	d	5,417,891	d	20,164,350	221,942	61,087,734
Retained earnings, appropriated	* 61,875	* 62,154	d	d	d	* 109,144	d	* 57,700	0	* 73,481
Retained earnings, unappropriated	7,310,384	14,437,421	d	35,475,406	465,806	1,256,222	700,647	d	d	56,774,898
Less: Cost of treasury stock	1,659,100	12,276,570	d	d	d	760,257	d	d	d	34,803,666
Total receipts	76,371,829	51,596,343	73,047,496	146,984,891	6,481,185	22,616,225	5,723,737	d	d	336,137,348
Business receipts	75,399,097	50,531,038	70,651,499	144,735,109	6,348,937	20,891,962	5,645,463	514,039,496	7,502,248	327,674,594
Dividends	5,026	5,411	* 2,405	d	4,722	27,076	d	d	d	89,430
Interest	68,838	204,740	326,316	14,887	8,843	268,441	10,516	632,483	1,844	146,434
Gross rents	54,567	35,608	29,835	564,445	3,565	14,260	* 1,018	669,002	* 7,349	276,541

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Total receipts—continued										
Gross royalties	* 109,379	23,114	d	d	0	d	0	1,742,723	0	231,082
Net short-term capital gain less net long-term loss	* 1,622	d	d	d	0	d	0	d	0	d
Net long-term capital gain less net short-term loss	44,750	20,941	* 2,895	* 17,251	* 1,352	60,661	* 6,426	856,036	* 2,416	114,469
Net gain, noncapital assets	d	d	d	d	d	d	d	d	d	d
Tax-exempt interest	d	d	d	d	d	d	d	d	d	d
Other receipts	d	700,461	2,012,113	d	105,226	1,269,951	d	4,550,426	46,504	7,533,100
Total deductions [1]	72,133,861	49,290,296	71,875,240	132,810,725	6,365,876	21,596,570	5,629,111	513,262,481	7,535,041	322,534,868
Cost of goods sold [2]	47,080,648	29,003,741	53,026,715	93,257,900	4,122,607	14,919,693	3,939,410	393,925,777	5,612,932	237,817,118
Compensation of officers	929,052	692,212	305,088	220,389	250,698	525,773	157,940	1,046,912	188,694	1,304,920
Salaries and wages	9,935,008	5,913,400	5,893,505	17,522,801	774,453	2,186,249	636,208	47,121,065	482,213	28,988,789
Repairs and maintenance	560,195	399,385	327,423	1,254,989	57,829	145,375	41,318	4,094,150	26,520	1,730,883
Bad debts	84,410	146,154	269,800	d	d	63,889	8,066	161,357	* 426	378,551
Rents paid	2,250,519	2,616,324	1,896,199	2,295,257	197,843	427,476	110,816	8,615,361	369,614	8,683,294
Taxes and licenses	1,776,936	1,234,637	962,709	3,116,455	193,402	400,909	137,731	6,920,696	138,871	4,144,745
Interest paid	665,280	420,876	334,734	1,428,015	36,093	640,708	23,921	3,272,453	52,194	2,633,371
Charitable contributions	11,602	156,505	12,188	109,461	4,954	6,172	1,637	726,942	* 2,322	72,813
Amortization	169,022	136,043	139,835	35,934	8,856	119,670	* 1,035	503,028	16,035	1,292,643
Depreciation	1,182,663	1,160,786	645,665	2,399,066	94,067	345,726	71,673	8,358,951	50,345	3,462,027
Depletion	0	0	0	0	0	d	0	d	0	0
Advertising	802,883	1,992,780	1,591,378	1,816,669	80,958	172,975	50,682	2,579,492	48,833	3,043,973
Pension, profit-sharing, etc., plans	127,816	70,812	d	d	16,525	49,341	d	d	d	d
Employee benefit programs	944,050	607,036	532,531	2,408,636	73,625	333,870	42,835	6,222,767	23,521	2,120,023
Domestic production activities deduction	12,245	* 8,212	* 15,914	* 7,065	* 227	5,170	* 360	163,616	0	340,323
Net loss, noncapital assets	52,703	46,908	d	d	d	d	d	d	d	d
Other deductions	5,548,830	4,684,485	5,661,524	6,127,539	436,040	1,238,240	402,358	27,373,283	517,270	25,717,279
Total receipts less total deductions	4,237,968	2,306,047	1,172,256	14,174,166	115,310	1,019,656	94,626	d	d	13,602,480
Net income (less deficit)	d	d	d	d	d	d	94,626	d	d	d
Income subject to tax	d	2,495,625	d	14,159,235	145,085	459,541	98,875	d	74,153	13,852,242
Total income tax before credits	1,566,498	d	d	4,954,084	38,460	154,425	27,315	d	17,789	4,826,734
Total income tax after credits	1,521,841	d	d	4,798,526	36,209	150,423	24,880	d	17,789	4,741,529

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued						Transportation and warehousing			
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air transportation	Rail transportation	Water transportation
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
Number of returns	8,363	14,957	7,142	2,920	20,277	14,009	75,093	1,512	205	1,759
Total assets	29,906,074	119,897,478	37,845,358	392,708,796	71,068,067	260,065,403	825,308,023	214,998,285	179,848,122	33,783,206
Cash	2,343,582	10,533,325	1,833,193	10,312,952	6,953,628	22,859,181	40,154,859	15,093,733	4,873,322	1,615,954
Trade notes and accounts receivable	1,478,962	7,130,137	7,113,988	11,459,964	6,032,513	35,134,130	105,423,394	8,329,206	5,662,310	4,760,039
Less: Allowance for bad debts	22,066	d	d	d	84,596	d	949,940	110,159	d	48,606
Inventories	2,727,036	32,004,458	12,488,104	82,679,953	10,463,713	14,667,887	7,179,033	2,108,231	1,482,799	364,321
U.S. Government obligations	0	d	0	0	0	d	d	d	d	0
Tax-exempt securities	0	d	d	0	0	d	* 430,990	d	0	0
Other current assets	1,189,236	5,070,627	1,445,787	7,490,252	1,474,149	13,570,304	33,527,360	19,975,464	2,224,773	1,608,607
Loans to shareholders	116,931	235,032	d	d	173,763	140,915	2,483,665	48,388	d	d
Mortgage and real estate loans	d	d	d	d	* 13,717	d	101,248	0	d	d
Other investments	2,871,208	8,962,199	1,512,227	38,200,408	6,039,912	72,467,839	110,440,995	3,926,203	16,090,846	3,056,175
Depreciable assets	22,347,402	73,303,877	20,069,568	231,687,420	22,083,783	45,926,546	599,877,823	173,987,479	197,276,910	27,585,857
Less: Accumulated depreciation	10,792,451	42,050,288	11,908,603	106,499,550	13,633,899	21,635,593	222,474,978	55,827,189	54,421,883	9,158,854
Depletable assets	0	0	0	0	0	d	d	0	d	0
Less: Accumulated depletion	0	0	0	0	d	0	* 5,410	0	d	0
Land	4,095,863	1,974,716	871,077	31,788,744	551,926	709,474	8,416,398	255,711	2,799,904	149,765
Intangible assets (amortizable)	2,851,295	15,878,968	4,653,413	30,020,373	32,178,466	72,559,344	94,985,846	32,934,699	d	1,692,193
Less: Accumulated amortization	365,717	2,103,380	996,377	1,471,611	925,846	14,740,561	11,745,342	2,309,255	d	236,639
Other assets	1,009,603	9,189,104	812,363	56,980,893	-264,184	19,064,121	55,951,774	15,076,467	d	2,359,617
Total liabilities	29,906,074	119,897,478	37,845,358	392,708,796	71,068,067	260,065,403	825,308,023	214,998,285	179,848,122	33,783,206
Accounts payable	3,165,676	16,607,881	6,423,113	58,236,444	5,339,478	26,870,213	96,492,009	8,652,031	7,077,117	1,839,657
Mortgages, notes, bonds payable in less than 1 year	385,753	3,614,942	2,035,307	14,349,932	1,406,863	8,925,611	21,812,192	7,938,628	1,965,103	456,145
Other current liabilities	2,042,799	17,213,369	4,487,405	d	7,740,088	24,491,072	78,533,954	46,739,885	6,723,019	1,856,586
Loans from shareholders	1,173,792	1,757,480	528,263	302,897	1,174,044	846,552	10,101,251	d	d	654,583
Mortgages, notes, bonds payable in 1 year or more	4,654,432	38,474,521	14,236,718	97,281,343	31,619,239	75,685,228	217,119,952	52,086,204	40,063,189	12,754,794
Other liabilities	6,070,884	13,882,999	2,924,285	d	9,133,880	37,194,641	153,401,025	d	d	4,661,923
Net worth, total	12,412,739	28,346,286	7,210,267	133,168,720	14,654,475	86,052,084	247,847,640	48,760,674	65,722,756	11,559,518
Capital stock	1,131,330	6,415,686	687,093	1,123,587	1,545,790	6,019,362	26,412,047	1,228,441	15,244,811	1,649,034
Additional paid-in capital	2,698,314	26,900,128	9,345,847	40,638,985	18,151,539	71,439,437	205,406,449	d	d	d
Retained earnings, appropriated	* 40,351	d	* 25,441	d	* 67,378	d	204,367	d	d	d
Retained earnings, unappropriated	9,491,480	d	306,360	d	1,299,001	d	56,014,942	11,867,273	26,022,270	1,863,682
Less: Cost of treasury stock	948,736	d	3,154,473	d	6,409,232	d	40,190,165	d	d	d
Total receipts	108,838,280	202,568,475	53,144,316	743,152,602	72,040,390	218,617,391	624,575,402	d	d	d
Business receipts	107,285,549	196,672,361	51,610,266	718,223,826	68,654,574	211,174,730	605,031,438	174,773,342	55,353,383	17,155,929
Dividends	6,579	100,698	* 82,246	1,241,268	154,138	1,949,004	1,819,281	* 11,243	68,288	110,999
Interest	44,899	498,925	679,465	1,377,531	199,511	1,103,578	1,436,629	211,908	160,677	31,903
Gross rents	110,639	90,852	49,441	821,842	42,297	1,014,518	1,758,712	337,702	595,285	* 17,660

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued							Transportation and warehousing			
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air transportation	Rail transportation	Water transportation	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	
Total receipts—continued											
Gross royalties	* 29,082	652,807	d	1,697,644	210,471	639,321	1,979,290	d	d	d	
Net short-term capital gain less net long-term loss	* 8,660	* 3,634	d	d	* 40	* 1,052	23,701	* 280	* 1,975	d	
Net long-term capital gain less net short-term loss	128,326	138,634	* 16,728	3,603,885	689,175	357,375	987,652	50,413	459,594	101,178	
Net gain, noncapital assets	d	d	38,079	d	43,848	246,159	2,227,140	d	d	d	
Tax-exempt interest	d	d	* 2,767	* 3,280	* 145	* 849	18,468	d	d	d	
Other receipts	1,156,486	4,334,925	560,641	d	2,046,191	2,130,805	9,293,090	3,294,756	794,418	523,662	
Total deductions [1]	106,428,711	192,506,877	52,412,166	717,218,099	70,302,399	216,751,934	595,058,972	169,535,459	48,320,724	18,234,978	
Cost of goods sold [2]	90,839,405	103,148,883	31,323,636	532,362,321	40,930,765	141,020,133	174,980,714	50,680,381	6,557,073	7,314,957	
Compensation of officers	325,740	1,714,011	549,006	649,198	878,115	1,223,771	5,522,434	1,323,387	241,890	d	
Salaries and wages	4,775,043	29,163,567	6,700,909	77,701,564	9,750,217	24,249,215	121,594,066	33,223,742	10,417,445	1,646,066	
Repairs and maintenance	649,814	1,917,130	559,377	10,619,575	733,013	799,872	23,742,057	9,881,098	3,569,220	361,133	
Bad debts	16,945	512,835	113,660	507,262	81,341	1,273,194	945,320	d	d	d	
Rents paid	1,478,207	15,428,512	2,962,734	7,882,626	3,789,112	1,784,403	26,409,232	10,927,792	1,761,623	410,551	
Taxes and licenses	1,035,964	4,217,153	1,151,580	12,499,941	1,471,489	2,672,656	18,470,163	3,153,846	3,380,704	307,019	
Interest paid	432,534	2,469,368	973,320	7,761,531	1,421,010	3,968,115	12,063,311	2,880,245	2,507,369	625,836	
Charitable contributions	30,472	127,634	25,969	1,537,399	27,929	50,323	210,028	8,031	43,398	5,230	
Amortization	92,679	542,875	130,518	411,758	184,493	831,748	2,268,876	549,208	62,219	145,459	
Depreciation	1,934,171	5,484,024	1,422,977	13,021,779	1,375,558	6,876,439	44,192,495	16,638,052	7,751,166	1,706,815	
Depletion	d	d	0	0	* 905	0	6,208	0	* 3,673	d	
Advertising	194,779	5,180,834	1,315,472	8,223,106	1,586,196	7,163,394	2,437,063	1,049,927	98,278	d	
Pension, profit-sharing, etc., plans	d	d	123,276	d	74,627	506,582	12,896,190	5,307,001	281,051	89,388	
Employee benefit programs	407,913	2,430,598	433,016	7,083,830	850,603	1,930,124	21,656,193	5,832,529	3,274,163	361,458	
Domestic production activities deduction	* 15,673	41,583	* 1,500	* 103,989	* 15,385	40,858	21,219	0	d	d	
Net loss, noncapital assets	8,362	d	58,670	d	79,011	324,789	758,878	d	d	d	
Other deductions	4,103,505	19,211,075	4,566,546	33,954,445	7,052,633	22,036,317	127,884,523	27,451,810	8,306,101	4,692,721	
Total receipts less total deductions	2,409,569	10,061,599	732,150	29,934,504	1,737,991	1,865,458	28,516,430	d	d	d	
Net income (less deficit)	d	d	764,470	29,136,886	1,845,712	3,608,965	29,521,607	9,576,718	9,386,788	-72,500	
Income subject to tax	d	11,535,711	1,313,714	d	d	d	31,123,187	5,330,915	9,740,927	430,948	
Total income tax before credits	d	4,019,034	451,750	d	d	d	10,774,138	1,878,683	3,408,763	168,894	
Total income tax after credits	d	3,800,489	439,226	d	d	d	9,545,690	1,857,653	3,307,441	163,185	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Transportation and warehousing—continued						Information				
	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage	Total	Newspaper publishers	Periodical publishers	Book publishers	Database directory and other publishers	
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	
Number of returns	40,166	13,346	106	15,925	2,074	45,537	1,851	1,325	1,748	1,050	
Total assets	60,777,262	17,121,271	88,285,605	208,741,110	21,753,162	3,358,083,877	44,047,343	72,283,727	55,594,577	12,366,288	
Cash	4,098,152	685,134	1,708,127	11,415,614	684,822	155,113,849	2,504,016	3,244,255	3,494,707	1,387,616	
Trade notes and accounts receivable	12,227,593	1,746,162	3,261,025	66,804,533	2,632,528	352,648,968	3,107,949	4,536,040	10,337,362	1,105,387	
Less: Allowance for bad debts	235,172	23,868	d	343,804	d	8,276,705	123,099	325,315	465,050	106,137	
Inventories	485,896	97,963	119,081	2,171,347	349,395	27,032,108	263,727	285,253	1,570,406	687,454	
U.S. Government obligations	0	0	0	d	0	1,316,899	d	d	d	0	
Tax-exempt securities	d	0	0	* 389,381	0	d	d	d	d	0	
Other current assets	3,042,019	579,050	437,397	4,979,913	680,135	159,742,691	1,689,167	3,305,004	3,112,727	810,158	
Loans to shareholders	1,561,752	d	0	458,599	d	6,732,042	* 43,761	* 25,218	d	d	
Mortgage and real estate loans	* 85,644	d	0	d	d	67,194	d	d	d	0	
Other investments	2,596,874	4,461,419	44,116,539	28,206,440	7,986,500	949,511,204	18,046,266	18,734,300	8,747,546	2,471,836	
Depreciable assets	59,106,431	9,670,041	21,524,093	100,308,174	10,418,837	1,018,916,728	11,437,846	7,445,741	5,271,596	4,489,267	
Less: Accumulated depreciation	32,665,566	5,361,755	6,612,930	53,731,771	4,695,030	608,694,734	7,309,527	4,766,452	3,615,636	3,136,120	
Depletable assets	d	d	d	d	0	d	d	0	0	0	
Less: Accumulated depletion	d	d	d	d	0	d	d	0	0	0	
Land	1,895,525	194,437	d	d	469,610	15,178,792	d	d	d	d	
Intangible assets (amortizable)	7,744,563	5,071,271	1,949,042	31,776,605	1,949,042	1,182,303,099	12,944,741	40,574,143	34,035,152	5,305,910	
Less: Accumulated amortization	1,609,934	1,009,601	d	5,662,481	269,744	240,405,364	2,867,893	12,233,335	10,851,740	2,444,695	
Other assets	2,430,064	766,361	d	19,465,149	1,456,495	347,214,534	3,500,114	11,022,133	3,433,793	1,633,567	
Total liabilities	60,777,262	17,121,271	88,285,605	208,741,110	21,753,162	3,358,083,877	44,047,343	72,283,727	55,594,577	12,366,288	
Accounts payable	5,983,171	833,154	1,939,625	68,301,207	1,866,047	129,900,106	1,137,323	1,598,392	5,700,170	814,302	
Mortgages, notes, bonds payable in less than 1 year	3,066,773	459,351	429,338	6,444,092	1,052,763	189,210,454	454,452	2,262,584	2,483,898	2,556,929	
Other current liabilities	5,491,972	1,829,476	1,188,256	13,138,479	1,566,281	353,632,515	3,860,683	6,417,804	7,625,918	2,132,977	
Loans from shareholders	2,028,509	2,803,516	d	3,151,501	d	16,412,084	* 986,724	* 99,973	* 4,450,435	* 66,682	
Mortgages, notes, bonds payable in 1 year or more	17,582,151	5,665,397	31,637,287	51,883,193	5,447,737	1,052,874,207	8,708,680	15,814,595	13,952,354	4,254,401	
Other liabilities	8,535,749	1,454,760	d	19,740,032	d	655,773,727	5,683,043	15,833,043	6,278,160	895,673	
Net worth, total	18,088,937	4,075,617	44,816,844	46,082,608	8,740,686	960,280,784	23,216,439	30,258,295	15,103,642	1,645,325	
Capital stock	1,211,184	218,569	248,286	5,753,446	858,275	181,703,004	529,348	596,043	1,351,394	1,304,020	
Additional paid-in capital	9,437,220	5,605,899	d	d	8,141,275	1,360,368,112	24,490,867	150,258,326	d	d	
Retained earnings, appropriated	30,702	0	0	* 71,554	* 8,802	1,612,601	0	0	0	0	
Retained earnings, unappropriated	11,974,916	-1,646,835	d	d	-204,997	-221,566,438	-946,891	-119,714,747	2,811,906	-3,972,211	
Less: Cost of treasury stock	4,565,087	102,016	d	d	62,669	361,836,495	856,885	881,327	d	d	
Total receipts	d	d	d	216,782,159	d	1,244,096,398	d	d	d	d	
Business receipts	114,770,076	15,450,316	d	210,197,716	d	1,040,338,093	17,437,488	21,787,861	22,791,929	11,278,790	
Dividends	8,437	* 515	d	1,437,278	d	4,749,321	29,804	675,389	203,379	5,194	
Interest	458,033	85,141	108,496	291,300	89,172	16,332,072	69,866	80,961	598,189	39,654	
Gross rents	503,280	19,074	9,103	261,435	15,174	7,222,453	72,412	135,951	* 41,310	* 70,311	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Transportation and warehousing—continued						Information			
	Truck transportation (131)	Transit and ground passenger transportation (132)	Pipeline transportation (133)	Other transportation and support activities (134)	Warehousing and storage (135)	Total (136)	Newspaper publishers (137)	Periodical publishers (138)	Book publishers (139)	Database directory and other publishers (140)
Total receipts—continued										
Gross royalties	14,044	* 15,523	d	1,895,491	d	38,312,149	61,461	442,879	432,644	* 30,873
Net short-term capital gain less net long-term loss	* 2,529	d	d	4,617	0	406,049	d	d	d	* 6,605
Net long-term capital gain less net short-term loss	141,884	* 9,678	* 48,789	108,775	67,341	8,568,511	192,930	224,104	488,112	109,872
Net gain, noncapital assets	d	d	d	126,735	d	3,571,353	d	d	d	d
Tax-exempt interest	d	d	d	12,448	d	111,896	d	d	d	d
Other receipts	909,651	66,915	1,002,735	2,446,365	254,590	124,484,503	1,523,178	1,967,164	d	d
Total deductions [1]	115,639,076	15,904,010	8,167,108	208,511,178	11,746,440	1,177,645,450	19,037,608	23,390,768	24,772,033	11,083,070
Cost of goods sold [2]	39,845,739	3,825,024	1,336,247	61,861,422	3,559,871	227,938,286	4,821,267	6,317,232	5,890,483	3,260,051
Compensation of officers	1,705,706	251,570	d	1,631,600	135,087	14,938,355	273,846	552,022	259,922	163,431
Salaries and wages	23,411,991	4,683,231	307,794	45,623,071	2,280,726	227,254,504	4,151,776	5,116,552	5,672,635	2,384,317
Repairs and maintenance	3,269,220	256,617	356,254	5,846,019	202,495	12,123,805	187,014	193,034	122,907	97,447
Bad debts	146,018	13,135	2,968	337,998	12,123	6,991,734	73,943	71,399	62,783	54,141
Rents paid	5,082,368	732,723	44,560	6,575,124	874,490	25,296,826	353,095	691,214	561,003	244,180
Taxes and licenses	4,520,103	803,869	286,512	5,686,389	331,721	27,372,878	511,836	639,596	613,535	351,926
Interest paid	1,537,843	455,753	1,540,284	2,120,368	395,614	72,378,137	592,873	878,244	2,115,007	766,110
Charitable contributions	34,999	4,758	1,071	110,556	1,985	1,123,056	10,522	21,258	52,142	2,518
Amortization	222,649	275,097	158,563	769,579	86,102	44,306,293	819,259	862,395	1,642,702	299,324
Depreciation	7,798,372	1,048,839	1,207,648	7,329,146	712,457	67,378,445	469,607	478,463	715,157	243,125
Depletion	* 2,184	d	d	d	d	* 1,534	d	0	0	0
Advertising	258,571	d	d	d	d	34,790,391	400,842	480,786	445,363	407,457
Pension, profit-sharing, etc., plans	593,398	65,453	38,457	6,482,449	38,994	8,477,940	263,480	346,835	234,695	114,547
Employee benefit programs	3,438,750	464,340	71,646	7,823,034	390,273	29,363,742	d	d	d	212,402
Domestic production activities deduction	* 10,237	0	d	* 7,025	* 1,349	5,013,619	37,790	75,361	* 63,148	d
Net loss, noncapital assets	31,434	d	d	d	d	12,849,555	d	d	d	d
Other deductions	23,729,494	2,955,026	2,727,421	55,372,158	2,649,791	360,056,351	5,024,689	5,622,931	5,577,716	2,051,092
Total receipts less total deductions	d	d	d	d	d	66,450,948	d	d	d	d
Net income (less deficit)	2,181,019	-153,288	d	9,222,302	d	75,577,139	467,241	2,163,452	987,008	62,495
Income subject to tax	d	d	d	d	d	d	d	d	d	d
Total income tax before credits	971,974	d	1,050,775	d	429,793	d	d	1,964,603	1,143,937	233,321
Total income tax after credits	947,080	d	366,997	d	146,388	d	d	685,335	403,382	81,092
Total income tax after credits	947,080	d	352,827	d	143,486	d	d	625,834	256,891	74,922

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Information—continued										Finance and insurance		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)			
Number of returns	8,957	8,686	1,259	1,450	5,830	3,769	9,614	67,089	1,310	887			
Total assets	455,196,869	210,726,754	27,516,835	336,668,481	1,654,297,766	222,517,863	266,867,376	24,712,033,986	769,186,443	867,389,770			
Cash	44,687,451	8,787,281	690,076	6,241,378	44,844,735	13,847,688	25,384,645	1,020,099,967	55,544,415	33,834,566			
Trade notes and accounts receivable	42,637,758	22,178,396	2,785,010	21,155,487	210,827,377	15,055,143	18,923,059	2,765,117,227	446,120,680	93,470,932			
Less: Allowance for bad debts	1,777,651	995,486	d	555,683	3,059,425	328,455	d	21,453,525	4,477,973	4,220,465			
Inventories	2,672,832	d	d	d	d	d	d	2,304,301	d	d			
U.S. Government obligations	d	d	d	d	d	d	d	d	78,721,242	d			
Tax-exempt securities	d	d	d	d	d	d	d	d	11,190,010	10,298,408			
Other current assets	20,675,101	10,669,795	1,762,209	13,847,517	33,138,806	28,535,254	42,196,954	2,517,781,675	4,957,225	20,607,257			
Loans to shareholders	101,848	d	d	850,227	350,029	130,550	90,670	d	d	d			
Mortgage and real estate loans	d	d	d	d	* 5,460	d	d	d	31,720,152	d			
Other investments	77,650,772	d	d	123,720,517	518,785,551	40,851,066	70,607,001	7,029,599,984	86,911,664	170,475,650			
Depreciable assets	57,486,674	27,281,234	1,294,800	84,406,091	724,961,231	44,811,219	48,031,031	286,620,884	29,905,916	16,880,732			
Less: Accumulated depreciation	33,079,495	17,171,156	872,455	49,872,762	444,357,482	23,391,515	21,122,133	111,424,400	9,328,899	8,421,377			
Depletable assets	0	0	0	d	d	d	d	1,259,126	0	0			
Less: Accumulated depletion	0	0	0	d	d	d	d	600,923	0	0			
Land	d	d	d	d	4,398,726	d	2,979,590	d	d	d			
Intangible assets (amortizable)	166,883,330	69,848,095	10,744,626	165,857,414	514,365,012	90,536,511	71,208,166	491,181,589	1,550,890	d			
Less: Accumulated amortization	31,814,544	5,224,608	2,273,330	55,737,462	85,987,008	16,797,196	14,173,553	73,020,851	549,665	d			
Other assets	107,286,701	d	d	20,613,293	131,131,936	27,632,871	22,126,112	3,574,498,127	35,779,725	28,382,620			
Total liabilities	455,196,869	210,726,754	27,516,835	336,668,481	1,654,297,766	222,517,863	266,867,376	24,712,033,986	769,186,443	867,389,770			
Accounts payable	18,680,417	4,873,063	2,353,471	3,727,508	76,758,679	6,415,135	7,841,627	1,361,388,524	d	d			
Mortgages, notes, bonds payable in less than 1 year	20,134,809	d	d	1,442,097	150,750,421	d	3,960,086	882,971,580	d	d			
Other current liabilities	136,043,560	24,115,184	3,824,540	37,351,123	82,614,510	24,023,901	25,622,315	5,050,063,912	502,182,821	619,858,770			
Loans from shareholders	1,901,981	2,270,311	* 3,399,092	314,402	952,107	491,622	1,478,757	43,063,090	d	d			
Mortgages, notes, bonds payable in 1 year or more	152,889,437	90,464,203	6,059,603	134,462,086	530,342,766	63,988,535	31,937,548	4,938,532,375	81,161,739	66,142,926			
Other liabilities	55,326,620	d	d	37,577,277	434,287,715	d	39,001,610	9,274,260,863	85,099,644	42,452,909			
Net worth, total	70,220,045	52,068,878	9,478,811	121,793,988	378,591,568	100,878,360	157,025,433	3,161,763,642	54,992,054	89,022,562			
Capital stock	59,454,297	d	d	14,771,366	20,797,899	11,919,517	d	441,995,823	14,773,482	14,031,501			
Additional paid-in capital	d	d	d	122,995,491	342,746,092	d	129,095,620	2,149,517,789	77,890,896	55,130,164			
Retained earnings, appropriated	d	d	0	* 81,046	1,225,067	d	* 789	d	95,627	933,399			
Retained earnings, unappropriated	-67,278,577	-37,453,184	-3,604,930	14,547,811	39,374,425	-34,624,776	-10,705,265	722,388,810	-37,596,296	25,710,129			
Less: Cost of treasury stock	d	d	* 24,064	30,601,726	25,491,916	d	d	d	171,656	6,782,631			
Total receipts	205,305,879	d	d	d	513,117,815	d	114,744,675	d	74,824,011	37,721,172			
Business receipts	138,413,791	79,888,508	7,036,706	124,288,763	443,630,339	70,906,738	102,787,180	2,343,625,466	15,395,904	5,045,311			
Dividends	1,346,863	623,311	* 7,476	386,507	1,020,685	94,315	356,399	23,442,397	61,060	79,147			
Interest	466,572	2,741,297	118,392	2,170,120	9,115,449	281,013	650,558	425,312,438	42,204,365	26,742,569			
Gross rents	88,479	337,701	* 9,137	346,170	5,770,142	213,849	136,990	d	3,869,631	1,091,518			

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Information—continued										Finance and insurance		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)			
Total receipts—continued													
Gross royalties	11,479,178	8,527,965	* 1,502,145	6,795,735	5,506,067	1,944,041	1,589,159	3,226,629	218	* 2,960			
Net short-term capital gain less net long-term loss	60,861	* 40,355	d	* 101,236	102,471	* 5,604	d	2,154,707	31,262	17,990			
Net long-term capital gain less net short-term loss	3,023,501	173,043	* 11,377	615,060	2,819,842	443,911	466,760	40,872,797	221,552	333,032			
Net gain, noncapital assets	1,059,928	d	d	464,650	1,561,290	66,909	d	19,285,007	d	d			
Tax-exempt interest	6,070	d	0	d	47,743	d	d	d	d	d			
Other receipts	49,360,637	3,482,005	d	d	43,543,786	d	8,575,046	329,539,737	9,294,880	2,303,060			
Total deductions [1]	199,139,395	89,408,214	9,135,449	132,269,115	478,730,189	79,871,264	110,808,344	3,006,088,908	67,208,073	34,024,341			
Cost of goods sold [2]	49,523,465	14,122,560	2,706,141	15,410,781	90,205,399	13,025,580	22,655,328	1,435,436,685	d	d			
Compensation of officers	4,146,169	1,828,380	62,825	2,127,614	1,828,979	1,851,944	1,843,221	24,116,461	1,466,467	1,115,948			
Salaries and wages	59,335,816	8,896,265	872,758	18,561,116	65,764,116	25,715,748	30,783,404	320,004,086	9,803,796	8,056,539			
Repairs and maintenance	1,365,293	727,917	19,288	937,049	6,955,674	770,691	747,490	5,633,164	457,117	517,808			
Bad debts	473,019	d	d	d	5,203,762	248,453	d	d	2,521,260	d			
Rents paid	2,435,603	4,764,147	118,344	2,095,728	10,462,115	2,006,066	1,565,330	21,315,891	1,347,136	835,212			
Taxes and licenses	5,366,602	1,198,966	125,451	2,093,086	12,312,170	1,867,612	2,292,099	52,928,996	1,811,948	1,201,124			
Interest paid	7,023,680	6,690,001	377,084	9,794,640	35,857,403	5,938,496	2,344,599	139,248,106	17,102,876	5,955,807			
Charitable contributions	233,348	69,934	2,761	151,529	286,412	9,724	282,909	1,792,338	69,704	d			
Amortization	3,077,677	18,279,459	d	9,240,145	6,686,402	1,719,511	d	d	690,295	d			
Depreciation	5,526,728	6,427,145	545,844	5,393,522	37,214,761	5,224,223	5,139,869	38,894,015	6,606,249	2,054,753			
Depletion	0	d	0	d	d	0	d	d	d	d			
Advertising	8,533,209	4,082,861	137,651	3,716,386	9,651,127	2,054,254	4,880,455	21,539,744	362,694	599,201			
Pension, profit-sharing, etc., plans	452,755	d	d	995,183	4,587,261	294,734	695,898	16,050,705	863,691	d			
Employee benefit programs	d	1,029,708	70,548	5,121,181	10,886,341	1,808,091	2,097,894	28,112,353	1,123,982	1,246,282			
Domestic production activities deduction	1,631,639	d	d	1,101,173	d	* 48,785	115,295	1,159,302	d	d			
Net loss, noncapital assets	d	d	* 13,712	d	10,745,897	197,269	263,684	10,748,466	2,912,325	d			
Other deductions	43,696,577	19,997,714	3,718,359	55,073,650	168,806,944	17,090,081	33,396,596	827,579,236	19,797,786	9,427,025			
Total receipts less total deductions	6,166,484	d	d	d	34,397,627	d	3,936,332	d	7,615,938	3,696,831			
Net income (less deficit)	12,115,636	7,004,785	d	13,731,673	34,812,889	-922,001	d	d	d	d			
Income subject to tax	20,863,779	7,404,283	92,333	d	37,660,354	1,475,048	10,976,997	213,038,522	d	4,426,402			
Total income tax before credits	7,311,870	2,588,535	21,228	d	13,222,811	516,941	3,854,210	d	d	1,565,981			
Total income tax after credits	4,186,386	1,698,769	20,986	d	12,007,929	403,553	2,648,705	58,849,394	d	1,437,416			

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and Insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Number of returns	2,014	2,585	2,058	5,223	1,011	1,473	166	9,532	601	13,303
Total assets	766,577,588	92,184,057	5,376,298,453	163,573,830	4,041,516,006	1,151,507,696	37,816,638	609,361,776	6,987,298,179	3,420,434,087
Cash	53,063,459	7,810,816	76,494,718	17,185,382	359,615,085	118,007,197	7,642,414	60,524,695	75,413,311	125,265,454
Trade notes and accounts receivable	496,847,091	14,758,163	100,250,320	30,760,518	1,016,128,452	136,093,402	7,491,561	27,538,109	66,915,163	277,870,116
Less: Allowance for bad debts	d	158,177	d	940,239	d	d	d	357,382	124,638	2,353,971
Inventories	* 27,552	d	d	143,166	d	d	d	* 88,735	17,424	1,708,611
U.S. Government obligations	d	d	d	d	d	d	d	d	191,849,921	132,081,068
Tax-exempt securities	* 3,586,854	* 29,646	d	d	d	d	0	1,754,532	312,973,796	401,705,444
Other current assets	45,054,569	9,893,793	119,096,674	7,400,276	1,059,361,626	613,161,497	11,710,875	144,653,031	322,592,627	133,774,458
Loans to shareholders	66,712	4,724,601	19,241	129,231	* 44,730	d	d	944,766	d	860,555
Mortgage and real estate loans	1,965,317	28,452,467	d	d	d	d	0	d	393,905,177	69,613,066
Other investments	60,390,877	3,086,596	139,073,803	10,625,731	778,400,661	170,771,009	6,462,880	170,565,184	3,443,121,663	1,770,502,704
Depreciable assets	66,106,860	1,458,758	4,804,946	10,334,578	21,156,468	10,307,099	779,516	21,238,980	23,362,095	67,396,312
Less: Accumulated depreciation	15,228,860	748,192	2,112,893	5,726,868	12,992,570	5,815,502	421,850	11,620,578	6,940,262	23,992,856
Depletable assets	0	0	0	0	0	0	0	0	d	* 216,276
Less: Accumulated depletion	0	0	0	0	0	0	0	0	d	* 121,820
Land	172,211	234,960	240,647	186,723	* 645,537	d	d	858,042	216,246	1,596,090
Intangible assets (amortizable)	19,528,483	2,937,856	2,478,617	66,098,638	17,239,750	21,046,134	1,164,544	123,984,069	23,431,049	127,925,427
Less: Accumulated amortization	7,831,597	112,670	694,359	7,857,985	5,214,301	4,341,133	266,976	7,973,875	4,430,906	18,563,725
Other assets	49,650,051	19,522,899	66,555,674	13,036,841	707,546,446	66,700,516	2,930,276	61,015,304	2,142,500,258	354,950,879
Total liabilities	766,577,588	92,184,057	5,376,298,453	163,573,830	4,041,516,006	1,151,507,696	37,816,638	609,361,776	6,987,298,179	3,420,434,087
Accounts payable	44,485,042	8,103,292	35,214,179	12,865,014	854,738,495	208,792,122	13,976,772	9,243,590	21,772,314	91,575,769
Mortgages, notes, bonds payable in less than 1 year	26,283,335	7,856,261	255,129,791	2,400,106	d	131,230,336	d	115,592,556	24,760,670	24,712,371
Other current liabilities	167,225,833	10,656,999	25,771,664	23,671,388	1,307,532,945	620,603,668	6,482,825	125,248,141	329,952,307	1,265,836,817
Loans from shareholders	1,429,736	361,116	595,483	1,239,068	d	15,629,880	d	9,443,551	2,193,786	3,645,981
Mortgages, notes, bonds payable in 1 year or more	367,453,180	11,857,129	3,455,290,484	56,064,502	397,718,015	16,553,486	1,075,958	80,301,143	162,036,445	153,935,814
Other liabilities	73,175,854	29,762,544	1,572,122,850	21,407,421	1,052,904,087	55,366,086	6,183,224	84,102,762	5,558,309,677	656,928,886
Net worth, total	86,524,609	23,586,716	32,174,003	45,926,331	258,981,313	103,332,119	4,600,283	185,440,033	888,272,981	1,223,798,649
Capital stock	4,993,598	1,783,314	225,602,166	2,131,443	56,347,229	7,861,128	2,667,377	15,982,774	29,406,952	54,918,366
Additional paid-in capital	44,879,555	49,716,600	19,083,882	44,227,524	309,474,530	98,108,949	3,173,720	149,221,742	606,859,565	544,241,616
Retained earnings, appropriated	* 21,131	d	* 25,384	d	0	0	0	d	89,574,176	80,060,479
Retained earnings, unappropriated	44,862,202	d	-200,335,629	d	d	d	d	d	236,552,156	643,602,435
Less: Cost of treasury stock	8,231,876	d	12,201,801	d	d	d	d	d	74,119,868	99,024,248
Total receipts	91,087,194	12,805,291	67,961,992	56,776,896	115,521,089	71,257,988	2,561,419	102,542,221	962,566,029	1,521,033,555
Business receipts	46,398,867	8,987,278	5,547,621	46,507,125	50,516,456	41,843,443	1,985,157	82,516,002	619,865,815	1,336,872,529
Dividends	625,233	3,458	18,512	932,480	714,085	257,303	* 76,898	1,029,333	11,731,616	7,018,199
Interest	38,818,061	1,935,175	37,860,602	4,035,039	36,186,572	14,998,641	105,961	6,558,305	160,748,335	52,340,360
Gross rents	599,608	23,048	41,985	15,921	291,501	313,326	* 50,260	132,490	3,821,704	1,914,418

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Total receipts—continued										
Gross royalties	677,912	d	d	d	35,158	6,733	0	192,416	6,067	16,686
Net short-term capital gain less net long-term loss	* 4,734	42,112	* 4,583	* 11,159	d	300,915	d	117,869	636,074	614,926
Net long-term capital gain less net short-term loss	166,050	70,955	164,231	224,028	d	819,312	d	1,527,350	16,678,126	16,661,545
Net gain, noncapital assets	1,006,335	d	d	d	d	d	d	197,995	1,463,225	259,411
Tax-exempt interest	149,313	d	d	d	d	d	d	36,359	1,500,286	10,096,073
Other receipts	2,641,081	419,624	16,705,543	3,239,353	d	12,453,983	d	10,234,104	146,114,780	95,239,409
Total deductions [1]	73,799,747	15,238,989	55,261,948	43,071,309	112,032,762	67,657,708	2,567,075	85,018,215	926,551,292	1,429,826,928
Cost of goods sold [2]	d	d	d	147,762	d	d	d	672,303	517,671,293	908,596,448
Compensation of officers	731,999	341,583	470,887	745,637	1,070,647	3,590,701	84,860	4,878,105	1,107,592	4,492,215
Salaries and wages	8,525,240	3,944,432	3,233,256	10,437,701	27,451,882	18,663,130	484,169	22,603,385	19,714,848	162,091,509
Repairs and maintenance	485,151	59,690	124,477	608,489	364,523	339,321	6,784	503,786	224,361	1,357,447
Bad debts	8,125,834	215,250	15,031,278	1,389,204	d	d	d	178,815	998,069	2,928,491
Rents paid	591,867	271,483	336,024	856,199	2,123,392	1,389,763	73,612	1,581,448	2,652,856	7,126,602
Taxes and licenses	1,628,552	369,868	306,876	1,176,881	2,395,658	1,720,713	48,389	2,340,796	6,599,960	30,657,101
Interest paid	10,979,675	1,907,105	19,141,854	2,495,352	28,451,348	7,574,126	146,444	8,271,925	18,010,708	13,874,746
Charitable contributions	34,875	3,983	d	47,113	321,971	45,961	* 103	106,928	302,177	685,924
Amortization	1,568,728	780,989	255,166	1,248,532	848,179	588,003	d	2,351,988	9,219,138	3,524,383
Depreciation	9,222,438	132,927	423,615	1,230,534	1,105,846	891,328	128,160	1,610,157	3,305,012	11,051,750
Depletion	0	d	0	0	d	d	0	d	* 34,935	22,896
Advertising	3,756,193	219,911	199,413	1,840,410	147,885	739,463	20,471	1,241,198	1,939,550	9,449,532
Pension, profit-sharing, etc., plans	403,862	84,452	279,847	377,485	942,978	424,723	15,874	1,336,432	4,049,740	5,296,243
Employee benefit programs	860,629	244,556	461,974	953,862	1,082,928	1,007,709	21,289	1,800,503	2,357,854	14,515,661
Domestic production activities deduction	d	0	d	652,672	d	d	0	190,944	d	52,694
Net loss, noncapital assets	214,083	1,807,989	35,073	193,420	d	d	22,850	d	d	580,788
Other deductions	26,291,393	4,806,598	14,949,174	18,670,055	40,418,053	27,532,329	1,083,966	34,669,479	337,875,511	253,522,498
Total receipts less total deductions	17,287,448	-2,433,698	12,700,044	13,707,587	3,488,327	3,600,280	-5,656	17,524,006	36,014,737	91,206,627
Net income (less deficit)	17,664,932		d	d	d	d	d	18,668,947	35,909,164	82,551,635
Income subject to tax	16,237,939	d	12,958,150	14,958,527	10,423,758	6,005,312	218,435	d	32,627,436	77,372,989
Total income tax before credits	5,674,860	d	4,532,027	d	3,651,059	2,116,837	76,490	7,082,353	11,604,060	27,564,218
Total income tax after credits	5,001,796	d	2,629,647	d	642,303	2,025,036	40,856	d	7,204,734	24,661,031

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued				Real estate and rental and leasing						
	Insurance agencies and brokerages (161)	Other insurance related activities (third-party administrator of insurance, etc.) (162)	Other financial vehicles (163)	Total (164)	Lessors of buildings (165)	Lessors of miniwarehouses, self-storage units, and other real estate (166)	Offices of real estate agents and brokers (167)	Other real estate activities (168)	Automotive equipment rental and leasing (169)	Other consumer goods and general rental centers (170)	
Number of returns	19,721	3,389	3,814	179,853	70,387	20,937	18,816	58,333	2,424	2,147	
Total assets	159,558,885	74,122,219	195,208,358	646,964,368	144,522,418	68,243,844	38,268,148	123,646,485	98,217,268	18,990,058	
Cash	14,626,157	6,957,065	8,115,233	39,829,217	11,516,946	4,595,608	2,636,750	9,774,582	2,519,248	1,924,714	
Trade notes and accounts receivable	26,202,031	6,890,783	15,779,905	64,293,661	4,285,272	8,233,339	6,252,905	14,195,845	7,598,518	532,898	
Less: Allowance for bad debts	171,482	74,835	* 3,729	1,842,209	112,835	14,570	d	879,247	347,841	* 12,577	
Inventories	* 5,921	181,643	* 49,182	4,516,420	d	d	* 110,717	d	1,762,265	156,296	
U.S. Government obligations	d	932,707	1,182,085	d	173,112	d	d	d	d	d	
Tax-exempt securities	d	1,485,040	d	567,517	d	* 67,519	0	d	d	d	
Other current assets	6,152,433	5,799,932	13,565,402	37,300,776	6,283,527	2,566,050	1,871,929	14,639,352	2,861,313	3,776,030	
Loans to shareholders	d	74,592	* 6,619,474	d	1,671,233	448,183	524,509	d	18,494	d	
Mortgage and real estate loans	d	* 734,829	d	d	1,221,775	d	d	2,875,252	d	0	
Other investments	59,098,843	24,279,145	135,833,574	124,067,043	22,800,937	19,340,313	8,946,205	42,709,005	10,428,541	275,178	
Depreciable assets	7,385,930	4,641,208	861,485	356,933,579	99,966,198	25,472,778	5,393,356	27,984,079	88,970,760	7,503,559	
Less: Accumulated depreciation	4,916,468	2,779,748	377,478	116,971,522	33,208,126	6,409,617	2,598,595	7,095,325	28,178,025	4,083,256	
Depletable assets	d	0	0	d	d	* 198,948	0	d	0	0	
Less: Accumulated depletion	d	0	0	d	6,490	* 75,501	0	0	0	0	
Land	d	110,564	* 118,254	d	21,528,040	6,959,326	644,897	d	d	d	
Intangible assets (amortizable)	d	21,673,762	853,451	60,648,434	4,540,519	3,926,103	13,100,579	5,391,346	8,896,113	1,564,799	
Less: Accumulated amortization	d	4,251,900	230,137	11,283,725	1,653,316	492,915	1,704,910	1,234,273	1,169,697	399,602	
Other assets	9,546,054	7,467,431	8,914,152	38,933,916	5,271,449	2,668,251	3,008,914	5,259,086	3,062,961	7,614,846	
Total liabilities	159,558,885	74,122,219	195,208,358	646,964,368	144,522,418	68,243,844	38,268,148	123,646,485	98,217,268	18,990,058	
Accounts payable	31,622,744	d	2,441,818	22,431,358	3,176,245	1,012,563	2,658,491	4,282,644	2,715,211	3,061,458	
Mortgages, notes, bonds payable in less than 1 year	1,952,909	2,211,863	46,669,164	41,621,439	4,847,143	2,438,010	3,671,043	3,471,735	16,934,018	d	
Other current liabilities	15,621,190	12,343,767	17,064,778	43,335,185	4,880,286	1,741,213	3,643,514	9,702,622	13,853,815	1,139,970	
Loans from shareholders	1,337,082	d	3,601,867	36,654,525	13,652,654	5,637,213	643,206	12,432,377	631,297	84,798	
Mortgages, notes, bonds payable in 1 year or more	34,325,950	19,487,837	35,127,765	224,429,858	57,228,728	18,186,354	8,886,042	42,399,441	29,085,816	2,654,215	
Other liabilities	9,656,747	15,713,862	11,074,512	88,472,109	9,843,704	12,133,183	4,777,890	10,769,297	17,859,106	d	
Net worth, total	65,042,262	20,841,273	79,228,453	190,019,893	50,893,659	27,095,308	13,987,962	40,588,368	17,138,004	4,710,614	
Capital stock	4,678,967	2,129,873	4,687,654	40,403,459	15,858,601	d	1,009,550	8,311,536	d	d	
Additional paid-in capital	48,073,513	20,014,451	79,421,079	173,484,563	44,183,312	26,373,970	12,396,264	41,305,645	12,687,100	2,815,592	
Retained earnings, appropriated	151,401	* 158,404	d	d	249,383	d	* 136,271	847,718	d	d	
Retained earnings, unappropriated	15,459,028	3,141,583	d	-314,849	-7,350,105	-5,895,583	903,991	-4,807,503	12,815,934	3,193,452	
Less: Cost of treasury stock	3,320,647	4,603,038	d	d	2,047,531	d	458,114	5,069,028	d	d	
Total receipts	50,958,047	37,244,147	d	225,918,950	29,804,118	9,898,393	23,680,881	40,720,032	56,748,650	13,588,003	
Business receipts	47,970,738	33,178,588	994,633	185,529,604	22,630,339	6,235,180	21,196,248	29,716,160	50,096,089	13,167,307	
Dividends	470,553	99,275	325,246	992,185	807,354	69,085	19,163	53,157	4,555	* 5,684	
Interest	315,756	601,599	1,861,100	3,899,323	407,648	442,983	180,995	1,239,281	694,172	24,252	
Gross rents	51,895	106,114	d	d	113,550	d	102,760	2,477,210	183,521	0	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued			Real estate and rental and leasing						
	Insurance agencies and brokerages	Other insurance related activities (third-party administrator of insurance, etc.)	Other financial vehicles	Total	Lessors of buildings	Lessors of miniwarehouses, self-storage units, and other real estate	Offices of real estate agents and brokers	Other real estate activities	Automotive equipment rental and leasing	Other consumer goods and general rental centers
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
Total receipts—continued										
Gross royalties	d	d	601,613	5,622,502	67,567	84,302	* 756,044	435,350	d	d
Net short-term capital gain less net long-term loss	5,357	27,570	78,077	84,416	38,649	11,627	2,175	27,162	d	d
Net long-term capital gain less net short-term loss	339,770	261,806	1,241,478	8,341,042	3,419,751	1,427,864	429,555	2,623,952	180,588	* 3,189
Net gain, noncapital assets	d	d	d	d	d	323,073	d	d	d	d
Tax-exempt interest	d	d	d	d	d	d	d	d	d	0
Other receipts	1,659,428	2,840,680	1,751,776	10,973,755	1,896,364	1,256,942	982,243	2,568,829	2,318,056	184,543
Total deductions [1]	48,997,001	33,936,547	10,896,973	216,785,606	26,469,521	10,264,523	22,267,507	39,475,099	56,174,222	13,709,013
Cost of goods sold [2]	2,055,899	4,908,189	d	27,865,771	1,378,017	d	d	2,520,666	8,068,970	4,720,483
Compensation of officers	3,095,161	862,278	62,380	5,290,377	621,028	195,304	1,046,177	1,722,161	430,812	357,131
Salaries and wages	16,930,702	7,626,970	438,927	39,720,970	2,422,769	731,675	8,219,029	12,163,507	7,838,287	2,488,038
Repairs and maintenance	349,831	227,540	6,837	5,459,013	1,351,210	d	d	661,181	1,499,459	126,722
Bad debts	211,556	41,604	d	d	104,212	d	27,334	d	d	d
Rents paid	1,465,533	618,190	46,575	13,294,968	1,807,027	242,835	2,421,746	1,628,146	4,050,946	515,511
Taxes and licenses	1,769,982	790,265	110,885	9,124,053	2,950,863	638,197	793,826	1,453,398	1,992,187	372,528
Interest paid	2,390,782	950,366	1,994,991	14,532,523	3,213,038	1,591,166	683,014	2,228,492	2,362,611	283,184
Charitable contributions	50,782	18,820	1,248	171,749	25,959	10,916	18,969	49,656	48,252	* 6,113
Amortization	d	d	d	1,860,331	232,900	134,481	278,691	252,937	175,449	122,051
Depreciation	555,982	526,747	48,516	39,768,664	3,493,085	1,440,798	364,900	1,053,943	17,527,457	1,910,881
Depletion	d	0	94,988	d	15,212	d	d	d	0	0
Advertising	795,156	223,905	4,762	2,915,467	214,034	51,324	506,477	385,881	744,734	675,895
Pension, profit-sharing, etc., plans	883,278	346,125	d	720,574	76,958	21,528	63,292	100,832	287,947	* 19,482
Employee benefit programs	1,408,586	932,721	93,818	3,740,912	290,277	95,382	469,315	737,409	1,085,176	245,187
Domestic production activities deduction	d	d	d	57,305	704	* 1,042	* 3,279	* 4,788	d	d
Net loss, noncapital assets	d	d	d	d	193,349	d	29,697	431,861	d	d
Other deductions	15,557,266	15,359,977	7,618,126	50,231,598	8,078,879	3,862,312	7,006,712	13,676,718	8,910,562	1,828,518
Total receipts less total deductions	1,961,045	3,307,600	d	9,133,344	3,334,597	-366,130	1,413,373	1,244,933	1,574,429	-121,010
Net income (less deficit)	d	d	d	d	d	d	d	d	d	d
Income subject to tax	d	d	1,147,395	d	d	d	1,108,301	d	1,180,803	284,976
Total income tax before credits	d	d	d	d	1,339,574	437,272	d	1,124,893	424,162	95,552
Total income tax after credits	d	d	d	4,065,714	1,059,689	425,240	d	1,049,817	300,539	87,795

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services							
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Commercial and industrial machinery and equipment rental and leasing	6,275	534	197,237	17,969	18,688	24,029	7,859	38,252	52,397	11,369
Total assets	124,272,241	30,803,907	1,067,033,080	8,767,667	105,529,215	144,679,254	2,635,574	295,433,017	123,781,039	163,511,882
Cash	4,464,453	2,396,915	134,615,673	2,396,205	10,358,400	11,319,205	594,603	37,865,541	14,391,585	42,723,967
Trade notes and accounts receivable	20,816,687	2,378,197	161,118,304	984,746	3,097,114	29,435,450	465,750	48,608,385	23,812,825	14,947,934
Less: Allowance for bad debts	343,004	d	3,760,046	67,474	179,853	868,821	d	d	362,610	d
Inventories	1,577,423	95,758	17,187,696	d	d	6,361,102	150,254	2,041,789	2,042,780	4,533,787
U.S. Government obligations	d	0	447,360	d	d	d	0	d	d	* 382,746
Tax-exempt securities	0	0	398,678	d	d	d	0	0	d	* 135,200
Other current assets	3,550,857	1,751,718	106,575,074	1,741,453	38,597,406	13,209,619	199,764	14,826,460	8,983,794	17,989,775
Loans to shareholders	286,757	d	4,157,401	171,163	18,422	510,809	64,903	1,080,669	906,022	257,487
Mortgage and real estate loans	d	d	429,926	d	d	d	0	d	* 103,077	d
Other investments	12,636,643	6,930,220	208,728,625	558,834	8,445,123	25,755,843	220,430	62,480,719	25,847,325	31,219,368
Depreciable assets	99,089,836	2,553,013	132,629,926	5,249,513	5,423,148	30,411,445	1,408,653	31,858,485	14,803,823	22,182,129
Less: Accumulated depreciation	34,101,213	1,297,366	77,817,061	4,126,121	3,776,702	19,317,865	982,323	17,216,050	8,916,021	10,601,699
Depletable assets	0	d	138,159	d	0	d	0	d	d	0
Less: Accumulated depletion	0	d	* 52,906	d	0	d	0	d	d	0
Land	d	d	2,229,961	d	* 80,595	553,577	d	448,234	331,577	431,124
Intangible assets (amortizable)	11,114,371	12,114,604	314,225,687	1,296,506	13,006,324	42,549,146	521,407	106,884,786	38,622,290	32,755,473
Less: Accumulated amortization	1,914,404	2,714,608	55,179,279	230,664	3,843,645	8,669,788	104,962	18,961,373	5,212,000	4,552,018
Other assets	6,478,615	5,569,793	120,959,900	690,331	33,820,877	13,307,198	86,274	26,290,399	8,410,189	12,155,347
Total liabilities	124,272,241	30,803,907	1,067,033,080	8,767,667	105,529,215	144,679,254	2,635,574	295,433,017	123,781,039	163,511,882
Accounts payable	4,812,326	712,421	96,317,711	485,996	629,424	16,445,530	210,514	27,337,341	8,035,397	8,689,189
Mortgages, notes, bonds payable in less than 1 year	8,237,206	d	50,889,786	851,938	481,065	5,926,063	117,107	13,244,059	18,081,251	5,223,693
Other current liabilities	5,367,465	3,006,300	181,796,568	3,087,011	44,712,417	22,615,076	585,806	40,175,046	23,441,418	17,515,652
Loans from shareholders	3,465,978	* 107,003	22,599,649	602,251	390,583	3,582,476	249,078	9,163,459	3,374,604	3,168,381
Mortgages, notes, bonds payable in 1 year or more	54,733,504	11,255,759	222,942,847	1,802,737	8,056,473	29,228,072	503,886	61,340,225	28,103,597	41,506,245
Other liabilities	22,615,050	d	153,838,558	861,831	36,083,986	18,231,767	131,257	26,352,740	15,464,078	22,559,871
Net worth, total	25,040,713	10,565,265	338,647,961	1,075,903	15,175,266	48,650,269	837,927	117,820,147	27,280,693	64,848,852
Capital stock	3,258,179	d	119,637,455	488,188	2,485,776	10,657,748	297,930	43,473,367	9,567,746	38,637,143
Additional paid-in capital	21,071,388	12,651,293	539,747,434	1,521,592	12,602,446	42,063,094	1,473,759	157,033,249	37,535,979	214,726,940
Retained earnings, appropriated	* 27,554	d	863,347	d	d	272,910	0	144,944	146,639	d
Retained earnings, unappropriated	3,700,430	-2,875,466	-260,130,506	d	d	-2,376,175	-895,856	-75,889,931	-12,716,791	d
Less: Cost of treasury stock	3,016,838	d	61,469,770	d	d	1,967,308	* 37,906	6,941,481	7,252,880	d
Total receipts	41,750,826	9,728,046	820,911,323	37,915,530	36,606,119	158,830,812	6,312,305	220,205,920	170,451,605	63,378,930
Business receipts	37,284,518	5,203,763	779,748,304	37,301,205	35,206,869	152,874,712	6,248,181	212,693,963	161,322,733	53,848,780
Dividends	17,991	* 15,195	2,939,686	3,851	204,809	540,821	d	708,360	376,460	235,383
Interest	761,338	148,653	3,005,421	19,798	517,886	418,649	3,493	397,727	505,272	278,947
Gross rents	122,529	d	773,464	37,730	* 10,483	203,780	* 2,290	202,354	78,391	33,457

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services							
	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services	Scientific research and development services
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Total receipts—continued										
Gross royalties	* 11,809	3,942,620	6,229,749	d	* 204,296	124,676	d	1,804,025	369,094	2,550,163
Net short-term capital gain less net long-term loss	* 4,487	d	456,741	* 17	d	2,239	0	27,639	10,631	412,374
Net long-term capital gain less net short-term loss	226,366	* 29,757	2,750,193	14,568	59,328	621,063	d	709,623	489,143	628,958
Net gain, noncapital assets	1,877,655	d	1,407,635	d	d	d	d	267,712	118,871	753,021
Tax-exempt interest	17,788	d	74,988	d	d	d	d	5,991	7,450	796
Other receipts	1,426,324	340,454	23,525,141	528,270	344,542	3,839,376	19,338	3,388,525	7,173,560	4,637,051
Total deductions [1]	41,403,164	8,022,557	839,146,252	37,655,770	33,422,965	158,415,475	6,323,236	229,093,099	165,929,840	82,665,225
Cost of goods sold [2]	9,462,177	799,103	283,721,938	584,361	7,437,489	82,271,670	3,488,469	57,735,409	78,684,479	14,145,553
Compensation of officers	675,522	242,242	31,466,436	7,224,089	2,362,583	4,979,898	531,413	5,718,962	4,352,614	3,176,350
Salaries and wages	4,360,274	1,497,392	210,602,298	16,206,423	10,508,885	29,616,710	814,915	65,194,193	34,921,884	22,391,945
Repairs and maintenance	1,296,971	d	4,214,707	225,755	324,006	869,855	24,826	1,221,471	471,325	495,376
Bad debts	d	d	1,598,416	15,936	d	270,956	5,004	d	d	151,528
Rents paid	2,258,768	369,990	19,241,949	2,403,044	1,208,835	4,373,216	221,989	3,340,555	2,522,449	1,774,371
Taxes and licenses	730,971	192,082	22,678,382	1,432,482	1,610,313	3,878,332	137,084	5,704,599	5,054,191	1,751,406
Interest paid	3,379,625	793,393	17,856,959	185,839	406,071	2,349,273	39,981	4,935,810	2,104,243	2,697,017
Charitable contributions	5,896	5,989	370,068	17,443	20,906	59,074	3,239	57,238	70,685	61,270
Amortization	396,602	267,221	9,494,915	42,319	626,421	1,093,997	42,083	2,718,233	1,297,089	1,565,667
Depreciation	12,789,915	1,187,685	12,670,689	311,875	649,762	2,576,950	108,854	3,709,324	1,464,329	1,833,492
Depletion	0	d	d	0	0	* 2,760	0	d	d	0
Advertising	103,585	233,538	9,303,136	485,563	552,164	365,177	63,131	2,713,577	727,624	1,087,665
Pension, profit-sharing, etc., plans	106,383	44,152	7,029,425	961,309	320,813	1,644,507	23,669	1,281,206	1,547,767	372,408
Employee benefit programs	692,136	126,029	23,779,699	1,098,625	1,038,944	5,336,418	82,244	6,288,300	4,966,766	2,199,702
Domestic production activities deduction	d	* 26,410	680,023	0	d	117,081	d	278,413	25,729	99,792
Net loss, noncapital assets	d	d	d	25,006	d	205,628	d	d	d	251,542
Other deductions	4,826,229	2,041,668	183,024,236	6,429,701	5,998,300	18,403,973	733,784	67,465,103	27,281,771	28,610,143
Total receipts less total deductions	347,662	1,705,489	-18,234,929	259,759	3,183,154	415,337	-10,931	-8,887,179	4,521,765	-19,286,295
Net income (less deficit)	336,171	d	-15,667,767	d	d	d	d	-8,193,773	4,748,568	-18,775,813
Income subject to tax	d	d	d	d	3,633,415	d	d	d	d	d
Total income tax before credits	d	d	11,243,379	d	1,264,331	d	d	d	2,643,257	d
Total income tax after credits	d	d	8,783,702	d	1,127,667	d	d	d	2,030,796	d

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)			Administrative and support and waste management and remediation services				
	(181)	(182)	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services	Other administrative and support services	Waste management and remediation services
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
Number of returns	9,916	16,760	38,218	2,822	35,397	68,902	6,457	6,063	51,957	4,425
Total assets	140,707,963	81,987,470	17,663,216,170	16,782,256,622	880,959,548	299,212,875	42,248,449	37,889,320	131,877,392	87,197,714
Cash	9,014,014	5,952,154	2,281,942,201	2,248,346,192	33,596,009	17,290,470	3,594,420	3,882,626	8,095,998	1,717,426
Trade notes and accounts receivable	29,877,034	9,889,066	5,808,681,022	5,754,265,219	54,415,802	45,931,051	11,437,326	4,882,275	19,444,644	10,166,807
Less: Allowance for bad debts	d	d	90,069,656	d	d	1,044,295	315,270	64,199	435,042	229,784
Inventories	1,301,381	679,399	6,167,899	1,121,545,042	4,004,036	2,816,681	111,316	383,264	1,607,749	714,352
U.S. Government obligations	0	d	1,125,549,078	318,530,305	708,763	d	0	* 71,445	d	0
Tax-exempt securities	0	0	319,239,068	1,112,185,628	33,829,902	17,338,128	2,484,140	3,332,843	8,816,522	2,704,623
Other current assets	6,962,667	4,064,117	1,146,015,530	138,318,209	13,523,642	1,355,333	220,908	106,011	773,481	254,934
Loans to shareholders	462,866	685,060	151,841,850	1,838,170,601	1,040,388	74,852	d	d	d	d
Mortgage and real estate loans	d	d	1,839,210,990	3,176,892,164	576,541,242	46,169,002	7,551,846	7,499,877	25,715,086	5,402,193
Other investments	38,562,659	15,638,325	3,753,433,405	197,420,321	52,237,491	100,355,301	4,635,568	7,111,014	29,924,129	58,684,589
Depreciable assets	11,530,602	9,762,128	249,657,812	110,739,555	10,914,872	59,084,354	3,310,763	4,184,088	18,977,719	32,611,785
Less: Accumulated depreciation	6,992,867	5,887,413	121,654,227	d	d	d	0	0	0	d
Depletable assets	0	0	2,335,885	d	d	4,876,206	0	0	0	d
Less: Accumulated depletion	0	0	958,735	d	d	d	0	0	0	d
Land	145,861	178,121	18,393,369	17,205,477	1,187,893	3,342,923	d	d	643,596	d
Intangible assets (amortizable)	39,815,927	38,773,829	408,092,079	385,076,065	23,016,014	123,030,817	16,838,204	14,815,300	55,474,228	35,903,084
Less: Accumulated amortization	5,931,791	7,673,037	57,541,413	56,480,252	1,061,161	23,798,352	3,910,334	2,001,919	13,224,772	4,661,327
Other assets	16,179,991	10,019,296	822,880,014	730,435,376	92,444,637	21,760,762	2,799,366	1,488,924	13,746,706	3,725,766
Total liabilities	140,707,963	81,987,470	17,663,216,170	16,782,256,622	880,959,548	299,212,875	42,248,449	37,889,320	131,877,392	87,197,714
Accounts payable	29,165,412	5,318,907	1,046,756,960	981,495,970	65,260,990	19,994,898	3,980,983	2,644,736	7,885,658	5,483,521
Mortgages, notes, bonds payable in less than 1 year	3,678,231	3,286,380	766,185,759	717,371,221	48,814,538	8,053,264	959,005	407,757	3,496,222	3,190,280
Other current liabilities	20,672,029	8,992,112	10,084,193,032	10,031,577,291	52,615,741	37,747,039	7,334,983	11,185,887	13,408,727	5,817,442
Loans from shareholders	1,005,032	1,063,785	31,172,480	149,474	31,023,006	6,097,765	1,355,735	635,490	3,905,938	200,802
Mortgages, notes, bonds payable in 1 year or more	28,744,108	23,657,506	1,438,353,672	1,260,969,546	177,384,126	99,285,711	8,751,137	6,511,677	49,217,979	34,804,918
Other liabilities	19,653,051	14,498,977	1,101,557,167	991,858,694	109,698,474	37,468,369	3,655,465	4,561,871	15,031,276	14,219,777
Net worth, total	37,790,100	25,168,803	3,194,997,100	2,798,834,426	396,162,674	90,565,809	16,211,141	11,941,901	38,931,592	23,481,174
Capital stock	8,990,813	5,038,744	234,807,421	171,555,717	63,251,704	10,197,101	1,590,669	1,088,634	5,964,684	1,553,113
Additional paid-in capital	36,483,393	36,306,983	2,208,710,991	1,874,882,970	333,828,021	101,490,787	17,357,749	13,610,131	37,937,508	32,585,398
Retained earnings, appropriated	* 54,559	* 110,707	14,062,552	13,821,454	241,098	267,699	d	d	187,263	d
Retained earnings, unappropriated	3,768,135	-11,695,428	891,316,760	848,493,654	42,823,107	5,393,216	d	d	6,987,479	d
Less: Cost of treasury stock	11,506,800	4,592,202	153,900,625	109,919,369	43,981,256	26,782,994	d	d	12,145,343	d
Total receipts	75,761,729	51,448,373	743,605,763	683,913,163	59,692,599	338,429,966	118,397,360	36,239,972	129,174,864	54,617,771
Business receipts	71,023,647	49,228,215	178,891,377	175,040,022	3,851,355	310,542,731	100,798,642	32,925,158	123,083,042	53,735,890
Dividends	d	45,013	10,797,260	3,405,357	7,391,902	458,973	52,771	57,308	332,525	16,369
Interest	807,027	56,624	378,645,976	370,016,231	8,629,745	649,421	63,362	151,051	346,564	88,444
Gross rents	145,315	59,665	16,651,666	16,185,245	466,421	185,590	18,847	62,700	67,391	36,653

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)			Administrative and support and waste management and remediation services				
	Advertising and related services	Other professional, scientific, and technical services	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services	Other administrative and support services	Waste management and remediation services
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
Total receipts—continued										
Gross royalties	246,556	917,031	2,125,574	32,539	2,093,035	1,081,561	273,230	* 229,074	560,904	* 18,353
Net short-term capital gain less net long-term loss	* 2,032	d	453,002	21,663	431,339	14,979	d	10,449	4,394	d
Net long-term capital gain less net short-term loss	72,515	d	18,947,904	6,235,549	12,712,354	1,688,680	104,173	84,340	1,435,261	64,906
Net gain, noncapital assets	d	d	12,580,306	11,235,595	1,344,711	231,165	d	d	92,500	d
Tax-exempt interest	d	d	11,818,972	11,626,293	192,679	20,248	d	d	5,828	d
Other receipts	2,593,214	1,001,266	112,693,726	90,114,669	22,579,058	23,556,621	17,076,810	2,649,628	3,246,457	583,726
Total deductions [1]	74,090,209	51,550,433	592,395,396	539,661,149	52,734,247	330,605,523	115,946,670	35,928,345	126,472,113	52,258,395
Cost of goods sold [2]	25,598,664	13,775,843	d	d	d	125,042,963	56,075,701	12,746,560	37,724,567	18,496,135
Compensation of officers	1,504,192	1,616,336	8,037,706	7,684,805	352,901	5,766,831	776,897	671,834	3,822,651	495,449
Salaries and wages	18,238,562	12,708,980	146,878,969	144,167,139	2,711,831	86,630,948	37,694,785	6,442,013	32,513,202	9,980,948
Repairs and maintenance	265,645	316,449	8,792,840	8,757,553	35,287	3,095,231	180,710	266,199	1,042,441	1,605,881
Bad debts	d	d	28,925,921	28,782,982	142,939	738,141	154,967	d	333,214	d
Rents paid	2,095,548	1,295,941	12,934,810	12,720,862	213,948	5,799,536	828,375	524,642	3,075,615	1,370,904
Taxes and licenses	1,814,529	1,295,445	18,703,432	17,034,722	1,668,710	14,313,161	7,447,370	681,321	4,561,710	1,622,761
Interest paid	3,233,627	1,905,100	79,966,121	67,124,694	12,841,428	6,615,917	601,643	378,844	3,681,042	1,954,389
Charitable contributions	30,938	49,274	1,383,247	1,327,919	55,328	101,941	12,020	16,481	47,417	26,022
Amortization	1,156,031	953,076	11,020,770	d	d	3,524,218	431,084	233,617	1,981,379	878,138
Depreciation	987,656	1,028,447	29,092,697	28,536,563	556,134	7,337,989	303,788	440,350	3,093,868	3,499,983
Depletion	d	d	d	d	d	514,659	d	0	d	d
Advertising	2,767,874	540,362	12,104,516	11,878,630	225,885	5,165,485	265,758	3,037,421	1,721,611	140,695
Pension, profit-sharing, etc., plans	401,576	476,170	8,425,591	8,322,187	103,404	1,313,564	120,381	219,100	597,668	376,415
Employee benefit programs	1,285,024	1,483,678	14,312,834	14,132,557	180,277	8,815,519	3,314,458	802,518	3,501,687	1,196,856
Domestic production activities deduction	* 4,600	* 14,346	254,090	d	d	81,098	d	* 8,532	30,065	d
Net loss, noncapital assets	d	d	2,034,714	1,108,494	926,220	839,769	67,560	d	d	d
Other deductions	14,437,565	13,663,896	206,091,829	176,011,854	30,079,976	54,908,553	7,666,354	9,334,017	28,028,476	9,879,706
Total receipts less total deductions	1,671,520	-102,059	151,210,367	144,252,014	6,958,353	7,824,443	2,450,690	311,627	2,702,751	2,359,376
Net income (less deficit)	d	d	156,752,084	136,729,731	20,022,353	8,668,491	d	d	3,035,172	d
Income subject to tax	3,344,768	2,066,545	d	d	d	11,122,968	d	832,241	5,146,143	d
Total income tax before credits	1,165,837	687,619	58,722,333	d	d	d	d	295,447	1,712,628	d
Total income tax after credits	693,992	583,905	31,677,861	d	d	d	d	249,048	1,436,443	d

Footnotes at end of table.

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Educational services	Health care and social assistance							
	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)	
Number of returns	14,466	94,475	42,487	12,229	13,746	1,912	19,648	4,453	
Total assets	38,878,474	361,243,696	48,982,658	5,927,972	14,075,819	59,261,214	77,693,535	155,302,498	
Cash	6,692,809	18,710,360	5,390,285	540,781	1,486,800	2,131,280	4,415,190	4,746,025	
Trade notes and accounts receivable	3,873,976	61,749,227	12,993,062	748,844	2,899,239	5,559,598	15,176,734	24,371,749	
Less: Allowance for bad debts	595,879	20,657,757	5,435,854	d	d	1,204,073	4,429,090	8,432,902	
Inventories	308,926	2,323,041	d	d	d	d	d	d	
U.S. Government obligations	0	d	* 44,061	0	0	d	0	0	
Tax-exempt securities	d	d	d	0	0	* 40,463	0	0	
Other current assets	2,140,701	18,953,979	3,504,135	147,754	1,147,145	2,726,980	4,781,246	6,646,720	
Loans to shareholders	119,773	4,170,020	630,663	94,838	111,956	* 2,897,373	307,313	127,877	
Mortgage and real estate loans	d	* 553,272	d	0	0	0	d	d	
Other investments	6,832,660	63,483,998	5,810,162	542,162	1,549,925	8,648,302	7,892,159	39,041,288	
Depreciable assets	12,269,401	134,415,036	16,916,173	4,009,772	2,541,279	10,941,055	20,970,230	79,036,527	
Less: Accumulated depreciation	7,531,106	67,709,640	12,028,358	2,919,745	1,690,502	5,251,356	11,762,403	34,057,275	
Depletable assets	d	d	0	0	0	d	d	0	
Less: Accumulated depletion	0	d	0	0	0	d	0	0	
Land	720,022	5,135,477	243,002	* 9,607	57,238	255,645	275,853	4,294,132	
Intangible assets (amortizable)	12,930,974	130,087,463	14,605,469	3,453,677	6,343,667	31,281,231	41,364,457	33,038,961	
Less: Accumulated amortization	2,583,017	13,488,504	1,428,970	682,268	521,099	2,492,411	5,191,048	3,172,709	
Other assets	3,519,398	22,328,275	6,419,393	44,236	1,123,333	2,860,707	2,854,201	9,026,405	
Total liabilities	38,878,474	361,243,696	48,982,658	5,927,972	14,075,819	59,261,214	77,693,535	155,302,498	
Accounts payable	1,804,095	14,433,065	2,682,670	261,676	672,325	1,209,088	3,557,290	6,050,016	
Mortgages, notes, bonds payable in less than 1 year	1,848,086	11,720,376	4,086,845	577,638	1,337,817	556,340	2,465,605	2,696,132	
Other current liabilities	5,598,811	39,697,056	10,281,419	735,719	2,335,717	5,365,436	7,955,282	13,023,483	
Loans from shareholders	531,057	3,642,479	969,832	333,529	115,363	* 93,863	1,737,641	392,252	
Mortgages, notes, bonds payable in 1 year or more	10,798,189	166,812,349	12,288,035	2,716,772	4,768,092	25,846,778	25,708,164	95,484,509	
Other liabilities	4,527,148	60,032,822	16,860,910	563,252	1,918,552	6,516,322	13,096,530	21,077,256	
Net worth, total	13,771,088	64,905,548	1,812,947	739,386	2,927,954	19,673,388	23,173,023	16,578,850	
Capital stock	3,523,826	10,236,086	2,833,179	790,605	d	2,252,912	d	555,862	
Additional paid-in capital	16,641,467	134,940,317	15,012,263	1,045,422	5,964,165	13,153,253	30,977,262	68,787,953	
Retained earnings, appropriated	0	83,156	* 43,719	0	d	0	d	* 21,680	
Retained earnings, unappropriated	4,213,845	-68,342,259	-15,509,207	-1,049,400	-3,431,114	4,867,883	-4,825,904	-48,394,517	
Less: Cost of treasury stock	10,608,049	12,011,752	567,008	* 47,241	d	600,660	d	4,392,128	
Total receipts	34,666,707	441,939,232	d	d	d	d	d	d	
Business receipts	33,604,206	416,721,388	147,492,817	19,524,291	25,348,289	34,659,216	72,661,369	117,035,406	
Dividends	19,946	90,760	d	d	* 891	d	23,093	21,666	
Interest	122,650	1,197,582	71,122	9,559	37,364	185,216	58,061	836,260	
Gross rents	70,328	911,804	128,953	* 5,249	25,629	23,106	33,185	695,682	

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Educational services	Health care and social assistance							
		(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)
Total receipts—continued									
Gross royalties	161,467	123,530	d	0	0	0	0	105,740	d
Net short-term capital gain less net long-term loss	* 1,314	4,346	* 251	0	d	d	d	d	d
Net long-term capital gain less net short-term loss	31,025	1,297,297	272,080	* 6,516	19,132	19,132	* 53,629	369,111	576,830
Net gain, noncapital assets	23,331	470,501	d	d	d	d	d	d	d
Tax-exempt interest	2,314	25,036	d	d	d	d	d	d	d
Other receipts	630,126	21,096,990	3,392,474	239,600	659,222	659,222	3,708,951	2,625,798	10,470,944
Total deductions [1]	35,290,297	437,371,940	152,744,536	19,836,417	26,185,820	26,185,820	37,527,820	75,395,860	125,681,486
Cost of goods sold [2]	d	34,489,071	8,373,150	1,132,686	4,091,964	4,091,964	7,612,911	11,689,699	1,588,660
Compensation of officers	956,652	28,791,755	21,672,272	2,737,896	1,182,483	1,182,483	591,348	1,761,587	846,168
Salaries and wages	11,496,587	151,923,925	56,477,440	6,049,931	7,590,874	7,590,874	7,757,049	24,089,042	49,959,589
Repairs and maintenance	432,234	4,427,107	821,121	135,576	118,929	118,929	219,681	842,382	2,289,418
Bad debts	d	12,068,170	800,861	129,415	3,031,713	3,031,713	628,513	3,337,838	4,139,831
Rents paid	2,118,177	15,649,673	4,689,640	1,076,491	801,889	801,889	1,118,286	2,686,103	5,277,264
Taxes and licenses	1,082,087	15,364,853	4,386,988	703,558	663,972	663,972	1,035,715	2,843,369	5,731,251
Interest paid	977,918	10,461,226	805,514	268,931	275,498	275,498	1,410,224	1,870,922	5,830,137
Charitable contributions	25,809	203,352	20,880	2,315	10,540	10,540	115,866	23,806	29,954
Amortization	d	3,760,530	437,884	157,263	161,629	161,629	802,484	999,893	1,201,375
Depreciation	754,665	8,390,053	1,041,147	315,281	212,880	212,880	901,876	1,997,247	3,921,622
Depletion	d	d	0	0	0	0	0	0	0
Advertising	2,466,965	1,999,313	390,099	432,776	133,213	133,213	141,811	416,131	485,283
Pension, profit-sharing, etc., plans	179,475	d	5,623,953	d	121,867	121,867	d	247,232	d
Employee benefit programs	959,536	17,658,171	5,354,389	315,454	671,011	671,011	2,725,548	2,495,627	6,096,142
Domestic production activities deduction	* 14,238	23,756	0	d	d	d	d	* 6,247	d
Net loss, noncapital assets	187,601	d	65,319	d	d	9,284	d	139,291	d
Other deductions	8,046,118	124,318,744	41,783,879	6,116,758	7,106,977	7,106,977	12,267,703	19,949,443	37,093,984
Total receipts less total deductions	-623,590	4,567,292	d	d	d	d	d	d	d
Net income (less deficit)	-608,242	4,569,889	-1,149,260	d	-87,079	d	d	586,783	4,087,072
Income subject to tax	1,257,718	d	d	80,465	508,189	508,189	1,695,618	d	4,936,965
Total income tax before credits	401,251	3,849,074	d	26,916	173,063	173,063	591,106	d	1,722,590
Total income tax after credits	384,061	3,766,084	d	26,682	172,408	172,408	573,671	d	1,701,697

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services				Other services				
	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)		
Number of returns	32,740	16,746	15,994	75,898	7,458	68,440	124,938	25,577	14,454	40,864	44,043		
Total assets	93,830,417	36,009,841	57,820,577	399,100,023	187,534,351	211,565,672	95,627,906	11,785,507	15,433,554	41,950,725	26,458,120		
Cash	9,486,324	5,807,015	3,659,309	26,835,799	10,732,891	16,102,908	14,325,820	1,112,078	1,630,256	3,050,842	8,532,644		
Trade notes and accounts receivable	6,205,580	2,205,535	4,000,045	21,622,282	11,641,492	9,980,790	7,462,742	691,337	2,623,174	2,603,780	1,544,451		
Less: Allowance for bad debts	155,313	67,659	87,654	1,075,778	904,417	171,362	547,713	d	d	65,606	d		
Inventories	885,106	220,205	664,901	6,549,033	2,467,814	4,081,218	4,502,793	1,236,762	1,602,573	d	d		
U.S. Government obligations	d	d	d	d	d	d	102,522	0	0	d	d		
Tax-exempt securities	d	d	d	d	0	0	d	0	0	d	d		
Other current assets	6,931,142	5,319,412	1,611,730	10,048,605	3,365,335	6,683,270	10,016,317	243,312	589,991	1,423,639	7,759,375		
Loans to shareholders	344,315	252,023	92,292	1,339,081	609,148	729,933	646,919	209,330	170,379	d	d		
Mortgage and real estate loans	* 30,079	0	* 30,079	417,136	d	d	d	d	0	d	d		
Other investments	7,140,899	3,377,187	3,763,713	94,536,711	35,980,908	58,555,803	8,270,209	747,443	2,883,289	3,203,753	1,435,725		
Depreciable assets	59,869,737	15,059,384	44,810,353	187,777,241	95,339,648	92,437,593	35,013,721	6,861,642	4,493,251	17,486,116	6,172,712		
Less: Accumulated depreciation	27,300,002	7,168,674	20,131,328	86,980,311	38,590,523	48,389,789	21,065,174	4,310,260	2,986,037	10,287,378	3,501,498		
Depletable assets	* 31,407	d	d	d	d	d	d	d	0	0	0		
Less: Accumulated depletion	d	d	d	* 16,140	d	d	d	0	0	0	0		
Land	6,247,644	1,237,152	5,010,492	31,185,454	24,733,909	6,451,545	4,473,331	384,542	d	3,161,467	d		
Intangible assets (amortizable)	23,329,490	10,090,094	13,239,396	79,310,548	31,673,941	47,636,607	23,834,419	4,483,144	4,221,233	d	d		
Less: Accumulated amortization	3,226,927	2,128,623	1,098,305	12,319,301	4,842,896	7,476,405	3,660,488	512,532	875,868	d	d		
Other assets	3,926,533	1,763,283	2,163,249	39,763,598	15,061,916	24,701,683	12,195,550	650,973	971,724	d	d		
Total liabilities	93,830,417	36,009,841	57,820,577	399,100,023	187,534,351	211,565,672	95,627,906	11,785,507	15,433,554	41,950,725	26,458,120		
Accounts payable	5,749,290	2,592,775	3,156,515	24,641,616	6,845,633	17,795,983	5,590,326	1,047,726	1,355,166	2,284,970	902,464		
Mortgages, notes, bonds payable in less than 1 year	6,908,274	4,047,336	2,860,938	26,591,433	21,436,981	5,154,451	3,497,262	d	891,218	1,462,091	d		
Other current liabilities	10,111,435	4,707,976	5,403,459	35,466,220	16,304,873	19,161,347	14,467,723	927,513	1,606,397	3,182,120	8,751,693		
Loans from shareholders	2,375,804	1,668,390	707,415	6,007,399	2,250,445	3,756,954	2,556,177	d	533,641	1,256,576	d		
Mortgages, notes, bonds payable in 1 year or more	38,320,943	8,616,092	29,704,851	152,831,362	76,941,005	75,890,357	23,688,764	d	5,905,542	12,519,680	d		
Other liabilities	10,526,823	4,894,910	5,631,913	77,704,535	38,644,209	39,060,325	18,497,643	d	1,414,943	12,381,469	d		
Net worth, total	19,837,849	9,482,363	10,355,486	75,857,460	25,111,205	50,746,255	27,330,010	3,416,903	3,726,647	8,863,819	11,322,642		
Capital stock	5,226,916	1,819,798	3,407,118	12,146,652	4,429,898	7,716,754	5,324,174	937,811	595,286	3,243,755	547,322		
Additional paid-in capital	28,598,511	10,559,850	18,036,600	109,792,828	64,615,944	45,176,883	15,254,816	2,349,079	4,071,485	6,183,786	2,650,467		
Retained earnings, appropriated	268,773	* 69,078	* 199,695	349,754	* 111,516	238,238	4,988,457	* 100,436	* 47,492	* 68,036	4,782,494		
Retained earnings, unappropriated	-13,301,468	-2,649,107	-10,652,360	38,260,280	-27,342,641	65,602,921	9,734,590	322,143	-617,738	6,650,669	3,379,517		
Less: Cost of treasury stock	952,883	317,255	635,628	84,692,054	16,703,513	67,988,541	7,982,028	292,566	369,878	7,282,427	* 37,157		
Total receipts	65,005,345	d	d	d	d	d	90,602,462	d	19,125,371	d	d		
Business receipts	57,674,885	23,570,512	34,104,374	277,412,547	77,333,068	200,079,479	84,770,490	21,942,096	18,528,919	33,304,370	10,995,104		
Dividends	167,898	21,799	146,099	3,998,874	2,884,219	1,114,655	65,297	d	d	33,503	d		
Interest	322,591	231,300	91,291	1,443,734	1,132,279	311,455	188,781	10,029	43,241	81,727	53,784		
Gross rents	256,985	120,678	136,308	926,201	620,404	305,797	127,943	26,721	26,372	41,651	33,199		

Footnotes at end of table.

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

Table 5.3. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services				
	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)
Total receipts—continued											
Gross royalties	398,875	136,151	262,724	8,284,137	2,784,877	5,499,261	354,604	* 4,438	* 169,863	173,618	* 6,685
Net short-term capital gain less net long-term loss	10,022	d	d	15,751	* 2,814	12,936	704	0	* 74	* 501	* 129
Net long-term capital gain less net short-term loss	353,304	33,968	319,336	1,229,203	602,060	627,143	791,095	48,107	44,268	624,958	73,762
Net gain, noncapital assets	721,664	d	d	d	d	d	128,163	d	18,640	d	3,346
Tax-exempt interest	11,410	d	d	d	d	d	9,426	0	d	d	d
Other receipts	5,087,711	2,717,573	2,370,139	23,349,360	15,397,520	7,951,840	4,165,960	d	289,131	774,969	d
Total deductions [1]	63,527,760	26,814,293	36,713,466	295,838,670	93,099,594	202,739,076	88,448,687	22,115,879	18,721,379	33,553,328	14,058,101
Cost of goods sold [2]	11,741,340	6,512,990	5,228,349	97,962,531	12,716,705	85,245,826	31,210,543	10,754,010	11,136,890	7,975,585	1,344,058
Compensation of officers	3,626,403	2,814,803	811,600	4,235,185	699,567	3,535,618	3,441,469	1,170,865	694,018	1,435,325	141,260
Salaries and wages	13,277,651	4,362,220	8,915,431	62,256,400	23,132,917	39,123,484	14,473,207	3,506,256	2,070,007	7,459,502	1,437,441
Repairs and maintenance	1,240,915	194,885	1,046,030	4,924,031	1,594,070	3,329,961	2,571,985	220,771	96,144	610,518	1,644,553
Bad debts	143,715	d	d	363,850	216,154	147,696	234,408	d	d	70,468	d
Rents paid	4,170,349	1,001,548	3,168,801	21,747,001	8,302,395	13,444,606	5,087,815	1,142,405	457,649	3,303,062	184,700
Taxes and licenses	5,163,846	1,162,721	4,001,125	12,276,897	4,548,591	7,728,306	2,831,107	739,461	461,482	1,358,753	271,410
Interest paid	2,189,738	642,214	1,547,523	11,444,230	7,266,494	4,177,736	1,595,842	278,401	335,636	873,209	108,596
Charitable contributions	61,712	42,037	19,675	373,770	45,226	328,544	38,678	5,249	6,206	22,114	5,109
Amortization	1,035,700	528,956	506,744	1,964,408	763,650	1,200,758	1,067,911	d	132,317	750,495	d
Depreciation	3,459,437	848,142	2,611,294	10,976,407	3,966,612	7,009,795	2,211,858	529,272	369,579	1,094,035	218,971
Depletion	d	d	d	d	d	d	d	d	0	d	d
Advertising	1,839,002	614,268	1,224,734	6,397,262	2,403,208	3,994,054	1,270,875	252,022	120,541	607,133	291,178
Pension, profit-sharing, etc., plans	434,932	352,090	82,842	d	d	d	326,664	36,381	54,263	212,110	23,910
Employee benefit programs	1,044,943	402,960	641,984	6,216,694	2,555,843	3,660,850	1,456,848	d	427,086	580,494	d
Domestic production activities deduction	* 46,616	d	d	253,671	* 23,361	230,310	19,624	d	* 5,776	d	0
Net loss, noncapital assets	d	d	d	1,246,165	d	d	d	d	d	50,381	d
Other deductions	13,830,333	7,152,752	6,677,582	51,951,627	23,781,919	28,169,708	20,516,354	3,002,269	2,291,078	7,134,557	8,088,450
Total receipts less total deductions	1,477,586	d	d	d	d	d	2,153,775	d	403,992	d	d
Net income (less deficit)	1,532,656	46,940	1,485,717	26,905,046	12,081,173	14,823,873	2,169,422	150,466	420,481	1,509,478	88,997
Income subject to tax	2,280,247	d	d	26,975,158	d	d	d	d	d	2,363,891	d
Total income tax before credits	d	d	d	d	d	d	d	109,067	d	785,296	d
Total income tax after credits	d	d	d	d	d	d	d	101,959	d	767,501	d

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] May include deductions specific to Form 1120-PC, which are not shown separately.

[2] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015

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

Item	Agriculture, forestry, fishing, and hunting					Mining				
	All industries	Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting, and trapping	Total	Oil and gas extraction	Coal mining	Metal ore mining	Nonmetallic mineral mining and quarrying
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	806,389	27,378	23,923	842	2,613	4,802	1,549	d	d	1,036
Total assets	60,021,837,791	50,269,928	42,732,396	2,392,104	5,145,428	308,882,886	153,990,390	d	d	28,173,328
Cash	3,901,696,926	6,208,633	5,290,350	310,712	607,572	21,942,828	16,109,102	d	d	1,042,225
Trade notes and accounts receivable	11,003,712,559	3,915,115	2,677,121	194,391	1,043,603	47,488,010	21,930,999	d	d	2,101,083
Less: Allowance for bad debts	157,493,801	65,327	d	d	d	487,359	d	d	d	d
Inventories	1,233,594,055	5,048,828	4,117,786	105,986	825,056	9,326,859	2,379,737	d	d	d
U.S. Government obligations	1,622,893,237	d	d	0	0	d	d	0	0	d
Tax-exempt securities	1,033,065,010	d	d	0	0	d	d	0	0	d
Other current assets	3,818,237,109	3,224,971	2,637,577	163,416	423,978	7,659,170	4,874,830	d	d	327,342
Loans to shareholders	262,231,803	1,842,647	d	* 19,577	d	129,933	60,644	d	0	d
Mortgage and real estate loans	7,576,051,584	d	d	d	d	d	d	d	0	0
Other investments	15,570,908,691	5,320,190	4,551,895	317,830	450,465	69,602,581	20,805,859	d	d	2,195,532
Depreciable assets	7,231,069,720	44,182,811	38,662,363	1,936,938	3,583,510	119,488,336	47,501,591	d	d	18,198,957
Less: Accumulated depreciation	3,558,054,482	32,790,434	28,699,289	1,624,473	2,466,672	60,222,154	24,491,240	d	d	11,551,591
Depletable assets	331,221,733	968,898	d	d	d	173,542,832	165,648,519	d	d	d
Less: Accumulated depletion	213,297,091	315,334	d	d	d	132,667,161	129,944,757	d	d	d
Land	283,855,247	9,230,613	8,898,433	169,805	162,375	3,357,471	1,275,108	d	d	1,667,217
Intangible assets (amortizable)	5,029,332,669	1,386,964	1,138,156	* 47,042	201,766	44,130,400	29,301,622	d	d	8,486,910
Less: Accumulated amortization	845,267,697	288,865	221,184	* 39,888	27,793	12,836,207	8,871,432	d	d	479,671
Other assets	5,898,060,521	2,187,995	1,767,342	234,690	185,962	18,154,827	7,363,866	d	d	d
Total liabilities	60,021,837,791	50,269,928	42,732,396	2,392,104	5,145,428	308,882,886	153,990,390	d	d	28,173,328
Accounts payable	4,024,371,255	2,976,810	2,126,541	45,029	805,240	27,614,556	13,728,915	d	d	863,630
Mortgages, notes, bonds payable in less than 1 year	2,517,241,943	3,981,939	3,400,246	127,885	453,808	3,471,466	1,890,140	d	d	240,933
Other current liabilities	15,708,956,489	2,618,450	1,895,558	92,512	630,380	13,444,659	6,750,517	d	d	1,369,883
Loans from shareholders	279,902,497	1,356,185	1,144,724	d	d	1,637,977	356,852	0	d	* 1,061,487
Mortgages, notes, bonds payable in 1 year or more	11,587,712,422	8,758,291	7,690,007	473,187	595,097	73,287,279	44,600,646	d	d	5,761,155
Other liabilities	12,338,221,208	2,573,733	2,250,326	d	d	30,423,165	14,023,972	d	d	4,727,741
Net worth, total	13,565,431,976	28,004,521	24,224,995	1,391,758	2,387,767	159,003,784	72,639,348	d	d	14,148,498
Capital stock	1,464,423,905	2,784,561	2,432,906	97,547	254,108	14,263,452	3,698,913	d	d	d
Additional paid-in capital	9,130,402,276	6,271,152	5,463,034	d	d	81,821,070	d	d	d	7,975,435
Retained earnings, appropriated	200,695,331	210,103	d	d	d	217,803	d	0	d	* 87,506
Retained earnings, unappropriated	5,586,468,888	20,664,004	d	d	d	75,850,327	26,847,806	* 231,282	d	6,820,508
Less: Cost of treasury stock	2,816,558,424	1,925,300	d	d	d	13,148,868	d	d	d	d
Total receipts	d	62,084,775	d	d	11,777,530	122,765,470	d	* 708,088	d	16,402,958
Business receipts	16,754,021,007	52,923,565	38,918,562	2,618,680	11,386,323	93,298,782	41,245,645	* 659,220	d	15,769,414
Dividends	145,052,958	65,075	56,779	* 989	7,308	16,224,193	16,161,951	d	19,456	d
Interest	832,542,773	139,136	115,227	10,370	13,539	793,046	387,475	* 13,301	294,404	9,555
Gross rents	83,246,058	806,762	769,377	16,788	20,598	335,431	77,896	* 2,364	* 24,015	38,168

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015

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

Item	All industries		Agriculture, forestry, fishing, and hunting					Mining				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Total receipts—continued												
Gross royalties	176,129,259	159,858	d	* 3,281	d	557,645	275,209	* 9,594	d	d		
Net short-term capital gain less net long-term loss	4,557,110	d	d	d	0	10,350	d	0	0	0		
Net long-term capital gain less net short-term loss	143,678,256	641,402	479,191	d	d	2,642,224	2,159,517	d	d	d		
Net gain, noncapital assets	d	d	d	d	d	1,773,492	1,238,733	d	d	d		
Tax-exempt interest	d	d	d	d	d	4,042	d	0	0	0		
Other receipts	860,034,346	6,984,742	6,584,257	d	d	7,126,266	4,428,011	* 20,416	d	d		
Total deductions [1]	17,681,363,106	57,304,414	43,142,729	2,782,121	11,379,564	106,181,605	d	d	d	15,234,650		
Cost of goods sold [2]	10,511,024,401	30,308,862	21,540,521	1,528,820	7,241,520	46,512,566	17,485,261	d	d	d		
Compensation of officers	158,893,981	1,256,161	942,852	77,394	235,915	1,066,581	566,657	d	d	d		
Salaries and wages	1,917,397,178	4,452,882	2,508,282	296,813	1,647,787	7,849,613	4,375,467	d	d	d		
Repairs and maintenance	123,823,286	1,100,520	915,159	85,847	99,514	611,324	215,724	d	d	d		
Bad debts	90,494,864	31,095	d	d	d	126,464	d	d	d	d		
Rents paid	247,861,179	3,143,398	2,941,737	43,563	158,099	2,713,319	664,797	d	d	d		
Taxes and licenses	336,904,145	1,324,726	962,685	84,488	277,554	2,794,897	1,921,507	d	d	d		
Interest paid	492,084,493	577,166	496,927	28,543	51,696	4,774,196	2,733,860	d	d	d		
Charitable contributions	18,422,056	80,232	72,063	d	d	87,716	d	d	* 8,024	d		
Amortization	143,850,238	289,475	263,355	10,906	15,214	4,736,464	4,056,290	d	d	d		
Depreciation	528,505,154	3,076,586	2,664,004	163,274	249,308	10,444,194	5,951,477	d	d	d		
Depletion	9,516,968	d	d	d	0	4,166,506	d	* 14,668	d	d		
Advertising	214,184,071	183,979	d	d	d	92,727	16,364	d	d	d		
Pension, profit-sharing, etc., plans	112,778,593	126,823	92,020	7,650	27,152	809,000	552,289	d	d	d		
Employee benefit programs	254,929,251	506,515	335,224	48,574	122,717	1,785,210	986,083	d	d	d		
Domestic production activities deduction	36,309,817	320,784	d	* 1,443	d	170,821	36,146	d	d	d		
Net loss, noncapital assets	21,167,684	d	d	d	d	274,430	152,577	d	d	d		
Other deductions	2,463,215,748	10,464,091	8,884,514	370,136	1,209,440	17,165,575	10,258,965	d	d	d		
Total receipts less total deductions	d	4,780,361	d	d	397,966	16,583,866	d	d	d	d		
Net income	1,558,217,332	d	d	d	d	29,546,288	25,578,057	d	d	d		
Income subject to tax	d	4,137,897	3,746,983	94,197	296,718	d	d	* 27,100	767,844	d		
Total income tax before credits	480,323,606	d	d	d	d	d	d	* 11,088	d	d		
Total income tax after credits	328,783,143	d	d	d	d	d	d	* 11,088	d	d		

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Mining— continued	Utilities					Construction				
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns Total assets Cash Trade notes and accounts receivable Less: Allowance for bad debts Inventories U.S. Government obligations Tax-exempt securities Other current assets Loans to shareholders Mortgage and real estate loans Other investments Depreciable assets Less: Accumulated depreciation Depletable assets Less: Accumulated depletion Land Intangible assets (amortizable) Less: Accumulated amortization Other assets Total liabilities Accounts payable Mortgages, notes, bonds payable in less than 1 year Other current liabilities Loans from shareholders Mortgages, notes, bonds payable in 1 year or more Other liabilities Net worth, total Capital stock Additional paid-in capital Retained earnings, appropriated Retained earnings, unappropriated Less: Cost of treasury stock Total receipts Business receipts Dividends Interest Gross rents	1,852	1,822	d	d	1,046	16	84,359	23,015	3,910	1,515	
	42,470,823	1,036,352,990	d	d	21,718,835	260,805,942	293,719,281	149,408,959	66,577,809	16,028,799	
	3,076,105	18,391,130	d	d	337,744	8,052,834	36,737,301	18,654,382	6,568,127	1,228,965	
	6,275,086	35,372,782	d	d	757,203	12,465,093	57,086,678	22,648,905	10,957,108	572,173	
	238,452	1,317,777	d	d	d	d	402,158	129,504	d	d	
	1,243,491	17,097,003	d	d	196,682	4,053,125	58,848,040	51,445,884	1,447,655	3,165,922	
	0	d	d	d	d	0	0	d	d	0	
	0	d	d	0	0	0	0	102,305	d	d	0
	1,043,711	34,545,122	d	d	d	7,861,216	32,437,206	21,212,692	4,494,511	986,048	
	63,228	* 33,180	d	0	d	0	0	3,190,613	731,644	1,453,969	* 18,679
	d	d	d	0	d	d	3,690,359	d	d	d	d
	13,544,508	87,299,917	d	d	d	23,249,501	31,895,722	12,041,656	14,219,904	3,422,913	3,482,200
	22,132,590	919,788,991	d	d	20,732,886	223,923,181	85,611,355	13,041,905	34,649,631	776,893	d
	9,724,341	279,245,767	d	d	6,224,184	59,655,188	52,312,099	8,106,651	18,111,602	d	d
	* 16,649	d	d	d	d	d	735,748	d	d	d	d
	Less: Accumulated depletion	* 12,715	d	d	d	d	d	d	d	d	d
	Land	d	d	d	d	d	6,581,664	3,365,358	d	d	1,315,112
	Intangible assets (amortizable)	816,415	23,559,081	d	d	d	6,847,684	18,549,758	3,431,955	8,181,164	176,451
	Less: Accumulated amortization	297,828	4,301,618	d	2,583,750	d	* 1,146,704	5,038,126	1,185,320	2,331,622	23,317
	Other assets	4,298,981	168,429,716	d	d	d	35,198,900	16,192,668	9,069,289	3,322,873	2,053,687
	Total liabilities	42,470,823	1,036,352,990	d	d	21,718,835	260,805,942	293,719,281	149,408,959	66,577,809	16,028,799
	Accounts payable	1,551,542	d	d	d	709,777	10,215,606	49,541,135	31,901,166	7,121,463	953,785
	Mortgages, notes, bonds payable in less than 1 year	444,066	d	d	d	d	d	12,434,431	6,022,967	1,737,923	1,605,545
	Other current liabilities	2,046,120	49,072,159	d	d	1,868,237	12,584,191	34,706,844	16,454,410	6,766,243	1,252,642
	Loans from shareholders	d	d	d	d	d	d	5,684,869	1,903,777	348,842	555,293
	Mortgages, notes, bonds payable in 1 year or more	9,580,851	325,768,225	d	d	5,843,230	81,267,282	68,795,739	38,709,955	17,252,704	5,664,686
	Other liabilities	d	294,048,849	d	d	d	d	13,127,990	2,888,077	6,887,745	665,476
Net worth, total	22,413,116	298,063,662	d	d	d	77,698,356	109,428,273	51,528,607	26,462,889	5,331,372	
Capital stock	1,752,019	73,195,236	d	d	d	d	4,651,214	1,992,677	675,106	333,447	
Additional paid-in capital	d	134,062,011	d	d	d	9,599,550	50,491,206	25,438,744	12,027,175	6,033,213	
Retained earnings, appropriated	0	* 107,517	d	d	d	d	275,297	d	d	d	
Retained earnings, unappropriated	d	96,952,950	d	d	d	40,107,798	66,919,955	d	d	d	
Less: Cost of treasury stock	d	6,254,052	d	d	d	d	12,909,400	d	d	d	
Total receipts	24,127,273	316,896,905	d	d	d	90,604,462	404,440,283	d	d	d	
Business receipts	d	302,262,429	d	d	d	87,988,364	391,644,981	173,352,166	63,049,537	3,649,473	
Dividends	11,263	103,960	d	d	d	60,640	1,180,261	31,446	1,124,832	* 3,313	
Interest	88,311	1,755,381	d	36,464	14,067	231,741	617,792	362,811	117,982	50,398	
Gross rents	192,987	1,059,514	d	13,478	8,656	351,787	993,340	402,367	158,154	334,192	

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Mining— continued	Utilities					Construction			
		Total	Electric power generation, transmission, and distribution	Natural gas distribution	Water, sewage, and other systems	Combination gas and electric	Total	Construction of buildings	Heavy and civil engineering construction	Land subdivision
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total receipts—continued										
Gross royalties	99,585	109,625	92,304		* 16,872		d		d	d
Net short-term capital gain less net long-term loss	d	942,113	94,043	d	d		d		d	d
Net long-term capital gain less net short-term loss	270,403	1,740,212	964,529		d	396,236	1,918,030	398,677	767,105	116,331
Net gain, noncapital assets	218,686	d	d	d	d	d	d	d	d	d
Tax-exempt interest	d	d	d	d	d	d		d	d	d
Other receipts	2,102,310	5,794,711	d	d	d	971,613	6,972,384		2,164,747	333,265
Total deductions [1]	22,519,694	303,423,623	d	d	4,630,024	86,590,670	385,637,559	170,364,980	62,885,104	4,075,285
Cost of goods sold [2]	d	162,777,142	104,018,665		d	45,538,074	297,791,378	145,309,277	46,922,484	2,462,023
Compensation of officers	329,916	1,197,887	d	d	102,296	307,598	9,879,864	2,379,691	1,009,865	105,782
Salaries and wages	2,458,949	14,828,973	7,192,936	d	d	6,566,641	21,495,849	7,472,834	3,019,313	328,035
Repairs and maintenance	280,713	10,262,633	6,866,552	d	d	2,773,613	1,410,571	395,991	182,557	46,777
Bad debts	15,495	d	d	d	d	455,135	371,830	75,734	65,363	12,965
Rents paid	1,606,706	1,964,225	1,370,094	d	d	398,995	6,453,556	1,247,183	1,474,541	60,776
Taxes and licenses	381,559	11,330,448	7,190,010	d	d	3,337,991	6,758,658	1,562,113	1,209,131	104,547
Interest paid	575,066	14,939,116	d	d	293,465	3,275,479	2,435,878	981,589	742,616	179,822
Charitable contributions	11,235	315,127	d	d	d	* 99,608	209,614	d	d	d
Amortization	76,037	2,664,990	1,783,867	d	d	663,725	863,435	d	360,785	d
Depreciation	1,761,074	44,741,159	30,080,518	d	d	12,237,821	6,773,647	1,112,541	2,365,014	142,629
Depletion	d	162,555	54,843	d	* 1,293		d	d	d	d
Advertising	35,377	410,449	221,405	d	d	159,137	1,296,908	601,638	74,993	33,807
Pension, profit-sharing, etc., plans	76,484	d	d	d	d		1,222,655	406,775	153,029	d
Employee benefit programs	402,263	4,268,822	d	d	d	1,506,463	5,251,928	1,216,023	581,629	62,561
Domestic production activities deduction	65,643	208,525	d	d	9,800	d	888,884	476,198	170,314	* 9,959
Net loss, noncapital assets	d	d	539,053	d	d	205,301	80,575	d	d	d
Other deductions	5,338,950	28,706,886	17,102,809	d	d	8,168,083	22,411,497	6,735,663	4,438,342	482,655
Total receipts less total deductions	1,607,579	13,473,282	d	d	d	4,013,792	18,802,724		d	d
Net income	d	d	d	d	d		19,713,853	7,377,588	5,804,260	456,456
Income subject to tax	d	5,884,976	1,630,185	1,058,974	199,049	* 2,996,768	14,088,310	5,823,473	3,397,028	251,463
Total income tax before credits	d	2,300,217	d	d	70,599	d	4,699,459	1,967,193	1,204,922	88,132
Total income tax after credits	d	1,457,023	d	d	68,111	d	3,892,142	1,870,200	541,102	78,632
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RETURNS WITH NET INCOME, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Construction—continued				Manufacturing						
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Number of returns	5,595	10,769	39,564	42,475	308	337	164	561	893	1,158	
Total assets	14,742,283	13,044,819	33,916,612	10,828,411,387	98,394,455	59,385,161	198,561,218	20,110,832	72,981,481	20,110,959	
Cash	1,802,460	2,661,699	5,821,669	337,623,238	1,729,216	1,754,461	4,369,452	954,271	2,950,423	1,048,481	
Trade notes and accounts receivable	5,849,690	5,367,518	11,691,285	1,982,587,717	4,634,247	2,770,755	12,571,730	d	6,125,244	2,372,284	
Less: Allowance for bad debts	39,036	d	104,014	16,876,683	160,222	61,821	91,089	d	83,661	58,157	
Inventories	473,611	557,176	1,757,792	552,996,489	9,746,250	3,136,615	8,460,981	d	11,148,637	1,410,711	
U.S. Government obligations	d	d	d	d	d	d	d	d	d	d	
Tax-exempt securities	d	d	* 18,462	4,287,897	0	0	0	0	0	0	
Other current assets	2,027,760	857,497	2,858,698	404,424,689	6,310,144	1,372,449	2,810,550	590,622	2,638,826	593,077	
Loans to shareholders	95,195	94,307	796,819	d	d	d	d	d	d	d	
Mortgage and real estate loans	d	d	d	24,514,438	d	d	d	d	d	d	
Other investments	607,397	370,655	1,233,198	3,725,238,086	d	d	18,779,523	1,389,594	8,107,203	638,234	
Depreciable assets	5,757,289	5,638,956	23,041,374	2,392,747,852	43,906,619	15,331,644	25,011,481	d	29,591,713	12,169,079	
Less: Accumulated depreciation	3,810,641	4,368,941	17,137,371	1,312,585,128	27,180,189	8,652,157	11,346,568	d	15,521,718	6,968,192	
Depletable assets	0	0	d	131,600,223	0	0	0	d	0	0	
Less: Accumulated depletion	0	0	d	70,576,778	0	0	0	0	0	0	
Land	d	d	d	70,044,724	d	d	d	d	1,133,111	d	
Intangible assets (amortizable)	1,842,326	1,715,209	3,202,652	1,914,348,324	22,078,062	d	124,821,412	d	18,454,438	8,382,224	
Less: Accumulated amortization	401,130	102,349	994,387	326,603,718	840,768	3,674,831	1,386,035	d	781,617	d	
Other assets	369,539	185,115	1,192,166	925,606,568	10,685,125	3,341,573	13,747,486	d	d	935,002	
Total liabilities	14,742,283	13,044,819	33,916,612	10,828,411,387	98,394,455	59,385,161	198,561,218	20,110,832	72,981,481	20,110,959	
Accounts payable	1,805,634	2,079,889	5,679,197	1,187,283,416	13,465,658	d	5,244,493	d	7,758,232	1,026,770	
Mortgages, notes, bonds payable in less than 1 year	526,072	421,245	2,120,679	703,889,479	5,103,777	2,101,361	d	d	2,484,113	385,981	
Other current liabilities	2,858,443	2,659,089	4,716,017	823,566,537	5,613,946	d	5,624,687	d	5,264,861	1,614,972	
Loans from shareholders	289,145	561,591	2,026,221	164,090,413	3,371,819	d	* 68,857	d	d	194,700	
Mortgages, notes, bonds payable in 1 year or more	1,153,977	1,446,226	4,568,192	2,667,335,162	30,162,194	18,915,196	40,897,105	d	d	5,407,099	
Other liabilities	663,332	671,996	1,351,364	1,380,892,365	7,039,752	d	d	d	7,103,019	2,435,159	
Net worth, total	7,445,680	5,204,783	13,454,941	3,901,354,015	33,637,308	26,247,668	109,645,146	3,576,567	23,390,794	9,046,279	
Capital stock	165,020	296,200	1,188,764	464,333,250	d	d	d	d	d	d	
Additional paid-in capital	3,411,331	680,137	2,900,607	2,656,744,102	14,193,969	2,128,868	72,653,132	3,840,083	15,304,005	4,998,990	
Retained earnings, appropriated	d	* 46,665	d	11,498,422	d	d	d	d	0	d	
Retained earnings, unappropriated	d	5,039,196	d	2,196,433,680	d	25,136,154	d	-752,328	8,650,592	d	
Less: Cost of treasury stock	d	857,415	d	1,427,655,439	d	d	d	d	d	d	
Total receipts	d	d	d	5,949,557,508	d	d	54,337,054	d	118,752,871	d	
Business receipts	27,052,441	36,409,015	88,132,349	5,428,561,890	101,656,132	32,833,522	50,711,873	36,780,188	116,084,458	26,542,702	
Dividends	6,665	2,030	11,975	69,446,952	242,802	1,287,968	1,646,631	d	d	d	
Interest	28,282	16,504	41,815	67,131,259	107,733	64,247	291,686	9,412	127,299	79,844	
Gross rents	6,804	14,792	77,031	30,214,319	d	d	d	9,929	40,541	d	
Footnotes at end of table.											

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Construction—continued			Manufacturing						
	Electrical contractors	Plumbing, heating, and air-conditioning contractors	Other specialty trade contractors	Total	Animal food manufacturing and grain and oilseed milling	Sugar and confectionery product	Fruit and vegetable preserving and specialty food manufacturing	Dairy product	Meat and seafood processing	Bakeries and tortilla manufacturing
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total receipts—continued										
Gross royalties	0	0	d	96,918,577	515,056	d	d	* 169,869	d	d
Net short-term capital gain less net long-term loss	d	d	d	421,447	d	d	d	0	d	0
Net long-term capital gain less net short-term loss	431,610	12,071	192,236	47,208,505	d	86,497	36,260	d	d	d
Net gain, noncapital assets	d	d	d	33,161,929	d	d	d	d	d	d
Tax-exempt interest	d	d	d	227,049	d	d	d	d	d	d
Other receipts	1,206,222	d	324,999	176,265,581	d	d	d	d	527,160	d
Total deductions [1]	27,073,986	35,429,385	85,808,819	5,480,060,989	99,581,523	30,408,512	49,309,628	35,734,486	113,030,121	25,660,612
Cost of goods sold [2]	19,367,401	24,844,033	58,886,160	d	80,394,599	19,131,244	32,764,577	26,752,625	98,992,618	15,677,497
Compensation of officers	1,218,190	1,777,456	3,388,880	28,785,516	355,677	258,694	191,387	170,060	632,458	200,869
Salaries and wages	1,993,958	2,702,577	5,979,133	369,509,448	3,334,556	2,175,238	2,858,344	2,222,378	2,480,321	2,392,115
Repairs and maintenance	105,640	122,275	557,330	20,798,188	679,911	92,609	202,577	207,833	225,935	189,272
Bad debts	35,304	62,922	119,541	7,034,536	d	d	d	d	d	d
Rents paid	530,343	619,396	2,521,317	d	634,724	240,532	643,984	323,893	529,290	486,178
Taxes and licenses	786,735	1,040,668	2,055,465	91,076,970	693,772	314,170	598,990	375,814	882,624	481,040
Interest paid	68,081	109,388	354,381	145,464,178	1,462,306	577,453	2,154,073	466,438	1,081,387	208,252
Charitable contributions	d	23,399	d	7,459,260	149,726	55,377	d	41,226	d	24,457
Amortization	d	56,819	78,295	39,734,338	301,297	440,478	d	d	348,790	267,881
Depreciation	565,451	507,694	2,080,317	171,012,655	2,049,438	959,333	1,516,395	805,600	1,924,846	745,378
Depletion	d	0	d	4,014,216	d	d	d	0	d	0
Advertising	39,491	257,939	289,039	74,903,038	4,559,764	1,738,363	927,164	734,614	918,670	372,689
Pension, profit-sharing, etc., plans	d	186,064	346,122	40,076,553	d	d	413,427	d	404,000	d
Employee benefit programs	759,928	761,164	1,870,624	78,904,196	840,232	342,474	565,323	390,804	699,746	670,394
Domestic production activities deduction	65,286	52,096	115,031	d	374,775	228,088	348,780	107,180	434,186	91,960
Net loss, noncapital assets	d	1,553	d	5,428,187	d	d	d	d	d	d
Other deductions	1,338,942	2,303,942	7,111,954	500,777,658	3,260,715	3,589,851	5,479,373	2,715,137	3,371,647	3,479,979
Total receipts less total deductions	d	d	d	469,496,519	d	d	5,027,426	d	5,722,751	d
Net income	d	d	d	553,236,783	d	d	d	d	d	d
Income subject to tax	d	d	d	3,257,952	d	d	5,456,224	1,279,775	4,938,881	d
Total income tax before credits	d	d	d	2,288,976	d	d	1,907,895	445,642	d	d
Total income tax after credits	d	d	d	662,162	d	d	1,358,792	367,993	d	d
Footnotes at end of table.										

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of returns	574	d	d	391	d	d	d	d	d	d
Total assets	592,523,028	68,383,596	d	59,406,298	d	5,512,361	12,901,435	d	d	d
Cash	4,090,530	3,545,051	d	465,784	d	243,735	d	d	d	d
Trade notes and accounts receivable	d	d	d	5,853,194	d	1,006,894	1,100,332	d	d	d
Less: Allowance for bad debts	214,833	d	d	d	d	d	d	d	d	d
Inventories	10,051,186	2,780,770	d	10,505,587	d	1,149,713	2,316,725	d	d	d
U.S. Government obligations	0	0	0	0	0	0	0	0	0	0
Tax-exempt securities	d	0	0	0	0	0	0	0	0	0
Other current assets	3,730,078	2,242,751	d	2,042,064	d	254,826	d	d	d	d
Loans to shareholders	d	d	d	d	0	d	d	0	d	d
Mortgage and real estate loans	d	0	0	0	0	0	0	0	0	0
Other investments	161,060,437	d	d	d	d	751,528	d	d	d	d
Depreciable assets	50,906,168	d	d	12,212,149	d	4,715,841	7,929,050	d	d	d
Less: Accumulated depreciation	28,797,072	d	d	6,194,621	d	3,321,479	5,458,148	d	d	d
Depletable assets	0	0	0	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0	0	0	0
Land	d	d	d	924,970	d	57,441	d	d	d	d
Intangible assets (amortizable)	92,361,887	d	d	16,947,132	d	365,931	d	d	d	0
Less: Accumulated amortization	7,957,592	d	d	d	d	d	d	d	d	0
Other assets	17,860,421	d	d	1,673,035	d	393,560	d	d	d	0
Total liabilities	592,523,028	68,383,596	d	59,406,298	d	5,512,361	12,901,435	d	d	d
Accounts payable	308,716,296	4,517,024	d	1,559,832	d	620,755	872,544	d	d	d
Mortgages, notes, bonds payable in less than 1 year	9,596,620	d	d	5,210,910	d	d	d	d	d	d
Other current liabilities	13,550,687	5,519,689	d	2,397,114	d	303,944	438,606	d	d	d
Loans from shareholders	3,544,121	d	d	d	0	* 74,050	* 353,602	d	d	d
Mortgages, notes, bonds payable in 1 year or more	86,081,357	d	d	18,090,533	d	1,442,964	2,235,754	d	d	d
Other liabilities	21,678,018	d	d	d	d	d	d	d	d	d
Net worth, total	149,355,929	-3,067,866	d	26,279,224	d	2,075,321	6,985,220	d	d	d
Capital stock	d	d	d	2,947,065	d	476,648	229,466	d	d	d
Additional paid-in capital	148,446,484	d	d	6,900,377	d	d	d	d	d	d
Retained earnings, appropriated	d	0	0	0	0	0	0	0	0	0
Retained earnings, unappropriated	d	24,750,426	d	20,512,016	d	936,684	4,732,483	d	d	d
Less: Cost of treasury stock	d	* 45,316,078	d	4,080,234	d	d	d	d	d	d
Total receipts	d	d	d	d	d	d	d	d	d	d
Business receipts	146,523,889	d	d	d	d	d	d	d	d	d
Dividends	d	d	d	* 183,201	d	d	* 55,911	d	d	d
Interest	2,859,828	d	d	111,984	d	5,979	16,448	d	3,789	d
Gross rents	178,466	* 69,100	d	d	d	4,106	* 11,673	d	* 11,424	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total receipts—continued										
Gross royalties	1,233,432	d	d	d	d	d	d	d	d	d
Net short-term capital gain less net long-term loss	d	0	d	0	0	0	0	0	0	0
Net long-term capital gain less net short-term loss	335,362	d	d	d	d	d	d	d	d	d
Net gain, noncapital assets	d	d	d	d	d	d	d	d	d	0
Tax-exempt interest	d	d	d	d	d	d	d	0	d	0
Other receipts	d	d	d	358,376	d	d	d	d	d	d
Total deductions [1]	149,552,346	44,724,483		28,941,800	d	7,593,082	12,491,557	d	12,559,426	d
Cost of goods sold [2]	95,026,940	d	d	17,196,726	d	5,602,843	8,232,821	d	7,342,234	d
Compensation of officers	645,904	d	d	598,818	d	110,611	157,634	d	150,085	d
Salaries and wages	8,937,184	d	d	1,940,531	d	512,134	1,632,044	d	d	d
Repairs and maintenance	780,505	267,509	d	104,588	d	56,952	43,747	d	45,594	d
Bad debts	44,214	d	d	2,153	d	d	d	d	d	d
Rents paid	1,071,871	d	d	440,501	d	92,238	166,135	d	344,399	d
Taxes and licenses	1,540,399	914,439	d	2,190,655	d	122,566	192,744	d	202,357	d
Interest paid	7,733,450	1,216,416	d	973,063	d	90,205	255,199	d	173,200	d
Charitable contributions	225,100	d	d	d	d	3,921	d	d	d	d
Amortization	1,053,917	549,137	d	d	d	d	d	d	d	d
Depreciation	3,024,819	d	d	754,170	d	199,640	291,231	d	178,185	d
Depletion	0	0	0	0	0	0	0	0	0	0
Advertising	4,887,636	d	d	1,822,188	d	33,532	70,853	d	420,745	d
Pension, profit-sharing, etc., plans	766,069	d	d	d	d	d	d	d	71,507	d
Employee benefit programs	2,048,416	d	d	299,990	d	d	d	d	197,316	d
Domestic production activities deduction	842,813	261,970	d	223,499	d	23,918	53,735	d	* 5,552	0
Net loss, noncapital assets	146,236	d	d	d	d	0	d	d	d	d
Other deductions	20,776,874	7,745,530	d	1,569,379	d	536,881	894,616	d	1,864,307	d
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	d
Net income	d	d	d	d	d	d	d	d	d	d
Income subject to tax	d	7,293,877	d	3,299,145	d	274,560	d	d	1,376,378	d
Total income tax before credits	d	d	626,311	1,153,626	d	d	d	d	480,753	d
Total income tax after credits	d	d	615,391	913,838	d	d	d	d	289,691	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Number of returns	d	1,929	d	d	2,511	d	d	311	d	643
Total assets	* 5,144,077	18,294,978	112,098,687	115,636,219	25,929,761	25,929,761	d	404,012,659	d	1,423,020,326
Cash	d	1,503,386	770,153	1,407,184	1,374,628	d	d	6,263,255	d	23,612,844
Trade notes and accounts receivable	* 1,837,703	2,364,523	6,090,931	10,196,059	5,330,829	d	d	106,259,852	d	116,322,526
Less: Allowance for bad debts	d	28,044	d	d	d	d	d	337,529	134,341	4,198,166
Inventories	* 709,813	2,964,893	5,697,055	6,322,432	2,007,424	d	d	17,607,657	d	51,562,548
U.S. Government obligations	0	0	0	0	0	d	0	0	0	d
Tax-exempt securities	0	d	0	0	d	d	0	d	0	0
Other current assets	* 64,756	754,936	1,797,166	3,297,194	640,326	d	d	8,955,844	d	102,056,999
Loans to shareholders	d	75,363	d	d	d	d	d	d	d	d
Mortgage and real estate loans	0	d	0	0	0	d	0	0	0	d
Other investments	d	1,678,342	d	50,622,402	d	d	d	139,397,170	d	603,607,332
Depreciable assets	* 779,074	11,455,000	59,541,542	48,288,274	20,060,681	d	d	149,673,008	d	134,075,688
Less: Accumulated depreciation	* 523,280	d	34,791,112	30,273,399	14,885,668	d	d	85,953,229	d	71,802,675
Depletable assets	0	* 132,243	d	d	0	d	d	d	d	d
Less: Accumulated depletion	0	d	d	d	0	d	d	d	d	0
Land	d	600,907	d	778,102	300,408	d	d	2,874,787	d	d
Intangible assets (amortizable)	d	3,629,528	d	16,648,591	12,597,382	d	d	40,166,211	9,330,807	371,595,898
Less: Accumulated amortization	d	d	d	4,520,177	4,808,037	d	d	8,236,340	1,414,406	80,954,944
Other assets	* 196,924	851,622	9,799,104	10,459,115	1,158,341	d	d	26,539,211	5,703,006	d
Total liabilities	* 5,144,077	18,294,978	112,098,687	115,636,219	25,929,761	25,929,761	d	404,012,659	d	1,423,020,326
Accounts payable	* 1,643,120	1,646,390	4,775,638	10,836,318	2,543,560	d	d	29,536,696	d	73,258,534
Mortgages, notes, bonds payable in less than 1 year	d	737,624	1,729,908	4,110,720	1,462,346	d	d	81,643,976	1,919,099	114,637,171
Other current liabilities	* 224,101	1,889,366	3,347,576	4,979,244	2,307,976	d	d	12,943,897	d	192,095,330
Loans from shareholders	0	399,607	d	d	868,351	d	d	d	* 4,195,774	d
Mortgages, notes, bonds payable in 1 year or more	d	3,760,635	28,221,559	36,949,277	10,249,129	d	d	92,125,155	45,801,761	287,815,596
Other liabilities	d	2,718,474	d	d	2,734,314	d	d	66,270,980	12,098,324	d
Net worth, total	* 1,804,322	7,142,882	40,379,398	49,402,173	5,764,084	d	d	d	d	516,918,373
Capital stock	d	674,839	d	d	1,159,017	d	d	d	d	d
Additional paid-in capital	d	d	d	d	d	d	188,886	d	d	d
Retained earnings, appropriated	0	0	d	d	d	d	d	d	0	d
Retained earnings, unappropriated	* 1,263,165	3,706,371	-1,462,172	66,463,854	816,640	d	d	29,622,206	d	303,275,110
Less: Cost of treasury stock	d	d	d	d	d	d	d	d	d	d
Total receipts	d	d	d	d	d	d	d	d	d	d
Business receipts	* 3,866,013	27,063,727	43,056,760	75,986,573	31,529,050	d	d	173,946,376	d	333,234,875
Dividends	d	d	d	1,205,511	58,002	d	d	2,766,151	d	5,471,435
Interest	d	34,947	476,359	337,848	21,363	8,506,146	15,528	1,508,806	455,575	6,698,742
Gross rents	d	14,229	5,498	24,061	11,931	d	d	206,926	d	167,361

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total receipts—continued										
Gross royalties	d	d	29,008	1,981,293	d	d	d	2,648,129	d	29,294,166
Net short-term capital gain less net long-term loss	0	d	d	d	0	d	d	0	d	d
Net long-term capital gain less net short-term loss	0	118,390	d	d	38,549	d	d	1,606,057	d	15,786,254
Net gain, noncapital assets	d	d	d	d	d	d	d	d	d	d
Tax-exempt interest	0	d	d	d	d	d	d	d	d	d
Other receipts	d	271,881	d	d	773,491	d	d	4,737,937	d	d
Total deductions [1]	* 3,781,084	26,092,598	42,799,554	73,104,704	30,810,329	d	9,401,368	d	d	370,017,088
Cost of goods sold [2]	* 2,485,095	19,545,217	30,240,420	49,354,980	19,719,330	d	6,885,258	127,202,577	d	171,284,054
Compensation of officers	d	395,271	d	390,425	518,087	d	d	928,028	d	1,202,519
Salaries and wages	* 457,897	1,885,879	1,676,338	7,142,886	3,630,487	d	437,677	11,324,931	d	47,685,668
Repairs and maintenance	d	157,450	d	d	147,605	d	111,267	1,310,565	83,620	1,767,807
Bad debts	d	15,030	9,364	31,462	d	d	d	140,596	50,242	138,804
Rents paid	* 83,540	269,588	368,850	881,501	535,852	d	69,615	1,953,634	d	1,932,215
Taxes and licenses	* 62,438	441,692	571,282	926,681	646,585	d	131,125	1,744,648	d	4,975,382
Interest paid	d	324,783	1,719,583	1,703,909	856,004	d	269,055	6,014,838	1,029,193	20,423,409
Charitable contributions	d	11,726	d	80,851	9,217	d	9,720	82,045	d	3,667,815
Amortization	d	135,660	184,439	494,853	264,323	d	d	1,191,106	194,132	5,929,907
Depreciation	* 52,460	647,786	2,158,478	3,080,056	879,302	d	211,406	8,527,098	d	8,297,458
Depletion	0	d	d	d	d	d	d	d	d	0
Advertising	* 170,394	148,606	84,359	620,652	410,892	d	93,004	549,403	d	12,333,802
Pension, profit-sharing, etc., plans	d	88,851	1,117,422	1,089,569	125,965	d	d	1,628,687	d	d
Employee benefit programs	* 49,266	434,781	631,020	1,272,836	605,845	d	d	2,436,185	d	d
Domestic production activities deduction	d	96,209	116,332	629,398	98,195	1,491,663	68,658	875,304	405,706	2,102,103
Net loss, noncapital assets	d	d	d	d	d	283,231	d	d	d	d
Other deductions	* 276,274	1,459,057	3,274,573	5,015,592	2,309,392	d	826,670	8,874,057	d	73,211,503
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	d
Net income	d	1,553,177	d	9,639,253	1,794,530	d	d	d	d	d
Income subject to tax	* 231,485	1,214,203	1,234,519	9,170,299	1,549,340	d	d	d	4,366,525	67,035,687
Total income tax before credits	* 80,584	419,460	431,553	3,209,321	d	d	d	d	1,526,898	23,505,057
Total income tax after credits	* 68,200	345,132	282,270	1,921,120	d	d	d	d	1,261,877	14,942,228

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Number of returns	d	419	426		d	d		1,056	443	207
Total assets	d	298,203,096	90,704,642		d	14,330,118	51,643,505	78,200,271	36,623,049	170,913,232
Cash	847,568	1,805,872	d		d	d	d	2,483,584	3,077,329	1,947,425
Trade notes and accounts receivable	6,536,674	43,914,497	d		d	d	d	7,131,354	8,898,939	50,557,808
Less: Allowance for bad debts	d	163,851	d		d	d	d	d	d	d
Inventories	4,124,938	6,843,926	d		d	1,837,131	2,477,055	4,679,342	5,565,213	d
U.S. Government obligations	0	0	0		d	0	0	d	0	0
Tax-exempt securities	0	0	d		0	0	0	0	0	0
Other current assets	3,013,975	10,754,510	d		d	d	d	3,684,755	488,448	1,503,315
Loans to shareholders	d	d	d		d	* 73,763	d	d	d	d
Mortgage and real estate loans	0	0	d		0	0	0	d	0	0
Other investments	8,518,724	132,727,319	d		d	d	d	13,516,025	3,913,322	d
Depreciable assets	15,906,887	39,555,012	d		d	7,956,201	18,167,988	43,459,159	22,355,403	29,666,453
Less: Accumulated depreciation	10,308,136	22,787,483	d		d	4,269,689	10,222,359	25,317,141	13,518,774	16,906,806
Depletable assets	d	d	d		d	d	d	d	d	d
Less: Accumulated depletion	0	d	d		0	0	0	d	d	d
Land	d	d	d		d	d	d	4,076,826	636,217	d
Intangible assets (amortizable)	d	d	17,424,975		d	d	d	17,261,446	5,205,819	15,755,068
Less: Accumulated amortization	d	d	3,417,046		d	d	d	2,386,610	1,363,609	2,707,446
Other assets	4,026,649	d	d	5,632,018	4,587,963	d	d	4,751,204	1,116,224	26,489,641
Total liabilities	d	298,203,096	90,704,642		d	14,330,118	51,643,505	78,200,271	36,623,049	170,913,232
Accounts payable	d	44,966,146	6,292,992		d	d	d	d	6,760,295	34,109,097
Mortgages, notes, bonds payable in less than 1 year	2,214,554	18,491,469	4,615,703		d	581,223	d	d	d	14,171,795
Other current liabilities	d	15,358,536	6,841,418		d	d	d	3,911,148	1,197,385	3,284,768
Loans from shareholders	d	7,358,301	120,981	1,694,465	* 937,961	d	d	261,346	d	* 134,491
Mortgages, notes, bonds payable in 1 year or more	d	d	25,217,664		d	d	d	22,155,876	d	46,142,259
Other liabilities	d	d	13,675,190		d	1,122,607	d	d	d	11,668,998
Net worth, total	1,749,242	137,676,914	33,940,694		d	7,580,225	24,166,415	36,310,685	12,748,584	61,401,823
Capital stock	d	d	2,869,367		d	2,190,318	3,691,668	1,830,835	1,338,013	d
Additional paid-in capital	6,922,912	d	34,863,933		d	d	d	d	d	d
Retained earnings, appropriated	d	0	0		d	d	d	d	d	d
Retained earnings, unappropriated	8,493,738	120,820,506	10,295,402		d	-693,591	4,876,311	2,832,876	7,903,976	8,830,379
Less: Cost of treasury stock	d	d	14,088,007	2,830,225	1,189,167	d	d	d	d	d
Total receipts	d	d	d		d	d	d	d	d	d
Business receipts	d	83,060,788	54,109,758		d	d	d	45,418,155	39,690,164	55,725,404
Dividends	d	d	d	210,784	346,502	d	* 254,586	d	26,972	d
Interest	104,082	536,631	182,729	203,653	277,953	42,497	54,031	130,391	53,308	1,059,949
Gross rents	d	d	11,476		d	1,184	* 4,047	79,459	34,993	42,838

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total receipts—continued										
Gross royalties	d	4,078,492	589,155	d	d	d	d	34,174	d	* 135,588
Net short-term capital gain less net long-term loss	d	d	d	d	d	0	d	d	d	d
Net long-term capital gain less net short-term loss	d	d	153,728	d	d	d	d	118,773	35,036	d
Net gain, noncapital assets	d	d	d	d	d	11,760	d	d	d	d
Tax-exempt interest	0	d	d	d	d	d	d	d	d	d
Other receipts	d	d	593,967	d	d	d	d	d	d	1,277,839
Total deductions [1]	41,418,867	78,632,471	50,850,839	69,183,663	d	11,803,749	19,733,669	44,081,031	38,628,708	57,729,254
Cost of goods sold [2]	26,049,816	36,675,424	d	50,604,512	d	d	d	30,648,771	31,238,176	46,098,733
Compensation of officers	614,991	671,475	d	866,964	d	d	d	314,158	186,009	184,493
Salaries and wages	4,672,389	7,737,008	d	4,005,060	d	d	d	2,443,549	1,412,326	1,924,571
Repairs and maintenance	192,622	720,613	278,125	d	d	d	d	144,402	67,322	144,224
Bad debts	d	63,841	d	121,680	d	d	d	d	d	d
Rents paid	699,073	d	661,494	915,775	d	d	d	918,044	228,578	394,419
Taxes and licenses	578,183	1,395,909	d	934,181	d	d	d	843,551	406,270	328,562
Interest paid	866,878	2,611,443	1,621,336	2,120,322	d	d	d	1,593,687	562,756	2,460,182
Charitable contributions	d	d	d	22,223	d	d	d	d	16,002	d
Amortization	315,573	992,029	468,351	664,617	d	d	d	451,883	192,721	372,146
Depreciation	904,630	2,319,402	d	2,311,020	d	d	d	2,276,266	1,326,297	1,386,908
Depletion	0	d	d	0	0	0	d	d	d	d
Advertising	872,733	6,385,503	232,774	282,159	d	d	d	153,978	42,964	91,398
Pension, profit-sharing, etc., plans	d	d	d	287,402	d	d	d	d	153,060	548,669
Employee benefit programs	972,749	1,660,523	662,684	1,170,220	d	d	d	1,041,109	572,145	442,390
Domestic production activities deduction	d	761,688	487,506	197,600	216,778	22,466	44,819	165,411	147,150	d
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	3,955,250	14,273,387	d	4,413,213	d	846,150	2,730,679	2,273,346	2,031,929	3,156,173
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	d
Net income	d	d	d	d	d	d	d	d	d	1,482,378
Income subject to tax	d	18,148,708	d	2,960,010	3,233,130	322,847	1,635,691	d	d	d
Total income tax before credits	d	d	2,176,850	d	1,134,176	114,610	d	d	d	d
Total income tax after credits	d	d	1,665,378	d	922,958	105,184	d	d	d	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Foundries	67	411	3,330	1,778	127	751	3,123	463	526	d
Number of returns	27,593,077	3,358,517	29,674,586	23,510,294	28,266,625	4,637,136	267,512,665	234,618,903	59,867,422	44,238,516
Cash	791,551	357,504	1,539,213	1,474,413	2,889,141	348,174	3,560,375	2,906,620	5,007,266	1,752,615
Trade notes and accounts receivable	2,292,327	611,555	5,790,330	4,374,160	2,822,195	714,376	8,099,180	58,639,443	8,989,680	d
Less: Allowance for bad debts	d	7,947	94,559	d	d	7,193	124,459	567,379	129,190	d
Inventories	d	627,719	3,988,549	2,417,633	2,583,882	368,900	8,142,148	19,566,617	5,198,948	d
U.S. Government obligations	0	0	0	d	d	0	d	0	d	0
Tax-exempt securities	d	0	0	d	d	0	d	d	d	0
Other current assets	182,546	121,023	1,123,513	747,575	1,140,949	219,528	2,318,201	12,490,773	2,329,486	d
Loans to shareholders	d	d	d	d	d	d	d	d	d	d
Mortgage and real estate loans	0	0	d	d	d	0	d	0	0	0
Other investments	d	248,693	6,088,716	4,402,724	6,507,544	317,110	147,549,880	88,176,194	d	d
Depreciable assets	8,324,476	3,132,549	13,779,799	8,596,219	11,591,585	3,402,033	25,551,911	46,926,457	10,418,700	d
Less: Accumulated depreciation	4,464,980	2,042,851	9,801,224	5,682,092	7,322,510	2,113,116	17,719,312	24,965,404	6,822,819	d
Depletable assets	0	0	0	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0	0	0	0
Land	d	d	220,128	174,822	d	d	d	628,281	340,826	d
Intangible assets (amortizable)	11,352,212	194,118	6,430,945	5,671,905	6,284,292	1,317,390	22,787,056	23,262,865	16,903,047	d
Less: Accumulated amortization	451,649	12,001	1,645,165	416,007	1,177,930	195,534	4,400,214	d	d	d
Other assets	1,019,486	44,015	2,143,636	1,671,843	d	d	70,926,288	11,757,314	d	345,466
Total liabilities	27,593,077	3,358,517	29,674,586	23,510,294	28,266,625	4,637,136	267,512,665	234,618,903	59,867,422	44,238,516
Accounts payable	1,148,523	365,063	2,330,268	2,322,391	2,430,492	289,644	4,076,214	32,102,102	6,831,977	2,286,449
Mortgages, notes, bonds payable in less than 1 year	d	180,469	1,140,786	910,196	587,070	269,610	2,024,735	32,503,444	1,395,336	d
Other current liabilities	665,874	284,710	2,058,304	2,266,804	2,374,603	290,403	6,518,008	12,339,222	5,335,127	3,933,261
Loans from shareholders	d	d	1,483,296	325,780	d	* 12,972	2,444,880	713,061	d	d
Mortgages, notes, bonds payable in 1 year or more	d	d	12,643,721	6,887,018	d	d	89,430,136	68,632,694	11,288,526	d
Other liabilities	d	d	2,105,194	2,521,594	3,941,468	d	7,972,831	21,494,324	d	d
Net worth, total	15,673,307	1,881,884	7,913,018	8,276,509	3,845,860	1,836,094	155,045,862	66,834,057	31,154,412	14,910,637
Capital stock	d	211,966	684,890	3,075,648	2,147,408	269,511	36,993,646	10,675,150	9,513,987	d
Additional paid-in capital	d	506,322	6,094,680	3,912,207	3,294,900	591,176	115,409,207	d	d	d
Retained earnings, appropriated	0	d	d	d	0	0	d	d	d	0
Retained earnings, unappropriated	13,113,630	d	d	d	d	995,424	d	47,074,897	d	8,708,397
Less: Cost of treasury stock	d	d	d	d	d	* 20,017	d	d	d	d
Total receipts	d	d	d	d	d	d	62,381,644	d	34,657,404	d
Business receipts	15,197,624	5,044,489	29,716,090	23,416,842	21,855,990	5,832,240	60,326,166	108,005,107	31,326,348	d
Dividends	d	* 4,430	70,242	57,292	d	* 2,891	d	2,683,014	d	d
Interest	8,927	5,652	251,149	62,253	199,134	3,148	88,825	2,378,870	51,546	272,651
Gross rents	* 3,890	* 1,824	22,943	d	d	d	17,212	1,815,252	80,479	1,336,966

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total receipts—continued										
Gross royalties	d	d	d	65,839	d	d	644,579	d	746,228	318,113
Net short-term capital gain less net long-term loss	d	0	d	d	d	0	d	d	* 95,349	d
Net long-term capital gain less net short-term loss	d	* 187	36,729	5,199	* 3,309	* 23,198	153,182	402,798	300,261	410,703
Net gain, noncapital assets	d	d	d	d	d	d	78,688	d	d	173,246
Tax-exempt interest	d	0	0	d	d	d	13,616	d	* 4,305	d
Other receipts	d	37,084	750,776	275,214	d	d	831,556	d	d	d
Total deductions [1]	14,427,589	4,824,208	28,857,393	22,852,644	21,686,563	5,556,507	56,876,928	112,375,436	31,025,428	31,802,922
Cost of goods sold [2]	10,899,284	3,718,607	18,911,094	16,660,682	16,964,469	3,366,718	40,185,977	79,974,121	20,237,367	d
Compensation of officers	125,485	118,941	898,209	452,911	197,657	159,179	981,061	375,063	423,714	d
Salaries and wages	654,446	203,623	2,157,120	1,570,315	886,207	549,089	4,131,824	6,857,733	3,814,305	d
Repairs and maintenance	51,522	22,728	145,276	169,365	60,392	97,265	173,497	392,761	145,961	d
Bad debts	d	2,329	29,351	18,541	19,851	3,696	33,852	d	40,946	d
Rents paid	96,271	55,130	403,099	314,660	165,139	116,800	635,206	997,834	220,482	d
Taxes and licenses	220,603	84,541	582,627	401,111	262,820	167,276	1,120,933	790,218	466,084	d
Interest paid	198,816	42,125	887,330	428,169	976,852	114,410	1,047,890	2,479,911	561,163	d
Charitable contributions	14,815	d	d	d	5,479	d	50,009	74,630	26,162	d
Amortization	272,910	9,934	178,962	d	121,737	d	546,794	d	d	d
Depreciation	946,984	160,282	798,028	525,193	689,532	219,082	1,403,569	4,309,608	697,746	d
Depletion	d	0	d	d	d	d	0	d	d	d
Advertising	17,268	d	d	d	d	d	396,376	324,715	113,724	d
Pension, profit-sharing, etc., plans	62,837	21,656	204,405	116,143	178,998	33,881	797,715	612,844	207,794	d
Employee benefit programs	252,145	84,668	602,496	405,136	229,004	105,325	1,228,368	1,684,971	724,568	d
Domestic production activities deduction	81,379	18,015	142,521	55,168	79,547	21,081	384,638	337,446	199,461	121,719
Net loss, noncapital assets	d	d	d	d	d	d	11,537	d	d	d
Other deductions	515,628	271,152	2,653,974	1,432,602	808,745	550,988	3,747,682	12,377,868	2,888,895	7,847,663
Total receipts less total deductions	d	d	d	d	d	d	5,504,716	d	3,631,976	d
Net income	d	d	2,183,188	1,076,249	1,100,518	d	5,733,399	d	3,928,941	d
Income subject to tax	867,649	d	1,958,728	d	951,299	d	5,568,301	9,369,283	d	1,439,791
Total income tax before credits	303,138	d	671,480	d	d	d	d	d	d	d
Total income tax after credits	288,272	d	594,397	d	d	d	d	d	d	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Manufacturing—continued										
Item	Ventilation, heating, air-conditioning, and commercial refrigeration equipment	Metalworking machinery	Engine, turbine, and power transmission equipment	Other general purpose machinery	Computer and peripheral equipment	Communications equipment	Audio and video equipment manufacturing and reproducing magnetic and optical media	Semiconductor and other electronic component	Navigational, measuring, electromedical, and control instruments	Electrical lighting equipment and household appliance
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	d	1,027	d	515	d	286	d	1,373	d	105
Total assets	d	9,255,398	d	114,748,129	436,232,392	d	d	233,616,749	282,052,223	663,124,101
Cash	1,675,910	614,033	d	4,630,955	17,088,718	2,550,076	d	d	9,957,084	42,165,712
Trade notes and accounts receivable	d	1,550,250	d	15,918,027	40,667,621	10,540,272	d	d	26,717,753	54,810,041
Less: Allowance for bad debts	d	26,214	d	311,904	d	d	d	276,660	354,449	d
Inventories	d	1,574,386	d	11,555,103	9,031,954	3,251,485	d	d	10,211,656	16,719,189
U.S. Government obligations	d	0	d	0	0	0	d	d	d	d
Tax-exempt securities	d	0	d	0	0	0	d	0	0	d
Other current assets	d	531,732	d	5,422,293	38,207,500	4,116,817	d	d	5,736,362	16,222,661
Loans to shareholders	d	* 14,096	d	d	d	d	d	d	d	d
Mortgage and real estate loans	d	0	d	0	0	0	0	0	* 18,655	d
Other investments	2,267,393	1,021,815	10,273,310	32,835,348	211,137,173	d	d	54,274,395	125,548,342	357,068,623
Depreciable assets	d	4,144,492	d	22,922,357	71,176,015	10,741,743	d	d	26,068,505	64,521,179
Less: Accumulated depreciation	d	2,862,365	d	13,498,915	39,559,594	6,296,854	d	d	16,457,673	38,785,381
Depletable assets	d	0	d	0	0	0	0	0	0	0
Less: Accumulated depletion	d	0	d	0	0	0	0	0	0	0
Land	150,565	d	d	454,131	d	d	d	d	d	d
Intangible assets (amortizable)	d	d	d	34,297,177	d	33,143,514	d	d	96,924,579	33,920,410
Less: Accumulated amortization	d	d	d	d	d	18,954,432	d	10,219,172	d	8,756,973
Other assets	d	d	d	d	66,525,816	13,915,264	d	d	8,094,782	97,635,910
Total liabilities	d	9,255,398	d	114,748,129	436,232,392	d	d	233,616,749	282,052,223	663,124,101
Accounts payable	d	697,003	d	8,947,264	34,322,860	d	d	14,672,181	22,370,243	51,466,570
Mortgages, notes, bonds payable in less than 1 year	d	405,315	d	d	d	d	d	10,335,261	7,815,686	100,898,145
Other current liabilities	1,801,248	d	d	11,140,621	75,948,892	d	d	17,099,502	18,660,341	49,998,698
Loans from shareholders	d	d	d	d	d	d	d	4,537,364	d	d
Mortgages, notes, bonds payable in 1 year or more	d	2,041,465	d	27,692,842	155,011,163	d	2,746,710	61,039,388	d	115,974,835
Other liabilities	d	d	d	d	d	d	d	18,838,740	61,864,390	d
Net worth, total	d	3,697,201	d	48,695,290	72,219,630	d	d	107,094,314	116,936,317	209,501,356
Capital stock	1,004,117	364,203	d	6,321,954	99,121,164	948,951	d	11,100,692	d	2,764,286
Additional paid-in capital	d	d	d	d	d	d	d	d	d	d
Retained earnings, appropriated	d	0	d	d	d	0	0	d	d	d
Retained earnings, unappropriated	d	3,118,141	d	d	d	d	d	d	d	209,844,234
Less: Cost of treasury stock	d	d	d	d	149,604,467	d	* 1,376,571	d	23,093,313	d
Total receipts	d	d	d	d	d	d	d	157,741,232	d	d
Business receipts	d	9,835,880	d	78,622,048	222,031,994	37,628,026	d	141,043,636	d	133,956,082
Dividends	d	d	d	1,111,211	579,322	d	d	778,702	696,488	d
Interest	29,847	74,691	547,479	127,389	907,203	163,880	28,410	342,578	1,140,696	24,545,403
Gross rents	d	6,357	d	9,890	* 2,276,384	d	d	29,629	57,704	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total receipts—continued										
Gross royalties	d	* 2,399	909,369	657,364	19,419,953	d	d	9,688,913	884,883	d
Net short-term capital gain less net long-term loss	d	0	d	d	* 181,740	d	0	* 47,194	d	0
Net long-term capital gain less net short-term loss	d	10,045	d	752,922	428,424	d	d	1,848,534	251,238	* 1,400,027
Net gain, noncapital assets	4,917	d	211,441	d	d	d	d	1,271,018	d	d
Tax-exempt interest	d	d	d	* 931	d	d	0	2,901	d	d
Other receipts	d	d	d	d	d	194,924	d	2,688,125	2,784,195	d
Total deductions [1]	d	9,624,869	d	76,778,400	224,320,470	d	d	137,107,944	89,443,512	187,831,220
Cost of goods sold [2]	d	6,600,680	d	53,332,081	125,126,675	d	d	80,039,948	51,467,532	93,365,171
Compensation of officers	d	165,396	d	688,731	1,491,430	d	d	1,076,405	1,052,229	977,005
Salaries and wages	d	789,391	d	7,100,354	34,126,213	d	d	19,719,746	11,449,372	16,005,281
Repairs and maintenance	d	51,587	77,059	230,159	1,115,610	d	d	918,564	466,225	1,115,412
Bad debts	d	4,601	139,411	d	d	d	d	d	d	2,683,317
Rents paid	d	142,620	403,711	824,420	1,201,778	d	d	683,284	869,455	1,276,329
Taxes and licenses	d	159,197	d	921,956	4,197,271	d	d	1,984,281	1,591,546	1,228,711
Interest paid	d	194,781	d	1,994,887	4,204,659	1,221,534	d	d	3,814,645	20,924,078
Charitable contributions	d	d	26,406	d	170,198	6,526	d	169,101	49,908	186,768
Amortization	d	d	d	d	-55,560	d	d	1,134,476	d	d
Depreciation	d	259,973	d	1,453,586	6,684,902	d	d	7,236,892	1,728,776	6,488,709
Depletion	d	0	0	0	0	0	0	0	0	0
Advertising	d	33,997	d	361,642	3,423,610	131,006	d	2,063,333	681,047	1,881,401
Pension, profit-sharing, etc., plans	d	53,380	d	824,469	d	985,376	d	843,052	522,828	d
Employee benefit programs	d	345,796	d	1,920,553	3,798,376	518,120	d	d	1,968,375	2,252,538
Domestic production activities deduction	90,270	26,007	249,101	273,211	2,516,506	132,922	10,816	1,187,042	506,970	734,995
Net loss, noncapital assets	d	d	44,638	d	d	d	d	d	d	d
Other deductions	d	740,406	d	6,133,290	34,261,658	d	d	14,493,400	11,872,879	36,818,189
Total receipts less total deductions	d	d	d	d	d	d	d	20,633,288	d	d
Net income	d	d	d	d	d	d	d	23,792,661	7,718,504	42,908,394
Income subject to tax	1,325,924	d	5,018,658	6,616,576	40,727,670	1,699,687	498,048	19,818,495	7,123,061	42,376,899
Total income tax before credits	d	d	1,755,881	2,323,910	d	599,070	173,688	d	2,483,697	14,842,509
Total income tax after credits	d	d	1,475,877	1,219,091	d	259,047	92,513	d	1,688,940	3,665,768

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Number of returns	423	933	960	342	163	107	1,267	1,632	1,698	76,345	
Total assets	98,130,689	58,098,873	1,077,262,235	439,963,424	38,000,979	30,471,463	34,555,373	233,061,397	62,472,316	2,535,589,908	
Cash	1,283,964	2,918,693	50,338,152	22,499,608	3,031,296	2,425,982	1,549,426	8,786,046	3,096,773	152,776,427	
Trade notes and accounts receivable	14,472,598	10,346,127	317,899,496	45,221,452	3,155,685	9,232,212	5,206,211	42,380,216	23,346,267	398,428,096	
Less: Allowance for bad debts	d	d	2,395,844	662,762	d	d	147,653	d	d	7,131,119	
Inventories	4,538,223	4,568,759	55,544,957	80,664,420	4,390,433	3,332,730	4,473,587	15,703,618	7,148,860	256,994,489	
U.S. Government obligations	0	0	d	d	0	0	d	0	d	d	
Tax-exempt securities	0	0	d	0	0	0	0	0	0	d	
Other current assets	1,868,110	1,771,402	62,635,142	8,526,627	3,812,110	1,948,697	d	7,225,771	2,361,257	102,701,390	
Loans to shareholders	d	d	d	d	d	d	d	d	d	5,127,911	
Mortgage and real estate loans	0	0	d	d	0	0	d	d	0	345,301	
Other investments	d	9,869,332	230,809,840	d	2,257,064	d	3,414,172	65,052,597	5,503,810	815,752,830	
Depreciable assets	11,823,606	11,767,099	385,142,140	106,493,611	11,335,412	12,667,084	d	37,992,442	13,720,914	514,403,729	
Less: Accumulated depreciation	7,009,522	7,236,607	171,660,081	62,238,343	6,002,421	6,029,145	9,170,733	20,427,415	9,183,710	224,285,116	
Depletable assets	0	0	0	d	0	0	0	0	0	2,414,513	
Less: Accumulated depletion	0	0	0	d	0	0	0	0	0	779,651	
Land	244,369	245,039	3,083,621	2,129,331	454,607	177,041	396,698	966,167	308,539	13,597,867	
Intangible assets (amortizable)	d	20,363,125	d	120,765,224	17,988,941	d	11,118,130	64,833,458	16,096,980	380,568,358	
Less: Accumulated amortization	d	d	d	20,361,148	4,423,272	d	1,825,886	12,152,015	3,211,339	55,920,790	
Other assets	d	4,354,103	d	61,085,360	2,011,329	d	3,527,835	22,061,233	3,288,298	163,286,215	
Total liabilities	98,130,689	58,098,873	1,077,262,235	439,963,424	38,000,979	30,471,463	34,555,373	233,061,397	62,472,316	2,535,589,908	
Accounts payable	13,861,682	7,141,173	170,028,126	38,458,846	2,435,234	1,674,067	5,056,525	13,521,531	20,225,241	338,871,576	
Mortgages, notes, bonds payable in less than 1 year	3,656,297	1,690,147	93,789,992	15,097,271	3,662,364	7,044,018	702,564	16,358,621	1,650,074	114,691,653	
Other current liabilities	4,044,164	4,305,901	103,388,197	79,936,732	7,013,216	2,352,891	3,581,464	17,252,240	4,869,373	308,733,476	
Loans from shareholders	d	400,822	3,168,323	d	d	d	98,707	396,145	1,054,914	22,354,980	
Mortgages, notes, bonds payable in 1 year or more	18,741,353	16,216,850	243,697,419	81,863,624	2,271,994	5,180,278	9,753,623	71,098,082	14,499,716	399,373,829	
Other liabilities	d	6,766,456	156,476,454	d	d	d	3,919,631	27,847,637	6,010,516	291,399,717	
Net worth, total	50,908,540	21,577,525	306,715,724	97,644,536	14,276,781	10,815,229	11,442,859	86,587,140	14,162,481	1,060,164,676	
Capital stock	d	d	17,255,140	33,207,319	581,533	372,180	1,046,066	12,956,946	1,994,656	91,414,099	
Additional paid-in capital	d	d	d	d	d	d	6,706,171	64,775,717	8,734,473	626,152,652	
Retained earnings, appropriated	0	d	d	* 83,429	0	d	0	d	d	6,818,692	
Retained earnings, unappropriated	20,518,012	4,782,564	120,944,101	91,338,591	20,632,599	d	8,348,667	d	d	443,821,769	
Less: Cost of treasury stock	d	d	d	d	d	d	4,658,044	d	d	108,042,536	
Total receipts	d	d	d	d	d	d	d	d	40,839,214	2,875,441,687	
Business receipts	40,729,730	33,809,200	878,040,726	317,158,788	39,401,134	26,160,663	43,457,524	95,480,285	38,997,403	2,798,726,302	
Dividends	d	56,766	6,067,019	d	d	d	66,227	d	d	8,976,379	
Interest	207,276	290,088	9,134,892	515,355	12,310	601,975	33,788	465,706	87,781	8,447,191	
Gross rents	d	15,291	14,880,344	d	d	* 113,393	21,282	281,121	14,411	7,799,277	

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued										Wholesale trade
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Total receipts—continued											
Gross royalties	d	91,477	d	d	d	d	d	3,386,763	803,898	10,266,272	
Net short-term capital gain less net long-term loss	0	d	d	d	d	d	* 193	d	d	184,159	
Net long-term capital gain less net short-term loss	1,067,304	77,259	1,760,588	6,475,156	* 3,610	d	45,835	401,219	178,116	6,648,795	
Net gain, noncapital assets	d	d	d	d	d	d	d	d	d	2,954,986	
Tax-exempt interest	d	d	d	d	d	d	d	d	d	76,383	
Other receipts	d	d	17,483,700	d	372,699	d	d	d	d	31,361,943	
Total deductions [1]	39,226,236	33,007,349	904,827,113	298,396,205	36,122,012	24,611,614	42,131,153	98,037,381	37,645,426	2,764,847,630	
Cost of goods sold [2]	25,642,312	21,856,852	715,253,522	213,761,172	26,844,131	16,573,206	d	52,023,552	22,862,264	2,287,765,048	
Compensation of officers	350,460	495,839	1,174,850	664,235	281,928	273,771	621,124	1,404,965	629,947	17,915,192	
Salaries and wages	4,233,437	3,434,806	23,965,309	14,712,705	3,471,152	1,618,594	3,681,193	15,609,697	3,893,341	148,965,326	
Repairs and maintenance	d	141,410	1,449,865	1,152,842	196,517	247,719	d	435,141	184,382	8,825,901	
Bad debts	d	d	1,285,075	342,777	9,837	d	d	153,546	90,878	2,148,436	
Rents paid	382,398	427,965	2,756,969	2,275,769	386,103	180,086	727,572	668,241	798,727	19,169,064	
Taxes and licenses	671,732	654,425	5,396,059	4,649,388	569,951	310,394	812,473	1,999,289	726,447	23,482,833	
Interest paid	911,638	1,110,308	10,356,526	4,159,164	208,262	453,732	561,606	4,997,611	907,561	25,369,985	
Charitable contributions	d	d	250,865	363,396	d	6,438	d	d	d	1,573,191	
Amortization	d	d	d	d	d	d	d	d	d	10,044,740	
Depreciation	766,604	700,058	46,882,269	6,321,491	699,370	1,364,888	774,139	2,787,355	1,021,827	44,221,329	
Depletion	0	d	d	d	0	d	d	d	d	d	
Advertising	262,288	207,810	14,624,489	813,563	297,337	283,938	1,628,254	733,993	981,873	24,211,708	
Pension, profit-sharing, etc., plans	d	245,197	6,297,713	d	d	d	231,968	435,383	423,659	6,038,320	
Employee benefit programs	738,949	551,803	9,786,126	6,161,137	1,348,621	493,742	900,211	2,334,401	699,184	17,095,977	
Domestic production activities deduction	245,910	79,397	1,257,295	2,141,442	286,710	202,450	133,113	349,550	169,452	d	
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d	
Other deductions	3,842,450	2,540,195	56,938,410	35,749,045	661,944	2,147,634	4,217,713	12,471,710	3,702,094	125,067,557	
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	110,594,057	
Net income	5,066,663	1,797,635	d	d	d	d	d	d	3,193,788	116,486,668	
Income subject to tax	d	d	d	d	d	d	d	d	d	d	
Total income tax before credits	4,915,192	d	d	32,607,553	3,848,990	3,298,100	d	d	d	101,657,957	
Total income tax after credits	d	d	d	d	d	d	d	d	d	35,328,840	
Footnotes at end of table.										30,708,081	

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Wholesale trade—continued											
Item	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	
Motor vehicle and motor vehicle parts and supplies	4,417	3,323	7,161	1,109	6,061	3,148	12,169	10,368	2,456	1,043	
Number of returns	177,754,443	19,179,796	139,881,073	33,375,543	165,907,682	29,824,584	110,012,882	57,719,440	10,684,248	679,170,505	
Cash	11,192,874	1,521,875	12,218,824	2,401,891	11,407,639	1,737,995	7,546,371	3,688,753	776,407	27,610,527	
Trade notes and accounts receivable	54,736,551	4,356,409	29,299,923	6,630,808	49,895,000	7,892,907	28,005,618	d	3,552,481	79,124,811	
Less: Allowance for bad debts	1,417,639	98,953	700,579	106,007	d	d	349,727	270,433	52,199	1,198,748	
Inventories	25,272,305	d	15,591,991	d	d	d	27,026,495	d	2,527,210	d	
U.S. Government obligations	d	d	0	0	0	0	0	d	0	0	
Tax-exempt securities	d	d	0	0	0	0	0	d	0	0	
Other current assets	4,892,605	1,009,185	9,484,894	2,191,619	14,441,383	d	10,686,610	3,907,561	457,338	14,609,447	
Loans to shareholders	d	63,700	d	d	d	57,888	538,785	521,862	d	d	
Mortgage and real estate loans	d	* 33,515	d	d	d	d	d	d	d	d	
Other investments	17,624,966	1,282,969	18,658,754	4,822,320	20,615,756	1,615,115	8,891,347	d	465,739	265,073,354	
Depreciable assets	74,373,613	6,152,239	24,005,054	7,615,090	37,304,358	6,980,791	25,750,039	9,991,308	3,129,956	29,905,943	
Less: Accumulated depreciation	25,856,761	3,593,016	16,629,678	3,644,943	22,176,476	3,952,430	13,482,874	5,903,826	1,994,295	15,142,832	
Depletable assets	0	d	0	0	d	0	d	d	d	0	
Less: Accumulated depletion	0	d	0	0	0	0	0	d	d	0	
Land	1,082,267	d	d	d	819,817	347,111	1,046,198	438,019	d	1,176,148	
Intangible assets (amortizable)	7,370,469	1,859,114	43,626,546	3,861,605	21,732,398	5,421,279	12,640,103	5,302,027	d	d	
Less: Accumulated amortization	1,876,285	314,199	5,299,741	475,444	d	d	2,713,957	1,130,908	d	26,414,955	
Other assets	9,527,370	1,671,670	7,621,497	515,269	12,345,169	830,020	3,975,540	2,985,967	179,777	65,240,872	
Total liabilities	177,754,443	19,179,796	139,881,073	33,375,543	165,907,682	29,824,584	110,012,882	57,719,440	10,684,248	679,170,505	
Accounts payable	22,070,865	2,751,873	16,740,461	4,616,026	35,525,270	5,298,012	17,458,209	12,338,161	d	151,283,744	
Mortgages, notes, bonds payable in less than 1 year	20,863,955	918,976	5,225,470	4,591,286	20,914,495	1,418,277	11,504,856	3,908,714	446,119	15,027,448	
Other current liabilities	41,034,264	1,522,147	30,081,417	2,172,126	d	d	13,227,765	5,311,753	2,591,734	47,260,835	
Loans from shareholders	1,050,886	586,844	1,438,837	243,399	4,616,769	525,852	3,254,606	1,179,115	d	459,965	
Mortgages, notes, bonds payable in 1 year or more	35,721,162	4,238,305	40,292,227	6,126,089	16,145,272	10,555,121	15,847,450	8,496,121	d	d	
Other liabilities	25,670,728	1,404,027	9,350,912	2,116,726	d	d	7,261,316	3,805,832	d	d	
Net worth, total	31,342,583	7,757,625	36,751,749	13,509,891	59,796,108	8,892,752	41,458,681	22,679,744	2,390,570	270,067,534	
Capital stock		d	d	1,889,528	d	891,300	5,440,747	4,509,337	305,730	40,291,118	
Additional paid-in capital	7,534,166	3,521,634	67,914,669	4,134,820	43,305,294	5,120,824	15,776,235	7,063,131	d	224,945,149	
Retained earnings, appropriated	d	d	d	* 93,136	d	* 78,145	* 647,083	* 81	0	* 50,438	
Retained earnings, unappropriated	20,501,283	3,774,855	-33,276,590	7,623,888	10,137,999	3,399,586	27,405,792	15,285,906	d	d	
Less: Cost of treasury stock	d	d	d	231,481	d	597,104	7,811,176	4,178,712	d	d	
Total receipts	215,379,004	41,893,422	203,313,342	d	320,241,109	55,511,821	178,231,211	114,533,163	d	d	
Business receipts	207,636,369	41,473,692	198,349,967	d	316,366,563	54,738,829	174,831,978	113,075,753	30,616,246	649,279,916	
Dividends	73,996	7,757	764,123	d	670,209	61,956	71,019	35,277	d	246,194	
Interest	1,896,029	70,741	483,750	44,431	253,547	38,552	370,426	152,454	15,259	389,858	
Gross rents	3,845,784	34,832	452,398	13,184	d	18,540	382,070	54,875	d	62,663	

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Wholesale trade—continued										
Item	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total receipts—continued										
Gross royalties	39,816	* 191	198,433	d	688,095	d	27,605	293,582	d	6,195,844
Net short-term capital gain less net long-term loss	d	d	d	d	10,739	* 3,142	d	* 1,446	d	d
Net long-term capital gain less net short-term loss	123,876	41,064	112,239	64,262	143,185	d	361,395	176,213	d	1,063,777
Net gain, noncapital assets	d	d	115,285	d	d	d	d	49,656	d	d
Tax-exempt interest	d	d	d	d	d	d	d	* 582	d	d
Other receipts	1,246,995	d	d	d	1,954,016	533,808	1,708,175	693,326	d	d
Total deductions [1]	209,125,127	40,835,020	195,109,294	58,615,949	313,042,140	52,661,767	169,543,876	110,913,815	30,164,736	637,096,765
Cost of goods sold [2]	171,965,145	32,291,570	149,886,825	51,387,945	263,419,548	38,982,609	135,093,071	91,108,825	25,152,492	562,870,077
Compensation of officers	813,694	688,872	1,416,049	441,970	1,601,086	767,724	2,681,290	1,382,415	256,295	1,763,038
Salaries and wages	7,083,095	2,748,362	21,915,345	2,250,902	16,735,072	5,506,787	11,701,583	5,567,133	1,810,667	18,808,596
Repairs and maintenance	439,856	217,043	730,099	193,965	509,275	217,132	566,585	304,037	94,920	721,550
Bad debts	221,972	42,343	158,485	20,255	199,356	51,743	192,268	85,747	22,921	168,295
Rents paid	1,082,756	577,095	1,242,910	312,590	1,645,452	986,283	1,355,366	1,457,845	365,443	1,390,916
Taxes and licenses	1,360,593	450,035	1,717,636	442,934	1,900,705	837,123	1,845,193	1,068,926	281,309	2,520,797
Interest paid	1,382,976	337,697	1,743,556	374,523	1,233,705	637,376	1,061,564	496,473	162,351	7,937,722
Charitable contributions	45,036	d	83,598	13,314	72,156	19,101	101,669	d	d	796,360
Amortization	200,096	92,925	d	99,756	3,629,580	125,411	312,211	346,388	d	2,153,179
Depreciation	12,440,407	500,959	2,897,830	470,712	3,298,221	515,292	2,798,191	761,880	154,288	2,106,155
Depletion	0	d	d	0	d	0	d	d	d	d
Advertising	3,357,794	99,479	1,556,852	28,045	4,094,553	306,968	754,876	1,670,348	46,913	5,295,106
Pension, profit-sharing, etc., plans	d	171,117	d	d	d	d	d	d	d	d
Employee benefit programs	1,048,812	363,393	1,345,206	435,020	2,255,375	528,104	1,733,409	550,416	168,076	2,500,780
Domestic production activities deduction	47,528	d	338,142	50,596	62,975	10,192	103,969	39,309	* 7,095	643,639
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	7,171,413	2,207,730	8,940,011	1,987,075	11,537,134	3,017,601	8,541,047	5,776,497	1,486,125	26,703,040
Total receipts less total deductions	6,253,876	1,058,402	8,204,048	d	7,198,969	2,850,054	8,687,335	3,619,348	d	d
Net income	5,174,461	d	d	d	d	d	d	3,636,175	d	d
Income subject to tax	d	d	d	d	d	d	d	d	d	29,663,123
Total income tax before credits	d	d	d	d	d	d	d	d	d	10,445,938
Total income tax after credits	d	d	d	d	d	d	d	d	d	9,586,842

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued										Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)		
Apparel, piece goods, and notions	3,767	7,739	822	2,464	1,613	759	5,444	2,482	83,286	6,343		
Total assets	276,349,408	591,612,832	75,919,933	43,438,413	42,055,740	13,834,661	65,329,303	3,539,421	1,441,912,780	72,794,954		
Cash	3,948,107	56,995,984	1,911,501	1,915,163	2,145,132	1,101,746	4,163,351	492,286	76,854,788	3,671,985		
Trade notes and accounts receivable	11,515,580	61,154,935	19,977,474	8,904,191	7,230,476	2,018,419	9,891,253	d	119,114,657	6,479,900		
Less: Allowance for bad debts	d	605,196	208,439	82,417	100,086	9,849	183,306	d	2,761,582	d		
Inventories	13,352,174	24,818,141	8,343,176	d	4,383,402	3,105,333	10,156,820	d	274,396,471	30,517,078		
U.S. Government obligations	0	d	d	0	d	d	0	0	d	d		
Tax-exempt securities	0	d	0	d	d	0	d	0	* 3,512,745	d		
Other current assets	2,701,348	17,289,910	3,778,581	8,159,324	5,034,152	395,343	1,967,824	d	52,983,217	1,703,840		
Loans to shareholders	d	346,359	d	d	119,810	d	166,241	d	1,820,996	501,366		
Mortgage and real estate loans	d	d	d	0	d	d	0	0	d	d		
Other investments	221,343,026	177,020,570	27,869,536	6,752,456	10,693,451	3,191,166	21,882,349	d	160,179,521	10,067,568		
Depreciable assets	19,602,723	203,283,295	19,061,949	14,266,020	13,242,412	2,008,323	17,084,026	646,591	673,784,349	16,465,565		
Less: Accumulated depreciation	10,805,193	65,490,601	11,516,093	7,685,495	5,877,427	997,441	9,128,072	407,863	347,109,165	7,062,301		
Depletable assets	0	d	d	d	d	0	d	0	* 106,978	d		
Less: Accumulated depletion	0	d	d	d	d	0	* 174,383	0	0	d		
Land	355,799	3,377,492	d	d	788,651	205,909	542,619	d	71,269,308	3,364,820		
Intangible assets (amortizable)	8,617,275	63,172,075	1,763,086	5,286,556	3,454,658	1,746,328	6,235,817	* 989,355	241,272,123	5,843,708		
Less: Accumulated amortization	1,320,482	d	263,231	865,873	202,775	d	1,644,137	d	27,521,118	239,830		
Other assets	7,171,243	40,172,926	4,534,583	867,319	1,079,808	1,276,886	3,248,979	41,320	142,822,883	d		
Total liabilities	276,349,408	591,612,832	75,919,933	43,438,413	42,055,740	13,834,661	65,329,303	3,539,421	1,441,912,780	72,794,954		
Accounts payable	7,205,191	28,276,697	9,765,485	4,636,447	7,069,145	1,884,822	8,933,071	d	220,747,568	2,824,577		
Mortgages, notes, bonds payable in less than 1 year	2,383,109	5,428,055	6,668,471	d	3,181,655	421,232	2,294,826	d	58,603,900	25,426,804		
Other current liabilities	5,505,789	126,864,057	2,386,572	d	2,653,805	827,429	4,470,236	d	144,196,905	5,356,863		
Loans from shareholders	4,881,122	963,821	308,411	462,893	159,994	515,419	1,478,898	d	7,488,909	1,327,873		
Mortgages, notes, bonds payable in 1 year or more	12,650,808	97,231,723	17,084,665	6,252,574	8,710,433	2,512,731	14,273,871	d	426,982,748	10,972,067		
Other liabilities	8,672,333	105,209,560	4,605,706	d	5,096,357	1,391,008	5,825,962	* 34,356	156,114,657	7,238,952		
Net worth, total	235,051,055	227,638,918	35,100,622	16,965,087	15,184,352	6,282,021	28,052,439	1,242,943	427,778,094	19,648,018		
Capital stock	2,667,714	9,558,434	1,767,623	2,795,386	451,875	247,189	967,075	d	30,438,113	1,171,101		
Additional paid-in capital	35,324,552	184,091,591	3,906,184	d	6,805,495	2,227,857	8,593,617	* 728,446	226,215,704	4,105,920		
Retained earnings, appropriated	d	d	0	d	d	0	* 41,544	0	407,099	d		
Retained earnings, unappropriated	d	d	29,901,215	d	d	3,988,312	18,906,252	346,869	345,164,008	d		
Less: Cost of treasury stock	d	d	474,400	d	d	181,338	456,050	d	174,448,830	d		
Total receipts	d	d	d	d	d	d	d	d	2,596,706,254	193,203,657		
Business receipts	81,595,060	428,187,667	98,959,542	49,182,200	184,318,476	23,188,080	85,932,610	d	2,530,572,113	187,746,639		
Dividends	801,506	d	205,582	d	5,093	d	39,231	d	3,802,605	d		
Interest	57,825	3,993,352	413,153	72,588	72,909	19,021	97,007	6,290	5,510,422	633,751		
Gross rents	d	2,349,976	161,564	7,869	210,886	d	18,068	d	2,999,668	313,857		

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Wholesale trade—continued								Retail trade	
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
Total receipts—continued										
Gross royalties	1,574,734	646,191	d	d	* 1,405	* 17,731	d	d	5,532,768	d
Net short-term capital gain less net long-term loss	d	d	d	* 2,447	d	d	d	d	37,088	* 1,702
Net long-term capital gain less net short-term loss	107,222	2,340,797	1,614,068	d	154,306	d	151,441	d	5,764,315	334,598
Net gain, noncapital assets	d	d	d	d	d	d	d	d	1,500,512	d
Tax-exempt interest	d	d	d	d	d	d	d	0	55,170	d
Other receipts	d	3,552,821	d	d	1,104,269	570,570	2,123,238	d	42,931,594	3,885,033
Total deductions [1]	80,622,265	423,589,465	100,960,338	48,022,498	184,124,104	22,971,634	85,528,659	1,920,177	2,494,492,332	189,337,346
Cost of goods sold [2]	48,297,432	325,667,358	91,216,430	38,975,359	175,651,748	17,847,772	67,708,043	* 242,797	1,823,944,327	163,912,789
Compensation of officers	988,797	2,858,948	370,354	423,027	363,051	214,708	814,565	69,311	9,585,056	1,105,762
Salaries and wages	9,660,841	30,902,148	1,903,913	3,031,399	2,474,289	1,591,528	4,594,885	678,782	251,985,644	10,168,400
Repairs and maintenance	458,157	3,034,332	350,023	312,022	336,405	52,186	276,502	11,810	22,306,867	399,101
Bad debts	117,387	523,312	188,357	28,239	45,873	9,066	67,776	* 5,041	3,584,283	83,750
Rents paid	2,743,307	3,304,773	421,693	571,442	479,289	167,941	996,850	67,112	52,303,111	1,587,751
Taxes and licenses	1,446,260	5,685,973	399,073	495,214	454,065	574,207	1,884,274	118,516	39,608,800	1,861,518
Interest paid	733,585	6,396,937	d	d	618,749	d	887,404	d	22,591,910	855,514
Charitable contributions	126,962	138,322	40,371	14,286	16,981	10,162	41,004	* 2,025	2,927,429	d
Amortization	173,368	d	56,320	187,876	84,056	163,413	236,618	* 18,084	3,996,801	332,214
Depreciation	1,597,875	12,074,548	1,222,690	928,145	1,022,425	d	1,214,607	d	44,146,434	1,150,567
Depletion	0	d	d	d	* 1,061	d	* 183,609	0	d	d
Advertising	2,929,901	2,340,888	93,282	49,876	43,881	647,965	887,870	7,111	32,243,875	1,575,760
Pension, profit-sharing, etc., plans	222,318	d	d	d	108,419	52,036	d	d	d	d
Employee benefit programs	648,692	3,580,685	610,073	436,483	206,202	131,515	503,794	49,943	24,631,571	871,459
Domestic production activities deduction	* 3,317	285,250	d	90,883	* 4,529	31,976	126,068	0	772,530	* 408
Net loss, noncapital assets	91,229	d	d	d	13,600	d	d	d	1,354,449	d
Other deductions	10,382,839	23,899,065	2,732,454	1,959,096	2,199,482	1,201,245	4,793,271	532,431	151,814,580	5,250,080
Total receipts less total deductions	d	d	d	d	d	d	d	d	104,213,922	3,866,311
Net income	d	24,232,216	d	d	2,035,311	d	3,785,125	d	108,920,738	d
Income subject to tax	5,097,864	d	3,223,633	1,934,235	d	890,625	3,418,248	d	d	d
Total income tax before credits	d	d	1,121,546	d	d	d	1,211,364	d	35,457,082	d
Total income tax after credits	d	d	927,490	d	d	d	836,370	d	31,559,170	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of returns	7,007	6,043	3,371	d	d	2,529	d	12,303	2,585	5,978
Total assets	42,668,509	25,922,787	32,139,397	d	2,621,732	18,456,210	d	183,659,418	2,048,815	211,005,557
Cash	1,865,317	1,813,669	2,431,347	d	316,826	989,154	d	12,775,257	220,368	5,372,398
Trade notes and accounts receivable	4,332,827	2,116,029	7,578,686	d	212,418	1,859,075	d	15,685,359	d	21,749,638
Less: Allowance for bad debts	d	d	d	d	d	35,563	d	d	d	d
Inventories	17,713,309	7,899,192	7,271,769	d	1,201,241	2,353,170	d	20,284,276	935,076	27,790,437
U.S. Government obligations	0	0	0	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0	0	0	0
Other current assets	797,498	1,400,661	1,586,535	d	88,554	1,642,971	d	5,879,685	d	11,353,323
Loans to shareholders	169,750	67,071	d	d	d	d	d	78,112	d	d
Mortgage and real estate loans	0	d	0	0	0	d	0	d	0	0
Other investments	1,657,054	532,715	6,137,982	d	298,937	4,263,063	d	d	d	27,702,980
Depreciable assets	16,145,497	15,835,316	10,987,504	d	1,352,371	3,803,269	d	123,107,145	912,897	49,937,452
Less: Accumulated depreciation	8,678,071	8,708,726	7,714,095	d	1,042,937	2,206,002	d	64,709,697	525,176	27,485,500
Depletable assets	0	0	0	0	0	0	0	0	0	0
Less: Accumulated depletion	d	0	0	0	0	0	0	0	0	0
Land	2,265,379	1,067,056	d	d	d	d	d	11,217,971	* 52,762	3,352,027
Intangible assets (amortizable)	6,237,560	d	3,128,885	2,601,708	31,530	1,452,268	d	22,780,820	169,978	81,630,097
Less: Accumulated amortization	313,808	916,289	372,467	92,540	d	d	d	2,385,584	96,518	9,437,169
Other assets	d	1,450,351	1,064,862	d	85,882	4,031,613	d	4,351,493	178,191	18,840,756
Total liabilities	42,668,509	25,922,787	32,139,397	d	2,621,732	18,456,210	d	183,659,418	2,048,815	211,005,557
Accounts payable	12,399,927	3,824,001	9,247,170	d	315,012	1,292,410	d	52,485,823	231,528	21,781,888
Mortgages, notes, bonds payable in less than 1 year	2,446,871	409,475	631,652	d	131,997	340,248	d	d	d	2,270,546
Other current liabilities	2,970,576	3,862,151	5,270,445	d	118,864	2,610,508	d	14,403,770	151,434	d
Loans from shareholders	506,640	355,060	539,897	d	211,098	179,515	d	385,806	366,571	283,003
Mortgages, notes, bonds payable in 1 year or more	10,633,419	4,858,175	4,303,038	d	259,832	7,425,322	d	38,697,059	497,441	67,233,152
Other liabilities	2,511,103	3,304,946	1,367,782	d	34,068	965,094	d	d	d	d
Net worth, total	11,199,972	9,308,980	10,779,413	d	1,550,863	5,643,113	d	56,467,492	512,039	84,008,543
Capital stock	549,084	430,460	2,546,498	d	113,944	154,250	d	13,562,443	113,937	1,645,639
Additional paid-in capital	4,725,426	6,241,423	1,369,876	d	d	d	d	d	d	56,235,698
Retained earnings, appropriated	d	d	d	d	d	d	d	d	0	d
Retained earnings, unappropriated	d	d	d	d	d	991,135	721,820	d	d	d
Less: Cost of treasury stock	d	d	d	d	d	d	d	d	d	d
Total receipts	d	d	d	d	d	d	4,799,746	d	d	322,622,047
Business receipts	64,170,142	45,862,030	64,333,816	d	5,106,889	17,113,438	d	459,594,810	5,163,845	314,275,480
Dividends	4,004	4,359	* 2,405	d	d	d	d	d	d	87,799
Interest	62,960	159,923	309,642	13,198	5,419	259,285	9,980	d	d	140,934
Gross rents	44,134	34,576	* 23,212	d	2,583	d	* 1,018	597,838	* 7,349	271,116

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued									
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Total receipts—continued										
Gross royalties	d	d	d	d	0	d	0	1,740,608	0	d
Net short-term capital gain less net long-term loss	d	d	d	0	0	d	0	d	0	d
Net long-term capital gain less net short-term loss	d	10,161	* 2,895	d	d	d	* 6,426	325,985	* 2,416	112,073
Net gain, noncapital assets	d	d	d	d	d	d	d	d	d	d
Tax-exempt interest	d	d	d	d	d	d	0	d	0	d
Other receipts	d	664,685	d	d	91,308	1,252,868	d	d	d	d
Total deductions [1]	60,252,506	44,199,833	64,530,443	d	d	17,588,023	4,689,110	456,023,880	5,083,129	308,125,746
Cost of goods sold [2]	39,528,387	26,224,701	48,541,891	d	3,193,702	12,170,070	d	353,707,102	3,910,927	228,084,256
Compensation of officers	712,870	549,063	247,910	d	193,904	439,042	d	822,942	110,643	1,049,216
Salaries and wages	8,412,009	5,327,594	4,958,796	d	625,010	1,820,361	d	41,136,836	315,400	27,358,889
Repairs and maintenance	413,112	355,851	266,204	d	53,640	119,969	d	3,538,190	20,226	1,696,580
Bad debts	56,876	82,429	252,548	d	d	d	d	d	d	324,866
Rents paid	1,862,595	2,292,349	1,551,961	d	180,473	315,791	d	6,656,835	226,659	8,357,656
Taxes and licenses	1,519,200	1,090,293	802,076	d	167,297	324,380	d	6,009,249	83,855	3,953,548
Interest paid	529,355	328,357	291,736	d	27,813	612,649	d	2,424,561	37,278	2,368,157
Charitable contributions	d	d	d	109,461	4,954	d	1,637	d	* 2,322	72,096
Amortization	142,022	d	118,755	35,934	d	d	d	358,822	7,651	1,151,431
Depreciation	987,187	1,072,654	606,628	d	79,978	263,582	d	7,453,850	35,564	3,334,416
Depletion	0	0	0	0	0	0	0	0	0	0
Advertising	607,830	1,858,211	1,436,372	d	72,392	70,512	d	2,086,551	37,508	2,808,316
Pension, profit-sharing, etc., plans	d	d	d	d	d	45,157	d	d	d	d
Employee benefit programs	781,778	552,814	474,971	d	66,432	293,830	d	5,516,158	17,263	1,998,327
Domestic production activities deduction	12,245	* 8,212	* 15,914	* 7,065	* 227	5,170	* 360	163,616	0	340,323
Net loss, noncapital assets	d	37,142	d	d	d	d	d	d	d	d
Other deductions	4,547,869	4,073,486	4,839,382	d	360,657	931,276	d	23,292,912	272,994	24,499,701
Total receipts less total deductions	d	d	d	d	d	d	d	d	d	d
Net income	d	d	d	d	d	d	110,636	d	d	d
Income subject to tax	d	2,495,625	d	14,159,235	145,085	459,541	98,875	d	74,153	13,852,242
Total income tax before credits	d	d	d	4,954,084	38,460	154,425	27,315	d	17,789	d
Total income tax after credits	d	d	d	4,798,526	36,209	150,423	24,880	d	17,789	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued						Transportation and warehousing			
	(121)	(122)	(123)	(124)	(125)	(126)	Total	Air transportation	Rail transportation	Water transportation
Number of returns	5,058	8,321	2,670	1,231	9,853	5,206	39,254	235	d	d
Total assets	28,842,006	97,456,206	27,026,304	385,751,496	57,340,177	140,812,012	546,759,831	d	d	18,726,969
Cash	2,256,483	9,203,281	1,407,352	10,147,960	5,962,602	17,511,859	29,511,219	10,479,502	d	1,134,647
Trade notes and accounts receivable	d	6,314,734	5,791,809	d	d	27,691,286	82,134,581	4,956,058	d	3,110,250
Less: Allowance for bad debts	d	d	d	d	70,564	d	649,606	d	d	d
Inventories	2,521,887	25,819,547	8,086,976	80,123,595	8,451,481	12,031,276	4,367,438	780,636	d	* 191,682
U.S. Government obligations	0	d	0	0	0	d	d	d	d	0
Tax-exempt securities	0	d	d	0	0	d	d	d	0	0
Other current assets	1,176,171	4,132,203	812,104	7,345,087	970,985	d	21,865,860	12,567,507	d	1,252,093
Loans to shareholders	95,875	d	d	d	149,768	103,625	852,856	d	d	d
Mortgage and real estate loans	d	0	0	d	d	d	d	0	d	d
Other investments	2,836,917	7,632,097	1,430,052	d	5,498,925	d	35,976,471	2,612,565	13,910,351	1,076,255
Depreciable assets	21,499,210	61,228,702	13,509,027	228,174,236	18,442,298	39,588,643	460,119,765	114,764,138	d	15,418,522
Less: Accumulated depreciation	10,320,762	35,806,130	7,127,801	104,558,713	12,208,652	18,344,378	171,513,666	37,033,015	d	5,683,871
Depletable assets	0	0	0	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0	0	0	0
Land	4,038,064	d	d	d	383,801	597,206	6,721,187	d	d	72,778
Intangible assets (amortizable)	2,718,878	11,814,064	2,305,061	28,503,512	26,739,140	41,824,386	53,180,164	26,098,116	d	1,433,213
Less: Accumulated amortization	338,263	1,526,912	495,316	1,310,711	721,488	9,016,763	7,913,543	2,217,623	d	d
Other assets	942,027	7,507,615	522,661	56,700,686	-457,495	4,938,378	30,100,301	8,915,577	d	910,876
Total liabilities	28,842,006	97,456,206	27,026,304	385,751,496	57,340,177	140,812,012	546,759,831	d	d	18,726,969
Accounts payable	3,026,171	13,981,080	4,202,416	d	4,352,848	21,307,871	81,814,178	d	d	1,473,460
Mortgages, notes, bonds payable in less than 1 year	307,751	2,109,363	650,172	13,826,937	908,296	5,404,904	13,464,453	4,639,029	1,422,909	121,110
Other current liabilities	1,980,801	14,455,662	3,153,101	d	5,481,734	12,964,411	56,020,738	d	d	1,266,341
Loans from shareholders	929,871	894,715	282,485	244,051	309,977	498,739	4,520,158	d	d	d
Mortgages, notes, bonds payable in 1 year or more	4,270,698	27,918,816	11,639,272	d	26,243,945	44,927,878	119,176,854	25,135,409	36,784,830	4,011,021
Other liabilities	6,012,772	10,997,787	1,811,153	d	7,582,169	29,014,710	118,347,203	d	d	d
Net worth, total	12,313,942	27,098,783	5,287,705	131,815,793	12,461,209	26,693,498	153,416,247	d	d	9,088,733
Capital stock	1,085,409	5,247,325	541,597	1,009,316	472,952	1,119,651	8,319,378	d	d	79,917
Additional paid-in capital	2,684,547	17,937,148	3,708,057	38,796,715	13,795,772	44,926,183	58,408,855	d	d	d
Retained earnings, appropriated	* 40,351	d	d	d	* 51,685	d	82,752	0	0	d
Retained earnings, unappropriated	9,447,286	d	d	d	4,490,337	d	125,146,806	d	d	6,435,971
Less: Cost of treasury stock	943,652	d	d	d	6,349,537	d	38,541,545	d	d	d
Total receipts	d	171,583,206	d	725,438,812	59,066,867	162,271,581	473,959,535	d	d	d
Business receipts	101,437,261	166,461,096	35,043,287	701,079,665	57,301,907	156,850,455	459,498,463	d	d	11,700,126
Dividends	6,579	89,642	d	1,241,240	90,028	1,927,593	1,522,915	d	d	d
Interest	44,689	485,523	662,748	1,303,150	190,255	603,785	645,916	131,258	151,679	19,930
Gross rents	93,056	83,425	33,977	777,442	28,125	109,474	1,438,172	d	546,910	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued						Transportation and warehousing			
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air transportation	Rail transportation	Water transportation
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
Total receipts—continued										
Gross royalties	* 29,082	559,710	d	d	d	593,691	1,945,607	d	d	d
Net short-term capital gain less net long-term loss	* 8,660	* 3,634	d	d	d	d	9,079	d	* 1,975	d
Net long-term capital gain less net short-term loss	d	118,059	* 13,941	d	677,929	316,965	804,483	d	d	97,863
Net gain, noncapital assets	d	d	d	d	d	d	1,536,302	d	d	d
Tax-exempt interest	d	d	* 2,767	* 3,280	d	d	17,171	d	d	d
Other receipts	1,135,339	d	d	d	532,920	1,653,541	6,541,426	d	d	483,371
Total deductions [1]	100,431,522	159,848,405	34,934,011	699,138,859	56,592,965	156,310,172	436,771,779	113,439,369	d	11,810,796
Cost of goods sold [2]	85,656,958	86,978,995	21,307,842	520,698,102	33,922,424	99,875,918	128,184,218	34,809,438	d	d
Compensation of officers	301,309	1,333,072	377,762	592,088	588,894	831,274	3,545,169	642,405	221,737	d
Salaries and wages	4,551,701	24,131,420	4,315,554	75,550,542	8,041,520	17,278,202	92,886,333	22,601,789	d	d
Repairs and maintenance	614,680	1,555,985	357,546	10,496,290	551,381	579,678	18,265,594	6,464,953	d	d
Bad debts	15,827	488,868	98,884	d	65,128	1,072,727	460,579	d	d	d
Rents paid	1,334,843	12,437,589	1,789,665	7,144,387	2,785,153	1,396,914	17,680,725	6,370,332	d	d
Taxes and licenses	977,217	3,498,822	745,576	12,179,448	1,120,331	2,058,616	14,080,860	2,157,741	d	d
Interest paid	413,705	1,689,963	702,547	7,464,892	1,111,472	2,309,455	6,437,309	1,527,058	d	d
Charitable contributions	d	126,245	25,696	d	25,019	49,702	203,678	d	43,398	d
Amortization	83,760	449,842	15,764	d	107,695	595,818	870,707	d	d	40,768
Depreciation	1,895,778	4,578,948	1,050,239	12,714,670	1,061,476	5,404,084	30,894,417	9,210,694	d	d
Depletion	d	d	d	d	d	d	d	d	d	d
Advertising	190,044	4,258,163	964,003	7,784,513	1,224,233	5,412,960	d	818,231	d	d
Pension, profit-sharing, etc., plans	d	d	d	d	d	327,265	11,768,306	d	262,860	d
Employee benefit programs	397,881	1,945,615	237,960	6,912,118	696,933	1,430,185	16,223,286	3,748,381	d	d
Domestic production activities deduction	* 15,673	41,583	* 1,500	* 103,989	* 15,385	40,858	21,219	0	d	d
Net loss, noncapital assets	d	d	d	d	d	68,684	496,733	d	d	d
Other deductions	3,857,338	15,579,794	2,842,904	32,290,625	5,167,354	17,577,832	92,897,204	19,627,951	d	d
Total receipts less total deductions	d	11,734,801	d	26,299,952	2,473,882	5,961,409	37,187,756	d	d	d
Net income	d	d	d	29,502,335	d	d	38,148,574	d	d	d
Income subject to tax	d	11,535,711	1,313,714	d	d	d	31,123,187	5,330,915	9,740,927	430,948
Total income tax before credits	d	d	451,750	d	d	d	10,773,451	1,878,683	3,408,763	d
Total income tax after credits	d	d	439,226	d	d	d	9,545,002	1,857,653	3,307,441	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Transportation and warehousing—continued						Information			
	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage	Total	Newspaper publishers	Periodical publishers	Book publishers	Database directory and other publishers
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
Number of returns	21,483	5,803	d	9,759	d	16,463	578	536	d	d
Total assets	41,374,977	9,393,835	d	158,300,276	d	2,804,831,575	26,647,666	62,887,696	d	d
Cash	3,153,478	375,651	d	9,119,456	439,887	97,886,967	1,141,976	2,519,260	d	d
Trade notes and accounts receivable	8,917,921	1,102,817	d	57,433,901	1,263,804	314,910,699	1,876,263	3,395,158	d	495,746
Less: Allowance for bad debts	196,046	d	d	d	d	6,784,905	d	127,817	d	56,559
Inventories	d	82,365	22,407	1,429,508	171,766	23,437,671	102,804	173,216	d	d
U.S. Government obligations	d	d	d	d	d	d	d	d	d	d
Tax-exempt securities	d	d	d	d	d	d	d	d	d	d
Other current assets	2,095,721	361,541	d	3,377,512	239,737	114,917,116	1,280,577	2,826,653	d	d
Loans to shareholders	d	d	d	93,780	d	1,683,021	d	d	d	d
Mortgage and real estate loans	d	d	d	d	d	d	d	d	d	d
Other investments	1,567,933	831,478	* 396,754	15,179,804	401,332	824,492,804	10,349,643	17,727,973	d	d
Depreciable assets	42,390,679	7,041,107	d	88,301,986	6,133,729	896,800,432	8,065,776	6,116,028	d	d
Less: Accumulated depreciation	22,461,131	3,946,348	d	48,375,581	3,027,513	544,503,877	5,180,255	3,924,166	d	d
Depletable assets	d	d	d	d	d	d	d	d	d	d
Less: Accumulated depletion	d	d	d	d	d	d	d	d	d	d
Land	1,387,568	190,897	d	d	394,812	12,928,998	d	d	d	d
Intangible assets (amortizable)	d	3,517,015	d	16,340,914	393,233	973,257,196	7,443,329	33,102,458	d	d
Less: Accumulated amortization	d	762,841	d	3,413,163	109,525	192,690,266	1,524,023	10,013,811	d	d
Other assets	d	435,306	d	16,881,865	87,718	285,804,327	2,535,221	10,660,513	d	d
Total liabilities	41,374,977	9,393,835	d	158,300,276	d	2,804,831,575	26,647,666	62,887,696	d	d
Accounts payable	3,505,988	409,496	d	63,871,778	d	111,655,703	742,060	875,234	d	d
Mortgages, notes, bonds payable in less than 1 year	1,991,591	296,729	d	4,414,670	d	178,148,574	360,326	d	d	d
Other current liabilities	3,716,816	1,235,692	d	d	686,016	287,845,975	2,269,940	4,624,232	d	d
Loans from shareholders	424,279	2,606,883	d	d	d	8,609,237	d	d	* 4,185,363	d
Mortgages, notes, bonds payable in 1 year or more	8,995,630	1,768,647	d	36,036,721	d	857,482,179	6,806,172	12,892,335	d	d
Other liabilities	6,231,118	769,012	d	d	d	563,562,893	d	14,049,224	d	d
Net worth, total	16,509,546	2,307,376	d	d	2,523,272	797,527,014	11,187,974	28,255,022	d	1,119,900
Capital stock	735,005	144,837	217,481	1,523,999	560,344	114,256,195	d	160,665	d	d
Additional paid-in capital	4,086,923	d	d	d	720,315	946,533,993	10,402,509	d	d	d
Retained earnings, appropriated	* 23,262	d	d	d	* 8,802	1,245,753	d	d	d	d
Retained earnings, unappropriated	15,945,756	-1,342,258	d	d	1,284,345	90,309,073	1,284,382	8,789,224	d	-294,414
Less: Cost of treasury stock	4,281,400	d	d	d	* 50,533	354,818,000	d	d	d	d
Total receipts	d	d	d	d	d	1,048,017,020	d	d	d	d
Business receipts	84,952,131	10,773,612	d	d	d	854,932,489	9,501,101	16,215,786	d	4,034,682
Dividends	6,151	d	d	1,423,711	d	4,448,725	18,494	673,812	d	d
Interest	88,553	82,657	7,427	147,024	17,388	15,177,867	42,688	60,263	592,010	9,613
Gross rents	348,533	* 15,616	* 5,377	235,291	9,203	6,806,176	66,523	* 131,080	d	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Transportation and warehousing—continued					Information				
	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage	Total	Newspaper publishers	Periodical publishers	Book publishers	Database directory and other publishers
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
Total receipts—continued										
Gross royalties	d	d	0	d	d	35,798,773	* 36,672	312,898	d	d
Net short-term capital gain less net long-term loss	* 2,529	0	d	d	0	386,257	d	d	d	d
Net long-term capital gain less net short-term loss	79,695	d	d	103,682	24,633	7,757,179	182,190	214,523	* 477,635	* 102,696
Net gain, noncapital assets	d	d	d	100,909	d	3,346,076	d	d	d	d
Tax-exempt interest	d	d	0	0	d	105,986	d	d	d	d
Other receipts	729,358	161,654	228,209	1,229,235	204,419	119,257,492	849,674	1,862,697	d	d
Total deductions [1]	83,480,447	10,844,486	d	165,697,313	6,024,769	937,652,487	10,028,444	17,081,902	16,901,265	3,913,689
Cost of goods sold [2]	30,524,504	2,939,459	d	46,710,035	2,204,647	185,293,387	2,411,183	4,342,560	3,285,524	1,466,931
Compensation of officers	1,095,957	164,936	d	d	72,994	9,048,343	195,718	375,837	d	d
Salaries and wages	17,122,326	3,286,819	d	38,791,530	1,204,001	168,625,407	2,065,059	3,837,231	d	d
Repairs and maintenance	2,289,899	216,763	d	5,352,477	104,278	10,071,706	99,229	173,696	d	41,852
Bad debts	d	2,643	d	238,218	d	d	32,756	d	38,559	d
Rents paid	3,835,123	401,748	d	4,856,132	443,326	19,895,757	176,230	488,339	d	d
Taxes and licenses	3,349,634	512,754	d	4,524,570	184,668	22,073,509	320,100	513,643	d	d
Interest paid	564,536	272,625	d	d	90,363	55,223,738	477,969	716,898	d	118,138
Charitable contributions	29,703	4,758	1,071	109,741	d	1,109,142	10,008	d	d	d
Amortization	99,436	22,825	* 7,482	263,568	11,496	37,498,220	616,166	725,238	d	d
Depreciation	5,831,218	677,206	d	6,498,056	308,585	56,043,921	267,636	346,387	d	d
Depletion	d	d	0	0	d	d	d	0	0	0
Advertising	d	d	d	d	d	26,855,759	139,034	201,439	d	d
Pension, profit-sharing, etc., plans	438,591	51,606	* 19,900	6,355,681	24,774	7,624,996	165,681	305,615	d	d
Employee benefit programs	2,094,486	315,258	25,547	6,743,453	210,594	23,875,799	d	d	d	d
Domestic production activities deduction	* 10,237	0	d	* 7,025	* 1,349	d	37,790	75,361	* 63,148	d
Net loss, noncapital assets	6,914	d	d	d	d	d	d	d	d	d
Other deductions	15,903,541	1,926,472	d	42,211,746	1,113,341	299,231,972	2,614,194	4,239,609	4,083,068	772,114
Total receipts less total deductions	d	d	d	d	d	110,364,533	d	d	d	d
Net income	d	d	d	11,266,082	d	119,186,492	724,249	2,622,072	d	327,891
Income subject to tax	d	d	1,050,775	d	429,793	d	d	1,964,603	1,143,937	233,321
Total income tax before credits	971,676	d	366,997	d	146,388	d	d	685,335	403,382	81,092
Total income tax after credits	946,783	d	352,827	d	143,486	d	d	625,634	256,891	74,922
Footnotes at end of table.										

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Information—continued							Finance and insurance		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)
Number of returns	2,403	3,620	393	370	2,251	1,362	3,600	37,700	d	d
Total assets	346,265,392	d	d	266,739,626	1,553,301,091	129,838,503	164,065,160	21,306,423,662	d	d
Cash	25,532,090	d	d	4,862,591	32,300,990	6,770,365	14,178,591	761,981,620	50,401,945	d
Trade notes and accounts receivable	d	d	d	18,674,371	205,929,857	7,609,227	12,352,985	2,093,656,495	436,843,868	d
Less: Allowance for bad debts	1,527,455	d	d	d	2,777,939	191,597	d	d	4,299,102	d
Inventories	2,439,532	d	d	d	d	d	d	2,002,341	d	d
U.S. Government obligations	0	0	0	d	d	0	0	77,194,080	d	d
Tax-exempt securities	d	0	0	d	d	d	0	10,654,976	d	d
Other current assets	d	d	d	12,903,019	24,811,266	17,061,663	27,834,641	1,763,508,419	4,674,310	d
Loans to shareholders	d	d	d	* 547,800	318,602	* 64,909	d	d	d	d
Mortgage and real estate loans	d	d	0	0	d	0	0	d	d	d
Other investments	d	d	d	99,078,223	501,493,495	27,989,687	30,355,160	5,972,862,862	85,585,525	d
Depreciable assets	48,343,721	d	d	63,021,241	672,474,394	31,900,892	38,374,515	d	29,353,142	d
Less: Accumulated depreciation	28,143,092	d	d	39,528,973	417,213,383	17,028,405	15,588,698	d	9,012,087	d
Depletable assets	0	0	0	d	d	d	0	0	0	0
Less: Accumulated depletion	0	0	0	0	d	d	0	0	0	0
Land	d	d	d	d	3,915,163	d	2,590,923	d	d	d
Intangible assets (amortizable)	127,897,059	65,450,219	8,021,859	132,880,026	478,490,818	43,479,114	50,970,965	d	d	d
Less: Accumulated amortization	22,817,891	3,982,390	* 1,283,308	50,238,558	75,618,269	8,084,291	11,079,212	d	d	d
Other assets	d	d	d	d	d	d	13,662,201	3,265,058,202	31,564,902	d
Total liabilities	346,265,392	d	d	266,739,626	1,553,301,091	129,838,503	164,065,160	21,306,423,662	d	d
Accounts payable	14,579,969	d	d	2,584,263	73,211,636	d	4,342,079	d	d	d
Mortgages, notes, bonds payable in less than 1 year	d	d	d	975,987	148,565,173	d	d	d	d	d
Other current liabilities	119,979,481	d	d	31,036,315	70,362,733	8,084,361	19,488,810	3,973,278,381	d	d
Loans from shareholders	d	d	d	* 98,137	512,261	* 265,990	287,702	d	d	d
Mortgages, notes, bonds payable in 1 year or more	d	d	d	73,423,690	490,546,419	31,334,119	19,967,513	4,732,391,443	80,862,789	d
Other liabilities	45,031,637	d	d	d	422,036,441	d	d	8,133,967,198	d	d
Net worth, total	d	52,803,038	d	d	348,066,429	75,844,366	97,963,684	3,070,325,555	d	d
Capital stock	25,835,730	d	d	d	12,833,370	d	d	d	d	d
Additional paid-in capital	d	d	d	d	298,757,391	d	d	1,822,099,355	d	d
Retained earnings, appropriated	d	0	0	d	1,144,484	d	d	d	d	d
Retained earnings, unappropriated	d	-26,929,763	d	42,562,114	d	-792,972	7,930,098	d	d	d
Less: Cost of treasury stock	d	d	d	d	d	d	d	d	d	d
Total receipts	d	d	d	d	d	d	d	d	63,414,844	d
Business receipts	d	71,020,534	d	98,588,880	412,065,832	d	77,127,024	2,105,730,405	d	d
Dividends	1,312,469	623,305	* 7,476	365,684	1,009,522	* 45,818	191,127	20,144,937	59,873	70,600
Interest	298,748	2,696,308	96,924	2,026,516	8,709,345	149,088	496,365	360,085,244	36,280,816	21,532,660
Gross rents	78,834	333,440	d	d	5,719,772	15,617	106,615	d	3,796,066	698,663

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Information—continued							Finance and insurance		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)
Total receipts—continued										
Gross royalties	9,667,560	8,469,573	d	d	5,487,106	* 1,743,246	1,511,318	2,545,189	d	d
Net short-term capital gain less net long-term loss	* 59,451	d	d	d	96,162	d	d	d	11,925	d
Net long-term capital gain less net short-term loss	2,709,587	85,758	d	d	2,741,449	380,350	443,388	d	196,843	d
Net gain, noncapital assets	d	d	d	d	1,543,074	54,576	d	d	d	d
Tax-exempt interest	d	0	0	0	d	d	d	d	d	d
Other receipts	48,789,283	d	d	d	d	d	d	264,821,230	d	d
Total deductions [1]	150,219,596	78,599,103	7,754,092	101,276,730	434,902,454	40,068,175	76,905,036	2,581,943,845	50,768,568	d
Cost of goods sold [2]	42,665,702	10,684,435	2,080,238	10,806,114	81,200,203	9,228,821	17,121,676	1,260,957,763	d	d
Compensation of officers	2,169,114	d	d	1,904,394	1,287,345	691,640	805,904	d	1,174,625	d
Salaries and wages	42,767,512	d	d	14,088,269	59,856,299	12,110,362	20,458,606	277,363,823	8,230,740	d
Repairs and maintenance	1,084,281	657,638	16,649	550,718	6,330,361	495,734	d	d	288,569	d
Bad debts	d	d	d	d	4,903,659	111,814	d	d	d	d
Rents paid	1,573,883	4,298,292	107,542	1,177,668	9,722,186	985,728	824,013	d	989,143	d
Taxes and licenses	4,154,401	1,040,424	110,216	1,548,114	11,423,281	958,854	1,453,200	46,105,654	1,571,950	d
Interest paid	5,553,901	d	d	5,060,039	32,237,077	d	1,542,391	102,303,403	12,068,382	d
Charitable contributions	232,507	d	d	151,119	286,293	9,333	275,012	1,762,193	d	d
Amortization	2,319,114	d	d	7,993,495	5,567,639	795,022	d	d	658,781	d
Depreciation	4,448,666	d	d	3,336,578	33,086,374	3,472,324	4,041,330	d	6,372,874	d
Depletion	0	0	0	0	d	0	d	d	d	d
Advertising	5,705,074	d	d	3,157,945	9,264,724	1,303,241	2,496,087	d	324,937	d
Pension, profit-sharing, etc., plans	d	d	d	971,838	d	141,997	d	14,283,313	d	d
Employee benefit programs	d	920,258	d	4,446,104	d	865,412	1,392,605	24,023,617	973,251	d
Domestic production activities deduction	d	d	d	1,101,173	d	* 48,785	115,295	d	d	d
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	30,509,882	17,253,962	3,459,101	44,737,655	160,491,924	7,102,479	23,967,984	709,264,187	13,435,810	d
Total receipts less total deductions	d	d	d	d	d	d	d	d	12,646,276	d
Net income	23,237,608	8,412,715	d	17,920,336	45,967,084	d	d	d	d	d
Income subject to tax	20,863,779	7,404,283	92,333	d	37,660,354	1,475,048	10,976,997	d	d	4,426,402
Total income tax before credits	7,311,870	d	21,228	d	d	d	3,854,210	d	d	1,565,792
Total income tax after credits	4,186,386	d	20,986	d	d	d	2,648,705	58,756,933	d	1,437,243

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and Insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Number of returns	689	1,436	784	2,473	318	541	60	3,770	434	10,102
Total assets	639,899,574	34,958,592	5,325,921,219	131,932,901	2,737,718,081	745,960,541	13,973,527	511,395,419	6,220,331,344	3,251,014,422
Cash	41,191,954	3,451,814	74,262,810	15,062,761	185,528,929	105,127,123	2,226,278	54,441,902	72,831,483	109,858,866
Trade notes and accounts receivable	450,022,118	8,049,340	90,521,449	29,103,495	d	118,829,911	d	24,668,056	65,559,102	256,042,418
Less: Allowance for bad debts	d	d	d	d	d	d	d	d	d	d
Inventories	d	d	d	111,455	d	d	0	d	17,424	1,607,889
U.S. Government obligations	d	d	d	d	d	d	d	d	148,412,926	120,864,228
Tax-exempt securities	* 3,586,854	d	d	d	d	d	0	d	282,012,518	387,947,138
Other current assets	8,831,143	901,031	116,549,637	6,766,829	762,488,010	302,901,572	4,684,799	135,549,921	270,446,557	123,173,345
Loans to shareholders	* 10,755	* 37,664	* 5,563	d	d	d	d	d	d	740,524
Mortgage and real estate loans	d	d	d	d	d	d	0	d	354,187,383	69,518,407
Other investments	50,647,776	1,104,242	104,395,906	8,698,641	550,383,167	122,273,228	1,589,330	128,465,981	2,990,389,083	1,692,475,107
Depreciable assets	52,124,383	699,939	3,880,575	9,116,548	16,915,284	8,311,416	119,248	17,760,525	22,710,372	60,398,078
Less: Accumulated depreciation	11,030,836	307,922	1,569,446	5,010,206	9,966,392	4,847,957	78,862	10,721,371	6,685,700	20,515,049
Depletable assets	0	0	0	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0	0	0	0
Land	131,946	131,943	217,557	183,420	d	d	d	613,197	d	1,464,136
Intangible assets (amortizable)	d	585,927	d	59,394,389	d	d	* 381,464	119,043,471	d	124,507,542
Less: Accumulated amortization	7,633,531	60,559	d	d	d	d	* 97,456	7,088,834	d	17,887,805
Other assets	39,285,958	11,500,874	66,538,267	9,325,627	d	54,770,277	d	36,766,190	2,010,356,200	343,120,490
Total liabilities	639,899,574	34,958,592	5,325,921,219	131,932,901	2,737,718,081	745,960,541	13,973,527	511,395,419	6,220,331,344	3,251,014,422
Accounts payable	38,737,516	4,335,677	31,219,009	11,423,467	d	161,117,611	d	6,647,623	d	82,468,904
Mortgages, notes, bonds payable in less than 1 year	12,225,204	5,185,172	216,276,906	2,029,678	d	d	d	92,516,902	d	23,876,931
Other current liabilities	124,183,366	1,988,552	24,401,770	21,213,227	767,304,696	405,074,577	1,797,208	115,366,243	308,939,342	1,184,816,068
Loans from shareholders	559,971	230,256	181,114	973,285	d	d	d	6,648,473	d	3,551,311
Mortgages, notes, bonds payable in 1 year or more	327,812,738	8,386,919	3,452,130,342	34,512,691	d	d	d	53,253,028	152,641,700	145,138,362
Other liabilities	69,114,972	8,510,678	1,570,245,510	19,298,650	d	45,718,257	d	78,324,100	4,894,672,563	635,695,260
Net worth, total	67,265,808	6,341,339	31,466,588	42,481,903	414,809,835	77,962,043	2,674,778	158,639,048	821,105,171	1,175,467,585
Capital stock	2,729,685	d	225,209,585	955,433	42,779,238	6,017,633	215,353	10,260,388	28,924,698	52,885,392
Additional paid-in capital	30,486,470	3,210,994	15,181,453	38,906,045	272,735,016	d	d	117,067,809	571,501,451	503,487,336
Retained earnings, appropriated	* 21,131	d	d	d	0	d	0	0	82,041,893	d
Retained earnings, unappropriated	d	d	d	d	d	d	d	d	211,319,838	640,029,881
Less: Cost of treasury stock	d	d	d	d	d	d	d	d	72,682,708	d
Total receipts	78,474,129	6,351,306	d	d	d	53,190,393	d	91,635,568	857,516,253	1,374,269,712
Business receipts	41,296,332	4,668,750	2,610,314	42,094,911	42,434,860	34,316,921	484,233	75,835,475	560,810,019	1,215,454,145
Dividends	573,825	2,299	* 12,745	932,011	* 696,548	229,029	* 76,462	962,623	9,134,989	6,735,471
Interest	30,845,544	771,435	37,300,682	3,555,749	22,158,808	9,353,361	67,909	4,360,597	141,757,828	50,096,601
Gross rents	25,764	19,421	41,542	13,604	d	151,794	d	117,376	3,335,491	1,836,817

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued									
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
Total receipts—continued										
Gross royalties	d	d	d	d	d	d	0	178,936	d	d
Net short-term capital gain less net long-term loss	d	* 93	d	d	d	d	0	75,547	588,565	563,283
Net long-term capital gain less net short-term loss	d	d	163,461	146,013	d	690,553	d	1,328,016	14,864,408	15,588,260
Net gain, noncapital assets	d	d	d	d	d	d	d	d	1,442,529	242,764
Tax-exempt interest	d	d	d	d	d	d	0	0	d	d
Other receipts	3,838,666	-172,368	d	d	d	8,188,933	d	8,568,365	124,108,424	73,896,923
Total deductions [1]	59,695,236	5,763,587	50,948,324	36,043,487	73,875,221	46,469,629	730,017	70,100,429	818,449,741	1,274,840,134
Cost of goods sold [2]	d	d	d	d	d	d	0	0	450,045,719	803,119,920
Compensation of officers	576,199	180,550	398,096	422,975	768,943	1,397,623	44,417	3,880,025	1,014,466	3,823,731
Salaries and wages	6,865,424	2,082,054	2,630,551	8,503,431	20,631,243	15,322,574	163,485	19,344,358	18,297,207	148,348,430
Repairs and maintenance	296,836	48,432	92,688	537,234	92,491	262,321	3,593	451,045	183,186	1,210,874
Bad debts	7,431,741	19,670	14,855,438	1,088,721	d	d	d	64,742	984,496	2,766,091
Rents paid	453,073	127,930	212,344	686,381	1,699,480	1,056,701	56,048	1,315,804	2,477,251	6,296,274
Taxes and licenses	1,319,934	199,479	223,337	1,014,508	2,024,400	1,249,809	18,004	2,056,254	6,057,901	27,233,734
Interest paid	8,191,989	821,401	18,453,616	1,559,209	d	d	58,025	5,161,450	16,187,467	10,553,163
Charitable contributions	d	d	d	d	321,485	45,806	* 103	106,683	292,010	668,310
Amortization	1,419,469	d	d	879,731	d	411,253	d	d	8,155,585	3,316,212
Depreciation	4,915,608	63,529	297,987	1,093,914	764,583	622,955	50,117	1,314,906	3,074,348	10,074,483
Depletion	0	d	0	0	d	d	0	d	d	* 21,749
Advertising	3,403,047	130,921	96,702	1,721,168	108,111	703,041	d	1,092,144	1,800,425	8,809,027
Pension, profit-sharing, etc., plans	378,565	d	d	d	d	363,296	d	1,207,447	3,801,102	4,737,028
Employee benefit programs	697,062	137,658	423,103	739,083	793,721	706,626	10,921	1,471,534	2,232,486	12,985,633
Domestic production activities deduction	d	0	d	652,672	d	d	0	190,944	d	52,694
Net loss, noncapital assets	158,323	d	d	d	d	d	d	d	d	518,058
Other deductions	23,183,541	1,759,268	12,857,281	16,501,414	26,483,925	19,433,513	303,325	29,954,832	303,324,014	230,304,724
Total receipts less total deductions	18,778,893	597,719	d	d	d	6,720,764	d	21,535,139	39,068,512	99,429,579
Net income	d	d	d	d	d	6,005,312	d	d	38,695,296	91,014,549
Income subject to tax	16,237,939	d	12,958,150	14,958,527	d	6,005,312	218,435	d	d	d
Total income tax before credits	d	d	4,532,027	d	d	d	76,490	7,087,832	d	27,511,791
Total income tax after credits	d	d	2,629,647	d	d	d	40,856	d	d	24,609,248

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued				Real estate and rental and leasing						
	Insurance agencies and brokerages	Other insurance related activities (third-party administrator of insurance, etc.)	Other financial vehicles	Total	Lessors of buildings	Lessors of miniwarehouses, self-storage units, and other real estate	Offices of real estate agents and brokers	Other real estate activities	Automotive equipment rental and leasing	Other consumer goods and general rental centers	
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)	
Number of returns	12,378	2,112	1,132	84,243	32,351	10,625	12,562	23,296	902	1,226	
Total assets	132,955,426	54,807,271	72,764,386	390,417,632	78,671,952	34,109,614	35,726,044	65,626,746	67,775,183	8,290,573	
Cash	d	5,360,197	2,131,126	23,676,038	7,317,483	2,329,682	2,074,509	5,433,090	1,874,097	129,057	
Trade notes and accounts receivable	d	6,124,781	10,129,951	43,872,595	3,019,704	1,067,153	6,002,932	11,335,301	4,822,321	d	
Less: Allowance for bad debts	d	42,767	d	d	93,376	d	d	d	d	d	
Inventories	d	d	d	2,768,909	d	d	d	d	1,245,323	77,441	
U.S. Government obligations	d	528,156	d	d	d	d	d	d	d	0	
Tax-exempt securities	d	d	d	d	d	d	d	d	d	0	
Other current assets	d	2,611,737	3,131,861	24,889,201	4,403,521	1,407,261	1,462,306	10,846,451	2,623,557	701,946	
Loans to shareholders	d	d	d	d	d	d	d	d	* 5,941	d	
Mortgage and real estate loans	d	d	d	d	824,603	d	d	1,899,747	d	0	
Other investments	d	15,804,117	42,279,754	70,189,298	14,315,110	9,944,665	8,656,874	18,714,579	3,489,715	d	
Depreciable assets	d	4,013,151	460,824	d	50,651,672	d	4,469,463	d	63,539,504	d	
Less: Accumulated depreciation	d	2,456,698	115,756	d	20,203,530	d	2,215,970	d	17,634,853	d	
Depletable assets	d	0	0	d	d	* 198,948	0	d	0	0	
Less: Accumulated depletion	d	0	0	d	d	* 75,501	0	d	0	0	
Land	d	d	* 72,435	d	11,627,666	d	d	d	d	d	
Intangible assets (amortizable)	d	d	477,280	d	3,035,722	d	13,080,403	d	6,801,178	d	
Less: Accumulated amortization	d	d	* 26,498	d	868,185	d	1,698,690	d	989,489	d	
Other assets	d	6,857,359	6,521,781	24,212,192	3,436,908	1,527,168	2,773,713	3,356,905	709,172	d	
Total liabilities	132,955,426	54,807,271	72,764,386	390,417,632	78,671,952	34,109,614	35,726,044	65,626,746	67,775,183	8,290,573	
Accounts payable	d	d	d	d	1,873,393	d	d	3,135,821	1,785,733	d	
Mortgages, notes, bonds payable in less than 1 year	d	d	7,592,814	d	2,292,156	d	d	1,692,649	d	d	
Other current liabilities	12,074,085	7,622,587	1,828,999	32,976,816	2,856,397	991,473	3,481,027	6,493,196	12,521,492	670,620	
Loans from shareholders	d	d	d	d	4,929,221	d	d	4,775,430	399,668	d	
Mortgages, notes, bonds payable in 1 year or more	24,183,715	d	21,997,922	128,165,714	28,725,233	11,069,687	7,970,775	24,911,203	14,197,913	1,996,265	
Other liabilities	6,847,970	d	8,092,376	51,028,888	5,622,588	2,796,447	4,306,725	6,273,699	d	d	
Net worth, total	60,001,201	13,560,722	31,305,281	121,309,885	32,372,963	16,784,547	13,467,486	18,344,749	12,852,050	2,192,444	
Capital stock	1,013,314	393,997	d	d	8,893,491	d	d	3,828,699	d	d	
Additional paid-in capital	43,573,247	14,094,486	28,810,837	84,257,914	21,945,946	d	11,659,074	17,307,232	4,155,299	1,203,045	
Retained earnings, appropriated	d	d	d	d	d	d	d	334,586	d	0	
Retained earnings, unappropriated	d	d	d	d	3,133,436	d	1,129,014	1,811,934	12,571,301	d	
Less: Cost of treasury stock	d	d	d	d	d	d	d	4,937,701	d	d	
Total receipts	41,502,629	32,179,074	d	d	d	d	d	d	d	d	
Business receipts	39,388,396	28,888,159	d	127,317,892	14,883,825	4,215,754	18,392,528	20,970,157	33,177,650	6,457,828	
Dividends	464,029	97,045	97,390	947,035	799,671	48,609	16,335	d	* 2,703	d	
Interest	261,773	461,732	1,279,751	2,913,097	307,644	136,448	151,153	1,037,843	581,122	* 14,479	
Gross rents	48,693	78,031	d	d	92,170	d	74,951	d	d	0	
Footnotes at end of table.											

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued			Real estate and rental and leasing						
	Insurance agencies and brokerages	Other insurance related activities (third-party administrator of insurance, etc.)	Other financial vehicles	Total	Lessors of buildings	Lessors of miniwarehouses, self-storage units, and other real estate	Offices of real estate agents and brokers	Other real estate activities	Automotive equipment rental and leasing	Other consumer goods and general rental centers
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
Total receipts—continued										
Gross royalties	d	d	5,717	5,415,460	60,766	83,200	* 756,044	432,087	d	d
Net short-term capital gain less net long-term loss	5,245	5,361	d	d	d	9,094	d	d	d	0
Net long-term capital gain less net short-term loss	315,738	203,952	d	d	d	1,208,629	410,640	d	162,179	d
Net gain, noncapital assets	d	d	d	d	d	236,026	d	d	d	d
Tax-exempt interest	d	d	d	d	d	d	d	d	d	0
Other receipts	883,465	2,317,819	1,083,519	6,687,636	1,307,127	967,623	950,390	1,386,559	d	d
Total deductions [1]	38,818,060	28,057,732	d	137,618,253	15,603,361	4,828,008	19,092,117	24,624,041	34,898,914	6,517,755
Cost of goods sold [2]	1,679,053	4,737,282	d	17,565,455	882,473	d	d	d	5,539,070	1,224,995
Compensation of officers	2,673,906	617,654	d	d	417,297	d	993,643	1,167,219	301,620	105,420
Salaries and wages	14,111,030	5,985,968	d	29,399,321	1,598,036	475,104	d	8,298,140	5,345,236	1,441,691
Repairs and maintenance	312,197	212,725	d	d	788,060	d	d	300,288	574,557	77,633
Bad debts	d	d	d	d	d	d	d	d	d	d
Rents paid	1,125,541	467,794	d	d	1,302,215	d	d	1,022,350	912,119	439,329
Taxes and licenses	1,457,686	633,453	d	5,967,959	1,703,150	425,232	740,424	837,058	1,343,872	274,765
Interest paid	1,757,567	621,018	d	8,630,180	1,721,321	604,337	619,003	1,168,401	1,770,708	96,189
Charitable contributions	50,356	18,679	1,241	167,932	24,656	10,741	18,969	48,712	d	d
Amortization	d	d	d	1,187,927	158,474	d	273,035	141,041	88,478	69,855
Depreciation	444,571	445,749	d	d	1,762,810	d	339,072	540,110	12,679,464	1,662,861
Depletion	d	0	5,902	d	11,376	d	d	d	0	0
Advertising	387,653	149,893	d	d	149,634	d	475,845	271,941	342,391	126,144
Pension, profit-sharing, etc., plans	813,378	279,650	d	504,400	54,589	21,172	d	86,487	d	d
Employee benefit programs	1,130,270	701,961	d	2,616,132	189,086	d	439,402	361,696	d	d
Domestic production activities deduction	d	d	d	d	704	* 1,042	* 3,279	d	d	d
Net loss, noncapital assets	d	d	d	d	28,734	d	19,311	12,352	d	d
Other deductions	11,762,456	12,777,236	d	29,796,655	4,726,411	1,405,382	6,242,156	7,721,325	4,911,525	770,199
Total receipts less total deductions	2,684,569	4,121,343	d	d	d	d	d	d	d	d
Net income	d	d	d	d	d	d	d	d	d	d
Income subject to tax	d	d	1,147,395	d	d	d	1,108,301	d	1,180,803	284,976
Total income tax before credits	d	d	d	d	1,338,237	d	d	d	424,162	95,552
Total income tax after credits	d	d	d	d	1,058,352	d	d	d	300,539	87,795
Footnotes at end of table.										

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services							
	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services	Scientific research and development services
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Number of returns	3,125	156	89,654	9,342	11,449	13,115	4,216	14,999	22,601	2,691
Total assets	73,659,913	26,557,609	693,737,436	6,408,372	93,998,078	88,442,689	1,423,017	186,614,160	88,588,747	67,406,076
Cash	2,696,182	1,821,938	63,243,715	1,799,634	8,548,445	8,521,330	315,875	14,131,613	10,519,176	10,750,173
Trade notes and accounts receivable	15,323,378	d	111,509,811	599,104	2,660,765	18,476,141	250,697	32,523,220	18,375,144	7,302,232
Less: Allowance for bad debts	205,746	d	1,698,926	d	d	448,681	d	d	248,949	d
Inventories	951,040	d	11,627,386	d	d	5,067,030	48,252	1,434,195	1,016,182	2,421,583
U.S. Government obligations	0	0	* 117,095	d	d	0	0	0	0	d
Tax-exempt securities	0	0	* 273,419	d	d	0	0	0	0	d
Other current assets	2,007,930	1,436,228	73,502,951	1,442,859	36,456,380	6,844,874	83,053	8,369,314	6,783,460	5,988,564
Loans to shareholders	114,968	d	2,693,470	135,158	* 12,491	448,304	d	712,464	500,235	d
Mortgage and real estate loans	d	d	345,876	d	d	d	0	d	d	d
Other investments	8,461,086	d	130,503,197	361,447	8,204,784	d	d	43,806,566	16,041,581	13,018,483
Depreciable assets	55,217,918	2,012,591	82,992,472	3,734,017	4,449,065	18,815,158	964,809	20,033,738	10,227,763	10,306,319
Less: Accumulated depreciation	21,843,392	940,902	50,319,407	2,963,336	3,073,351	11,861,240	675,312	10,743,591	6,523,826	5,337,338
Depletable assets	0	d	d	0	0	d	0	d	d	0
Less: Accumulated depletion	0	d	d	0	0	0	0	d	d	0
Land	d	d	1,374,949	d	d	295,700	d	d	217,124	283,510
Intangible assets (amortizable)	7,607,648	10,647,245	208,900,656	852,342	8,992,216	25,441,498	343,367	68,530,243	27,281,707	21,108,453
Less: Accumulated amortization	1,282,691	2,302,196	35,704,980	92,203	3,143,731	6,145,938	90,793	12,449,041	3,424,098	2,462,665
Other assets	d	4,847,601	94,369,849	477,142	30,515,269	7,704,775	82,207	20,468,686	7,757,929	3,845,839
Total liabilities	73,659,913	26,557,609	693,737,436	6,408,372	93,998,078	88,442,689	1,423,017	186,614,160	88,588,747	67,406,076
Accounts payable	3,658,286	d	69,349,917	348,187	316,383	8,801,456	117,910	19,861,626	5,136,105	4,659,995
Mortgages, notes, bonds payable in less than 1 year	4,722,312	d	31,567,172	434,503	d	2,986,721	d	5,778,717	16,068,972	1,429,142
Other current liabilities	3,665,260	2,297,352	127,235,515	2,462,698	42,537,226	14,392,513	244,693	20,713,241	18,279,519	7,716,187
Loans from shareholders	1,816,424	d	7,171,981	303,204	165,974	1,866,136	* 84,122	2,692,970	694,556	581,492
Mortgages, notes, bonds payable in 1 year or more	28,895,583	10,399,054	129,966,241	1,225,399	6,031,907	13,741,817	261,448	34,167,654	16,989,561	24,358,396
Other liabilities	15,521,550	d	109,997,200	621,704	d	10,730,713	d	14,529,391	11,965,761	13,130,215
Net worth, total	15,380,497	9,915,148	118,449,411	1,012,676	13,849,133	35,923,334	500,950	88,870,560	19,454,273	15,530,649
Capital stock	d	d	29,092,439	349,883	1,469,379	6,362,117	200,782	6,342,168	4,554,971	2,156,568
Additional paid-in capital	8,296,822	d	222,486,865	736,350	9,640,035	23,150,297	628,414	81,455,108	22,157,382	40,661,584
Retained earnings, appropriated	d	d	329,891	d	d	154,825	0	* 60,113	* 38,116	0
Retained earnings, unappropriated	8,123,632	1,266,334	25,255,790	d	d	7,798,985	d	6,824,078	431,915	d
Less: Cost of treasury stock	d	d	58,715,573	d	d	1,542,890	d	5,810,907	6,864,281	d
Total receipts	28,133,012	d	589,291,881	27,390,134	29,958,503	d	d	153,312,200	142,403,587	41,743,523
Business receipts	24,937,029	4,283,121	560,710,977	26,841,215	28,654,662	98,970,340	d	148,134,581	136,086,915	34,924,441
Dividends	16,098	* 15,195	2,832,260	d	d	518,955	d	679,852	357,932	229,181
Interest	547,073	137,335	2,098,123	17,439	500,258	163,470	1,396	216,980	398,528	94,223
Gross rents	34,535	d	509,635	35,164	* 2,709	48,714	d	151,281	66,339	28,034

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services							
	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Management, scientific, and technical consulting services	Scientific research and development services
	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
Total receipts—continued										
Gross royalties	d	3,792,425	5,061,211	d	d	89,153	d	1,280,779	323,583	2,161,013
Net short-term capital gain less net long-term loss	d	d	420,100	* 17	d	d	0	* 22,861	* 7,347	* 385,042
Net long-term capital gain less net short-term loss	133,444	d	2,390,019	d	* 49,565	597,823	d	590,453	439,254	505,655
Net gain, noncapital assets	d	d	1,296,145	d	d	d	d	d	110,613	744,051
Tax-exempt interest	d	d	69,772	d	d	d	d	d	4,724	* 693
Other receipts	1,010,296	d	13,903,639	d	306,886	d	d	d	4,608,352	2,671,191
Total deductions [1]	25,524,697	6,529,359	549,254,797	26,770,586	26,329,034	97,257,047	3,629,257	143,300,692	134,082,787	35,315,363
Cost of goods sold [2]	6,374,090	d	198,608,322	* 425,376	6,962,343	49,485,654	2,061,617	38,313,580	69,326,330	9,296,720
Compensation of officers	363,038	d	18,771,214	4,739,137	1,314,866	3,587,442	312,791	2,901,836	2,855,792	899,448
Salaries and wages	3,117,113	d	138,605,324	12,091,596	7,898,643	20,503,998	400,718	37,082,129	27,443,140	10,777,137
Repairs and maintenance	937,601	d	2,580,035	138,811	272,640	515,218	21,084	636,828	364,156	227,176
Bad debts	d	d	d	d	d	139,519	d	d	d	d
Rents paid	1,485,804	d	11,791,147	1,709,032	906,646	2,616,434	134,372	1,710,185	1,781,043	588,365
Taxes and licenses	476,797	166,661	15,810,031	1,021,059	1,320,149	2,808,210	85,802	3,287,601	4,273,956	797,029
Interest paid	1,897,509	752,712	9,727,570	117,913	236,682	980,101	21,705	2,641,142	1,156,365	1,105,690
Charitable contributions	5,661	d	359,982	17,104	20,231	57,623	2,850	55,414	67,504	60,594
Amortization	196,752	d	4,683,445	12,763	529,870	d	d	1,335,165	818,415	431,676
Depreciation	7,427,966	d	7,923,700	235,839	556,760	1,692,318	80,687	2,228,548	1,012,447	797,753
Depletion	0	d	d	0	0	0	0	0	d	0
Advertising	59,253	d	4,940,726	352,910	495,166	267,974	41,923	1,038,267	383,880	604,536
Pension, profit-sharing, etc., plans	66,708	d	5,210,018	727,995	d	1,314,944	d	835,241	1,322,496	d
Employee benefit programs	514,239	d	15,495,671	730,920	774,432	2,990,776	59,835	3,857,245	4,309,165	1,119,494
Domestic production activities deduction	d	* 26,410	680,023	0	d	117,081	d	278,413	25,729	99,792
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	2,432,284	1,587,372	112,649,027	4,429,148	4,521,720	9,669,126	375,850	46,815,050	18,636,042	8,190,569
Total receipts less total deductions	2,608,315	d	40,037,084	619,548	3,629,470	d	d	10,011,508	8,320,800	6,428,160
Net income	d	d	42,254,877	d	d	d	d	d	8,510,908	6,892,189
Income subject to tax	d	d	d	d	3,633,415	d	d	d	d	d
Total income tax before credits	d	d	d	d	1,264,331	d	d	d	d	d
Total income tax after credits	d	d	d	d	1,127,667	d	d	d	d	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)			Administrative and support and waste management and remediation services				
	Advertising and related services	Other professional, scientific, and technical services	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services	Other administrative and support services	Waste management and remediation services
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
Number of returns	4,544	6,697	16,959	2,410	14,550	37,865	3,093	3,101	29,659	2,011
Total assets	97,733,527	63,122,770	16,797,520,553	16,319,854,007	477,666,546	241,691,548	36,898,176	32,696,310	96,186,497	75,910,565
Cash	5,297,670	3,359,799	2,208,197,065	2,195,293,866	12,903,199	13,238,651	3,197,317	3,258,545	5,538,034	1,244,755
Trade notes and accounts receivable	24,378,522	6,943,984	5,607,365,882	5,579,569,016	27,796,866	37,801,407	9,900,777	4,117,864	14,872,214	8,910,551
Less: Allowance for bad debts	d	d	d	d	d	892,803	d	d	337,602	d
Inventories	1,108,115	470,060	d	d	d	1,871,885	17,870	d	1,030,834	d
U.S. Government obligations	0	d	1,084,079,555	1,083,992,280	* 87,275	d	0	d	d	0
Tax-exempt securities	0	0	315,522,590	315,049,582	473,008	d	0	d	d	0
Other current assets	5,461,234	2,073,212	1,130,966,092	1,107,678,544	23,287,548	12,913,392	2,010,863	2,433,308	6,695,870	1,773,352
Loans to shareholders	41,507	659,660	140,463,751	d	d	987,232	201,165	d	469,456	d
Mortgage and real estate loans	0	d	1,827,038,342	1,826,517,364	520,978	d	d	d	d	d
Other investments	20,138,101	13,606,164	3,450,174,372	3,112,599,713	337,574,659	39,317,465	6,911,284	6,315,862	21,654,949	4,435,370
Depreciable assets	7,574,614	6,886,989	197,404,389	192,618,290	4,786,098	84,674,042	3,913,291	6,300,073	21,736,920	52,723,758
Less: Accumulated depreciation	4,786,993	4,354,418	108,631,806	107,864,987	766,820	50,304,998	2,805,072	3,682,877	14,127,456	29,689,593
Depletable assets	0	0	0	d	d	d	d	0	d	d
Less: Accumulated depletion	0	0	0	d	d	d	0	0	0	0
Land	d	d	17,134,488	16,694,841	439,647	2,649,321	d	d	430,277	d
Intangible assets (amortizable)	26,452,077	29,898,754	390,363,474	381,784,174	8,579,300	100,419,576	14,749,790	13,560,398	39,611,796	32,497,592
Less: Accumulated amortization	2,227,122	5,669,388	55,855,024	55,577,152	277,872	19,599,379	3,557,380	1,797,347	10,389,547	3,855,105
Other assets	14,365,036	9,152,965	678,227,368	618,240,006	59,987,362	14,936,279	2,621,871	1,257,597	8,763,340	2,293,471
Total liabilities	97,733,527	63,122,770	16,797,520,553	16,319,854,007	477,666,546	241,691,548	36,898,176	32,696,310	96,186,497	75,910,565
Accounts payable	26,083,065	4,025,188	1,003,032,660	975,832,827	27,199,833	14,726,883	3,130,670	2,042,383	4,870,143	4,683,687
Mortgages, notes, bonds payable in less than 1 year	2,337,917	2,237,493	739,833,760	711,844,673	28,189,087	5,453,474	646,111	337,697	1,943,103	2,526,561
Other current liabilities	15,039,533	5,849,905	9,745,480,952	9,704,202,441	41,278,511	30,155,854	6,339,366	9,625,427	9,333,197	4,857,863
Loans from shareholders	317,704	465,823	15,843,463	125,145	15,718,318	4,387,507	968,933	* 458,623	2,908,081	51,870
Mortgages, notes, bonds payable in 1 year or more	16,481,538	16,708,519	1,290,886,221	1,197,877,166	93,009,055	74,930,712	6,836,258	5,830,456	32,549,061	29,714,937
Other liabilities	16,022,326	11,979,450	1,024,842,625	967,944,677	56,897,948	30,839,606	3,301,700	3,644,189	11,181,357	12,712,361
Net worth, total	21,451,443	21,856,393	2,977,600,872	2,762,227,078	215,373,794	81,197,513	15,675,139	10,757,534	33,401,556	21,363,284
Capital stock	5,598,754	2,057,817	196,598,268	164,110,053	32,488,214	3,684,497	818,543	590,841	1,881,810	393,304
Additional paid-in capital	19,081,020	24,976,675	1,936,165,120	1,823,920,730	112,244,390	80,090,545	15,075,006	11,936,727	24,534,962	28,543,851
Retained earnings, appropriated	d	d	13,896,166	13,812,311	* 83,855	d	d	d	* 155,184	d
Retained earnings, unappropriated	d	d	981,951,545	869,805,348	112,146,197	d	d	d	18,824,565	d
Less: Cost of treasury stock	d	d	151,010,226	109,421,364	41,588,862	d	d	d	11,994,964	d
Total receipts	d	d	711,565,121	d	d	276,201,174	d	d	d	d
Business receipts	d	33,531,098	174,336,079	d	d	250,110,687	88,880,725	25,069,317	91,116,813	45,043,832
Dividends	d	42,864	10,628,960	3,388,911	7,240,049	436,475	d	48,449	324,353	d
Interest	667,362	38,465	363,997,840	359,679,114	4,318,726	541,023	55,148	134,049	277,411	74,414
Gross rents	d	53,987	16,344,777	16,058,329	286,448	116,357	d	58,607	26,345	d

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)			Administrative and support and waste management and remediation services				
	Advertising and related services	Other professional, scientific, and technical services	Total	Offices of bank holding companies	Offices of other holding companies	Total	Employment services	Travel arrangement and reservation services	Other administrative and support services	Waste management and remediation services
	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
Total receipts—continued										
Gross royalties	* 224,710	764,418	2,069,475	d	d	904,249	d	d	408,657	d
Net short-term capital gain less net long-term loss	* 2,032	d	357,525	d	d	d	d	d	4,394	d
Net long-term capital gain less net short-term loss	46,272	d	16,897,257	6,222,593	10,674,664	1,549,596	87,425	79,114	1,321,300	61,757
Net gain, noncapital assets	d	d	12,344,426	11,116,008	1,228,418	d	d	d	74,093	d
Tax-exempt interest	d	d	11,591,417	11,478,523	112,894	d	d	d	d	d
Other receipts	1,642,077	d	102,997,366	86,859,368	16,137,998	22,307,652	d	d	2,871,206	d
Total deductions [1]	49,734,778	32,835,254	538,744,539	521,884,824	16,859,715	263,429,979	103,475,111	26,929,550	90,452,480	42,572,838
Cost of goods sold [2]	14,868,165	7,868,536	d	d	d	98,280,322	49,822,936	7,381,010	26,204,578	14,871,798
Compensation of officers	1,143,229	1,016,673	7,526,775	7,334,495	192,281	4,356,627	635,058	534,597	2,861,813	325,160
Salaries and wages	14,388,676	8,019,286	141,726,048	140,474,568	1,251,481	74,253,973	34,575,222	5,605,918	25,422,934	8,649,898
Repairs and maintenance	183,147	220,976	8,584,883	8,569,313	15,570	2,392,783	153,523	235,227	697,593	1,306,441
Bad debts	d	d	27,530,736	27,494,499	36,237	471,856	145,639	d	d	d
Rents paid	1,528,079	816,992	12,383,800	12,300,996	82,804	4,362,008	699,374	422,100	2,182,459	1,058,074
Taxes and licenses	1,362,453	853,770	18,036,517	16,653,166	1,383,352	12,129,065	6,680,043	587,149	3,553,463	1,308,409
Interest paid	1,976,258	1,491,715	69,302,184	63,235,768	6,066,416	4,597,406	454,635	343,071	2,286,228	1,513,472
Charitable contributions	30,136	48,525	1,382,921	d	d	98,305	11,856	16,069	44,409	25,970
Amortization	650,161	468,197	9,916,279	d	d	2,308,339	351,328	196,421	1,066,637	693,953
Depreciation	633,523	685,824	28,496,520	28,209,625	286,896	5,482,649	265,676	368,785	1,991,110	2,857,079
Depletion	0	0	d	d	d	d	0	0	d	d
Advertising	1,408,489	347,581	11,934,281	11,748,053	186,227	4,206,786	238,699	2,823,942	1,040,380	103,765
Pension, profit-sharing, etc., plans	d	277,664	8,177,943	8,120,798	57,145	1,110,020	d	d	498,789	351,820
Employee benefit programs	845,929	807,874	13,692,721	13,605,384	87,337	7,052,942	2,860,101	696,954	2,587,595	908,291
Domestic production activities deduction	* 4,600	* 14,346	d	d	d	81,098	d	* 8,532	30,065	d
Net loss, noncapital assets	d	d	776,586	d	d	d	d	d	d	d
Other deductions	10,231,861	9,778,662	176,417,321	170,238,273	6,179,048	41,062,792	6,474,422	7,495,915	19,157,794	7,934,661
Total receipts less total deductions	d	d	172,820,582	d	d	12,771,195	d	d	d	d
Net income	d	d	178,585,194	d	d	d	d	d	d	d
Income subject to tax	3,344,768	2,066,545	d	d	d	11,122,968	d	832,241	5,146,143	d
Total income tax before credits	1,165,837	d	d	d	d	d	d	295,447	1,712,628	d
Total income tax after credits	693,992	d	d	d	d	d	d	249,048	1,436,443	d
Footnotes at end of table.										

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Educational services	Health care and social assistance					
		Total	Offices of physicians	Offices of dentists	Offices of other health practitioners	Outpatient care centers	Miscellaneous health care and social assistance
	(191)	(192)	(193)	(194)	(195)	(196)	(197)
						(198)	
Number of returns	6,798	43,606	20,401	4,887	5,584	937	9,417
Total assets	22,243,113	250,294,079	27,510,417	3,701,624	10,445,448	50,309,480	101,915,660
Cash	4,226,951	11,332,527	3,062,353	306,404	984,759	1,518,274	2,211,329
Trade notes and accounts receivable	2,560,171	37,208,599	3,685,845	349,585	2,122,163	4,096,957	11,042,825
Less: Allowance for bad debts	271,398	10,399,042	667,411	d	d	d	d
Inventories	d	1,685,904	d	d	d	d	d
U.S. Government obligations	0	d	0	0	0	0	0
Tax-exempt securities	d	d	d	0	0	d	0
Other current assets	1,338,647	13,032,148	1,692,023	68,485	793,799	2,186,105	3,373,001
Loans to shareholders	51,627	3,538,422	280,994	* 67,103	* 45,252	* 2,897,373	177,553
Mortgage and real estate loans	d	d	d	0	0	0	0
Other investments	2,103,823	50,908,440	3,340,168	* 170,804	768,073	7,578,931	5,775,691
Depreciable assets	7,580,359	85,035,399	8,674,321	2,067,168	1,477,771	9,341,642	13,801,698
Less: Accumulated depreciation	4,493,577	46,444,894	6,296,147	1,360,448	950,568	4,543,281	7,590,286
Depletable assets	d	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	601,085	2,966,097	d	d	* 23,469	d	210,891
Intangible assets (amortizable)	7,276,483	93,657,075	7,470,228	2,315,606	5,341,534	28,322,975	32,346,346
Less: Accumulated amortization	1,508,631	9,626,986	645,805	318,713	298,566	2,154,790	4,369,505
Other assets	2,400,362	15,746,837	d	32,535	d	d	1,872,669
Total liabilities	22,243,113	250,294,079	27,510,417	3,701,624	10,445,448	50,309,480	101,915,660
Accounts payable	1,225,237	8,459,081	1,257,115	149,507	276,581	966,017	2,148,725
Mortgages, notes, bonds payable in less than 1 year	943,189	4,636,195	979,529	228,383	577,142	388,117	1,662,298
Other current liabilities	3,320,245	26,662,021	5,643,736	373,279	1,652,137	4,031,407	5,419,700
Loans from shareholders	358,544	1,387,840	387,573	152,360	33,037	* 74,931	658,291
Mortgages, notes, bonds payable in 1 year or more	2,769,707	112,166,175	5,696,472	1,640,766	3,922,367	21,078,376	17,165,317
Other liabilities	3,087,618	44,011,853	13,085,135	* 390,329	1,490,162	5,375,080	11,467,728
Net worth, total	10,538,573	52,971,914	460,857	767,000	2,494,022	18,395,552	17,889,391
Capital stock	1,439,351	5,964,090	d	654,423	d	1,790,958	d
Additional paid-in capital	4,815,930	83,963,399	2,477,805	430,192	2,977,770	10,624,899	13,125,983
Retained earnings, appropriated	0	* 31,480	d	0	0	0	d
Retained earnings, unappropriated	d	-25,455,745	-3,974,572	-276,864	d	6,541,461	d
Less: Cost of treasury stock	d	11,531,311	d	* 40,752	d	* 561,726	d
Total receipts	d	d	d	d	d	d	d
Business receipts	22,595,018	272,903,116	85,427,212	10,763,367	16,833,644	27,094,571	50,312,266
Dividends	10,038	83,494	d	d	d	d	22,041
Interest	31,985	944,982	45,662	6,206	33,985	173,638	41,648
Gross rents	d	584,569	79,293	* 5,249	* 17,322	* 4,662	23,943

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Educational services	Health care and social assistance							
		(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)
Total receipts—continued									
Gross royalties	143,975	90,774	d	0	0	0	0	d	d
Net short-term capital gain less net long-term loss	* 1,314	d	d	0	d	d	d	d	d
Net long-term capital gain less net short-term loss	18,571	960,939	246,728	d	* 14,802	d	309,331	354,046	
Net gain, noncapital assets	d	d	d	d	d	d	d	d	d
Tax-exempt interest	d	d	d	d	d	d	d	d	d
Other receipts	356,025	16,419,583	2,100,562	d	d	d	2,192,993	d	d
Total deductions [1]	21,824,247	278,537,190	86,144,849	10,839,463	16,810,388	28,326,564	49,556,119	86,859,807	
Cost of goods sold [2]	d	24,508,534	4,864,015	460,913	3,553,222	7,288,558	7,083,757	1,258,069	1,258,069
Compensation of officers	d	15,432,253	11,904,898	d	406,699	d	988,573	484,757	
Salaries and wages	7,021,496	97,175,826	32,285,300	3,784,269	3,933,676	5,578,945	15,455,519	36,138,117	
Repairs and maintenance	257,193	2,926,362	483,822	68,112	55,401	167,772	581,982	1,569,272	
Bad debts	d	8,758,371	d	23,685	2,880,919	d	2,765,023	2,204,465	
Rents paid	1,212,031	9,111,568	2,799,714	663,284	389,538	916,367	1,909,220	2,433,446	
Taxes and licenses	646,761	10,252,434	2,544,453	378,574	348,300	841,038	1,894,976	4,245,094	
Interest paid	379,897	6,898,140	388,184	110,185	180,676	1,056,294	1,162,478	4,000,324	
Charitable contributions	23,569	193,652	16,325	d	10,343	115,719	19,661	d	d
Amortization	d	2,473,351	247,744	27,826	120,448	690,554	594,315	792,464	
Depreciation	d	5,463,423	534,438	185,770	133,365	773,612	1,337,742	2,498,496	
Depletion	d	0	0	0	0	0	0	0	0
Advertising	1,565,329	1,227,097	159,407	328,074	71,019	75,057	291,344	302,196	
Pension, profit-sharing, etc., plans	d	d	3,567,760	d	d	d	170,362	d	d
Employee benefit programs	572,663	11,789,476	2,738,032	203,336	302,333	2,465,077	1,842,643	4,238,056	
Domestic production activities deduction	* 14,238	23,756	0	d	d	d	* 6,247	d	d
Net loss, noncapital assets	d	d	d	d	d	d	61,870	d	d
Other deductions	4,935,054	77,424,925	23,274,746	3,038,594	4,360,034	7,485,325	13,390,408	25,875,817	
Total receipts less total deductions	d	d	d	d	d	d	d	d	d
Net income	1,409,413	13,729,424	1,807,306	d	d	d	3,537,450	5,739,202	
Income subject to tax	1,257,718	d	d	80,465	508,189	1,695,618	d	4,936,965	
Total income tax before credits	401,251	d	d	26,916	173,063	591,106	d	1,722,590	
Total income tax after credits	384,061	d	d	26,682	172,408	573,671	d	1,701,697	

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services				
	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)
Number of returns	15,284	8,288	6,997	42,609	3,855	38,754	55,485	14,011	d	17,263	d
Total assets	50,810,393	22,503,378	28,307,016	356,276,887	159,653,953	196,622,934	65,691,920	d	11,348,771	27,935,576	d
Cash	5,447,325	3,294,571	2,152,754	23,355,175	8,803,268	14,551,907	9,065,328	897,023	1,296,838	d	d
Trade notes and accounts receivable	4,428,689	1,444,287	2,984,402	19,218,409	10,206,491	9,011,918	5,052,168	492,144	1,699,444	1,955,327	905,253
Less: Allowance for bad debts	96,590	d	d	1,030,316	d	d	d	d	d	d	d
Inventories	393,518	127,827	265,691	6,030,153	2,340,922	3,689,231	3,367,857	d	1,172,520	d	d
U.S. Government obligations	d	0	d	d	d	d	d	0	0	d	d
Tax-exempt securities	d	d	0	d	0	d	d	0	0	d	d
Other current assets	5,553,439	4,710,187	843,252	8,901,100	2,720,817	6,180,283	8,872,978	183,576	412,527	d	d
Loans to shareholders	190,657	d	d	1,118,038	549,903	568,135	573,028	d	d	d	d
Mortgage and real estate loans	d	0	d	d	d	d	d	0	0	d	d
Other investments	4,289,215	2,325,034	1,964,181	88,868,287	31,402,633	57,465,654	5,933,611	180,646	2,744,990	d	d
Depreciable assets	29,491,944	8,004,042	21,487,902	159,217,653	77,798,124	81,419,529	22,280,739	4,759,104	3,146,584	d	d
Less: Accumulated depreciation	14,230,414	4,162,714	10,067,701	76,353,900	33,646,220	42,707,580	13,974,401	3,199,778	2,154,498	d	d
Depletable assets	d	d	d	d	d	d	d	0	0	0	0
Less: Accumulated depletion	d	d	d	* 16,140	d	d	d	0	0	0	0
Land	3,262,609	831,815	2,430,794	27,107,557	21,082,934	6,024,623	3,572,976	170,762	d	d	d
Intangible assets (amortizable)	11,526,667	5,790,976	5,735,691	72,325,736	29,344,249	42,981,487	13,532,890	d	2,840,819	d	d
Less: Accumulated amortization	1,930,853	1,504,164	426,689	11,175,416	4,537,744	6,637,672	2,263,363	d	659,229	d	d
Other assets	2,328,819	1,492,092	836,726	38,292,587	14,261,049	24,031,538	9,902,526	d	631,687	d	d
Total liabilities	50,810,393	22,503,378	28,307,016	356,276,887	159,653,953	196,622,934	65,691,920	d	11,348,771	27,935,576	d
Accounts payable	4,084,993	1,775,101	2,309,892	22,213,487	5,382,203	16,831,284	2,626,202	544,240	853,643	857,730	370,590
Mortgages, notes, bonds payable in less than 1 year	4,687,665	3,789,945	917,720	25,308,657	20,893,223	4,415,435	1,867,852	d	484,830	703,477	d
Other current liabilities	5,892,876	3,215,150	2,677,725	32,005,067	14,467,450	17,537,617	11,743,020	d	1,209,058	1,952,372	d
Loans from shareholders	463,224	134,811	328,413	2,955,621	902,771	2,052,850	1,200,017	d	243,661	d	d
Mortgages, notes, bonds payable in 1 year or more	18,548,150	4,063,457	14,484,693	136,624,258	66,817,531	69,806,727	14,304,494	d	4,578,296	d	d
Other liabilities	5,832,431	3,057,257	2,775,174	71,241,885	34,609,658	36,632,227	12,881,332	d	994,497	d	d
Net worth, total	11,301,054	6,487,655	4,813,399	65,927,912	16,781,118	49,146,794	21,069,003	d	2,984,785	8,484,079	d
Capital stock	2,327,227	1,000,154	1,327,073	7,260,652	d	d	2,334,630	163,795	233,885	d	d
Additional paid-in capital	11,242,616	4,530,228	6,712,388	90,232,257	54,712,637	35,519,621	8,347,529	d	2,754,726	3,003,366	d
Retained earnings, appropriated	* 78,536	d	d	210,222	d	d	3,124,235	d	* 47,492	d	d
Retained earnings, unappropriated	-1,837,051	d	d	52,747,808	-22,397,712	75,145,520	11,750,162	d	7,582,110	d	d
Less: Cost of treasury stock	510,274	d	d	84,523,027	d	d	4,487,554	d	d	d	d
Total receipts	d	d	d	d	d	d	60,405,760	d	d	d	d
Business receipts	36,177,467	17,411,829	18,765,638	235,656,839	64,294,584	171,362,255	56,061,513	15,483,206	d	21,647,409	d
Dividends	159,276	17,866	141,410	3,995,357	2,882,123	1,113,233	44,059	d	d	16,476	d
Interest	223,834	171,864	51,970	1,355,819	1,064,874	290,945	132,817	6,720	31,374	56,771	37,952
Gross rents	175,008	83,923	91,086	853,207	570,260	282,948	99,105	26,302	15,431	35,466	21,906

Footnotes at end of table.

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

Table 5.4. Balance Sheet, Income Statement, Tax, and Selected Other Items, by Minor Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services				
	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)
Total receipts—continued											
Gross royalties	329,973	67,571	* 262,402	7,980,058	2,777,143	5,202,915	208,706	* 4,438	d	d	d
Net short-term capital gain less net long-term loss	d	d	d	d	d	d	* 485	0	d	d	d
Net long-term capital gain less net short-term loss	323,376	26,109	297,267	1,184,066	587,720	596,346	780,192	d	41,288	618,907	d
Net gain, noncapital assets	d	d	d	d	d	d	115,576	d	17,017	d	d
Tax-exempt interest	d	d	d	d	d	d	8,257	0	d	d	d
Other receipts	3,899,698	2,212,836	1,686,862	22,450,330	14,720,727	7,729,603	2,955,050	d	205,722	598,301	d
Total deductions [1]	38,128,552	18,477,922	19,650,630	249,421,375	77,827,908	171,593,467	56,087,912	15,173,187	12,810,226	d	d
Cost of goods sold [2]	8,274,094	4,836,193	3,437,900	82,820,800	10,098,527	72,722,274	21,208,505	7,718,498	7,778,208	5,010,749	701,050
Compensation of officers	2,671,115	2,183,162	487,953	3,341,414	610,173	2,731,241	2,372,055	852,171	487,822	930,550	91,512
Salaries and wages	7,802,467	3,248,947	4,553,520	53,946,192	20,797,639	33,148,554	9,503,232	2,222,486	1,383,360	5,276,093	621,294
Repairs and maintenance	599,477	114,029	485,449	4,036,055	1,280,624	2,755,431	1,325,785	144,573	64,618	436,560	680,034
Bad debts	d	d	d	316,311	203,303	113,008	155,925	d	d	56,236	d
Rents paid	1,706,749	602,558	1,104,191	16,818,680	5,852,180	10,966,500	2,778,529	d	260,894	1,631,951	d
Taxes and licenses	3,157,391	839,683	2,317,708	10,438,307	3,835,627	6,602,680	1,828,324	d	315,118	897,917	d
Interest paid	1,209,903	360,315	849,588	10,413,995	6,797,429	3,616,565	808,339	d	200,686	393,167	d
Charitable contributions	58,645	40,283	18,362	372,601	45,143	327,458	36,867	5,056	5,982	20,990	4,839
Amortization	645,278	391,709	253,569	1,623,393	666,184	957,209	d	d	53,618	d	d
Depreciation	1,670,705	385,013	1,285,693	9,227,683	3,154,370	6,073,313	1,308,317	d	258,566	614,896	d
Depletion	d	d	d	d	d	d	d	d	0	d	0
Advertising	1,312,243	446,752	865,491	5,469,086	2,040,541	3,428,544	628,811	188,869	83,493	327,988	28,460
Pension, profit-sharing, etc., plans	349,295	295,212	54,084	d	d	d	257,225	33,877	41,691	163,464	18,193
Employee benefit programs	607,777	249,428	358,350	5,593,285	2,226,287	3,366,998	941,661	d	296,974	d	d
Domestic production activities deduction	* 46,616	d	d	253,671	* 23,361	230,310	19,624	d	* 5,776	d	0
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d	d
Other deductions	7,864,848	4,341,974	3,522,874	42,869,303	19,469,567	23,400,236	12,394,117	d	1,528,741	4,006,565	d
Total receipts less total deductions	d	d	d	d	d	d	4,317,848	d	d	d	d
Net income	3,914,444	1,528,825	2,385,619	30,120,600	13,477,401	16,643,199	4,327,388	d	d	d	d
Income subject to tax	2,280,247	1,246,094	1,034,152	26,975,158	d	d	d	394,952	d	2,363,891	d
Total income tax before credits	d	d	d	d	d	d	d	109,067	d	d	d
Total income tax after credits	d	d	d	d	d	d	d	101,959	d	d	d

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] May include deductions specific to Form 1120-PC, which are not shown separately.

[2] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015

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

Item	All industries	Agriculture, forestry, fishing, and hunting					Mining	Utilities	Construction			
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	Total			Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
Number of returns	4,487,336	93,459	63,072	6,551	23,836	25,009	2,964	564,896	176,911	36,439	351,545	
Total assets	4,144,561,136	96,168,973	74,907,447	6,117,310	15,144,217	60,589,545	5,079,688	425,918,167	165,277,329	109,979,708	150,661,130	
Cash	594,538,595	9,487,257	6,655,617	408,938	2,422,701	9,010,485	1,111,302	74,657,349	27,622,753	16,469,278	30,565,317	
Trade notes and accounts receivable	945,621,150	9,393,059	6,947,897	738,979	1,706,183	7,045,656	842,620	137,122,848	50,880,819	23,844,984	62,397,045	
Less: Allowance for bad debts	15,092,867	33,611		d	8,079	62,865	12,362	686,223	73,100	227,083	386,040	
Inventories	506,901,479	11,948,877	9,875,053	264,236	1,809,588	1,663,852	164,755	36,922,471	21,816,535	9,991,598	5,114,338	
U.S. Government obligations	64,128,675	d	d	0	0	d	0	141,665	d	d	d	
Tax-exempt securities	43,115,127	* 175,224	* 175,224	0	0	d	d	877,668	111,219	d	d	
Other current assets	242,476,682	5,936,312	4,762,728	266,184	907,400	3,522,770	230,655	46,985,465	25,698,094	8,925,400	12,361,971	
Loans to shareholders	73,846,039	3,130,800	2,577,545	127,726	425,529	1,356,161	* 93,838	6,717,777	2,558,915	735,330	3,423,531	
Mortgage and real estate loans	86,249,057	d		d	d	* 50,729	0	1,537,433	1,015,990	d	d	
Other investments	524,308,390	10,439,407	8,232,649	400,591	1,806,167	15,269,589	939,740	35,129,283	13,075,333	17,442,677	4,611,274	
Depreciable assets	1,936,017,560	89,134,328	67,419,727	7,050,248	14,664,352	43,472,734	3,050,265	205,177,829	37,370,074	59,049,677	108,758,078	
Less: Accumulated depreciation	1,218,938,924	63,822,890	48,123,292	5,214,986	10,484,612	32,610,396	1,723,686	144,231,436	23,389,378	38,889,472	81,952,586	
Depletable assets	21,370,915	1,234,574	113,012	d	d	13,930,611	d	708,678	* 69,943	d	d	
Less: Accumulated depletion	10,580,949	179,054		* 146,658	d	8,787,028	d	248,405	d	d	d	
Land	138,031,458	14,701,142	13,032,504	726,336	942,302	2,696,605	84,412	13,775,857	4,869,897	d	d	
Intangible assets (amortizable)	185,477,288	1,314,063	812,175	24,995	476,893	4,326,526	656,324	5,498,604	1,042,083	1,199,324	3,257,197	
Less: Accumulated amortization	73,487,579	512,914	336,874	10,072	165,968	2,901,347	543,480	2,197,353	314,231	522,675	1,360,447	
Other assets	100,579,040	3,477,040	2,522,744	401,521	552,781	2,118,390	175,078	8,028,657	2,957,021	3,316,175	1,755,462	
Total liabilities	4,144,561,136	96,168,973	74,907,447	6,117,310	15,144,217	60,589,545	5,079,688	425,918,167	165,277,329	109,979,708	150,661,130	
Accounts payable	471,142,325	4,601,813	3,380,924	55,264	1,165,625	4,979,866	548,981	83,488,724	43,805,070	12,796,729	26,886,925	
Mortgages, notes, bonds payable in less than 1 year	339,880,188	10,510,248	8,897,502	380,672	1,232,074	3,177,486	152,159	28,366,652	13,101,260	6,301,255	8,964,137	
Other current liabilities	799,952,206	4,760,239	3,005,592	131,066	1,623,580	2,839,587	339,721	73,397,580	28,149,892	19,311,623	25,936,065	
Loans from shareholders	271,598,482	14,876,619	13,104,211	430,543	1,341,865	4,031,072	104,429	30,096,022	11,942,215	9,603,117	8,550,691	
Mortgages, notes, bonds payable in 1 year or more	724,136,399	23,153,299	18,672,721	1,681,124	2,799,454	11,328,109	842,970	60,482,926	19,557,901	20,086,580	20,838,445	
Other liabilities	155,612,922	3,242,472	2,182,379	393,552	666,542	3,135,037	392,202	8,758,697	3,974,511	2,444,938	2,339,248	
Net worth, total	1,382,238,615	35,024,283	25,664,118	3,045,089	6,315,077	31,098,386	2,699,225	141,327,566	44,746,480	39,435,466	57,145,621	
Capital stock	99,569,333	5,186,610	4,071,505	380,841	734,263	621,824	30,556	6,982,492	2,521,360	1,801,263	2,659,870	
Additional paid-in capital	490,922,539	27,076,122	21,934,112	237,174	4,904,836	8,838,895	1,126,748	41,950,198	14,195,553	18,208,130	9,546,515	
Retained earnings, unappropriated	877,759,780	4,656,880	1,230,725	d	d	22,553,487	1,583,915	98,905,038	29,986,795	21,172,781	47,745,461	
Less: Cost of treasury stock	86,013,038	1,895,329	1,572,225	d	d	915,819	* 41,994	6,510,162	1,957,229	1,746,708	2,806,225	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction			
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Income from trade or business:											
Total receipts	7,504,357,192	133,403,250	94,306,308	8,948,951	30,147,991	45,205,210	7,347,705	1,088,782,073	411,938,013	159,037,312	517,806,748
Business receipts	7,346,364,503	119,852,331	81,921,759	8,837,164	29,093,408	43,561,298	7,197,840	1,081,240,452	409,197,063	157,097,851	514,945,539
Net gain, noncapital assets	19,112,715	d	d	d	174,088	492,128	* 6,959	1,551,592	376,583	514,119	660,891
Tax-exempt interest	1,766,583	d	d	d	* 2,085	33,410	* 189	88,725	35,615	37,942	15,168
Other receipts	137,113,391	12,582,547	11,702,127	2,020	878,400	1,118,374	142,717	5,901,303	2,328,752	1,387,402	2,185,149
Total deductions	7,045,542,365	126,805,398	89,987,368	8,402,866	28,415,164	42,518,676	7,019,662	1,030,979,711	396,391,322	149,527,551	485,060,838
Cost of goods sold	4,448,049,578	59,655,455	38,631,764	5,071,637	15,952,054	18,991,688	5,252,214	795,239,005	343,174,683	117,524,551	334,539,771
Compensation of officers	272,857,766	2,290,697	1,297,017	242,466	751,213	1,421,639	158,420	30,531,909	7,854,211	3,121,210	19,556,488
Salaries and wages	838,237,834	12,823,259	7,590,690	595,197	4,637,372	5,156,801	468,585	59,889,794	14,420,630	6,564,880	38,904,284
Repairs and maintenance	49,885,644	3,115,390	2,304,250	248,786	562,354	852,844	59,439	4,686,050	815,647	988,519	2,881,884
Bad debts	12,030,252	33,309	23,965	d	d	178,566	5,409	1,276,005	334,971	283,115	657,919
Rents paid	188,637,786	5,593,551	5,009,302	115,477	468,772	1,485,200	91,435	18,718,479	3,653,330	3,378,645	11,686,504
Taxes and licenses	152,894,126	2,653,885	1,644,580	178,032	831,273	1,449,956	85,698	18,201,721	3,811,525	2,501,027	11,889,169
Interest paid	41,420,947	1,306,759	1,049,797	85,616	171,346	655,507	34,449	3,646,468	1,148,684	836,788	1,660,996
Amortization	11,605,908	115,685	67,286	10,061	38,338	176,355	11,344	378,863	69,693	d	d
Depreciation	101,856,607	4,913,850	3,651,598	502,266	759,986	2,606,560	152,935	11,703,361	1,689,918	3,889,630	6,123,812
Depletion	847,664	* 13,393	d	d	0	480,940	0	48,873	d	d	d
Advertising	62,165,459	297,874	252,479	8,304	37,091	74,466	19,994	3,265,878	932,238	210,464	2,123,176
Pension, profit-sharing, etc., plans	31,129,469	240,773	178,749	9,153	52,871	153,577	d	3,297,759	829,632	575,942	1,892,185
Employee benefit programs	75,354,629	906,635	578,837	44,536	283,262	823,931	26,950	12,255,591	2,143,107	1,772,829	8,339,655
Net loss, noncapital assets	2,123,491	50,388	d	0	d	31,483	d	78,402	d	d	d
Other deductions	756,445,205	32,794,495	27,645,374	1,290,411	3,858,709	7,979,162	635,915	67,761,555	15,488,209	7,706,013	44,567,332
Total receipts less total deductions	458,814,827	6,597,852	4,318,940	546,085	1,732,827	2,686,535	328,043	57,802,362	15,546,691	9,509,761	32,745,910
Net income (less deficit) from a trade or business	457,045,244	d	d	d	1,730,742	2,653,124	327,854	57,713,637	15,511,076	9,471,820	32,730,742
Total income tax	323,774	* 9,158	d	0	d	d	0	6,089	2,421	505	3,163

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Manufacturing										
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Number of returns	155,825	10,310	2,760	2,323	4,355	1,304	7,492	1,931	17,776	317	4,596
Total assets	482,784,645	63,359,538	16,730,862	7,770,969	8,147,129	3,245,786	22,659,582	14,563,047	13,874,613	6,343,027	28,215,918
Cash	60,964,298	6,011,544	1,836,450	677,535	890,488	367,787	2,165,612	1,165,245	2,244,238	648,462	3,469,540
Trade notes and accounts receivable	98,121,394	11,779,853	1,340,703	1,787,413	1,849,097	648,322	3,142,180	2,715,667	3,809,399	1,292,612	5,545,401
Less: Allowance for bad debts	1,736,437	186,462	17,474	d	d	34,512	77,905	50,895	47,911	d	97,115
Inventories	107,010,886	13,735,390	3,745,862	2,385,225	3,235,155	1,065,818	4,900,205	2,831,371	1,887,831	715,852	5,189,556
U.S. Government obligations	541,539	d	d	0	d	0	0	d	d	0	d
Tax-exempt securities	789,608	d	d	d	0	0	d	d	0	d	d
Other current assets	20,047,015	2,873,200	1,114,174	280,865	727,385	116,458	874,653	536,295	396,677	233,791	1,159,819
Loans to shareholders	4,828,803	511,430	276,984	d	65,842	d	152,734	80,156	d	* 37,038	247,711
Mortgage and real estate loans	388,499	* 500	d	d	0	d	d	* 68,453	d	d	d
Other investments	44,431,543	4,000,442	d	881,481	270,459	163,918	1,923,732	1,529,074	d	1,323,997	4,397,435
Depreciable assets	347,759,300	50,643,478	10,738,048	5,252,228	2,363,054	1,300,490	19,094,080	13,271,577	17,403,172	3,954,227	15,228,136
Less: Accumulated depreciation	236,939,836	30,609,000	5,421,497	3,862,944	1,448,800	662,900	14,108,625	8,966,696	13,556,863	2,583,977	9,642,512
Depletable assets	3,723,193	d	0	0	d	d	2,765,578	d	0	* 64,072	85,558
Less: Accumulated depletion	346,935	d	0	0	d	d	125,090	0	0	* 42,356	d
Land	7,500,935	845,296	674,307	62,151	39,500	* 56,768	827,257	191,603	73,465	282,815	460,947
Intangible assets (amortizable)	22,093,266	2,923,021	654,492	254,836	200,303	145,557	820,735	734,439	1,271,861	169,782	1,837,446
Less: Accumulated amortization	8,057,102	776,081	134,118	82,681	39,352	34,975	564,418	300,891	716,469	44,813	559,975
Other assets	11,664,676	1,304,916	674,613	93,746	75,871	34,975	564,418	179,898	130,641	295,167	935,058
Total liabilities	482,784,645	63,359,538	16,730,862	7,770,969	8,147,129	3,245,786	22,659,582	14,563,047	13,874,613	6,343,027	28,215,918
Accounts payable	52,462,824	8,584,072	1,122,914	1,116,299	1,415,005	509,529	1,658,442	1,661,177	1,902,801	562,795	2,623,644
Mortgages, notes, bonds payable in less than 1 year	31,431,944	4,735,425	1,169,699	575,620	860,400	213,434	1,604,814	1,145,264	833,543	584,526	1,863,245
Other current liabilities	40,619,826	4,983,984	1,155,240	598,748	725,368	293,628	1,484,525	856,067	1,386,787	979,948	1,902,584
Loans from shareholders	21,810,904	2,205,560	506,895	317,396	739,312	d	993,074	388,743	733,498	d	693,995
Mortgages, notes, bonds payable in 1 year or more	72,493,138	10,600,098	3,512,450	660,970	878,650	666,132	4,204,470	2,857,848	2,293,990	569,950	4,774,862
Other liabilities	17,866,840	2,304,904	862,450	176,173	142,699	d	640,768	781,028	321,550	d	881,007
Net worth, total	246,099,170	29,945,494	8,401,213	4,325,763	3,385,695	1,423,257	12,093,490	6,872,920	6,402,444	3,252,567	15,476,580
Capital stock	8,558,825	523,669	d	158,675	220,779	d	293,869	327,836	339,631	36,526	287,401
Additional paid-in capital	31,596,287	2,855,781	1,992,598	d	371,613	87,615	d	2,334,534	754,559	810,744	2,246,660
Retained earnings, unappropriated	222,080,176	27,890,493	6,615,550	4,051,988	2,931,984	1,335,224	10,914,667	4,442,705	6,906,780	2,499,071	14,096,912
Less: Cost of treasury stock	16,136,118	1,324,448	d	d	* 138,680	d	d	232,155	1,598,526	* 93,773	1,154,392

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Manufacturing										
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Income from trade or business:											
Total receipts	899,463,764	152,537,788	15,806,228		d	18,754,502	43,411,615	28,594,210	d	8,958,606	45,310,352
Business receipts	890,151,058	151,689,348	15,533,681	15,970,686	18,618,398	5,062,377	42,914,044	28,138,861	36,074,576	8,785,644	44,809,720
Net gain, noncapital assets	1,767,862	d	40,541	d	41,214	d	98,343	120,754	d	2,532	65,061
Tax-exempt interest	67,839	d	d	d	d	d	1,119	* 2,487	d	2,510	2,167
Other receipts	7,477,005	730,469	d	117,857	d	15,788	398,109	322,108	187,353	167,920	433,403
Total deductions	837,432,500	144,739,164	14,081,088	15,276,005	17,759,630	4,948,007	41,304,234	27,092,917	34,448,643	8,177,830	41,446,602
Cost of goods sold	609,790,811	117,209,525	7,863,052	11,243,671	12,916,977	3,101,587	31,714,580	20,769,757	21,868,524	6,201,932	28,088,002
Compensation of officers	21,158,665	1,818,269	265,670	425,414	501,243	176,796	699,910	534,374	1,323,731	96,997	1,461,788
Salaries and wages	68,272,506	6,695,220	1,541,303	1,428,263	1,620,525	627,806	2,771,275	1,719,208	3,984,685	564,398	4,109,145
Repairs and maintenance	4,802,868	754,626	d	87,147	45,150	18,526	429,708	110,604	351,876	64,351	250,325
Bad debts	1,126,720	85,740	12,123	d	d	d	38,582	13,476	111,889	d	40,518
Rents paid	14,629,563	1,395,616	264,689	292,773	343,804	73,062	503,006	594,388	1,187,923	172,914	623,983
Taxes and licenses	16,520,122	1,554,217	1,067,837	227,370	376,128	100,599	746,011	436,313	1,016,316	150,222	710,903
Interest paid	4,636,443	615,594	192,525	61,875	115,854	25,364	200,363	189,053	180,979	44,417	302,179
Amortization	1,255,337	164,561	39,098	17,640	8,736	* 3,985	54,752	39,590	50,252	10,608	115,887
Depreciation	16,986,390	3,161,852	745,358	204,350	124,103	85,902	809,641	692,072	692,125	214,066	826,677
Depletion	268,500	d	d	d	0	0	* 96,012	d	0	d	d
Advertising	6,986,354	1,857,473	326,487	152,213	298,921	245,586	173,963	48,821	211,454	89,477	424,635
Pension, profit-sharing, etc., plans	4,209,938	496,580	76,023	39,764	56,095	d	135,947	137,677	92,464	24,220	d
Employee benefit programs	13,021,485	1,449,208	202,944	166,449	157,987	88,446	548,633	515,184	473,388	94,771	588,709
Net loss, noncapital assets	106,590	d	* 38	d	d	d	9,343	d	* 1,834	d	2,594
Other deductions	53,660,207	7,465,563	1,300,922	911,915	1,180,226	388,350	2,372,508	1,277,219	2,901,202	433,778	3,581,133
Total receipts less total deductions	62,031,264	7,798,624	1,725,140	d	994,872	d	2,107,381	1,491,294	d	780,776	3,863,750
Net income (less deficit) from a trade or business	61,963,425	d	d	817,679	d	132,070	2,106,262	1,488,807	2,015,901	778,266	3,861,583
Total income tax	15,810	d	0	d	0	0	0	* 1,155	0	d	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S
Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued										
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Number of returns	7,068	5,053	4,525	31,448	11,770	5,126	3,846	6,188	8,719	18,916	
Total assets	31,355,388	17,606,353	24,472,779	70,335,682	38,010,954	22,416,566	22,951,216	26,748,700	13,348,178	30,628,360	
Cash	3,633,443	2,029,781	2,266,142	10,491,981	6,707,217	4,406,873	2,982,805	3,191,460	1,663,362	4,114,331	
Trade notes and accounts receivable	6,732,470	3,382,737	5,165,001	16,585,210	7,427,641	5,170,554	4,182,729	5,303,939	3,358,975	6,901,492	
Less: Allowance for bad debts	107,440	63,886	63,813	297,543	150,593	92,586	53,375	65,065	49,890	d	
Inventories	7,172,273	2,506,866	5,298,410	14,683,946	9,356,264	4,853,143	4,736,918	7,377,360	3,563,670	7,779,770	
U.S. Government obligations	0	d	d	d	0	0	d	0	0	d	
Tax-exempt securities	* 168,499	d	d	d	d	d	d	0	0	d	
Other current assets	1,294,764	488,487	1,021,090	2,481,021	1,945,438	1,018,787	538,590	1,067,296	556,335	1,321,893	
Loans to shareholders	397,948	133,915	178,038	855,785	405,978	d	d	365,621	d	424,170	
Mortgage and real estate loans	d	d	d	d	0	* 6,115	d	* 2,377	0	d	
Other investments	2,357,398	1,410,055	3,075,165	5,580,201	2,966,808	2,751,850	4,018,272	2,538,292	544,803	2,778,867	
Depreciable assets	27,489,436	19,474,414	16,402,746	63,538,268	22,059,289	9,213,444	8,865,442	15,442,164	9,965,760	16,059,848	
Less: Accumulated depreciation	19,291,863	14,177,313	10,623,031	46,444,980	15,172,490	6,477,053	5,743,563	9,829,388	7,073,548	11,242,793	
Depletable assets	d	160,745	d	d	0	0	d	0	d	0	
Less: Accumulated depletion	d	57,612	d	d	0	0	d	0	0	0	
Land	258,269	805,542	263,853	865,385	334,231	280,954	250,793	281,315	288,843	357,639	
Intangible assets (amortizable)	1,003,353	1,178,181	1,125,514	1,791,944	1,574,481	1,462,260	1,507,198	777,955	578,211	2,081,700	
Less: Accumulated amortization	344,646	374,897	473,343	753,735	d	696,551	377,101	464,616	324,591	687,356	
Other assets	565,336	513,863	778,358	664,164	1,084,304	350,826	1,699,723	759,990	159,342	799,467	
Total liabilities	31,355,388	17,606,353	24,472,779	70,335,682	38,010,954	22,416,566	22,951,216	26,748,700	13,348,178	30,628,360	
Accounts payable	3,418,513	1,548,769	3,192,564	6,465,698	3,119,236	2,692,238	2,389,088	3,276,693	1,767,700	3,435,647	
Mortgages, notes, bonds payable in less than 1 year	2,508,631	839,234	1,509,826	3,936,296	2,318,544	1,017,965	917,054	2,019,295	827,990	1,951,138	
Other current liabilities	2,082,204	1,046,589	1,788,523	6,059,860	4,341,041	2,055,337	1,766,482	2,856,886	1,562,976	2,713,249	
Loans from shareholders	1,162,561	1,144,802	438,192	3,950,137	1,338,393	1,892,721	802,382	2,090,524	615,988	1,526,352	
Mortgages, notes, bonds payable in 1 year or more	4,760,434	3,996,271	3,549,882	9,486,829	4,455,173	1,775,197	3,524,866	4,580,656	2,127,208	3,217,200	
Other liabilities	706,935	488,564	1,850,628	1,944,663	1,612,646	876,568	1,678,529	923,111	471,581	940,365	
Net worth, total	16,716,109	8,542,122	12,143,164	38,492,398	20,825,920	12,106,539	11,872,816	11,001,534	5,974,734	16,844,409	
Capital stock	385,122	252,219	883,743	1,125,109	480,763	312,180	393,793	312,484	505,079	1,403,248	
Additional paid-in capital	1,607,199	2,727,199	803,989	2,783,243	2,363,713	1,861,628	551,403	d	1,533,833	1,860,445	
Retained earnings, unappropriated	15,404,124	5,788,043	10,923,411	38,731,710	18,485,816	11,099,330	11,508,835	9,416,353	4,260,601	14,776,579	
Less: Cost of treasury stock	680,336	225,339	467,979	4,147,663	484,372	1,166,600	581,214	d	324,779	1,195,863	

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Income from trade or business:										
Total receipts	62,081,082	d	44,809,607	125,566,422	57,948,932	34,842,621	31,674,740	52,485,628	d	56,637,272
Business receipts	61,476,274	27,852,853	44,283,911	124,283,128	57,409,028	34,516,550	31,428,431	51,622,420	33,669,474	56,011,851
Net gain, noncapital assets	270,789	38,580	48,381	333,190	107,438	28,131	4,351	177,318	d	55,949
Tax-exempt interest	6,141	d	1,340	5,615	8,671	2,238	1,850	6,024	d	9,682
Other receipts	327,879	d	475,975	944,489	423,795	295,702	240,107	679,865	446,981	559,990
Total deductions	57,054,973	26,210,749	42,547,023	115,992,371	52,652,747	32,048,568	29,169,290	48,402,307	32,143,412	51,936,940
Cost of goods sold	42,777,317	18,586,110	34,012,617	82,967,804	36,097,945	20,356,804	20,167,910	37,453,366	23,054,341	33,338,990
Compensation of officers	1,401,110	730,325	964,745	3,756,690	1,570,494	1,384,154	854,494	982,530	682,788	1,527,141
Salaries and wages	3,827,765	1,866,875	2,630,902	8,861,042	5,701,046	4,332,282	3,333,898	3,269,838	2,754,306	6,632,723
Repairs and maintenance	293,688	199,611	252,049	707,706	251,652	164,319	98,058	169,997	d	279,067
Bad debts	d	50,876	157,153	142,392	111,727	d	24,323	23,565	60,441	77,319
Rents paid	998,418	600,192	609,225	2,390,486	842,090	745,282	395,237	629,563	769,421	1,197,492
Taxes and licenses	1,000,937	636,573	623,577	2,692,218	1,182,669	775,683	584,814	905,460	690,929	1,061,345
Interest paid	335,659	220,448	249,865	622,311	276,259	159,497	163,249	294,929	135,544	250,481
Amortization	72,510	56,094	38,826	117,006	78,198	68,702	d	58,107	25,512	d
Depreciation	1,311,430	923,614	855,180	2,623,066	1,019,092	331,391	407,569	801,602	383,513	773,788
Depletion	0	38,210	d	0	0	0	0	d	0	0
Advertising	284,470	102,078	59,996	528,283	428,644	225,003	281,025	266,172	278,367	703,289
Pension, profit-sharing, etc., plans	285,800	156,485	195,516	796,455	419,305	241,878	220,804	221,633	90,420	214,595
Employee benefit programs	960,991	403,533	626,406	2,424,972	1,099,232	586,587	562,182	734,263	621,888	715,712
Net loss, noncapital assets	d	5,177	d	16,220	3,470	d	d	d	d	d
Other deductions	3,418,553	1,634,548	1,246,410	7,345,721	3,570,922	2,600,675	1,988,182	2,584,638	2,425,003	5,032,740
Total receipts less total deductions	5,026,110	d	2,262,585	9,574,050	5,296,185	2,794,053	2,505,450	4,083,321	d	4,700,332
Net income (less deficit) from a trade or business	5,019,969	2,072,506	2,261,245	9,568,435	5,287,513	2,791,815	2,503,600	4,077,297	1,983,735	4,690,650
Total income tax	d	d	d	* 1,805	* 64	0	d	d	d	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Wholesale trade				Retail trade							
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers	Food, beverage and liquor stores	Health and personal care stores	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
Number of returns	247,744	154,135	83,804	9,804	424,630	61,945	18,864	11,734	19,625	77,562	34,004	
Total assets	451,231,207	267,086,781	183,084,018	1,060,408	456,382,357	204,340,393	13,916,351	9,177,015	40,572,223	50,600,184	13,755,828	
Cash	50,126,849	29,057,538	20,710,455	358,856	54,632,565	21,473,760	1,598,271	1,427,819	4,549,475	6,226,091	2,999,407	
Trade notes and accounts receivable	110,841,986	64,503,413	46,286,356	52,216	47,262,425	21,630,877	2,275,910	3,436,274	5,858,854	2,347,739	1,779,826	
Less: Allowance for bad debts	1,628,046	960,926	667,121	0	690,056	202,625	d	d	155,191	d	89,954	
Inventories	142,083,731	d	46,425,327	d	184,005,087	114,081,892	4,809,521	2,102,704	13,080,493	11,813,096	4,494,070	
U.S. Government obligations	81,435	* 42,860	* 38,576	0	* 104,756	d	0	0	0	0	0	
Tax-exempt securities	1,091,278	846,271	245,007	0	95,363	d	d	0	d	d	0	
Other current assets	21,610,666	10,658,662	10,697,261	254,743	18,875,752	9,929,323	468,862	303,467	875,982	1,512,891	416,378	
Loans to shareholders	4,767,154	2,538,466	2,180,260	* 48,428	5,687,998	2,159,060	391,237	d	d	525,258	d	
Mortgage and real estate loans	622,184	396,359	225,825	0	d	68,429	0	d	d	d	d	
Other investments	38,962,235	23,774,808	15,075,566	111,861	32,572,678	5,870,031	936,894	513,628	5,513,938	5,138,105	545,658	
Depreciable assets	138,055,918	76,597,286	61,078,824	379,808	178,736,663	40,958,922	6,942,622	2,613,960	20,232,231	34,761,350	4,782,235	
Less: Accumulated depreciation	87,196,929	47,972,262	38,975,181	249,486	105,073,554	22,725,353	4,252,191	1,868,514	12,888,335	20,800,822	3,049,780	
Depletable assets	862,861	519,764	* 343,098	0	* 9,421	d	0	0	d	0	0	
Less: Accumulated depletion	579,853	* 274,289	* 305,563	0	d	d	0	0	d	0	0	
Land	5,527,043	d	2,771,290	d	14,612,093	2,868,696	455,513	143,200	2,326,317	1,857,554	79,618	
Intangible assets (amortizable)	21,798,546	7,447,027	14,255,640	* 95,879	24,656,768	7,565,536	458,431	256,089	880,561	6,046,763	1,823,560	
Less: Accumulated amortization	6,095,868	d	3,438,025	d	9,386,296	1,970,288	261,886	74,330	233,037	2,557,558	788,550	
Other assets	10,300,016	4,134,949	6,136,424	* 28,643	9,348,761	2,500,861	113,690	78,021	218,062	3,247,770	505,243	
Total liabilities	451,231,207	267,086,781	183,084,018	1,060,408	456,382,357	204,340,393	13,916,351	9,177,015	40,572,223	50,600,184	13,755,828	
Accounts payable	90,722,276	51,337,857	39,359,183	25,236	45,764,483	12,179,844	1,738,735	3,220,150	4,758,808	6,130,302	2,739,140	
Mortgages, notes, bonds payable in less than 1 year	45,803,780	29,399,675	16,386,596	* 17,510	105,447,557	93,358,291	967,082	535,880	2,639,185	1,653,732	584,138	
Other current liabilities	36,082,074	21,337,994	14,441,182	302,897	34,086,781	12,904,227	2,226,009	939,800	d	3,502,244	824,781	
Loans from shareholders	21,748,354	12,809,838	8,820,640	117,876	30,194,406	10,899,098	713,660	317,097	1,583,870	4,814,731	1,219,255	
Mortgages, notes, bonds payable in 1 year or more	59,997,234	31,949,864	27,993,687	* 53,684	71,917,586	25,602,846	2,120,770	673,805	7,590,534	9,696,710	1,807,493	
Other liabilities	9,517,599	4,024,017	5,409,199	* 84,382	9,889,446	2,836,157	465,048	367,373	d	1,867,511	490,856	
Net worth, total	187,359,891	116,227,536	70,673,531	458,824	159,082,099	46,559,929	5,685,048	3,122,911	20,642,555	22,934,952	6,090,166	
Capital stock	6,895,519	d	3,017,204	d	13,921,612	6,113,576	206,943	87,456	1,044,459	2,540,645	600,062	
Additional paid-in capital	24,777,719	14,575,843	10,138,575	63,302	42,112,157	15,362,575	1,921,716	287,269	2,157,659	4,161,927	1,298,160	
Retained earnings, unappropriated	165,911,150	103,803,296	61,667,394	440,461	110,977,929	26,713,240	3,649,141	d	18,400,130	18,601,182	4,787,951	
Less: Cost of treasury stock	10,224,498	d	4,149,642	d	7,929,599	1,629,461	92,751	d	959,693	2,368,802	596,008	

Footnotes at end of table.

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Wholesale trade				Retail trade							
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
Income from trade or business:	Total receipts	1,381,231,478	659,249,633	719,115,708	2,866,137	1,519,121,256	705,334,561	37,606,450	30,376,219	89,864,426	187,376,470	66,038,310
	Business receipts	1,370,987,296	654,125,957	714,003,146	2,858,193	1,490,709,047	688,282,093	36,985,081	30,129,689	89,182,013	184,709,353	65,356,445
	Net gain, noncapital assets	1,760,163	d	d	d	1,646,862	d	d	d	d	d	d
	Tax-exempt interest	43,099	d	d	d	64,058	d	d	d	d	d	d
	Other receipts	8,440,920	3,846,084	4,588,484	6,352	26,701,289	d	597,779	229,968	580,699	2,430,455	663,610
	Total deductions	1,331,818,733	630,654,234	698,887,144	2,277,354	1,477,492,137	692,849,289	36,480,634	29,422,622	84,339,480	182,365,862	62,945,516
	Cost of goods sold	1,098,188,938	497,092,922	601,058,011	* 38,005	1,188,006,586	597,450,324	22,247,823	22,514,537	62,723,056	135,842,413	47,038,065
	Compensation of officers	22,451,397	13,883,407	8,037,522	530,468	20,682,251	5,664,955	844,094	692,150	1,523,724	2,143,904	2,127,821
	Salaries and wages	82,454,210	47,744,368	34,000,538	709,304	100,903,136	36,534,084	4,853,935	3,051,338	8,639,064	16,496,011	5,081,070
	Repairs and maintenance	4,488,687	2,324,329	2,151,368	12,989	6,134,374	1,486,133	270,246	74,744	593,770	1,621,915	128,495
	Bad debts	1,432,600	914,759	515,417	* 2,425	1,123,315	386,824	64,466	19,296	179,401	91,057	155,150
	Rents paid	16,143,807	9,549,116	6,503,518	91,174	28,712,046	7,870,024	1,688,485	481,914	1,566,911	5,228,713	1,541,480
	Taxes and licenses	14,684,446	7,247,706	7,355,864	80,876	18,996,489	6,016,403	808,932	395,870	1,497,693	3,142,649	872,545
	Interest paid	4,550,214	2,765,474	1,775,399	9,341	5,241,419	2,461,056	142,071	69,551	428,032	512,434	139,641
	Amortization	1,211,836	464,345	743,213	* 4,278	1,391,530	436,888	34,776	17,505	30,389	326,773	109,752
	Depreciation	9,258,409	5,905,267	3,334,140	19,001	10,550,035	3,140,942	292,867	105,615	997,445	1,974,675	292,888
	Depletion	* 5,990	d	d	0	* 4,797	d	0	0	d	0	0
	Advertising	6,092,095	3,264,064	2,818,187	9,843	15,223,096	6,796,224	1,367,723	261,739	909,866	1,333,880	867,151
	Pension, profit-sharing, etc., plans	3,423,075	d	d	d	1,741,419	d	56,302	d	d	d	d
	Employee benefit programs	7,304,407	4,524,013	2,723,958	56,436	7,170,891	2,816,104	250,621	128,671	649,368	1,630,971	250,581
	Net loss, noncapital assets	112,456	d	d	d	726,518	533,467	2,932	d	4,840	d	d
Other deductions	60,016,165	32,858,077	26,506,181	651,908	70,884,234	20,863,271	3,555,362	1,554,703	4,431,821	11,512,293	4,187,360	
Total receipts less total deductions	49,412,745	28,595,399	20,228,564	588,782	41,629,119	12,485,272	1,125,816	953,597	5,524,946	5,010,608	3,092,794	
Net income (less deficit) from a trade or business	49,369,646	d	d	d	41,565,061	d	d	d	d	d	d	
Total income tax	39,305	d	24,976	d	11,631	6,837	d	d	0	d	0	
Footnotes at end of table.												

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued						Transportation and warehousing				
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Number of returns	41,187	30,983	19,528	7,209	53,264	48,727	167,797	7,406	105,083	21,603	376
Total assets	41,440,474	13,895,650	14,869,484	3,782,714	19,968,874	30,063,167	111,629,368	25,956,909	49,505,263	9,518,698	* 1,209,098
Cash	4,399,553	2,439,077	1,684,156	307,230	2,758,309	4,769,416	12,868,571	1,880,758	6,513,269	806,465	* 55,917
Trade notes and accounts receivable	2,126,943	487,092	670,031	310,019	2,897,531	3,441,279	18,630,474	2,538,977	9,715,294	959,779	* 114,899
Less: Allowance for bad debts	20,307	d	d	d	75,085	d	288,197	d	145,951	2,102	d
Inventories	4,157,335	7,486,209	6,523,309	1,612,432	7,919,156	5,924,869	2,443,249	544,152	636,456	27,468	* 79,675
U.S. Government obligations	d	0	0	0	0	0	d	0	d	0	0
Tax-exempt securities	0	d	0	0	0	0	* 119,398	d	d	0	0
Other current assets	1,314,881	607,825	538,003	131,105	1,289,510	1,487,524	6,470,767	1,742,413	2,622,743	813,885	* 67,635
Loans to shareholders	610,480	214,243	d	d	446,454	560,738	3,844,481	230,543	d	d	d
Mortgage and real estate loans	d	0	0	0	* 223,469	0	* 59,991	d	* 49,991	d	0
Other investments	3,030,542	433,625	699,405	* 402,967	1,057,530	8,430,354	10,280,029	3,353,726	2,588,310	1,121,250	* 560,007
Depreciable assets	35,385,627	4,985,570	7,797,928	1,988,637	7,916,444	10,371,137	128,286,671	33,848,480	62,054,363	8,002,677	* 773,329
Less: Accumulated depreciation	18,535,089	3,341,666	4,132,474	1,147,036	5,416,763	6,915,552	78,708,842	19,262,026	38,980,969	4,765,596	* 667,156
Depletable assets	d	0	0	0	0	0	d	0	d	0	0
Less: Accumulated depletion	d	0	0	0	0	0	* 27,597	d	d	0	0
Land	5,964,316	59,040	269,172	69,263	301,944	217,462	2,185,035	350,445	1,100,782	37,854	d
Intangible assets (amortizable)	3,755,432	447,634	768,362	182,093	887,633	1,584,674	4,182,935	d	1,733,808	1,130,204	d
Less: Accumulated amortization	1,718,358	193,603	258,846	126,337	533,564	689,940	1,500,734	d	559,396	458,934	d
Other assets	926,560	278,942	230,823	26,350	296,256	926,185	2,709,549	d	642,503	570,917	d
Total liabilities	41,440,474	13,895,650	14,869,484	3,782,714	19,968,874	30,063,167	111,629,368	25,956,909	49,505,263	9,518,698	* 1,209,098
Accounts payable	3,646,309	2,259,898	1,894,749	395,722	3,023,263	3,777,563	9,385,117	1,189,757	4,120,787	321,444	* 123,403
Mortgages, notes, bonds payable in less than 1 year	1,216,738	653,015	577,389	354,546	1,952,043	955,517	9,346,158	1,561,509	5,088,832	886,802	* 65,678
Other current liabilities	1,947,096	1,542,448	1,281,420	d	2,416,145	3,225,860	7,253,660	1,832,096	3,005,341	386,593	* 44,031
Loans from shareholders	3,457,132	1,125,639	1,367,386	281,205	3,114,866	1,300,469	8,098,946	1,637,731	3,133,642	535,836	d
Mortgages, notes, bonds payable in 1 year or more	12,627,551	1,608,849	3,922,723	572,790	2,881,459	2,812,056	35,072,669	8,099,119	15,711,427	5,090,596	* 325,555
Other liabilities	1,056,025	313,911	524,239	d	422,963	1,041,206	3,977,467	887,067	2,463,532	102,714	d
Net worth, total	17,489,622	6,391,891	5,301,579	1,754,815	6,158,135	16,950,496	38,515,351	10,779,630	15,981,702	2,194,713	* 468,758
Capital stock	1,537,045	455,138	323,901	115,736	705,550	191,101	1,820,144	344,534	982,910	181,934	* 226
Additional paid-in capital	7,956,749	1,231,692	1,165,946	229,878	3,971,444	2,367,142	29,883,862	d	2,656,696	158,589	d
Retained earnings, unappropriated	8,356,229	d	3,892,704	d	1,776,728	d	9,623,905	-13,254,122	13,792,097	2,187,368	d
Less: Cost of treasury stock	360,401	d	* 80,971	d	295,587	d	2,812,560	d	1,450,001	* 333,178	0

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued						Transportation and warehousing				
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Income from trade or business:											
Total receipts	191,168,266	33,689,539	31,915,632	12,602,874	60,892,261	72,256,250	248,699,857	d	d	d	d
Business receipts	188,515,136	33,555,772	31,608,816	12,378,884	59,982,992	70,022,771	243,773,721	20,818,295	142,195,898	15,480,235	d
Net gain, noncapital assets	d	d	35,728	d	62,601	73,293	1,520,001	d	d	d	d
Tax-exempt interest	d	d	0	0	* 1,313	752	17,837	d	d	d	0
Other receipts	2,393,394	107,327	271,088	d	845,355	2,159,433	3,388,298	1,041,934	1,097,050	85,626	* 14,076
Total deductions	187,659,087	32,324,917	30,584,916	12,132,731	58,898,939	67,488,144	236,119,164	21,062,507	137,167,824	14,877,092	* 1,796,187
Cost of goods sold	164,069,118	19,345,053	19,534,216	8,493,301	40,999,666	47,749,014	96,278,696	8,062,614	50,062,653	4,315,654	* 1,055,038
Compensation of officers	1,091,314	1,190,955	748,218	138,497	2,187,603	2,329,016	5,437,044	d	2,990,321	506,295	d
Salaries and wages	6,348,866	3,859,216	3,810,687	1,250,732	5,824,583	5,155,549	36,743,799	2,720,930	21,483,025	3,004,890	* 181,847
Repairs and maintenance	1,008,960	149,074	211,767	86,274	251,919	251,078	6,695,820	1,030,527	4,271,400	319,187	* 22,518
Bad debts	50,798	4,662	23,399	5,991	53,850	88,419	222,882	41,468	78,463	51,316	0
Rents paid	2,403,167	2,586,199	1,514,708	437,056	2,453,691	939,696	10,810,551	1,508,870	6,043,352	1,109,470	* 83,501
Taxes and licenses	2,471,359	793,886	745,931	217,855	1,059,448	973,918	6,766,189	449,873	4,133,348	695,312	* 38,979
Interest paid	641,701	144,837	212,092	41,063	239,879	209,063	1,971,445	336,878	1,008,890	220,243	* 23,484
Amortization	217,065	24,817	47,574	5,202	45,986	94,803	278,843	36,088	119,336	59,548	* 1,639
Depreciation	2,144,617	233,584	412,231	84,841	304,721	585,609	11,925,820	1,774,130	7,506,391	965,139	* 40,302
Depletion	d	0	0	0	0	0	* 5,008	0	* 5,008	0	0
Advertising	228,790	639,488	573,706	87,485	617,590	1,539,453	592,221	d	342,690	d	d
Pension, profit-sharing, etc., plans	d	d	44,432	d	77,942	225,609	957,991	99,991	429,599	126,267	* 7,301
Employee benefit programs	307,699	142,826	207,655	70,237	274,003	442,152	3,369,819	469,902	1,824,633	267,242	* 34,722
Net loss, noncapital assets	78,386	d	* 1,088	d	* 2,616	* 7,150	15,235	* 286	11,245	d	d
Other deductions	6,531,055	3,127,349	2,497,212	1,200,751	4,505,442	6,917,616	54,047,801	4,212,246	36,857,470	3,175,977	* 281,833
Total receipts less total deductions	3,509,179	1,364,622	1,330,716	470,144	1,993,322	4,768,106	12,580,693	d	d	d	d
Net income (less deficit) from a trade or business	d	d	1,330,716	470,144	1,992,009	4,767,354	12,582,856	1,093,514	7,107,505	816,564	d
Total income tax	d	0	0	0	d	d	376	0	* 349	d	0

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Transportation and warehousing—continued		Information							Finance and insurance	
	Other transportation and support activities	Warehousing and storage	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	Total	Depository credit intermediation
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	31,261	2,067	83,449	22,718	26,385	4,295	9,689	8,969	11,493	160,318	301
Total assets	18,395,476	7,043,923	63,938,453	26,486,206	11,628,224	8,125,761	9,361,151	4,419,025	3,918,086	422,668,234	87,145,158
Cash	2,692,407	919,754	10,360,742	3,760,888	2,991,177	910,083	1,268,634	862,333	567,626	99,336,547	6,373,425
Trade notes and accounts receivable	4,156,271	1,145,254	7,942,241	3,702,688	531,152	780,142	1,379,894	795,650	752,714	114,278,664	35,486,175
Less: Allowance for bad debts	64,582	d	266,445	89,544	d	17,664	45,982	5,791	d	2,255,037	790,779
Inventories	725,020	430,478	1,736,685	864,328	266,843	d	d	d	d	0	0
U.S. Government obligations	0	0	* 38,498	d	0	d	d	0	0	7,997,473	d
Tax-exempt securities	* 36,595	0	d	d	0	d	d	0	0	d	3,626,121
Other current assets	972,542	251,549	4,133,641	923,303	1,015,602	572,248	799,438	655,365	167,683	24,472,860	1,288,107
Loans to shareholders	638,822	d	1,916,953	513,419	332,091	* 179,960	452,839	246,941	* 191,704	2,518,953	d
Mortgage and real estate loans	0	0	* 88,479	d	0	d	0	0	0	59,683,328	d
Other investments	1,592,910	1,063,826	16,112,510	8,366,292	2,336,067	2,058,606	1,363,594	917,542	1,070,410	78,609,423	6,348,035
Depreciable assets	17,986,824	5,600,998	33,534,313	10,428,343	8,986,889	3,378,855	8,111,618	1,322,520	1,306,090	28,532,813	2,325,397
Less: Accumulated depreciation	11,851,227	3,181,868	24,013,242	7,861,221	6,029,641	2,433,711	5,828,885	976,655	883,128	17,512,432	1,234,437
Depletable assets	d	0	0	0	d	0	0	0	0	d	d
Less: Accumulated depletion	0	0	d	0	d	0	0	0	0	* 4,563	d
Land	d	320,317	963,329	d	361,718	d	76,701	d	* 11,434	1,402,395	d
Intangible assets (amortizable)	839,861	121,696	10,127,038	3,351,399	1,141,986	2,809,825	1,343,895	727,646	752,286	11,660,012	d
Less: Accumulated amortization	274,071	52,749	3,861,191	1,403,666	728,065	895,958	493,143	282,611	57,748	4,531,987	d
Other assets	566,903	270,425	4,190,037	2,841,150	452,362	369,632	343,241	140,620	43,031	14,215,638	956,125
Total liabilities	18,395,476	7,043,923	63,938,453	26,486,206	11,628,224	8,125,761	9,361,151	4,419,025	3,918,086	422,668,234	87,145,158
Accounts payable	2,670,573	969,153	4,252,158	1,236,348	476,471	143,330	1,746,007	234,161	415,841	113,829,605	d
Mortgages, notes, bonds payable in less than 1 year	1,192,273	551,065	3,233,653	955,018	d	1,150,626	693,621	d	* 37,515	34,968,799	5,197,230
Other current liabilities	1,545,993	439,607	9,954,953	5,623,321	1,314,824	494,117	890,781	993,080	638,830	105,124,016	68,496,654
Loans from shareholders	2,216,738	d	8,528,541	2,983,251	2,511,259	852,066	1,279,588	826,307	76,070	10,723,962	d
Mortgages, notes, bonds payable in 1 year or more	4,190,441	1,655,530	9,283,141	2,275,448	1,781,378	1,997,980	1,814,801	470,205	943,330	40,146,119	1,758,512
Other liabilities	394,669	d	5,025,092	4,052,448	d	-200,446	253,097	d	* 10,819	32,419,182	521,369
Net worth, total	6,184,790	2,905,758	23,660,915	9,360,373	4,566,709	3,688,088	2,683,256	1,566,808	1,795,681	85,456,551	10,945,307
Capital stock	175,110	135,430	2,294,660	755,633	d	289,110	570,111	61,581	d	4,568,312	309,327
Additional paid-in capital	d	874,229	13,706,342	1,873,821	d	1,007,876	4,932,123	d	376,238	33,716,154	2,980,626
Retained earnings, unappropriated	d	2,154,032	10,034,710	8,587,649	423,038	2,605,613	-2,686,850	145,586	959,673	51,152,382	7,769,856
Less: Cost of treasury stock	d	257,933	2,374,797	1,856,730	d	194,511	* 132,128	d	d	3,980,298	114,503

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Transportation and warehousing—continued		Information							Finance and insurance	
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Income from trade or business:											
Total receipts	54,695,099	d	91,711,798	d	d	d	25,155,699	d	9,948,622	d	4,610,839
Business receipts	54,094,165	d	89,950,769	27,790,853	15,195,250	4,519,570	24,691,787	7,827,328	9,926,001	134,542,536	1,531,102
Net gain, noncapital assets	93,483	d	192,452	54,928	d	d	28,885	* 19,549	d	d	d
Tax-exempt interest	* 1,810	d	33,527	d	d	d	1,467	d	d	d	d
Other receipts	505,642	643,970	1,535,031	495,107	d	d	433,560	d	18,289	12,062,209	2,803,905
Total deductions	51,780,378	9,435,175	84,344,702	25,902,459	14,046,272	4,162,881	23,755,030	7,120,425	9,357,636	124,452,768	3,643,699
Cost of goods sold	30,594,332	2,188,405	34,074,323	8,560,566	3,146,110	440,152	15,022,944	2,906,451	3,998,101	0	0
Compensation of officers	1,435,556	224,188	6,294,599	2,001,656	2,185,285	337,693	500,594	512,727	756,642	17,531,937	278,041
Salaries and wages	6,597,015	2,756,093	16,085,534	6,472,923	1,617,849	1,274,086	3,108,777	1,621,560	1,990,339	45,718,650	897,801
Repairs and maintenance	840,301	211,888	567,611	213,322	115,386	33,390	164,273	27,076	14,164	d	60,596
Bad debts	39,622	12,012	153,637	59,840	d	d	37,663	6,472	d	d	d
Rents paid	1,262,768	802,590	2,782,404	560,116	1,310,808	147,787	477,450	154,465	131,779	4,793,513	49,774
Taxes and licenses	1,088,600	360,076	2,239,033	858,142	384,496	135,054	439,975	179,927	241,439	4,456,997	114,946
Interest paid	281,230	100,719	686,122	174,632	132,005	116,117	139,195	39,570	64,603	4,128,584	472,684
Amortization	46,967	15,265	835,918	237,663	d	186,530	88,373	36,958	d	d	d
Depreciation	1,323,425	316,433	1,682,583	412,415	484,281	153,735	446,903	101,047	84,203	1,773,290	98,099
Depletion	0	0	0	0	0	0	0	0	0	d	0
Advertising	d	d	1,138,684	388,385	147,155	74,722	266,527	123,223	138,671	2,879,472	48,793
Pension, profit-sharing, etc., plans	196,179	98,654	584,230	288,518	134,768	27,521	47,614	41,631	44,178	1,912,091	d
Employee benefit programs	534,096	239,225	1,327,575	678,601	119,034	69,649	198,347	116,168	145,775	2,603,623	122,702
Net loss, noncapital assets	d	d	143,202	1,687	d	d	* 1,506	* 19,941	0	230,159	d
Other deductions	7,423,834	2,096,443	15,769,246	4,993,992	3,888,727	1,156,490	2,814,889	1,233,209	1,681,939	33,239,023	753,612
Total receipts less total deductions	2,914,722	d	7,367,096	d	d	d	1,400,669	d	590,987	d	967,140
Net income (less deficit) from a trade or business	2,912,912	d	7,333,569	2,438,429	d	559,095	1,399,202	813,961	d	d	d
Total income tax	d	0	d	d	0	0	0	0	0	8,446	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued				Real estate and rental and leasing				Professional, scientific, and technical services	Management of companies (holding companies)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of returns	23,294	45,621	88,439	2,663	497,374	465,188	28,328	3,858	739,124	34,175
Total assets	98,003,293	196,732,889	31,875,663	8,911,231	394,620,670	353,848,258	38,875,650	1,896,762	187,832,394	584,278,294
Cash	8,609,853	73,993,876	10,092,770	266,623	38,539,843	34,539,048	3,641,195	359,600	53,676,605	37,683,059
Trade notes and accounts receivable	33,649,702	38,757,623	6,152,403	232,761	18,448,800	13,726,352	4,619,664	102,784	44,917,313	283,863,019
Less: Allowance for bad debts	1,385,989	49,671	28,598	0	480,814	d	123,232	d	364,998	4,015,559
Inventories	0	0	0	0	3,099,564	* 6,926	3,081,699	* 10,939	4,648,810	136,858
U.S. Government obligations	d	* 532,466	d	d	187,071	187,071	0	0	* 15,254	54,388,657
Tax-exempt securities	d	206,081	d	d	d	d	d	0	* 60,357	32,092,434
Other current assets	12,776,035	6,108,697	1,637,703	2,662,318	31,777,862	29,482,477	1,844,253	451,133	17,297,441	14,586,447
Loans to shareholders	320,479	680,002	d	d	12,657,148	11,616,444	d	d	7,472,194	2,220,396
Mortgage and real estate loans	31,043,706	3,244,690	d	d	7,524,037	d	d	0	573,619	13,653,453
Other investments	4,504,218	59,226,335	4,306,797	* 279,957	62,469,524	58,318,780	3,877,823	* 272,921	19,097,760	130,986,876
Depreciable assets	4,992,469	13,145,547	7,983,392	86,007	276,702,998	225,208,784	51,385,463	108,751	80,787,246	16,740,138
Less: Accumulated depreciation	2,883,053	8,290,424	5,070,524	33,993	124,639,438	92,058,053	32,498,982	82,403	57,320,936	8,671,311
Depletable assets	d	d	0	0	d	d	0	d	* 28,562	5,816
Less: Accumulated depletion	0	d	0	0	d	d	0	0	* 17,189	* 1,770
Land	275,154	591,058	d	d	52,098,033	51,641,329	d	d	1,962,876	2,058,234
Intangible assets (amortizable)	1,216,433	2,755,187	d	* 4,001	7,773,261	6,196,848	1,043,762	532,651	16,895,219	4,725,259
Less: Accumulated amortization	384,231	715,470	d	* 3,026	3,735,168	3,004,662	450,494	280,012	7,309,544	521,589
Other assets	5,252,826	6,533,048	1,238,365	235,274	11,387,919	10,047,350	1,148,666	* 191,903	5,411,806	4,347,875
Total liabilities	98,003,293	196,732,889	31,875,663	8,911,231	394,620,670	353,848,258	38,875,650	1,896,762	187,832,394	584,278,294
Accounts payable	8,690,846	99,280,506	d	153,071	7,855,036	5,930,764	1,889,618	* 34,654	19,565,297	8,544,091
Mortgages, notes, bonds payable in less than 1 year	24,857,867	2,652,017	2,094,688	166,997	17,938,404	14,321,561	d	d	10,809,226	12,867,142
Other current liabilities	9,412,998	20,926,324	5,241,535	1,046,504	16,777,664	15,332,371	1,341,681	103,612	34,522,530	386,370,832
Loans from shareholders	5,164,538	3,793,781	d	* 161,990	48,005,151	45,410,266	2,505,953	* 88,932	24,260,421	6,022,411
Mortgages, notes, bonds payable in 1 year or more	20,724,454	10,015,818	6,974,918	672,417	166,388,548	149,976,294	15,830,699	* 581,555	26,084,064	20,838,692
Other liabilities	8,969,956	21,153,064	1,654,039	* 120,753	20,035,087	18,706,306	d	d	11,616,805	10,544,017
Net worth, total	20,182,633	38,911,379	8,827,735	6,589,497	117,620,779	104,170,697	12,402,496	1,047,586	60,974,051	139,091,108
Capital stock	1,258,503	2,096,568	813,697	90,218	16,619,023	d	1,097,283	d	7,824,861	8,652,898
Additional paid-in capital	6,261,877	16,546,458	2,909,130	5,018,063	85,540,003	77,756,825	7,611,562	171,617	31,720,572	55,108,072
Retained earnings, unappropriated	d	22,302,006	6,705,539	d	23,896,787	19,058,749	4,077,316	760,722	30,280,188	82,847,073
Less: Cost of treasury stock	d	2,033,653	1,600,630	d	8,435,034	d	383,665	d	8,851,569	7,516,934

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued						Real estate and rental and leasing				Professional, scientific, and technical services	Management of companies (holding companies)
	(66)	(67)	(68)	(69)	(70)	(71)	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	(74)	(75)
Income from trade or business:												
Total receipts	34,981,175	60,309,595	49,856,743	d	137,723,989	101,873,199	33,143,252	2,707,538	597,298,084	36,741,966		
Business receipts	27,866,927	55,865,696	48,473,323	805,488	129,432,452	95,399,847	d	d	d	11,042,243		
Net gain, noncapital assets	3,257,387	263,688	205,454	d	1,922,299	d	d	d	d	799,879		
Tax-exempt interest	3,080	47,327	4,509	d	71,641	d	d	d	d	1,060,094		
Other receipts	3,853,781	4,132,884	1,173,457	98,182	6,297,597	5,525,706	691,571	80,321	9,809,492	23,839,750		
Total deductions	30,291,200	49,277,055	40,551,304	689,510	121,064,098	88,124,856	30,630,974	2,308,267	531,149,429	20,130,132		
Cost of goods sold	0	0	0	0	18,515,982	5,829,206	12,606,917	* 79,859	189,654,737	d		
Compensation of officers	1,553,158	8,701,385	6,927,517	71,836	10,459,510	9,411,991	1,000,948	46,571	54,309,628	1,944,034		
Salaries and wages	10,373,669	18,882,903	15,265,503	298,774	34,582,259	30,569,513	3,632,805	379,941	116,647,680	5,326,840		
Repairs and maintenance	191,303	262,470	305,578	d	d	d	726,049	d	400,784			
Bad debts	2,827,276	99,597	52,304	* 9,191	271,997	d	112,429	d	470,864	563,541		
Rents paid	1,165,851	1,616,423	1,938,612	22,852	5,985,074	4,297,110	1,644,670	* 43,293	17,313,720	317,725		
Taxes and licenses	1,018,479	1,607,290	1,693,515	22,767	4,350,102	3,544,878	755,432	49,792	16,482,450	913,611		
Interest paid	2,172,577	1,091,197	377,284	* 14,843	2,088,698	1,351,464	706,533	* 30,701	2,025,795	2,666,640		
Amortization	116,606	d	486,679	d	364,282	212,317	148,663	* 3,312	1,080,918	459,476		
Depreciation	454,353	822,617	395,447	* 2,773	6,872,698	1,618,430	5,245,571	8,696	4,041,497	629,670		
Depletion	0	d	d	0	d	d	0	0	d	d		
Advertising	1,192,217	806,537	824,233	* 7,692	2,381,738	2,087,929	211,952	81,857	7,477,269	262,048		
Pension, profit-sharing, etc., plans	127,004	1,244,994	498,647	d	716,929	635,845	74,990	* 6,094	6,062,210	383,239		
Employee benefit programs	486,501	1,094,987	890,518	* 8,915	1,785,822	1,409,853	357,233	* 18,735	9,223,599	771,366		
Net loss, noncapital assets	21,326	44,161	d	* 14,661	78,516	63,132	15,384	0	d	157,753		
Other deductions	8,590,880	12,810,822	10,874,358	209,350	30,677,441	25,731,043	3,391,407	1,554,992	103,900,159	4,402,450		
Total receipts less total deductions	4,689,975	11,032,539	9,305,439	d	16,659,891	13,748,343	2,512,278	399,271	66,148,655	16,611,834		
Net income (less deficit) from a trade or business	4,686,895	10,985,212	9,300,930	d	16,588,251	d	d	d	66,130,225	15,551,740		
Total income tax	d	* 2,779	* 3,038	0	93,339	92,348	d	d	* 98,025	16,235		

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Administrative and support and waste management and remediation services				Educational services	Health care and social assistance			
	Total	Administrative and support services	Waste management and remediation services			Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
	(76)	(77)	(78)		(79)	(80)	(81)	(82)	(83)
Number of returns	224,235	211,525	12,710		49,726	387,225	314,909	57,952	14,363
Total assets	85,405,654	68,414,460	16,991,194		11,037,918	92,361,112	58,850,503	13,356,996	20,153,613
Cash	17,779,771	15,680,858	2,098,913		3,041,822	25,611,064	19,168,863	3,082,003	3,360,198
Trade notes and accounts receivable	21,365,267	18,248,787	3,116,480		2,103,172	12,030,372	3,757,686	3,017,345	5,255,342
Less: Allowance for bad debts	490,448	437,155	53,293		197,703	1,833,584	328,372	649,804	855,408
Inventories	2,064,938	1,727,770	337,168		233,450	728,387	d	d	d
U.S. Government obligations	d	d	d		d	d	d	d	d
Tax-exempt securities	d	d	d		0	d	0	0	d
Other current assets	7,088,561	5,667,773	1,420,788		735,645	6,652,179	3,678,286	1,357,976	1,615,917
Loans to shareholders	3,289,189	2,796,383	492,806		215,145	5,976,892	5,035,864	805,731	135,296
Mortgage and real estate loans	* 227,992	d	d		d	* 187,248	d	d	d
Other investments	7,007,080	6,158,757	848,324		592,225	6,215,445	3,829,426	860,892	1,525,127
Depreciable assets	64,091,668	45,114,115	18,977,553		7,161,114	85,150,755	62,029,130	8,772,194	14,349,431
Less: Accumulated depreciation	44,925,230	31,703,885	13,221,345		4,195,791	60,719,789	47,310,284	5,768,721	7,640,784
Depletable assets	* 99,645	d	d		d	d	d	0	0
Less: Accumulated depletion	d	d	d		d	d	d	0	0
Land	1,824,393	d	d		165,840	1,832,012	760,256	422,465	649,290
Intangible assets (amortizable)	7,007,292	5,366,761	1,640,530		728,741	14,249,102	11,903,573	1,319,970	1,025,559
Less: Accumulated amortization	2,770,867	2,083,863	687,004		250,592	6,773,783	5,970,353	430,687	372,743
Other assets	1,680,363	567,131	1,113,233		668,360	2,965,435	1,704,559	339,661	921,215
Total liabilities	85,405,654	68,414,460	16,991,194		11,037,918	92,361,112	58,850,503	13,356,996	20,153,613
Accounts payable	7,244,103	5,617,578	1,626,525		660,962	5,996,850	2,635,717	982,686	2,378,447
Mortgages, notes, bonds payable in less than 1 year	8,913,567	7,482,359	1,431,208		560,258	6,841,915	3,865,118	1,173,059	1,803,738
Other current liabilities	13,994,646	12,435,254	1,559,392		2,729,668	12,283,704	7,774,085	1,854,451	2,655,168
Loans from shareholders	5,755,431	4,437,664	1,317,767		1,183,667	8,414,406	5,972,315	1,331,026	1,111,065
Mortgages, notes, bonds payable in 1 year or more	19,845,718	14,507,038	5,338,680		1,675,897	28,222,284	18,109,852	3,037,469	7,074,963
Other liabilities	4,999,332	3,584,745	1,414,587		416,871	4,404,602	1,773,715	870,250	1,760,638
Net worth, total	24,652,858	20,349,823	4,303,035		3,810,596	26,197,350	18,719,700	4,108,055	3,369,595
Capital stock	1,791,855	1,308,262	483,593		199,510	2,452,584	d	d	213,455
Additional paid-in capital	9,894,510	8,435,778	1,458,732		1,653,088	9,006,027	5,235,969	1,589,782	2,180,275
Retained earnings, unappropriated	14,617,308	d	d		2,287,721	15,909,368	12,596,667	2,096,267	1,216,434
Less: Cost of treasury stock	1,650,815	d	d		* 329,722	1,170,628	d	d	240,570

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Administrative and support and waste management and remediation services				Educational services	Health care and social assistance			
	Total	Administrative and support services	Waste management and remediation services			Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
	(76)	(77)	(78)		(79)	(80)	(81)	(82)	(83)
Income from trade or business:									
Total receipts	288,841,747	256,092,684	32,749,063		23,582,880	358,313,897		d	d
Business receipts	286,219,865	253,921,203	32,298,662		23,280,479	349,173,220	251,989,354	53,134,914	44,048,952
Net gain, noncapital assets	806,633	d	d		33,042	300,449	d	d	d
Tax-exempt interest	10,617	d	d		* 1,026	24,146	d	d	d
Other receipts	1,804,632	1,533,569	271,063		268,333	8,816,082	7,883,322	312,422	620,338
Total deductions	271,598,021	240,519,682	31,078,338		21,801,368	318,054,045	225,628,883	48,500,865	42,924,298
Cost of goods sold	118,615,437	103,257,735	15,357,702		d	33,335,466	21,492,142	8,968,065	2,875,259
Compensation of officers	10,424,833	9,591,405	833,428		1,243,389	43,816,160	39,702,790	3,143,818	969,551
Salaries and wages	66,912,105	62,634,943	4,277,162		5,701,696	92,821,529	56,742,822	18,012,295	18,066,413
Repairs and maintenance	2,363,828	1,732,214	631,614		278,824	2,945,741	1,980,369	449,038	516,333
Bad debts	354,491	d	d		d	920,666	96,815	349,830	474,021
Rents paid	5,822,066	4,879,108	942,958		2,419,047	19,302,873	14,366,781	2,170,517	2,765,575
Taxes and licenses	11,248,251	10,326,857	921,394		814,477	13,314,922	8,304,866	2,329,457	2,680,599
Interest paid	1,337,871	1,073,554	264,317		106,564	1,984,680	1,319,966	228,559	436,156
Amortization	358,230	289,996	68,233		d	913,024	726,417	89,586	97,021
Depreciation	4,511,180	3,172,804	1,338,376		348,172	3,693,052	2,595,969	462,829	634,254
Depletion	* 5,672	d	d		0	0	0	0	0
Advertising	2,630,927	2,488,810	142,116		689,855	3,241,614	2,522,584	350,815	368,215
Pension, profit-sharing, etc., plans	843,854	671,227	172,627		d	d	d	173,557	d
Employee benefit programs	5,061,322	4,311,656	749,666		292,987	5,337,250	2,924,646	912,848	1,499,756
Net loss, noncapital assets	25,668	d	d		d	d	d	592	d
Other deductions	41,082,287	35,738,614	5,343,674		6,035,444	91,031,647	67,706,356	11,859,060	11,466,230
Total receipts less total deductions	17,243,726	15,573,002	1,670,724		1,781,512	40,259,851	d	d	d
Net income (less deficit) from a trade or business	17,233,109	d	d		1,780,466	40,235,706	34,441,706	4,010,193	1,783,806
Total income tax	d	d	d		0	* 4,341	d	d	0

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services			
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Number of returns	103,384	68,038	35,345	244,871	27,417	217,454	281,131	138,400	140,915	1,816
Total assets	39,839,481	17,999,632	21,839,849	122,085,521	47,953,420	74,132,101	50,709,456	26,331,609	23,900,242	* 477,606
Cash	7,914,769	4,724,327	3,190,442	17,057,903	3,699,573	13,358,331	10,677,796	5,818,760	4,776,812	* 82,224
Trade notes and accounts receivable	1,763,552	1,031,187	732,365	4,380,979	1,103,966	3,277,013	5,267,309	3,656,900	1,561,907	* 48,503
Less: Allowance for bad debts	13,872	8,067	5,806	25,420	13,325	12,096	31,187	d	d	d
Inventories	1,101,920	286,175	815,745	2,961,477	199,369	2,762,108	3,946,484	3,016,101	d	d
U.S. Government obligations	0	0	0	d	d	d	0	0	0	0
Tax-exempt securities	d	d	d	d	0	d	d	0	d	0
Other current assets	2,533,436	1,591,891	941,545	6,619,009	1,802,186	4,816,823	2,900,199	957,993	1,927,020	* 15,185
Loans to shareholders	1,869,505	1,130,518	738,987	3,548,822	1,183,009	2,365,812	1,733,829	1,090,800	d	d
Mortgage and real estate loans	* 68,049	0	* 68,049	381,721	d	d	d	d	d	d
Other investments	4,019,409	1,755,053	2,264,356	8,700,822	5,333,834	3,366,988	2,472,812	988,714	1,182,260	* 301,837
Depreciable assets	36,397,772	8,901,620	27,496,152	124,174,427	43,029,099	81,145,328	49,090,608	25,759,017	23,251,396	* 80,196
Less: Accumulated depreciation	23,097,506	5,456,083	17,641,423	69,719,653	18,129,515	51,590,139	33,816,028	18,697,840	15,051,075	* 67,112
Depletable assets	* 8,899	d	d	d	d	0	d	d	0	0
Less: Accumulated depletion	d	d	d	0	0	0	0	0	0	0
Land	2,208,884	450,421	1,758,463	9,391,129	5,751,198	3,639,931	3,041,212	d	962,300	d
Intangible assets (amortizable)	3,524,540	1,951,425	1,573,115	16,904,305	1,432,074	15,472,230	7,355,484	3,187,480	d	d
Less: Accumulated amortization	1,112,560	608,968	503,593	7,630,491	711,429	6,919,062	3,794,723	1,750,177	d	d
Other assets	1,231,481	827,090	404,392	4,857,794	2,769,094	2,088,700	1,800,157	200,660	d	d
Total liabilities	39,839,481	17,999,632	21,839,849	122,085,521	47,953,420	74,132,101	50,709,456	26,331,609	23,900,242	* 477,606
Accounts payable	1,851,364	722,785	1,128,578	5,448,377	541,509	4,906,867	3,960,398	2,534,181	1,409,624	* 16,593
Mortgages, notes, bonds payable in less than 1 year	1,656,404	317,555	1,338,849	5,344,240	1,177,084	4,167,156	2,510,595	d	764,007	d
Other current liabilities	4,990,393	2,807,995	2,182,398	9,134,875	2,164,164	6,970,711	4,689,458	2,261,848	2,339,830	* 87,780
Loans from shareholders	4,790,048	2,729,365	2,060,682	14,805,285	4,818,365	9,986,920	8,148,406	d	4,195,980	d
Mortgages, notes, bonds payable in 1 year or more	12,493,073	3,533,300	8,959,773	49,107,568	25,866,006	23,241,562	14,763,364	d	6,603,774	d
Other liabilities	3,933,705	2,303,922	1,629,783	3,361,174	1,222,825	2,138,350	2,077,295	d	1,201,700	d
Net worth, total	10,124,495	5,584,709	4,539,786	34,884,002	12,163,468	22,720,535	14,559,939	6,980,697	7,385,327	* 193,915
Capital stock	1,173,468	256,136	917,332	6,878,576	2,198,269	4,680,307	3,096,006	1,510,617	1,580,625	* 4,763
Additional paid-in capital	14,901,298	9,155,313	5,745,986	19,651,776	7,017,511	12,634,265	8,662,711	3,115,030	4,955,549	* 592,132
Retained earnings, unappropriated	-5,479,272	-3,651,379	-1,827,893	12,078,263	3,615,770	8,462,493	3,842,774	2,723,195	1,522,560	* 402,980
Less: Cost of treasury stock	470,999	175,360	295,639	3,724,612	688,082	3,056,530	1,041,552	368,145	673,406	0

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 6.1. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services			
	(84)	(85)	(86)	(87)	(88)	(89)	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
Income from trade or business:										
Total receipts	71,172,062	d	d	d	d	d	151,398,066	d	d	d
Business receipts	68,770,052	38,010,246	30,759,806	270,268,393	23,467,696	246,800,698	149,258,425	93,658,747	55,132,490	* 467,188
Net gain, noncapital assets	120,481	d	d	d	d	d	380,956	d	d	0
Tax-exempt interest	14,311	d	d	d	d	d	2,305	d	d	0
Other receipts	2,267,217	996,396	1,270,820	2,904,214	641,392	2,262,822	1,756,381	d	1,084,510	d
Total deductions	64,791,616	34,655,289	30,136,327	257,665,273	21,241,961	236,423,323	140,304,933	87,532,982	52,366,717	405,234
Cost of goods sold	16,282,544	7,245,796	9,036,748	101,622,942	2,620,265	99,002,677	60,012,569	44,722,280	15,212,362	* 77,926
Compensation of officers	6,653,447	5,648,187	1,005,260	7,618,439	594,497	7,023,942	8,429,769	5,008,509	3,367,277	* 53,983
Salaries and wages	12,218,947	6,425,430	5,793,517	52,342,885	4,315,881	48,027,004	23,167,619	12,407,647	10,627,976	* 131,996
Repairs and maintenance	1,017,628	227,736	789,892	4,717,825	747,806	3,970,019	1,624,023	846,342	776,627	* 1,054
Bad debts	41,229	d	d	136,097	42,181	93,917	132,998	d	69,716	d
Rents paid	4,543,480	1,770,123	2,773,357	18,556,845	1,077,350	17,479,495	10,616,407	4,450,571	6,150,584	* 15,252
Taxes and licenses	2,416,743	816,013	1,600,729	12,164,799	1,604,890	10,559,908	5,134,236	2,896,826	2,223,036	14,374
Interest paid	651,649	162,806	488,843	2,572,409	1,277,662	1,294,747	1,149,229	707,586	439,075	* 2,568
Amortization	414,369	330,872	83,497	992,182	98,273	893,908	448,606	d	261,271	d
Depreciation	1,740,460	493,460	1,246,999	5,837,285	1,468,482	4,368,803	2,629,363	1,330,528	1,297,152	* 1,682
Depletion	d	d	0	d	0	d	d	d	0	0
Advertising	1,122,746	543,973	578,773	5,587,397	342,485	5,244,912	2,201,731	1,351,025	846,256	* 4,450
Pension, profit-sharing, etc., plans	538,215	474,372	63,843	d	d	d	411,195	237,694	159,507	* 13,995
Employee benefit programs	665,900	321,784	344,116	1,828,850	194,251	1,634,599	1,576,613	d	448,446	d
Net loss, noncapital assets	d	d	d	143,914	d	d	d	d	* 15,715	d
Other deductions	16,458,325	10,152,606	6,305,719	43,315,953	6,817,228	36,498,725	22,753,696	12,200,028	10,471,717	81,952
Total receipts less total deductions	6,380,446	d	d	d	d	d	11,093,133	d	d	d
Net income (less deficit) from a trade or business	6,366,134	4,403,745	1,962,389	15,953,370	2,985,387	12,967,983	11,090,828	6,813,714	4,033,486	243,629
Total income tax	d	0	d	d	d	d	d	d	0	0

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

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

SOURCE: IRS, Statistics of Income Division, 2015 Publication 16, November 2019.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction			
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	2,976,910	50,993	32,146	3,958	14,889	14,583	1,684	411,816	126,471	17,423	267,922
Total assets	3,176,299,742	57,234,472	43,740,911	2,253,274	11,240,287	33,888,399	2,067,352	343,006,660	131,804,192	79,953,129	131,249,339
Cash	504,857,588	7,599,966	5,122,831	257,513	2,219,622	6,381,528	468,761	65,973,239	24,428,565	13,740,938	27,803,736
Trade notes and accounts receivable	832,033,952	6,053,831	4,537,158	* 206,467	1,310,206	3,930,814	318,725	120,696,091	44,299,796	20,659,131	55,737,163
Less: Allowance for bad debts	12,303,169	24,440	d	d	d	45,455	* 1,490	484,722	54,309	d	d
Inventories	418,568,093	7,470,781	5,792,514	* 234,768	1,443,499	1,025,910	75,037	26,171,316	16,251,641	5,891,780	4,027,895
U.S. Government obligations	60,719,260	d	d	0	0	0	0	d	d	d	d
Tax-exempt securities	37,966,895	d	d	0	0	0	d	815,171	d	d	d
Other current assets	174,635,100	4,081,270	3,269,896	213,714	597,660	1,789,011	113,265	36,251,329	19,563,731	6,057,703	10,629,895
Loans to shareholders	50,053,156	2,065,830	d	* 120,307	d	686,155	* 93,838	5,540,257	1,991,946	601,777	2,946,534
Mortgage and real estate loans	70,439,065	d	d	0	d	d	d	585,911	d	d	d
Other investments	341,978,479	5,379,567	4,125,380	* 10,490	1,243,697	7,076,794	216,504	25,785,284	9,313,592	12,321,989	4,149,703
Depreciable assets	1,380,814,995	57,180,631	40,384,046	5,574,933	11,221,652	27,384,657	1,857,136	166,583,164	29,320,122	47,199,388	90,063,654
Less: Accumulated depreciation	909,523,328	43,132,437	30,493,249	4,441,205	8,197,983	20,804,429	1,207,506	120,137,953	19,261,362	32,638,737	68,237,855
Depletable assets	9,186,671	* 39,748	d	d	d	6,966,656	d	499,205	d	d	d
Less: Accumulated depletion	5,180,038	* 12,888	d	d	d	4,307,189	d	d	d	d	d
Land	66,583,066	7,526,202	6,946,711	* 58,551	520,940	1,799,143	d	7,073,506	2,743,352	d	d
Intangible assets (amortizable)	141,481,928	963,468	512,158	* 11,486	439,824	2,384,755	* 29,104	3,817,847	877,979	758,262	2,181,606
Less: Accumulated amortization	56,045,384	360,995	213,122	* 1,725	146,148	1,821,046	* 8,295	1,589,212	263,916	301,551	1,003,745
Other assets	70,033,415	2,140,211	1,964,422	* 5,553	170,237	1,303,017	* 63,694	5,428,876	2,162,471	1,641,843	1,624,561
Total liabilities	3,176,299,742	57,234,472	43,740,911	2,253,274	11,240,287	33,888,399	2,067,352	343,006,660	131,804,192	79,953,129	131,249,339
Accounts payable	400,709,302	2,982,385	1,961,113	* 30,001	991,271	3,086,246	d	71,540,715	37,486,466	11,108,897	22,945,352
Mortgages, notes, bonds payable in less than 1 year	256,032,945	6,775,268	5,531,270	290,629	953,369	1,073,036	d	20,640,728	9,605,603	4,015,609	7,019,516
Other current liabilities	708,030,546	3,256,213	2,210,945	85,815	959,453	1,535,504	190,515	64,207,488	23,802,960	17,730,214	22,674,314
Loans from shareholders	114,126,902	3,872,768	3,519,422	d	d	1,312,770	d	12,583,102	5,534,463	1,951,620	5,097,019
Mortgages, notes, bonds payable in 1 year or more	447,149,061	12,376,685	9,398,686	961,788	2,016,211	6,009,596	357,531	39,980,499	12,824,737	10,770,739	16,385,023
Other liabilities	97,712,002	1,615,519	1,179,114	d	d	1,348,238	56,809	6,188,436	2,612,536	1,726,967	1,848,933
Net worth, total	1,152,538,984	26,355,633	19,940,360	503,091	5,912,182	19,543,010	1,143,853	127,865,692	39,937,428	32,649,082	55,279,182
Capital stock	56,602,943	2,302,968	1,843,315	37,245	422,408	383,759	20,573	4,708,818	1,626,799	981,223	2,100,796
Additional paid-in capital	205,248,422	5,070,065	4,206,070	d	d	2,258,703	173,523	21,959,745	8,871,263	7,574,953	5,513,529
Retained earnings, unappropriated	955,866,142	20,042,694	d	d	d	17,502,854	989,242	106,890,019	d	25,488,479	d
Less: Cost of treasury stock	65,178,523	1,060,094	d	0	d	602,306	* 39,485	5,692,889	d	1,395,573	d

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction			
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Income from trade or business:											
Total receipts	6,494,473,070	104,555,678	d	d	25,826,438	33,738,752	4,602,616	967,275,710	d	d	d
Business receipts	6,347,488,209	93,223,189	60,630,682	7,763,020	24,809,487	32,182,506	4,416,982	960,363,322	364,933,715	141,059,946	454,369,661
Net gain, noncapital assets	16,084,107	d	d	d	d	380,339	d	1,320,634	d	d	d
Tax-exempt interest	1,449,540	d	d	0	d	9,571	d	72,984	d	d	d
Other receipts	129,451,214	10,647,358	9,766,582	d	d	1,166,336	183,646	5,518,770	d	1,199,583	d
Total deductions	5,955,331,092	94,105,977	63,384,626	7,150,949	23,570,402	28,483,074	4,061,964	901,108,487	349,345,410	131,257,105	420,505,973
Cost of goods sold	3,852,132,652	48,588,430	29,486,620	4,393,161	14,708,649	13,295,696	2,979,361	704,367,433	305,306,425	104,187,847	294,873,160
Compensation of officers	230,022,803	1,750,286	1,035,286	169,832	545,169	859,609	116,377	25,805,475	6,662,868	2,785,321	16,357,286
Salaries and wages	693,693,723	8,695,863	5,026,886	546,201	3,122,775	3,545,091	271,315	50,525,488	12,643,743	5,829,158	32,052,587
Repairs and maintenance	39,778,363	2,186,442	1,466,424	235,867	484,151	653,767	46,447	3,793,546	706,591	731,028	2,355,928
Bad debts	7,745,252	25,613	d	d	d	67,076	d	823,882	249,704	103,680	470,498
Rents paid	150,888,141	4,106,995	3,580,990	98,901	427,104	1,015,039	65,440	16,052,050	3,065,460	2,967,693	10,018,897
Taxes and licenses	126,386,060	1,855,289	1,127,362	146,752	581,176	986,313	58,481	15,769,062	3,308,593	2,196,317	10,264,152
Interest paid	29,976,394	755,300	592,417	58,841	104,042	343,423	13,000	2,506,432	734,451	504,861	1,267,120
Amortization	8,566,474	93,930	57,497	* 1,035	35,397	59,271	3,094	247,258	d	d	d
Depreciation	72,831,830	2,863,787	1,912,947	387,209	563,631	1,580,949	87,159	9,246,581	1,415,348	3,123,933	4,707,300
Depletion	552,143	d	d	d	0	320,535	0	37,465	d	d	d
Advertising	51,011,790	221,192	d	d	d	52,014	19,236	2,751,963	808,165	152,037	1,791,762
Pension, profit-sharing, etc., plans	27,338,029	208,034	156,106	* 6,819	45,110	113,566	d	3,025,528	779,970	d	d
Employee benefit programs	62,722,027	660,532	380,562	38,749	241,222	534,490	22,551	10,744,658	1,864,427	1,528,311	7,351,919
Net loss, noncapital assets	602,487	d	d	0	d	2,656	d	24,596	d	d	d
Other deductions	601,092,922	22,034,870	18,303,104	1,060,825	2,670,941	5,053,580	363,950	55,387,070	11,733,823	6,513,529	37,139,718
Total receipts less total deductions	539,141,978	10,449,701	d	d	d	5,255,677	540,652	66,167,223	d	d	d
Net income from a trade or business	537,692,438	d	d	d	d	5,246,106	d	66,094,239	18,149,534	11,462,026	36,482,679
Total income tax	189,726	d	d	0	0	d	0	5,898	2,229	505	3,163

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Manufacturing										
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Number of returns	108,871	6,420	2,087	1,705	2,101	855	5,721	1,565	10,883	203	3,253
Total assets	399,587,368	53,567,355	14,716,138	6,556,074	6,991,528	2,909,060	16,017,032	10,801,882	11,689,991	4,894,952	20,367,417
Cash	54,408,075	5,648,369	1,800,483	d	778,839	d	1,828,772	854,020	1,992,552	568,037	2,983,876
Trade notes and accounts receivable	84,934,485	9,978,334	1,223,222	1,560,109	1,639,543	616,787	2,661,344	2,315,938	3,104,123	1,181,440	4,556,948
Less: Allowance for bad debts	1,490,826	d	16,000	d	d	d	73,333	46,969	d	d	85,538
Inventories	89,960,969	d	d	1,922,459	2,830,173	905,918	3,878,888	2,259,650	1,724,102	d	4,412,022
U.S. Government obligations	d	d	d	d	d	d	d	d	d	d	d
Tax-exempt securities	785,963	d	d	d	d	d	d	d	d	d	d
Other current assets	16,417,535	2,503,237	1,085,219	d	484,192	67,426	682,746	203,797	352,911	186,680	990,031
Loans to shareholders	d	462,175	d	d	d	d	144,544	d	d	* 37,038	170,427
Mortgage and real estate loans	122,518	d	d	d	d	d	d	d	d	d	d
Other investments	32,391,217	3,087,593	d	d	139,844	d	1,311,837	d	d	d	1,680,698
Depreciable assets	287,448,573	d	9,137,145	4,028,315	2,107,372	1,164,093	15,352,293	11,095,577	14,485,212	3,333,381	11,596,819
Less: Accumulated depreciation	197,193,064	d	4,793,134	2,799,730	1,252,149	584,950	d	7,751,547	11,345,745	2,290,003	7,529,902
Depletable assets	933,816	d	d	d	d	d	494,303	d	d	d	d
Less: Accumulated depletion	146,429	d	d	d	d	d	d	d	d	d	d
Land	5,821,695	725,316	d	d	d	d	572,583	d	52,177	d	290,725
Intangible assets (amortizable)	18,094,946	2,352,558	607,686	d	d	d	772,063	d	1,076,188	157,892	1,421,841
Less: Accumulated amortization	6,561,913	644,217	129,458	d	d	d	d	d	542,582	41,898	458,009
Other assets	9,139,878	1,204,761	594,646	d	d	13,600	296,776	103,778	92,347	214,370	302,808
Total liabilities	399,587,368	53,567,355	14,716,138	6,556,074	6,991,528	2,909,060	16,017,032	10,801,882	11,689,991	4,894,952	20,367,417
Accounts payable	42,580,431	6,679,341	940,921	969,129	1,288,205	451,944	1,307,364	995,590	1,541,943	505,581	2,227,448
Mortgages, notes, bonds payable in less than 1 year	23,703,184	3,632,942	1,009,796	486,604	665,295	d	1,132,345	775,662	574,456	d	1,358,190
Other current liabilities	33,595,616	4,164,161	1,058,937	507,535	515,911	286,319	1,087,344	684,825	1,164,913	527,699	1,391,954
Loans from shareholders	13,054,341	1,982,571	293,880	224,021	d	d	501,259	370,041	354,743	d	527,771
Mortgages, notes, bonds payable in 1 year or more	53,490,778	7,919,054	3,034,574	571,662	731,584	d	2,129,208	1,672,553	1,883,703	d	2,819,143
Other liabilities	12,730,522	1,582,028	834,594	161,915	d	d	462,838	450,331	229,549	d	427,518
Net worth, total	220,432,496	27,607,257	7,543,437	3,635,207	3,261,259	1,303,288	9,416,674	5,852,879	5,940,684	2,703,741	11,615,392
Capital stock	6,531,302	d	d	156,332	130,443	d	180,787	179,198	271,121	d	218,919
Additional paid-in capital	21,392,528	2,301,969	d	d	d	d	d	1,892,473	d	d	878,138
Retained earnings, unappropriated	206,176,659	26,164,907	7,163,743	3,501,386	3,109,908	1,242,225	9,097,821	4,013,363	6,620,881	2,324,548	d
Less: Cost of treasury stock	13,667,994	d	d	d	d	d	d	232,155	d	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Manufacturing										
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Income from trade or business:											
Total receipts	786,397,361	132,601,474									
Business receipts	778,155,438	131,924,707									
Net gain, noncapital assets	1,470,635	d									
Tax-exempt interest	62,875	d									
Other receipts	6,708,412	622,767									
Total deductions	716,866,426	123,922,578	12,658,724	13,085,650	15,492,028	4,483,443	35,060,659	21,728,490	29,430,621	d	d
Cost of goods sold	d	100,209,199	7,188,072	9,690,774	d	2,847,929	26,904,782	16,588,282	19,432,512	d	d
Compensation of officers	17,938,702	1,578,647	244,949	287,801	d	d	653,392	d	981,917	d	d
Salaries and wages	57,924,966	5,860,793	1,354,877	1,211,344	d	556,428	2,460,411	1,489,959	3,083,060	d	d
Repairs and maintenance	4,104,063	583,766	d	77,726	d	d	389,322	d	309,878	d	d
Bad debts	710,157	56,404	11,088	d	d	d	16,104	12,202	d	d	d
Rents paid	d	1,210,787	200,179	249,962	d	58,692	426,773	533,672	970,956	d	d
Taxes and licenses	14,114,493	1,335,479	1,016,547	197,022	d	86,975	649,077	347,949	848,240	d	d
Interest paid	3,432,821	472,757	159,187	51,549	d	d	141,469	87,185	143,337	d	d
Amortization	965,774	141,652	31,588	d	7,782	d	25,801	26,283	43,606	d	d
Depreciation	13,110,977	2,417,016	597,007	177,001	d	67,157	624,029	529,586	535,739	d	d
Depletion	155,339	d	d	d	0	0	d	0	0	d	d
Advertising	6,296,782	1,776,080	300,274	130,925	d	233,741	164,001	40,042	178,445	d	d
Pension, profit-sharing, etc., plans	3,632,668	423,114	d	36,715	d	d	116,301	100,155	89,130	d	d
Employee benefit programs	11,017,123	1,267,314	189,191	151,897	d	81,668	475,753	399,282	424,391	d	d
Net loss, noncapital assets	71,434	d	d	d	d	0	d	d	d	d	d
Other deductions	44,674,345	6,585,836	1,116,901	790,153	d	327,791	2,005,565	1,040,655	2,296,340	d	d
Total receipts less total deductions	69,530,935	8,678,896	d	d	d	d	d	d	d	d	d
Net income from a trade or business	69,468,060	d	d	883,599	d	d	2,552,683	d	2,295,866	d	d
Total income tax	d	d	0	d	0	0	0	* 1,155	0	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued										
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Plastics and rubber products manufacturing	5,453	3,429	2,968	21,091	9,202	3,368	3,209	3,807	6,977	14,576	
Total assets	27,453,206	16,247,583	19,819,474	57,386,504	33,292,093	19,003,609	17,739,249	21,672,786	12,362,759	26,098,678	
Cash	2,936,371	1,805,045	2,135,945	9,085,371	d	4,135,006	2,637,552	2,773,725	1,576,220	3,584,414	
Trade notes and accounts receivable	6,242,621	3,192,842	4,132,152	13,983,592	6,859,869	4,361,570	3,659,138	4,454,558	3,138,367	6,071,986	
Less: Allowance for bad debts	86,146	62,064	49,399	262,475	132,916	77,556	d	d	46,051	d	
Inventories	6,301,760	2,238,149	3,692,385	12,184,483	8,312,476	3,898,000	4,078,056	5,996,854	3,215,572	6,493,081	
U.S. Government obligations	0	d	d	d	0	0	0	0	0	d	
Tax-exempt securities	* 168,499	d	d	d	d	d	d	0	0	d	
Other current assets	1,071,195	462,772	803,553	1,960,637	1,720,745	783,413	450,552	881,337	0	0	
Loans to shareholders	d	132,419	171,358	d	283,449	d	d	d	d	d	
Mortgage and real estate loans	d	d	d	d	d	* 6,115	0	d	0	0	
Other investments	d	1,218,832	2,978,132	4,708,611	2,160,962	2,443,630	d	1,704,558	484,451	2,439,409	
Depreciable assets	24,539,002	18,035,386	12,685,675	48,337,233	19,263,664	7,461,554	7,292,464	12,120,056	d	13,046,890	
Less: Accumulated depreciation	17,462,800	13,111,616	8,212,598	35,502,735	13,336,813	5,140,727	4,682,463	7,634,803	6,386,536	8,902,844	
Depletable assets	d	d	d	0	0	0	d	0	d	0	
Less: Accumulated depletion	d	d	d	0	0	0	d	0	0	0	
Land	d	752,579	203,609	634,560	305,498	d	d	201,973	283,496	271,679	
Intangible assets (amortizable)	771,607	1,159,558	911,933	1,374,515	1,270,931	1,093,775	d	657,027	571,563	1,781,100	
Less: Accumulated amortization	314,043	367,100	328,858	521,407	d	454,785	d	407,586	322,838	608,309	
Other assets	492,935	501,230	636,939	488,496	760,965	219,900	d	750,724	149,409	558,902	
Total liabilities	27,453,206	16,247,583	19,819,474	57,386,504	33,292,093	19,003,609	17,739,249	21,672,786	12,362,759	26,098,678	
Accounts payable	2,968,516	1,380,463	2,293,050	5,315,806	2,753,057	2,013,842	1,857,404	2,716,671	1,552,001	2,822,155	
Mortgages, notes, bonds payable in less than 1 year	2,351,404	789,440	852,395	2,579,793	1,858,762	699,957	863,281	1,423,152	735,090	1,262,228	
Other current liabilities	1,918,150	902,798	1,523,549	5,023,177	3,944,364	1,483,077	1,473,629	2,353,423	1,423,237	2,200,615	
Loans from shareholders	733,826	520,688	332,625	1,447,048	970,180	751,219	532,284	1,709,940	555,717	671,658	
Mortgages, notes, bonds payable in 1 year or more	3,600,734	3,759,252	2,676,515	6,056,817	3,567,591	1,270,806	2,643,964	3,691,685	1,859,730	2,594,311	
Other liabilities	731,182	487,294	1,531,757	1,443,284	660,882	267,069	1,602,325	674,367	448,230	395,799	
Net worth, total	15,149,394	8,407,647	10,609,582	35,520,579	19,537,259	12,517,639	8,766,362	9,103,549	5,788,753	16,151,911	
Capital stock	376,487	216,296	520,728	700,596	355,019	205,520	322,300	249,743	489,081	1,237,071	
Additional paid-in capital	1,209,357	d	d	1,985,957	1,901,469	1,281,414	d	d	1,393,953	1,164,055	
Retained earnings, unappropriated	14,189,899	5,925,881	9,822,996	35,644,186	17,679,750	12,065,058	8,659,815	d	4,230,498	14,816,436	
Less: Cost of treasury stock	626,350	d	d	2,810,161	398,980	1,034,353	d	d	324,779	1,065,651	

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued									
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Income from trade or business:										
Total receipts	d	d	d	105,097,270	d	d	d	d	d	d
Business receipts	56,032,277	d	34,363,644	103,958,664	53,110,595	28,951,888	27,368,716	46,297,043	31,472,053	49,443,491
Net gain, noncapital assets	234,190	37,845	d	297,554	77,690	d	d	d	d	d
Tax-exempt interest	d	d	d	5,189	d	d	d	d	d	d
Other receipts	197,346	d	487,761	835,862	366,400	208,271	193,953	609,788	d	531,722
Total deductions	d	24,802,837	32,242,615	94,359,347	47,966,095	25,704,096	24,702,267	42,594,973	29,743,364	44,864,145
Cost of goods sold	d	17,727,881	26,138,555	68,367,049	33,229,853	16,911,072	17,228,726	33,380,067	d	29,222,626
Compensation of officers	d	666,861	821,648	3,095,852	1,409,305	1,208,517	728,290	822,369	620,625	1,226,314
Salaries and wages	d	1,738,106	1,865,849	7,289,727	5,061,961	3,130,347	2,824,961	2,905,865	2,430,364	5,791,634
Repairs and maintenance	277,448	191,318	213,390	574,206	226,424	125,063	d	140,426	d	234,740
Bad debts	d	49,763	d	82,552	61,110	d	d	d	d	42,793
Rents paid	d	576,780	403,207	1,883,245	739,253	533,791	328,433	556,127	704,292	976,086
Taxes and licenses	d	601,317	478,905	2,102,104	1,072,962	594,602	472,551	785,413	635,898	886,145
Interest paid	d	206,614	179,296	398,076	230,922	99,816	125,849	246,084	115,191	168,160
Amortization	d	54,611	20,932	91,458	d	34,439	d	d	d	d
Depreciation	d	842,011	609,262	1,751,665	859,770	267,187	326,515	597,426	346,890	599,292
Depletion	0	38,210	d	0	0	0	0	d	0	0
Advertising	d	93,982	45,706	446,903	403,325	d	249,424	249,412	257,017	601,765
Pension, profit-sharing, etc., plans	d	155,245	173,489	671,470	400,601	165,939	177,132	198,707	85,809	205,861
Employee benefit programs	d	391,993	456,779	1,930,095	974,675	498,829	428,557	609,420	564,786	640,785
Net loss, noncapital assets	d	5,177	d	1,531	d	d	d	d	d	d
Other deductions	d	1,463,169	760,757	5,673,415	3,225,409	1,891,447	1,642,319	2,032,467	2,331,353	4,154,207
Total receipts less total deductions	d	d	d	10,737,923	d	d	d	d	d	d
Net income from a trade or business	5,338,177	d	2,675,345	10,732,734	5,588,590	3,463,468	2,864,244	4,483,362	d	d
Total income tax	d	d	d	d	d	0	d	d	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Wholesale trade				Retail trade							
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers	Food, beverage and liquor stores	Health and personal care stores	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
Number of returns	163,626	93,637	61,877	8,113	273,879	41,356	10,830	7,764	14,883	52,986	22,037	
Total assets	381,866,099	226,692,914	154,215,261	957,924	378,861,040	168,159,031	11,646,149	8,006,506	36,847,920	42,036,052	11,487,567	
Cash	43,679,165	25,537,260	17,830,812	311,093	47,655,193	18,797,472	1,275,911	1,157,160	4,263,178	5,304,332	2,743,438	
Trade notes and accounts receivable	98,210,754	d	40,966,824	d	40,528,637	18,547,501	2,032,907	3,336,420	5,239,956	d	1,452,095	
Less: Allowance for bad debts	1,382,397	d	d	0	428,334	153,116	d	d	d	d	d	
Inventories	121,762,540	d	d	d	154,450,747	96,406,767	3,843,930	1,830,185	11,953,680	9,905,093	3,898,452	
U.S. Government obligations	d	d	d	0	d	d	0	0	0	0	0	
Tax-exempt securities	d	d	d	0	95,363	d	d	0	d	d	0	
Other current assets	18,119,794	d	8,834,189	d	11,851,058	4,142,735	416,174	286,864	634,664	d	382,618	
Loans to shareholders	3,816,553	d	1,709,104	d	4,402,398	1,746,154	348,827	d	d	d	d	
Mortgage and real estate loans	478,966	292,438	186,528	0	d	d	0	0	d	0	d	
Other investments	29,647,239	d	9,928,877	d	28,617,507	4,663,544	721,645	199,676	5,175,904	d	434,707	
Depreciable assets	113,447,970	62,792,407	50,296,754	358,809	146,125,947	34,406,355	5,772,624	2,240,905	18,478,458	28,109,571	3,670,806	
Less: Accumulated depreciation	72,052,312	39,656,529	32,165,062	230,721	86,450,232	19,199,618	3,388,638	1,610,750	11,734,201	16,627,580	2,509,696	
Depletable assets	401,274	d	d	0	* 9,421	d	0	0	0	0	0	
Less: Accumulated depletion	* 342,587	d	d	0	d	d	0	0	d	0	0	
Land	3,818,141	d	d	d	12,447,372	2,548,551	377,311	d	2,176,214	1,564,420	44,542	
Intangible assets (amortizable)	17,834,931	5,851,488	11,887,565	* 95,879	19,461,663	5,907,879	d	235,313	d	4,873,412	1,393,911	
Less: Accumulated amortization	5,079,884	d	d	d	7,566,721	1,611,319	179,341	66,879	217,336	2,202,767	627,145	
Other assets	8,471,952	3,390,098	5,053,211	* 28,643	7,445,697	1,756,891	100,896	75,412	36,696	2,855,830	464,759	
Total liabilities	381,866,099	226,692,914	154,215,261	957,924	378,861,040	168,159,031	11,646,149	8,006,506	36,847,920	42,036,052	11,487,567	
Accounts payable	76,295,190	42,885,747	d	d	38,719,278	10,206,070	1,517,766	2,978,932	d	5,301,661	2,244,727	
Mortgages, notes, bonds payable in less than 1 year	36,875,383	24,071,324	d	d	88,766,287	79,551,084	909,051	503,918	2,073,799	1,211,699	324,735	
Other current liabilities	30,029,255	17,700,200	d	d	29,094,079	11,112,054	1,996,254	878,451	d	2,817,936	d	
Loans from shareholders	12,723,861	7,410,919	d	d	17,964,545	7,629,653	176,749	186,529	986,403	2,949,127	837,930	
Mortgages, notes, bonds payable in 1 year or more	46,281,184	24,171,776	d	d	52,113,410	15,545,825	1,720,518	530,698	d	7,040,794	1,242,554	
Other liabilities	6,875,771	3,126,145	3,665,244	* 84,382	6,902,367	1,787,887	268,038	173,633	d	1,133,324	d	
Net worth, total	172,785,454	107,326,803	65,060,446	398,205	145,301,073	42,326,458	5,057,774	2,754,346	19,686,932	21,581,511	5,716,290	
Capital stock	4,973,281	d	2,375,961	d	10,194,146	4,853,002	140,962	49,156	744,193	2,050,617	402,972	
Additional paid-in capital	14,895,801	8,966,670	5,871,745	57,386	21,153,803	9,149,430	395,779	219,191	1,773,941	2,754,178	699,073	
Retained earnings, unappropriated	162,001,913	101,249,743	60,371,502	380,668	120,397,838	29,589,059	d	d	18,062,546	d	d	
Less: Cost of treasury stock	9,085,542	d	3,558,762	d	6,444,714	1,265,032	d	d	893,748	d	d	

Footnotes at end of table.

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RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Wholesale trade				Retail trade							
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers	Food, beverage and liquor stores	Health and personal care stores	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
Income from trade or business:												
Total receipts	1,219,550,002	d	d	d	1,321,883,336	d	d	d	d	158,500,704	59,414,501	
Business receipts	1,210,447,039	d	628,321,362	d	1,296,863,385	604,762,672	32,308,584	27,678,470	82,708,575	156,246,271	58,926,161	
Net gain, noncapital assets	1,268,696	d	d	d	1,376,071	d	d	d	d	d	d	
Tax-exempt interest	28,725	d	d	d	59,336	d	d	d	d	d	d	
Other receipts	7,805,542	d	4,069,754	d	23,584,543	d	582,126	d	d	2,029,130	d	
Total deductions	1,163,611,849	551,173,595	610,272,628	2,165,627	1,272,908,611	605,093,027	31,362,413	26,839,515	77,575,319	152,584,931	55,752,894	
Cost of goods sold	963,276,448	438,109,057	525,129,386	* 38,005	1,033,067,982	525,545,539	19,292,110	20,620,524	57,997,364	115,302,640	42,905,888	
Compensation of officers	19,671,668	12,142,523	7,040,827	488,319	17,148,075	4,758,825	687,593	586,323	1,331,124	1,772,107	1,758,308	
Salaries and wages	72,625,499	41,967,723	29,980,577	677,199	85,684,531	31,744,161	4,195,840	2,817,743	7,871,888	13,294,089	4,284,063	
Repairs and maintenance	3,826,558	1,991,184	1,822,458	12,917	5,211,425	1,271,960	233,470	70,611	520,605	1,343,782	111,572	
Bad debts	1,050,669	664,670	383,574	* 2,425	734,396	260,050	64,019	18,391	105,565	d	78,107	
Rents paid	13,350,626	7,756,142	5,506,111	88,373	22,894,602	6,407,243	1,376,504	429,065	1,397,572	4,111,852	1,251,166	
Taxes and licenses	12,957,593	6,233,567	6,647,054	76,972	16,098,120	5,093,504	681,271	356,245	1,371,413	2,570,615	714,866	
Interest paid	3,429,712	2,033,928	d	d	4,132,303	1,990,973	116,665	55,799	379,095	375,987	90,020	
Amortization	1,000,321	d	d	* 4,278	1,074,055	349,450	d	14,965	28,539	251,656	82,868	
Depreciation	7,019,047	4,346,783	d	d	8,176,460	2,303,288	250,575	83,857	934,842	1,489,457	199,607	
Depletion	d	d	d	0	d	d	0	0	d	0	0	
Advertising	5,264,280	2,779,562	2,474,875	9,843	12,817,219	5,642,723	1,206,788	228,831	851,083	1,048,303	744,033	
Pension, profit-sharing, etc., plans	3,168,094	d	d	d	d	d	d	d	d	d	d	
Employee benefit programs	6,412,685	3,913,920	2,443,424	55,341	6,130,396	2,435,562	220,852	117,914	598,270	1,376,563	204,087	
Net loss, noncapital assets	d	d	d	d	124,003	d	2,932	d	* 342	d	d	
Other deductions	50,510,527	26,968,991	22,911,166	630,370	58,046,695	16,909,764	2,947,134	1,385,793	4,028,458	9,185,608	3,201,623	
Total receipts less total deductions	55,938,152	d	d	d	48,974,725	d	d	d	d	5,915,773	3,661,607	
Net income from a trade or business	55,909,428	d	d	d	48,915,389	d	d	d	d	d	d	
Total income tax	18,715	d	d	d	9,634	d	d	d	0	d	0	
Footnotes at end of table.												

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RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued						Transportation and warehousing				
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Number of returns	29,446	20,799	9,879	3,324	32,483	28,093	120,840	3,250	82,475	12,906	174
Total assets	31,481,662	11,650,014	12,336,543	3,307,111	14,383,798	27,518,686	79,850,328	15,750,606	37,527,983	6,309,844	d
Cash	3,821,653	2,257,328	1,198,236	280,487	2,348,516	4,207,481	10,669,340	d	5,528,094	668,528	d
Trade notes and accounts receivable	d	395,508	615,718	d	d	3,137,960	15,343,797	d	8,223,283	740,676	d
Less: Allowance for bad debts	d	d	d	d	4,615	d	208,086	d	109,902	d	d
Inventories	3,114,440	6,139,164	5,025,038	1,425,229	5,770,878	5,137,891	1,765,109	d	d	24,025	* 79,675
U.S. Government obligations	0	0	0	0	0	0	d	0	d	0	0
Tax-exempt securities	0	d	0	0	0	d	d	d	d	0	0
Other current assets	1,130,957	453,902	503,207	76,554	1,023,360	d	4,817,220	d	1,793,153	634,184	d
Loans to shareholders	519,689	d	d	d	271,448	447,742	2,980,506	d	d	d	d
Mortgage and real estate loans	d	0	0	0	d	0	d	d	d	d	0
Other investments	2,688,739	412,386	602,315	d	640,139	d	6,450,140	1,125,579	2,231,241	766,376	* 560,007
Depreciable assets	25,966,444	4,168,606	7,077,296	1,654,355	5,345,929	9,234,600	87,760,102	d	46,445,576	5,763,648	d
Less: Accumulated depreciation	14,421,139	2,862,227	3,583,432	915,973	3,596,356	6,000,622	54,264,996	d	30,175,216	3,675,950	d
Depletable assets	d	0	0	0	0	0	d	0	d	0	0
Less: Accumulated depletion	d	0	0	0	0	0	d	0	d	0	0
Land	4,938,216	d	d	d	136,668	133,626	1,417,836	d	665,240	* 27,714	d
Intangible assets (amortizable)	2,831,682	319,687	582,479	182,093	496,264	1,462,141	2,444,004	d	d	445,204	d
Less: Accumulated amortization	1,399,021	125,194	119,263	126,337	248,261	643,857	1,008,240	d	d	187,550	d
Other assets	667,227	241,637	142,947	26,209	182,403	894,789	1,538,663	d	d	198,206	d
Total liabilities	31,481,662	11,650,014	12,336,543	3,307,111	14,383,798	27,518,686	79,850,328	15,750,606	37,527,983	6,309,844	d
Accounts payable	2,838,970	1,766,144	1,533,927	d	2,428,817	3,405,311	6,658,243	789,149	2,995,892	228,968	d
Mortgages, notes, bonds payable in less than 1 year	967,843	377,859	399,651	273,993	1,403,205	769,449	6,211,298	813,426	3,602,119	520,696	d
Other current liabilities	1,525,154	1,111,535	1,104,101	d	1,913,592	2,781,352	5,227,316	1,044,191	2,171,389	344,201	d
Loans from shareholders	1,894,878	725,709	638,346	* 141,601	1,039,309	758,312	4,694,178	656,065	1,804,149	242,897	d
Mortgages, notes, bonds payable in 1 year or more	9,500,524	1,274,222	3,653,046	d	1,891,404	2,481,062	22,364,438	4,449,677	10,817,225	2,661,443	d
Other liabilities	1,016,057	156,988	358,917	d	307,274	826,223	2,491,388	257,254	1,766,249	49,401	d
Net worth, total	13,738,236	6,237,557	4,648,554	1,656,239	5,400,198	16,496,977	32,203,467	7,760,844	14,370,959	2,262,238	d
Capital stock	719,807	423,370	160,911	91,804	385,377	171,973	1,336,170	304,629	701,331	97,161	* 226
Additional paid-in capital	1,627,092	701,629	621,646	174,434	1,031,213	2,006,198	4,498,976	d	1,897,701	d	d
Retained earnings, unappropriated	11,738,957	d	d	d	4,259,236	d	28,692,972	6,160,383	13,063,056	2,313,865	d
Less: Cost of treasury stock	347,620	d	d	d	275,629	d	2,324,651	d	1,291,130	d	0

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Retail trade—continued						Transportation and warehousing				
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Income from trade or business:											
Total receipts	d	28,823,775	d	11,189,366	51,536,650	64,230,709	200,982,081	d	d	d	d
Business receipts	155,742,755	28,720,176	26,054,429	10,998,668	50,692,500	62,024,124	197,334,911	15,840,615	116,100,708	12,520,436	d
Net gain, noncapital assets	d	d	d	d	d	d	1,246,378	d	d	d	d
Tax-exempt interest	d	d	0	0	0	d	5,321	d	d	d	0
Other receipts	2,094,717	d	d	d	798,138	2,161,731	2,395,471	311,995	890,353	67,984	* 14,076
Total deductions	153,830,726	27,012,074	24,473,564	10,647,594	48,757,572	58,978,989	185,271,634	d	109,236,131	11,491,045	d
Cost of goods sold	134,304,431	16,608,879	15,839,352	7,599,587	35,063,805	41,987,863	77,044,579	d	40,790,375	3,676,836	d
Compensation of officers	929,669	1,029,283	496,495	93,346	1,731,990	1,973,011	4,435,021	d	2,542,160	362,856	d
Salaries and wages	5,307,971	3,055,656	3,026,704	1,057,757	4,574,712	4,453,948	29,738,231	d	17,354,272	2,633,714	d
Repairs and maintenance	854,598	115,986	192,765	75,050	200,280	220,746	5,017,866	d	3,350,373	230,038	d
Bad debts	39,574	4,083	22,855	d	25,850	80,636	144,545	d	d	1,940	0
Rents paid	1,971,213	2,039,615	1,078,423	322,573	1,695,786	813,590	8,491,864	d	4,654,249	871,596	d
Taxes and licenses	2,219,674	656,991	607,430	170,653	803,679	851,778	5,380,152	d	3,280,822	610,703	d
Interest paid	477,589	104,233	180,172	27,248	165,240	169,284	1,263,296	171,984	696,350	116,746	d
Amortization	154,500	17,276	31,518	d	24,646	81,786	143,233	14,239	82,578	10,066	* 1,639
Depreciation	1,633,796	181,249	381,824	76,700	198,206	443,059	7,765,506	d	5,063,210	546,913	d
Depletion	d	0	0	0	0	0	d	0	d	0	0
Advertising	199,203	543,467	472,138	82,584	524,972	1,273,092	d	d	d	d	d
Pension, profit-sharing, etc., plans	d	d	d	d	d	222,486	788,809	68,726	288,346	125,354	* 7,301
Employee benefit programs	240,333	93,449	164,334	62,597	211,539	404,894	2,699,860	240,263	1,492,163	258,533	* 34,722
Net loss, noncapital assets	d	d	d	d	d	* 5,096	9,570	d	6,331	d	d
Other deductions	5,444,112	2,481,749	1,938,645	1,055,110	3,470,978	5,997,720	41,934,242	d	29,327,427	2,005,377	d
Total receipts less total deductions	d	1,811,700	d	541,772	2,779,078	5,251,720	15,710,446	d	d	d	d
Net income from a trade or business	d	d	d	541,772	d	d	15,705,125	1,749,713	d	d	d
Total income tax	d	0	0	0	0	d	376	0	* 349	d	0

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Transportation and warehousing—continued		Information							Finance and insurance	
	Other transportation and support activities	Warehousing and storage	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	Total	Depository credit intermediation
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	20,730	1,305	53,672	12,907	17,090	2,675	6,742	5,916	8,342	129,267	270
Total assets	14,081,164	d	46,897,468	22,077,850	5,123,523	5,581,206	7,381,174	3,781,308	2,952,407	365,248,939	75,376,071
Cash	2,167,499	741,501	7,634,861	3,107,632	1,413,475	716,346	1,060,440	814,194	522,774	93,496,801	d
Trade notes and accounts receivable	3,426,143	1,010,383	6,431,831	3,039,457	264,201	603,839	1,124,057	706,607	693,671	102,593,186	d
Less: Allowance for bad debts	d	d	134,990	59,808	d	d	23,559	5,791	d	1,937,166	d
Inventories	481,194	325,418	1,120,422	528,190	d	d	d	d	d	0	0
U.S. Government obligations	0	0	d	0	0	d	d	0	0	7,206,726	d
Tax-exempt securities	d	0	d	d	0	d	d	0	d	3,964,321	d
Other current assets	804,628	243,140	2,917,666	672,348	533,508	532,051	400,720	650,843	128,195	18,808,142	d
Loans to shareholders	530,611	d	1,307,992	453,892	d	* 45,778	376,584	* 101,948	d	1,633,442	d
Mortgage and real estate loans	0	0	d	d	0	0	0	0	0	52,474,334	d
Other investments	1,114,480	652,457	12,051,921	7,539,726	804,525	1,141,615	978,866	649,033	938,156	59,840,928	d
Depreciable assets	13,151,508	4,273,569	23,480,730	6,222,319	5,757,330	2,479,216	6,846,925	1,190,806	984,135	23,757,342	d
Less: Accumulated depreciation	8,583,906	2,675,697	16,861,047	4,371,103	4,362,930	1,687,425	4,921,886	868,653	649,050	15,033,722	d
Depletable assets	d	0	0	0	0	0	0	0	0	0	d
Less: Accumulated depletion	0	0	0	0	0	0	0	0	0	0	d
Land	d	130,150	491,209	d	d	d	73,873	d	* 11,434	1,049,485	d
Intangible assets (amortizable)	542,252	111,338	6,707,722	2,754,300	526,278	1,520,409	1,067,003	692,511	147,222	10,607,121	d
Less: Accumulated amortization	220,916	48,069	2,624,643	1,180,269	331,316	433,451	390,509	261,223	47,875	3,993,881	d
Other assets	337,524	159,102	3,458,610	2,525,697	d	d	d	d	41,766	10,780,966	d
Total liabilities	14,081,164	d	46,897,468	22,077,850	5,123,523	5,581,206	7,381,174	3,781,308	2,952,407	365,248,939	75,376,071
Accounts payable	2,073,837	d	2,754,382	982,935	d	110,914	814,747	d	358,612	d	d
Mortgages, notes, bonds payable in less than 1 year	815,612	d	1,976,898	222,769	d	1,069,300	421,819	d	d	d	d
Other current liabilities	d	416,844	7,780,558	4,589,207	690,704	436,419	645,421	922,527	516,280	92,279,988	59,759,350
Loans from shareholders	d	d	3,073,283	797,254	1,488,195	* 132,115	231,788	390,395	* 33,536	d	d
Mortgages, notes, bonds payable in 1 year or more	3,176,090	d	5,700,820	1,392,506	941,525	1,073,018	1,614,471	309,475	* 369,825	33,557,354	d
Other liabilities	d	d	4,076,270	3,527,019	d	d	154,429	d	d	28,231,568	d
Net worth, total	d	2,280,950	21,535,258	10,586,160	d	d	3,498,500	1,657,141	1,659,757	63,851,219	8,481,952
Capital stock	121,781	111,043	706,632	270,172	d	d	153,824	d	d	3,145,529	287,171
Additional paid-in capital	d	342,813	9,016,428	d	d	d	4,456,763	d	d	16,137,788	1,658,009
Retained earnings, unappropriated	d	1,964,195	13,250,742	10,727,271	d	2,040,562	d	288,885	1,540,861	47,586,064	6,617,925
Less: Cost of treasury stock	d	* 137,101	1,438,515	d	d	d	d	d	d	3,018,161	81,152

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Transportation and warehousing—continued		Information							Finance and insurance	
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Income from trade or business:											
Total receipts	d	d	76,095,485		d	d	d			d	d
Business receipts	d	d	74,453,562	22,229,775	d	3,457,349	22,774,300	d	8,607,341	123,406,044	d
Net gain, noncapital assets	82,927	d	170,683	42,115	d	d	22,869	* 19,549	d	3,814,700	d
Tax-exempt interest	d	d	30,119	d	d	d	d	d	d	d	d
Other receipts	488,267	622,796	1,441,120	384,281	d	d	d	d	d	11,366,765	2,109,728
Total deductions	41,741,110	7,016,139	66,425,024	19,470,204	8,425,441	2,980,821	21,614,338	6,219,324	7,714,896	108,682,909	d
Cost of goods sold	24,860,359	991,227	29,478,573	7,334,511	1,958,530	415,989	13,789,789	2,462,822	3,516,932	0	0
Compensation of officers	d	158,542	5,495,868	1,794,509	1,792,179	298,884	445,850	483,056	681,391	d	d
Salaries and wages	5,338,405	2,134,342	12,305,153	4,608,544	941,925	895,223	2,867,731	1,485,237	1,506,492	41,107,381	d
Repairs and maintenance	587,767	203,789	435,178	d	60,064	23,717	158,786	25,113	d	d	d
Bad debts	31,127	d	d	27,992	d	d	12,718	* 3,518	d	d	d
Rents paid	1,055,929	710,679	1,664,571	400,630	487,157	88,494	446,327	145,343	96,621	d	d
Taxes and licenses	859,119	266,247	1,723,107	632,212	249,545	103,005	389,399	159,987	188,959	3,975,989	d
Interest paid	d	63,670	364,813	d	72,343	68,145	80,828	d	10,427	3,442,908	d
Amortization	25,917	8,794	504,617	200,201	d	77,497	56,306	34,788	d	d	d
Depreciation	999,767	244,768	1,206,497	266,476	309,514	93,177	383,392	96,511	57,427	d	d
Depletion	0	0	0	0	0	0	0	0	0	0	0
Advertising	d	d	854,653	305,780	50,137	56,948	245,480	114,411	81,896	d	d
Pension, profit-sharing, etc., plans	187,846	91,237	508,037	252,055	108,238	17,622	d	40,148	d	1,810,043	d
Employee benefit programs	450,809	223,349	1,012,298	492,910	d	49,580	d	108,866	111,406	2,309,253	d
Net loss, noncapital assets	d	d	d	d	d	d	d	d	0	13,242	d
Other deductions	5,921,124	1,901,031	10,807,596	2,897,098	2,197,417	785,397	2,504,809	1,025,551	1,397,324	28,429,827	d
Total receipts less total deductions	d	d	9,670,461	d	d	d	d	d	d	d	d
Net income from a trade or business	3,425,610	d	9,640,342	d	d	724,418	1,634,852	d	d	29,904,599	d
Total income tax	d	0	d	d	0	d	0	0	0	3,612	d

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing				Professional, scientific, and technical services	Management of companies (holding companies)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)		
Number of returns	16,397	31,527	79,948	1,126	199,036	180,289	16,894	1,853	527,925	11,547	
Total assets	82,863,880	173,615,914	27,652,351	5,740,723	130,398,249	105,532,661	23,496,164	1,369,424	150,926,530	497,508,080	
Cash	7,357,078	72,083,460	d	133,599	17,917,984	15,135,993	2,579,053	202,938	46,551,793	32,762,132	
Trade notes and accounts receivable	28,952,568	36,842,583	d	* 41,609	8,656,868	5,577,340	d	d	37,049,118	270,185,408	
Less: Allowance for bad debts	1,253,485	44,551	d	0	336,550	d	d	d	295,796	d	
Inventories	0	0	0	0	2,314,866	d	2,299,571	d	3,742,459	d	
U.S. Government obligations	d	d	d	0	* 12,805	* 12,805	0	0	* 15,254	52,170,719	
Tax-exempt securities	d	d	d	d	d	d	d	0	* 60,357	29,790,356	
Other current assets	10,839,814	3,248,292	d	2,446,849	15,534,455	13,935,860	1,335,206	263,389	14,411,301	9,680,006	
Loans to shareholders	d	613,060	d	d	d	d	d	d	6,323,003	373,721	
Mortgage and real estate loans	d	d	d	d	2,529,207	d	d	0	407,576	13,118,481	
Other investments	3,125,291	46,274,858	d	2,750,551	22,451,128	20,061,021	d	d	13,263,069	77,456,120	
Depreciable assets	3,415,689	11,467,790	d	d	83,888,163	d	d	98,768	64,037,315	14,962,245	
Less: Accumulated depreciation	2,127,719	7,488,105	d	d	40,604,064	d	d	75,611	46,097,453	7,916,310	
Depletable assets	d	d	0	0	d	d	0	0	d	d	
Less: Accumulated depletion	0	d	0	0	d	d	0	0	d	d	
Land	219,666	d	d	d	d	d	d	d	1,177,523	1,766,332	
Intangible assets (amortizable)	1,026,975	2,501,594	d	d	2,463,340	d	d	464,405	12,908,578	4,554,212	
Less: Accumulated amortization	287,085	664,884	d	d	1,182,620	d	d	220,919	5,638,594	449,767	
Other assets	4,140,766	4,855,448	d	* 20,265	4,160,816	3,444,455	524,458	* 191,903	3,009,212	2,822,195	
Total liabilities	82,863,880	173,615,914	27,652,351	5,740,723	130,398,249	105,532,661	23,496,164	1,369,424	150,926,530	497,508,080	
Accounts payable	6,867,342	97,703,866	d	d	4,174,743	2,821,995	d	d	15,102,065	8,302,402	
Mortgages, notes, bonds payable in less than 1 year	22,780,007	1,719,426	d	d	6,889,332	4,736,995	d	d	8,514,217	6,058,348	
Other current liabilities	7,693,463	19,906,771	3,885,031	1,035,373	8,879,824	7,821,214	957,163	101,446	28,019,312	367,818,655	
Loans from shareholders	3,723,043	1,613,921	d	d	9,649,744	8,717,472	d	d	7,962,291	1,397,931	
Mortgages, notes, bonds payable in 1 year or more	17,245,928	7,835,091	d	* 596,767	47,273,271	38,788,646	8,190,897	* 293,728	19,198,067	16,174,044	
Other liabilities	7,541,836	19,008,718	d	* 82,174	3,509,014	2,579,291	d	d	6,307,605	5,438,058	
Net worth, total	17,012,262	25,828,120	8,726,533	3,802,352	50,022,322	40,067,048	9,118,869	836,405	65,822,973	92,318,642	
Capital stock	d	1,419,702	620,170	d	2,805,471	d	d	d	3,310,616	5,735,885	
Additional paid-in capital	3,789,205	6,523,658	2,319,554	1,847,362	19,922,766	d	1,497,836	d	14,048,180	23,232,417	
Retained earnings, unappropriated	d	d	7,172,061	d	28,735,802	d	d	553,367	56,134,777	68,905,130	
Less: Cost of treasury stock	d	d	1,385,251	d	1,441,716	d	d	d	7,670,600	5,554,790	

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued						Real estate and rental and leasing				Professional, scientific, and technical services	Management of companies (holding companies)
	(66)	(67)	(68)	(69)	(70)	(71)	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	(74)	(75)
Income from trade or business:												
Total receipts	31,002,477	55,843,642	47,166,193		d	d	d	d	27,119,266	d	523,452,158	39,436,528
Business receipts	24,080,333	51,176,872	45,946,739		d	103,441,129		75,058,238	25,772,114	2,610,777	513,374,992	10,683,526
Net gain, noncapital assets	d	226,209	183,025		d	d		d	d	d	461,115	740,984
Tax-exempt interest	d	27,531	3,543		d	d		d	d	d	17,253	952,070
Other receipts	3,669,474	4,413,030	1,032,885	141,647	5,822,620	5,097,772					9,598,799	27,059,948
Total deductions	25,297,962	42,736,664	37,286,327	d	88,705,028	62,634,750	23,793,225	2,277,053	2,277,053	d	449,381,996	17,791,020
Cost of goods sold	0	0	0	0	15,430,156	d		10,491,329	d	d	166,061,634	d
Compensation of officers	1,392,154	7,495,012	6,505,969	d	7,613,551	d		865,942	d	d	46,149,024	1,750,284
Salaries and wages	9,080,987	16,973,420	13,953,127	d	24,991,838	d		2,909,484	d	d	97,465,402	4,742,358
Repairs and maintenance	135,636	225,267	269,178	d	d	d		d	527,797	d	1,978,154	379,782
Bad debts	2,024,871	d	50,124	d	d	d		d	d	d	d	486,936
Rents paid	944,949	1,329,883	1,783,781	d	4,149,403	d		d	1,349,378	d	14,420,326	279,788
Taxes and licenses	862,979	1,404,193	1,581,416	d	2,757,871	2,119,509		589,132	589,132	49,230	14,097,936	818,392
Interest paid	1,723,318	982,054	334,503	d	1,202,655	766,028		d	411,907	* 24,720	1,418,701	2,023,555
Amortization	92,947	d	d	d	207,638	d		d	125,163	d	616,094	451,438
Depreciation	301,587	676,374	353,595	d	4,190,180	d		d	3,284,159	d	2,919,878	585,973
Depletion	0	d	d	0	d	d		d	0	0	d	d
Advertising	1,050,489	d	796,116	* 7,692	1,932,360	d		d	186,999	d	5,109,283	252,279
Pension, profit-sharing, etc., plans	117,875	d	484,118	d	613,914	d		d	66,377	d	5,429,443	330,031
Employee benefit programs	395,123	971,003	823,865	d	1,022,609	d		d	277,972	d	7,690,170	697,371
Net loss, noncapital assets	5,985	764	d	d	21,051	d		d	d	0	d	58,686
Other deductions	7,169,063	10,509,365	9,942,799	d	23,131,871	18,944,029		d	2,643,915	1,543,927	85,632,722	4,030,181
Total receipts less total deductions	5,704,515	13,106,978	9,879,865	d	d	d		d	3,326,041	d	74,070,162	21,645,508
Net income from a trade or business	d	13,079,447	9,876,322	d	22,020,878	* 89,833	d	d	d	d	74,052,910	20,693,439
Total income tax	d	* 2,779	d	0	90,825	d	d	d	d	d	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Administrative and support and waste management and remediation services				Educational services	Health care and social assistance			
	Total	Administrative and support services	Waste management and remediation services			Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
	(76)	(77)	(78)		(79)	(80)	(81)	(82)	(83)
Number of returns	160,751	153,510	7,241		33,343	295,195	249,115	38,253	7,827
Total assets	66,511,516	54,565,084	11,946,432		7,914,650	72,197,950	48,391,740	10,110,792	13,695,418
Cash	14,351,798	12,623,798	1,728,000		2,398,491	21,608,084	16,973,842	2,377,162	2,257,080
Trade notes and accounts receivable	17,798,887	15,488,267	2,310,620		1,513,541	8,269,538	2,855,981	1,608,897	3,804,660
Less: Allowance for bad debts	435,388	d	d		179,257	1,053,621	d	d	d
Inventories	1,619,977	d	d		d	581,642	d	d	d
U.S. Government obligations	d	d	d		0	d	0	0	d
Tax-exempt securities	d	d	d		0	d	d	d	d
Other current assets	5,034,238	4,155,037	879,202		620,849	5,166,554	3,178,495	888,260	1,099,799
Loans to shareholders	2,811,917	d	d		174,526	5,287,083	4,551,863	643,873	91,347
Mortgage and real estate loans	d	d	d		0	d	d	d	d
Other investments	4,836,506	4,175,313	661,193		328,817	4,656,336	2,875,665	691,380	1,089,290
Depreciable assets	50,818,220	37,623,735	13,194,484		4,888,000	68,513,126	51,785,992	7,172,042	9,555,092
Less: Accumulated depreciation	36,246,107	26,805,435	9,440,671		2,723,668	50,031,312	40,439,096	4,656,890	4,935,326
Depletable assets	d	d	d		d	d	d	0	0
Less: Accumulated depletion	d	d	d		d	d	d	0	0
Land	1,293,480	d	d		118,826	1,286,705	587,060	407,790	291,855
Intangible assets (amortizable)	5,383,610	4,091,935	1,291,675		437,959	11,263,209	9,646,650	913,412	703,146
Less: Accumulated amortization	2,274,404	1,679,954	594,451		157,886	5,750,327	5,141,440	315,043	293,844
Other assets	1,258,453	388,331	870,122		349,773	2,241,738	1,336,833	312,229	592,677
Total liabilities	66,511,516	54,565,084	11,946,432		7,914,650	72,197,950	48,391,740	10,110,792	13,695,418
Accounts payable	5,520,810	4,448,117	1,072,693		423,289	4,379,627	1,883,527	689,942	1,806,158
Mortgages, notes, bonds payable in less than 1 year	5,319,631	4,597,439	722,192		283,242	4,426,128	2,924,068	706,405	795,655
Other current liabilities	10,583,417	9,532,516	1,050,901		2,111,472	9,074,869	6,205,781	1,183,059	1,686,029
Loans from shareholders	2,795,796	2,079,854	715,942		641,019	3,441,164	2,603,426	642,283	195,455
Mortgages, notes, bonds payable in 1 year or more	14,184,035	11,110,641	3,073,395		1,205,589	20,556,297	13,558,192	2,366,443	4,631,662
Other liabilities	4,113,614	3,034,828	1,078,787		324,165	2,665,401	1,189,778	318,600	1,157,023
Net worth, total	23,994,213	19,761,689	4,232,524		2,925,874	27,654,463	20,026,968	4,204,060	3,423,436
Capital stock	950,663	866,037	84,626		146,727	1,549,699	d	d	d
Additional paid-in capital	5,704,120	5,113,180	590,940		447,187	5,401,714	3,478,403	989,366	933,945
Retained earnings, unappropriated	d	d	d		d	21,612,750	d	d	2,528,597
Less: Cost of treasury stock	d	d	d		d	909,700	d	d	d

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Administrative and support and waste management and remediation services				Educational services	Health care and social assistance			
	Total	Administrative and support services	Waste management and remediation services			Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	
Income from trade or business:									
Total receipts	240,349,345		d	d	d		d	d	
Business receipts	238,105,819	213,555,287	24,550,532	17,710,624	287,561,803	213,072,800	43,745,661	30,743,341	
Net gain, noncapital assets	d	d	d	d	d	d	d	d	
Tax-exempt interest	d	d	d	d	d	d	d	d	
Other receipts	1,513,469	d	d	276,660	8,368,059	d	d	d	
Total deductions	220,138,482	197,422,145	22,716,337	15,693,419	251,302,094	183,426,993	39,166,440	28,708,661	
Cost of goods sold	94,077,286	83,647,354	10,429,932	d	27,166,087	17,713,482	7,524,771	1,927,835	
Compensation of officers	8,786,989	8,110,148	676,841	d	37,232,200	33,711,713	2,770,291	750,196	
Salaries and wages	57,386,450	53,936,851	3,449,599	4,321,312	72,143,624	46,722,504	13,765,594	11,655,526	
Repairs and maintenance	1,870,233	1,316,281	553,952	226,398	2,266,847	1,585,324	313,190	368,332	
Bad debts	223,108	d	d	d	508,169	59,170	153,981	295,017	
Rents paid	4,663,885	3,984,914	678,971	1,691,027	15,434,574	11,834,971	1,746,910	1,852,693	
Taxes and licenses	8,788,702	8,079,351	709,351	637,492	10,689,420	6,953,710	1,828,018	1,907,693	
Interest paid	858,826	728,743	130,083	74,863	1,478,587	1,078,511	165,149	234,927	
Amortization	252,510	210,057	42,453	d	705,265	564,912	70,432	69,921	
Depreciation	3,235,458	2,389,163	846,295	d	2,506,037	1,779,688	318,744	407,605	
Depletion	d	d	d	0	0	0	0	0	
Advertising	2,050,997	1,937,429	113,568	520,952	2,717,997	2,124,504	304,437	289,056	
Pension, profit-sharing, etc., plans	664,400	509,020	155,380	d	d	d	142,690	d	
Employee benefit programs	4,013,411	3,425,512	587,900	200,579	4,130,658	2,351,772	700,124	1,078,762	
Net loss, noncapital assets	d	d	d	d	d	d	* 85	d	
Other deductions	33,242,291	28,925,346	4,316,945	3,859,534	69,824,482	52,643,112	9,362,023	7,819,346	
Total receipts less total deductions	20,210,863	d	d	d	d	d	d	d	
Net income from a trade or business	d	d	d	2,322,222	44,835,682	37,363,057	4,989,748	2,482,878	
Total income tax	d	d	d	0	d	d	d	0	
Footnotes at end of table.									

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services			
	(84)	(85)	(86)	(87)	(88)	(89)	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
Number of returns	63,912	41,982	21,930	157,103	16,454	140,649	198,867	100,921	96,555	1,392
Total assets	24,919,187	11,526,174	13,393,013	98,601,505	37,151,209	61,450,295	38,813,951	d	16,820,939	d
Cash	6,731,696	3,996,827	2,734,869	15,362,307	3,309,432	12,052,875	9,206,374	5,353,798	d	d
Trade notes and accounts receivable	1,264,653	753,201	511,452	3,831,184	1,012,336	2,818,847	4,422,603	3,237,854	1,136,246	* 48,503
Less: Allowance for bad debts	10,943	d	d	22,567	d	d	d	d	d	d
Inventories	681,796	173,921	507,875	2,379,780	151,190	2,228,589	3,265,570	d	d	d
U.S. Government obligations	0	0	0	d	d	d	0	0	0	0
Tax-exempt securities	0	0	0	d	0	d	d	0	d	0
Other current assets	1,455,212	817,097	638,115	5,116,783	1,469,432	3,647,351	2,449,409	772,480	d	d
Loans to shareholders	1,236,120	d	d	2,558,788	806,341	1,752,447	1,256,339	d	d	d
Mortgage and real estate loans	d	0	0	d	d	d	d	0	d	0
Other investments	2,026,112	1,061,673	964,439	7,493,692	4,499,163	2,994,529	2,009,598	950,026	d	d
Depreciable assets	22,472,966	6,342,438	16,130,528	99,044,620	32,505,176	66,539,444	37,164,088	20,543,200	d	d
Less: Accumulated depreciation	14,831,121	4,059,200	10,771,921	56,909,411	14,119,297	42,790,115	27,026,186	15,301,403	d	d
Depletable assets	d	d	d	0	0	0	0	0	0	0
Less: Accumulated depletion	d	d	d	0	0	0	0	0	0	0
Land	1,237,311	232,032	1,005,279	7,238,091	4,089,058	3,149,033	2,185,251	d	d	d
Intangible assets (amortizable)	2,266,127	1,194,097	1,072,030	14,096,430	1,204,366	12,892,065	5,762,902	d	d	d
Less: Accumulated amortization	627,369	306,641	320,728	6,371,128	646,041	5,725,087	2,998,460	d	d	d
Other assets	996,472	712,486	283,966	4,310,780	2,505,089	1,805,691	1,112,411	d	d	0
Total liabilities	24,919,187	11,526,174	13,393,013	98,601,505	37,151,209	61,450,295	38,813,951	d	16,820,939	d
Accounts payable	1,151,995	510,856	641,138	4,019,168	366,286	3,652,882	2,943,294	2,079,707	846,994	* 16,593
Mortgages, notes, bonds payable in less than 1 year	1,097,268	231,005	866,264	3,983,905	987,276	2,996,629	1,818,437	d	499,174	d
Other current liabilities	3,328,527	1,954,027	1,374,501	7,700,968	1,817,288	5,883,679	3,316,968	d	1,535,749	d
Loans from shareholders	1,210,206	683,856	526,349	8,040,326	2,871,645	5,168,681	3,777,517	d	d	0
Mortgages, notes, bonds payable in 1 year or more	7,295,169	2,331,452	4,963,717	38,937,167	20,218,131	18,719,036	10,093,129	d	d	d
Other liabilities	1,399,049	691,302	707,746	1,738,344	703,508	1,034,836	1,699,863	d	d	d
Net worth, total	9,436,973	5,123,675	4,313,298	34,181,627	10,187,074	23,994,553	15,164,742	d	7,075,614	d
Capital stock	850,863	78,634	772,229	4,475,851	d	d	2,473,989	1,144,273	d	d
Additional paid-in capital	5,409,403	3,246,228	2,163,175	10,639,475	3,596,939	7,042,536	3,885,801	d	1,574,030	d
Retained earnings, unappropriated	3,608,297	d	d	22,687,215	5,749,043	16,938,172	9,514,473	d	4,608,443	d
Less: Cost of treasury stock	431,589	d	d	3,620,915	d	d	709,521	d	d	0

Footnotes at end of table.

RETURNS WITH NET INCOME, FORM 1120S

Table 6.2. Balance Sheet and Income Statement Items, by Major Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation			Accommodation and food services			Other services			
	(84)	(85)	(86)	(87)	(88)	(89)	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
Income from trade or business:										
Total receipts	d	d	d	d	d	d	124,730,262	d	d	d
Business receipts	55,292,562	31,550,306	23,742,256	227,227,862	20,118,754	207,109,108	123,243,515	d	44,540,532	d
Net gain, noncapital assets	d	d	d	d	d	d	337,090	d	d	0
Tax-exempt interest	d	d	d	d	d	d	2,305	d	d	d
Other receipts	2,224,646	1,267,342	957,305	2,621,697	599,179	2,022,518	1,147,352	d	502,137	d
Total deductions	48,796,384	26,951,822	21,844,562	210,105,594	17,188,907	192,916,687	111,891,121	71,289,771	d	d
Cost of goods sold	13,250,744	6,020,815	7,229,929	83,916,718	2,254,800	81,661,918	49,899,913	37,373,004	12,448,983	* 77,926
Compensation of officers	5,158,894	4,430,068	728,826	6,511,389	533,156	5,978,233	6,941,650	4,258,157	2,629,511	* 53,983
Salaries and wages	9,206,540	4,958,314	4,248,226	42,767,301	3,661,391	39,105,910	18,245,384	10,452,049	7,661,339	* 131,996
Repairs and maintenance	661,198	143,296	517,903	3,872,591	595,800	3,276,792	1,261,346	653,433	606,858	* 1,054
Bad debts	d	d	d	60,471	38,064	22,407	95,671	d	58,188	d
Rents paid	3,155,503	1,356,646	1,798,856	14,853,842	780,721	14,073,122	8,239,967	d	4,771,583	d
Taxes and licenses	1,763,620	565,209	1,198,412	9,752,941	1,332,035	8,420,906	4,161,088	d	1,765,264	d
Interest paid	443,417	114,782	328,635	1,991,395	1,023,214	968,181	800,389	d	289,165	d
Amortization	325,556	276,839	48,717	802,722	81,234	721,488	d	d	d	d
Depreciation	852,975	266,284	586,691	4,147,546	1,050,439	3,097,107	1,694,119	d	727,437	d
Depletion	0	0	0	0	0	0	d	d	0	0
Advertising	898,941	465,125	433,816	4,755,283	278,554	4,476,729	1,370,719	677,729	688,540	* 4,450
Pension, profit-sharing, etc., plans	507,508	451,552	55,956	d	d	d	329,687	168,205	147,487	* 13,995
Employee benefit programs	509,074	243,751	265,323	1,567,749	158,004	1,409,745	1,346,562	d	d	d
Net loss, noncapital assets	d	d	d	d	d	d	d	d	d	d
Other deductions	12,040,575	7,650,170	4,390,404	34,914,301	5,374,790	29,539,512	17,174,263	d	7,846,813	d
Total receipts less total deductions	d	d	d	d	d	d	12,839,141	d	d	d
Net income from a trade or business	8,798,885	5,882,771	2,916,114	20,062,773	3,646,013	16,416,760	12,836,836	d	d	d
Total income tax	d	0	d	d	d	d	d	d	0	0

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

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

SOURCE: IRS, Statistics of Income Division, 2015 Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry, Tax Year 2015

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping	
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	4,487,336	93,459	63,072	6,551	23,836	25,009
Number of shareholders	7,348,979	205,225	145,692	13,717	45,816	63,043
Net income (less deficit) from a trade or business	457,048,244	d	d	d	1,730,742	2,653,124
Portfolio income (less deficit) distributed to shareholders	90,239,977	1,751,861	1,067,183	153,448	531,229	1,158,899
Interest income	8,152,480	192,096	154,207	8,787	29,102	239,212
Dividend income	10,257,961	505,442	410,173	4,754	90,515	227,025
Royalties	2,235,990	336,641	327,795	* 1,952	* 6,895	318,776
Net short-term capital gain (loss)	1,418,091	-17,619	-16,573	* -164	* -881	-37,943
Net long-term capital gain (loss)	68,175,455	735,300	191,582	138,119	405,599	411,830
Real estate rental net income (less deficit)	11,387,904	282,813	257,562	8,560	16,691	56,703
Net income (less deficit) from other rental activity	930,886	d	d	d	-3,794	47,497
Total net income (less deficit)	559,607,011	8,762,455	5,656,725	830,862	2,274,868	3,916,223

Item	Utilities	Construction				Manufacturing
		Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	2,964	564,896	176,911	36,439	351,545	155,825
Number of shareholders	6,615	867,370	268,577	82,837	515,957	324,994
Net income (less deficit) from a trade or business	327,854	57,713,637	15,511,076	9,471,820	32,730,742	61,963,425
Portfolio income (less deficit) distributed to shareholders	104,371	2,280,547	607,824	1,237,741	434,982	10,815,429
Interest income	8,295	588,137	246,199	248,332	93,606	686,604
Dividend income	6,320	270,771	88,961	132,104	49,706	2,697,816
Royalties	* 448	135,615	13,644	121,407	563	353,838
Net short-term capital gain (loss)	* 29,969	-45,609	-16,148	-14,972	-14,489	-35,433
Net long-term capital gain (loss)	59,339	1,331,633	275,168	750,870	305,595	7,112,604
Real estate rental net income (less deficit)	* 1,739	264,593	90,249	119,612	54,731	240,354
Net income (less deficit) from other rental activity	* 5,335	129,355	13,102	104,862	11,390	118,206
Total net income (less deficit)	439,299	60,388,131	16,222,251	10,934,035	33,231,845	73,137,414

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued					
	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing
	(13)	(14)	(15)	(16)	(17)	(18)
Number of returns	10,310	2,760	2,323	4,355	1,304	7,492
Number of shareholders	30,850	8,343	4,480	6,766	2,000	14,299
Net income (less deficit) from a trade or business	d	d	817,679	d	132,070	2,106,262
Portfolio income (less deficit) distributed to shareholders	856,150	320,198	88,262	343,398	d	270,353
Interest income	83,271	15,882	11,906	5,907	3,550	35,420
Dividend income	267,342	44,329	71,549	7,959	* 39,893	66,576
Royalties	5,397	* 499	* 239	* 19,326	d	19,884
Net short-term capital gain (loss)	-4,090	3,040	* -3,606	* -192	d	-1,995
Net long-term capital gain (loss)	504,231	256,448	8,173	310,398	* 1,649	150,469
Real estate rental net income (less deficit)	46,072	1,792	1,148	d	d	20,291
Net income (less deficit) from other rental activity	d	d	* -2,503	d	0	-6,024
Total net income (less deficit)	8,702,433	2,039,150	904,585	1,341,640	182,825	2,390,882

Item	Manufacturing—continued					
	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing
	(19)	(20)	(21)	(22)	(23)	(24)
Number of returns	1,931	17,776	317	4,596	7,068	5,053
Number of shareholders	4,855	31,065	970	10,702	16,579	11,472
Net income (less deficit) from a trade or business	1,488,807	2,015,901	778,266	3,861,583	5,019,969	2,072,506
Portfolio income (less deficit) distributed to shareholders	103,451	d	77,620	1,034,928	1,301,628	147,956
Interest income	21,528	11,849	15,838	70,461	24,585	28,896
Dividend income	45,865	6,228	41,664	302,404	223,352	47,174
Royalties	* 55	d	* 2,760	168,479	1,040	3,148
Net short-term capital gain (loss)	-787	d	-4,077	1,678	-7,235	-24
Net long-term capital gain (loss)	36,789	225,838	21,435	491,906	1,059,885	68,762
Real estate rental net income (less deficit)	9,875	*16,246	4,630	10,305	d	10,875
Net income (less deficit) from other rental activity	* 23	d	1,252	-725	d	* -108
Total net income (less deficit)	1,602,155	2,277,618	861,767	4,906,090	6,336,097	2,231,228

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry, Tax Year 2015—Continued

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

Item	Manufacturing—continued					
	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing
	(25)	(26)	(27)	(28)	(29)	(30)
Number of returns	4,525	31,448	11,770	5,126	3,846	6,188
Number of shareholders	8,673	59,977	27,599	11,758	8,914	14,250
Net income (less deficit) from a trade or business	2,261,245	9,568,435	5,287,513	2,791,815	2,503,600	4,077,297
Portfolio income (less deficit) distributed to shareholders	252,238	2,404,712	467,903	755,543	504,382	719,055
Interest income	38,827	100,885	69,717	29,118	35,294	37,065
Dividend income	149,404	280,849	288,655	207,349	221,134	184,010
Royalties	22,410	5,472	1,666	43,131	11,600	24,975
Net short-term capital gain (loss)	6,787	-12,774	-5,272	-4,694	2,783	-1,480
Net long-term capital gain (loss)	34,810	2,030,280	113,137	480,639	233,571	474,486
Real estate rental net income (less deficit)	6,201	36,077	13,822	23,585	5,484	4,823
Net income (less deficit) from other rental activity	-77	28,363	7,755	* 1,457	* 194	70,247
Total net income (less deficit)	2,519,607	12,037,587	5,776,993	3,572,399	3,013,660	4,871,422

Item	Manufacturing—continued		Wholesale trade			
	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers
	(31)	(32)	(33)	(34)	(35)	(36)
Number of returns	8,719	18,916	247,744	154,135	83,804	9,804
Number of shareholders	16,031	35,412	414,428	263,336	139,856	11,237
Net income (less deficit) from a trade or business	1,983,735	4,690,650	49,369,646	d	d	d
Portfolio income (less deficit) distributed to shareholders	421,647	451,159	9,139,402	4,052,437	5,085,173	1,791
Interest income	8,923	37,682	761,107	389,708	369,525	1,874
Dividend income	28,362	173,719	922,213	498,309	423,705	* 198
Royalties	d	16,871	74,631	14,257	60,374	0
Net short-term capital gain (loss)	d	-3,954	-70,544	-86,704	16,252	* -92
Net long-term capital gain (loss)	382,856	226,842	7,451,995	3,236,867	4,215,316	* -188
Real estate rental net income (less deficit)	5,275	5,841	154,512	d	d	d
Net income (less deficit) from other rental activity	* 1,142	9,826	230,248	207,554	22,693	0
Total net income (less deficit)	2,411,799	5,157,476	58,893,807	32,895,690	25,406,930	591,188

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry, Tax Year 2015—Continued

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

Item	Retail trade					
	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
	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	424,630	61,945	18,864	11,734	19,625	77,562
Number of shareholders	676,643	103,233	28,913	18,023	36,062	126,186
Net income (less deficit) from a trade or business	41,565,061	d	d	d	d	d
Portfolio income (less deficit) distributed to shareholders	7,044,655	2,247,491	42,016	83,351	369,973	487,189
Interest income	841,603	257,943	16,763	10,392	90,599	95,736
Dividend income	923,744	84,847	10,540	d	46,744	26,428
Royalties	2,580	294	d	d	d	* 494
Net short-term capital gain (loss)	-19,328	17,750	-1,427	* 1,036	d	-529
Net long-term capital gain (loss)	5,296,057	1,886,658	d	69,546	243,513	365,060
Real estate rental net income (less deficit)	240,864	56,758	13,002	5,191	22,681	57,213
Net income (less deficit) from other rental activity	48,447	d	d	d	d	d
Total net income (less deficit)	48,899,027	14,785,848	1,174,969	1,040,723	5,873,893	5,558,506

Item	Retail trade—continued					
	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
	(43)	(44)	(45)	(46)	(47)	(48)
Number of returns	34,004	41,186	30,983	19,528	7,209	53,264
Number of shareholders	54,819	68,094	49,951	32,630	9,970	79,380
Net income (less deficit) from a trade or business	d	d	d	1,330,716	470,144	1,992,009
Portfolio income (less deficit) distributed to shareholders	823,224	159,099	65,872	87,300	11,088	425,113
Interest income	23,070	68,756	10,302	11,283	5,298	89,405
Dividend income	25,034	20,374	3,572	* 44,350	d	18,342
Royalties	d	* 1,605	d	* 2	d	d
Net short-term capital gain (loss)	d	-2,895	d	* 708	d	d
Net long-term capital gain (loss)	781,384	71,260	59,627	* 30,956	d	318,502
Real estate rental net income (less deficit)	d	56,366	* 4,557	d	d	-6,612
Net income (less deficit) from other rental activity	0	d	d	d	d	* 18,461
Total net income (less deficit)	3,921,780	3,740,698	1,434,826	1,435,722	484,843	2,428,972

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry, Tax Year 2015—Continued

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

Item	Retail trade— continued	Transportation and warehousing				
	Nonstore retailers	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation
	(49)	(50)	(51)	(52)	(53)	(54)
Number of returns	48,727	167,797	7,406	105,083	21,603	376
Number of shareholders	69,383	239,768	10,082	147,789	28,785	* 1,044
Net income (less deficit) from a trade or business	4,767,354	12,562,856	1,093,514	7,107,505	816,564	d
Portfolio income (less deficit) distributed to shareholders	2,242,938	799,028	57,895	372,290	31,183	* 12,516
Interest income	162,054	146,732	21,641	57,325	25,706	* 6,615
Dividend income	639,099	97,395	20,674	23,365	d	d
Royalties	* 13	9,079	* 68	* 3,218	d	0
Net short-term capital gain (loss)	-6,089	-11,093	-3,972	-864	* -1,928	d
Net long-term capital gain (loss)	1,447,860	556,915	19,484	289,246	d	d
Real estate rental net income (less deficit)	7,828	121,843	-302	18,273	d	0
Net income (less deficit) from other rental activity	* 127	104,566	20,527	63,105	d	d
Total net income (less deficit)	7,018,246	13,588,293	1,171,634	7,561,173	850,302	* 171,016
Item	Transportation and warehousing—continued		Information			
	Other transportation and support activities	Warehousing and storage	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)
	(55)	(56)	(57)	(58)	(59)	(60)
Number of returns	31,261	2,067	83,449	22,718	26,385	4,295
Number of shareholders	45,948	6,119	136,278	44,149	33,430	8,068
Net income (less deficit) from a trade or business	2,912,912	d	7,333,569	2,438,429	d	559,095
Portfolio income (less deficit) distributed to shareholders	277,721	47,424	3,959,625	2,409,672	583,220	352,762
Interest income	17,867	17,577	284,049	66,403	96,715	16,884
Dividend income	31,573	19,840	455,844	262,324	76,099	21,090
Royalties	* 464	d	11,182	* 2,558	* 1,736	* 3,609
Net short-term capital gain (loss)	-1,789	d	-2,212	-11,820	16,894	-1,940
Net long-term capital gain (loss)	229,605	13,324	3,210,761	2,090,206	391,776	313,119
Real estate rental net income (less deficit)	85,522	d	70,275	9,718	d	21,906
Net income (less deficit) from other rental activity	4,580	* 3,907	10,040	* 1,084	d	* 3,008
Total net income (less deficit)	3,280,734	553,434	11,373,509	4,858,901	2,144,999	936,771

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry, Tax Year 2015—Continued

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

Item	Information—continued			Finance and insurance		
	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
	(61)	(62)	(63)	(64)	(65)	(66)
Number of returns	9,589	8,969	11,493	160,318	301	23,294
Number of shareholders	16,494	15,135	19,002	260,573	11,511	35,210
Net income (less deficit) from a trade or business	1,399,202	813,961	d	d	d	4,686,895
Portfolio income (less deficit) distributed to shareholders	240,359	196,863	176,749	13,889,672	36,298	1,152,982
Interest income	25,641	31,986	46,420	732,923	6,963	213,031
Dividend income	95,015	* 994	* 321	667,446	2,382	12,288
Royalties	d	* 173	d	18,992	1,818	* 148
Net short-term capital gain (loss)	d	* 810	d	204,032	765	96,652
Net long-term capital gain (loss)	125,775	* 162,900	* 126,985	12,266,279	24,369	830,862
Real estate rental net income (less deficit)	3,609	d	d	80,449	8,534	-5,662
Net income (less deficit) from other rental activity	4,961	d	0	d	d	-11,855
Total net income (less deficit)	1,648,131	1,017,150	767,556	40,009,566	907,360	5,822,359

Item	Finance and insurance—continued			Real estate and rental and leasing		
	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
	(67)	(68)	(69)	(70)	(71)	(72)
Number of returns	45,621	88,439	2,662	497,374	465,188	28,328
Number of shareholders	75,280	134,409	4,163	951,825	889,687	55,172
Net income (less deficit) from a trade or business	10,985,212	9,300,930	d	16,588,251	d	d
Portfolio income (less deficit) distributed to shareholders	2,939,253	9,363,705	397,434	4,459,577	4,091,755	328,230
Interest income	403,809	81,151	27,969	1,197,543	1,103,843	90,637
Dividend income	578,513	33,177	41,085	621,247	600,907	19,886
Royalties	10,093	773	* 6,160	309,102	99,827	* 176,720
Net short-term capital gain (loss)	38,173	7,706	60,735	207,503	208,740	-1,310
Net long-term capital gain (loss)	1,908,665	9,240,899	261,484	2,124,183	2,078,439	42,297
Real estate rental net income (less deficit)	74,840	8,130	-5,392	9,038,756	8,972,213	d
Net income (less deficit) from other rental activity	1,619	* -129	d	82,893	d	d
Total net income (less deficit)	14,000,925	18,672,636	606,286	30,169,477	26,845,212	2,888,459

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry, Tax Year 2015—Continued

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

Item	Real estate and rental and leasing continued	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services		
	Lessors of nonfinancial intangible assets (except copyrighted works)			Total	Administrative and support services	Waste management and remediation services
	(73)	(74)	(75)	(76)	(77)	(78)
Number of returns	3,858	739,124	34,175	224,235	211,525	12,710
Number of shareholders	6,966	1,069,586	182,426	325,394	299,058	26,335
Net income (less deficit) from a trade or business	d	66,130,225	15,551,740	17,233,109	d	d
Portfolio income (less deficit) distributed to shareholders	39,591	7,287,372	20,413,167	1,664,568	1,580,962	83,606
Interest income	3,063	487,814	1,137,696	292,569	257,353	35,216
Dividend income	* 454	415,786	2,231,587	74,945	63,602	11,343
Royalties	* 32,555	156,703	72,754	7,446	2,585	* 4,861
Net short-term capital gain (loss)	* 73	52,919	1,160,500	-11,661	-10,856	-806
Net long-term capital gain (loss)	* 3,446	6,174,150	15,810,630	1,301,269	1,268,278	32,991
Real estate rental net income (less deficit)	d	204,292	212,006	47,085	44,997	2,087
Net income (less deficit) from other rental activity	d	-53,410	24,127	21,873	d	d
Total net income (less deficit)	435,806	73,568,478	36,201,039	18,966,635	17,205,733	1,760,902

Item	Educational services	Health care and social assistance				Arts, entertainment, and recreation
		Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total
	(79)	(80)	(81)	(82)	(83)	(84)
Number of returns	49,726	387,225	314,909	57,952	14,363	103,384
Number of shareholders	68,448	518,724	394,587	94,475	29,662	154,994
Net income (less deficit) from a trade or business	1,780,486	40,235,706	34,441,706	4,010,193	1,783,806	6,366,134
Portfolio income (less deficit) distributed to shareholders	64,883	2,530,806	1,254,810	740,039	535,958	977,723
Interest income	22,383	107,981	51,872	9,488	46,621	102,074
Dividend income	2,883	21,548	6,109	10,378	5,061	23,941
Royalties	* 4,890	1,822	* 5	0	* 1,818	187,357
Net short-term capital gain (loss)	* -186	30,129	28,118	* 2,558	-548	-524
Net long-term capital gain (loss)	34,913	2,369,327	1,168,706	717,615	483,006	664,876
Real estate rental net income (less deficit)	10,470	76,027	35,219	d	d	63,740
Net income (less deficit) from other rental activity	0	8,198	7,125	d	d	4,803
Total net income (less deficit)	1,855,839	42,850,737	35,738,860	4,748,901	2,362,976	7,412,401

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 7. Portfolio Income, Rental Income, and Total Net Income, by Major Industry, Tax Year 2015—Continued

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

Item	Arts, entertainment, and recreation—continued		Accommodation and food services		
	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(85)	(86)	(87)	(88)	(89)
Number of returns	68,038	35,345	244,871	27,417	217,454
Number of shareholders	93,128	61,866	471,873	89,552	382,321
Net income (less deficit) from a trade or business	4,403,745	1,962,389	15,953,370	2,985,387	12,967,983
Portfolio income (less deficit) distributed to shareholders	853,780	123,943	1,241,933	177,958	1,063,975
Interest income	42,719	59,355	233,678	108,930	124,747
Dividend income	9,418	14,523	56,764	34,900	21,863
Royalties	d	d	216,380	107	* 216,273
Net short-term capital gain (loss)	d	d	-8,119	-9,503	1,384
Net long-term capital gain (loss)	614,224	50,651	743,230	43,524	699,706
Real estate rental net income (less deficit)	-18,785	82,525	141,497	56,253	85,245
Net income (less deficit) from other rental activity	1,469	* 3,334	9,054	3,322	5,732
Total net income (less deficit)	5,240,210	2,172,191	17,345,855	3,222,921	14,122,934

Item	Other services			
	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations
	(90)	(91)	(92)	(93)
Number of returns	281,131	138,400	140,915	1,816
Number of shareholders	410,773	199,609	208,770	2,393
Net income (less deficit) from a trade or business	11,090,828	6,813,714	4,033,486	243,629
Portfolio income (less deficit) distributed to shareholders	656,458	408,094	d	d
Interest income	89,986	60,566	27,614	* 1,805
Dividend income	35,244	d	20,918	d
Royalties	* 17,753	* 6,888	d	d
Net short-term capital gain (loss)	-6,690	d	-7,103	d
Net long-term capital gain (loss)	520,164	333,312	d	d
Real estate rental net income (less deficit)	79,888	d	36,652	d
Net income (less deficit) from other rental activity	* 1,653	d	d	0
Total net income (less deficit)	11,828,826	7,267,208	4,306,518	255,101

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

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

SOURCE: IIRS, Statistics of Income Division: 2015 Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 8. Form 8825, Rental Real Estate Income and Expenses of an S Corporation, by Sector and Selected by Major Industry, Tax Year 2015

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

Item	All industries	Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	311,089	7,995	684	14	19,983	4,938	5,847
Gross income	46,536,478	567,720	132,389	* 2,995	1,631,614	412,458	565,908
Rental real estate expenses, total	36,509,761	296,402	72,500	d	1,295,246	229,171	387,458
Advertising	130,945	* 175	* 22	0	3,959	817	319
Auto and travel	158,103	* 12	* 9	0	4,671	574	592
Cleaning and maintenance	1,497,256	8,953	4,380	d	53,164	7,287	4,222
Commissions	192,967	* 768	* 620	0	13,338	1,471	2,193
Insurance	1,329,933	14,708	2,603	d	53,888	8,469	10,951
Legal and other professional fees	2,017,743	15,290	3,914	0	37,519	8,366	4,845
Interest expense	6,383,157	50,102	5,988	d	288,838	25,466	53,504
Repairs	2,417,931	23,445	5,956	d	100,760	17,084	28,066
Taxes	6,089,930	35,963	10,002	d	209,464	28,408	48,429
Utilities	2,232,506	15,868	7,577	d	65,483	12,784	19,365
Wages and salaries	2,152,807	4,023	* 5,673	d	31,031	6,828	19,218
Depreciation	6,996,227	62,636	16,167	d	314,763	55,105	89,475
Other expenses	4,910,255	64,458	9,589	d	118,370	56,511	106,280
Net gain (less loss) sales of business property	94,498	0	0	0	435	d	d
Net income (less deficit) from partnerships and fiduciaries	1,266,689	11,495	-3,186	d	-72,210	d	d
Rental real estate net income (less deficit)	11,387,904	282,813	56,703	* 1,739	264,593	240,354	154,512

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 8. Form 8825, Rental Real Estate Income and Expenses of an S Corporation, by Sector and Selected by Major Industry, Tax Year 2015—Continued

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

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing		Professional, scientific, and technical services
					Total	Real estate	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	11,665	2,119	1,126	4,922	212,458	211,678	11,291
Gross income	920,592	387,676	179,978	205,554	38,930,738	38,756,909	789,070
Rental real estate expenses, total	699,802	254,955	121,961	196,496	30,964,631	30,858,031	643,101
Advertising	710	* 1,209	* 250	* 53	120,999	120,807	* 410
Auto and travel	3,837	247	* 139	245	142,510	141,809	2,530
Cleaning and maintenance	11,026	6,472	4,006	2,565	1,342,545	1,341,763	6,786
Commissions	1,761	714	* 633	1,641	166,845	166,106	1,431
Insurance	14,470	9,663	5,182	6,303	1,139,989	1,134,670	13,066
Legal and other professional fees	14,044	12,749	16,091	4,422	1,821,674	1,813,463	10,450
Interest expense	104,197	38,848	16,325	33,617	5,503,404	5,495,934	62,439
Repairs	40,527	19,923	6,203	24,483	2,039,623	2,033,657	39,370
Taxes	68,173	33,741	17,059	23,786	5,404,941	5,387,552	51,243
Utilities	17,407	13,336	7,484	7,540	1,945,126	1,941,319	21,765
Wages and salaries	13,920	5,875	5,307	3,978	2,002,583	1,995,102	* 7,755
Depreciation	226,979	53,213	24,330	54,313	5,756,356	5,737,504	98,058
Other expenses	182,750	58,964	18,953	33,551	3,578,035	3,548,345	327,799
Net gain (less loss) sales of business property	d	* 1,844	d	* 13,597	75,303	75,261	0
Net income (less deficit) from partnerships and fiduciaries	d	-12,721	d	57,794	997,346	998,075	58,323
Rental real estate net income (less deficit)	240,864	121,843	70,275	80,449	9,038,756	8,972,213	204,292

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 8. Form 8825, Rental Real Estate Income and Expenses of an S Corporation, by Sector and Selected by Major Industry, Tax Year 2015—Continued

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

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	9,687	3,113	460	3,348	2,194	7,029	2,215
Gross income	282,836	156,059	* 32,139	363,284	226,971	539,088	209,406
Rental real estate expenses, total	212,388	117,914	d	298,371	165,840	400,095	130,462
Advertising	255	* 236	0	* 21	* 209	1,101	* 200
Auto and travel	* 685	* 126	d	* 749	d	615	* 121
Cleaning and maintenance	12,523	5,999	d	4,752	5,436	13,716	d
Commissions	411	* 61	0	* 238	d	* 792	d
Insurance	9,149	4,732	d	7,295	4,720	20,858	* 2,896
Legal and other professional fees	14,541	2,735	d	6,330	d	29,631	8,628
Interest expense	24,977	28,181	d	35,661	5,985	81,577	* 19,112
Repairs	12,510	3,059	d	20,684	8,485	19,106	7,948
Taxes	33,440	15,359	d	19,615	15,200	55,092	16,338
Utilities	25,673	8,643	d	10,389	14,609	31,937	5,866
Wages and salaries	* 7,046	* 3,663	d	* 2,099	* 19,782	4,493	* 8,055
Depreciation	31,976	28,018	d	49,995	16,199	77,801	34,535
Other expenses	39,202	17,102	d	140,543	68,566	63,376	23,770
Net gain (less loss) sales of business property	d	0	0	d	0	d	0
Net income (less deficit) from partnerships and fiduciaries	d	8,940	d	d	2,608	d	944
Rental real estate net income (less deficit)	212,006	47,085	10,470	76,027	63,740	141,497	79,888

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

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

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120S

Table 9. Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Number of Shareholders, Tax Year 2015

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

Item	Total	Number of shareholders						
		1	2	3	4–10	11–20	21–30	31 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns	4,487,336	2,895,830	1,175,029	201,087	192,914	14,061	4,928	3,487
Number of shareholders	7,348,979	2,895,830	2,350,057	603,261	973,837	199,401	125,824	200,769
Total assets	4,144,561,136	1,221,253,787	723,667,035	337,704,397	845,438,312	300,242,373	146,406,357	569,848,874
Income from a trade or business:								
Total receipts	7,504,357,192	2,634,305,239	1,831,596,774	792,143,504	1,478,006,312	367,030,362	140,428,234	260,846,767
Business receipts	7,346,364,503	2,581,428,768	1,804,914,655	779,131,105	1,449,154,605	352,705,894	134,241,132	244,788,345
Net gain, noncapital assets	19,112,715	4,624,540	4,510,242	1,723,030	3,369,984	700,275	343,096	3,841,548
Tax-exempt interest	1,766,583	242,364	108,158	63,942	309,449	345,094	135,632	561,945
Other receipts	137,113,391	48,009,568	22,063,719	11,225,426	25,172,275	13,279,100	5,708,373	11,654,929
Total deductions	7,045,542,365	2,444,556,765	1,728,456,986	754,468,416	1,403,056,226	343,529,522	130,968,160	240,506,289
Cost of goods sold	4,448,049,578	1,397,677,913	1,103,061,462	517,825,848	952,628,133	229,970,714	94,195,811	152,689,698
Compensation of officers	272,857,766	120,940,265	71,224,689	25,784,679	40,854,781	7,026,634	2,668,235	4,358,483
Salaries and wages	838,237,834	319,325,236	197,534,674	78,772,377	154,014,867	42,407,992	12,604,149	33,578,539
Repairs and maintenance	49,885,644	19,595,948	12,988,907	4,345,426	8,573,836	2,073,887	735,795	1,571,846
Bad debts	12,030,252	4,097,934	2,680,913	1,080,987	2,845,058	634,685	206,773	483,901
Rents paid	188,637,786	82,304,651	48,631,098	17,925,791	29,531,097	5,659,823	1,638,945	2,946,382
Taxes and licenses	152,894,126	59,714,807	38,586,073	14,799,168	26,819,371	6,187,223	2,166,677	4,620,807
Interest paid	41,420,947	14,591,443	9,249,431	3,812,096	7,806,175	2,378,184	736,042	2,847,576
Amortization	11,605,908	4,185,524	2,410,588	803,750	2,165,057	1,085,642	306,760	648,587
Depreciation	101,856,607	33,364,788	22,412,031	9,337,993	22,289,609	6,862,108	2,608,201	4,981,878
Depletion	847,664	201,148	98,780	39,887	251,193	122,115	105,653	28,888
Advertising	62,165,459	23,260,891	15,322,028	4,787,506	12,339,141	2,788,375	1,075,699	2,591,819
Pension, profit sharing, etc., plans	31,129,469	13,169,825	5,348,387	2,287,786	5,557,745	1,880,601	900,849	1,984,275
Employee benefit programs	75,354,629	22,774,403	16,351,630	8,015,546	17,467,578	4,980,439	1,832,679	3,932,355
Net loss, noncapital assets	2,123,491	631,860	391,838	139,500	775,903	55,974	31,311	97,105
Other deductions	756,445,205	328,720,130	182,164,456	64,710,076	119,136,683	29,415,125	9,154,581	23,144,153
Total receipts less total deductions	458,814,827	189,748,474	103,139,788	37,675,087	74,950,086	23,500,841	9,460,074	20,340,478
Net income (less deficit) from a trade or business	457,048,244	189,506,110	103,031,630	37,611,145	74,640,637	23,155,746	9,324,441	19,778,533
Portfolio income (less deficit) distributed to shareholders	90,239,977	19,072,504	16,178,332	10,096,256	28,342,867	6,630,060	2,514,079	7,405,879
Interest income	8,152,480	2,896,032	1,301,333	639,575	1,935,408	594,387	320,618	465,127
Dividends	10,257,961	2,145,175	1,095,997	1,689,234	2,563,340	818,282	510,424	1,435,508
Royalties	2,235,990	445,619	378,417	113,098	683,275	286,694	209,500	119,388
Net short-term capital gain (loss)	1,418,091	-260,070	60,716	-54,700	3,307	164,615	18,761	1,485,463
Net long-term capital gain (loss)	68,175,455	13,845,748	13,341,869	7,709,050	23,157,538	4,766,083	1,454,775	3,900,393
Real estate rental net income (less deficit)	11,387,904	2,706,918	2,581,178	1,458,308	3,440,050	601,682	226,447	373,320
Net income (less deficit) from other rental activity	930,886	230,495	276,717	30,914	122,352	188,562	82,659	-814
Total net income (less deficit)	559,607,011	211,516,028	122,067,857	49,196,623	106,545,907	30,576,051	12,147,626	27,556,918

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

SOURCE: IRS, Statistics of Income Division, 2015 Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F

Table 10. Income Statement and Selected Tax Items, by Sector and Selected Major Industry, Tax Year 2015

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns [1]	27,162	133	339	30	218	550
Total receipts	161,513,193	52,970	3,544,677	307,544	1,537,226	14,986,841
Business receipts	120,809,039	27,500	3,121,645	* 279,663	1,502,650	13,929,569
Dividends	119,549	0	0	0	0	0
Interest	23,026,810	* 1,219	11,398	* 12	13,900	12,323
Gross rents	462,842	d	* 29,383	0	d	* 771
Gross royalties	490,441	0	d	d	0	* 55,248
Net short-term capital gain less net long-term capital loss	149,175	0	0	0	d	0
Net long-term capital gain less net short-term capital loss	3,163,925	d	d	d	* 4,118	* 58,715
Net gain, noncapital assets	500,492	d	d	d	0	* 401
Tax-exempt interest	440,236	0	0	0	d	0
Other receipts	12,350,683	13,400	304,174	* 4,022	15,122	929,814
Total deductions	157,664,978	48,727	3,794,095	316,008	1,583,448	15,394,970
Cost of goods sold [2]	87,381,362	* 24,015	2,787,772	* 204,657	1,344,551	12,045,126
Compensation of officers	763,841	d	* 21,948	d	d	25,911
Salaries and wages	12,382,927	* 2,837	d	* 11,103	* 73,734	721,484
Repairs and maintenance	666,210	* 1,197	* 4,839	d	* 3,503	11,152
Bad debts	1,230,951	d	0	d	0	1,704
Rents paid	1,335,700	* 393	27,438	* 897	* 4,838	59,635
Taxes and licenses	2,290,958	721	16,501	8,658	5,419	177,460
Interest paid	14,337,059	* 814	66,429	* 13,673	* 3,192	142,959
Charitable contributions	28,488	d	* 1,325	0	d	12,945
Amortization	871,483	d	* 151,624	* 4,100	d	252,230
Depreciation	2,306,361	3,375	69,807	* 40,131	13,831	223,234
Depletion	158,625	0	113,726	0	0	0
Advertising	551,018	* 131	* 908	* 0	* 2,539	142,443
Pension, profit sharing, etc., plans	318,749	d	* 7,903	* 272	0	12,738
Employee benefit programs	902,410	* 254	4,394	* 1,701	* 8,742	78,825
Domestic production activities deduction	27,283	0	d	0	d	* 7,306
ECI deductions	3,787,203	0	* 6,289	0	* 12,710	* 533,875
Net loss, noncapital assets	2,244,184	0	* 5,415	d	d	138,665
Other deductions	26,080,166	14,168	466,346	26,675	107,898	807,278
Total receipts less total deductions	3,848,215	4,242	-249,418	-8,463	-46,222	-408,129
Net income (less deficit)	3,408,854	4,242	-249,418	-8,463	d	-408,129
Income subject to tax	8,566,494	* 6,954	78,931	d	19,950	277,275
Total income tax before credits	3,160,686	* 2,335	28,762	d	7,069	99,613
Total income tax after credits	3,027,560	* 2,335	28,762	d	7,069	90,149

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F

Table 10. Income Statement and Selected Tax Items, by Sector and Selected Major Industry, Tax Year 2015—Continued

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

Item	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	
					Total	Credit intermediation
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns [1]	892	178	189	321	9,653	219
Total receipts	59,556,181	1,595,297	3,314,262	3,796,896	53,216,474	38,999,713
Business receipts	59,176,844	1,553,481	3,199,466	3,539,615	20,058,487	9,696,924
Dividends	0	0	d	d	108,910	12,729
Interest	9,871	* 5,751	* 303	3,989	22,829,264	21,402,921
Gross rents	d	d	d	d	244,265	75,472
Gross royalties	d	0	d	d	11,560	d
Net short-term capital gain less net long-term capital loss	0	0	0	d	65,804	30,502
Net long-term capital gain less net short-term capital loss	* 25,352	d	* 15,422	d	835,347	115,484
Net gain, noncapital assets	d	d	d	0	404,381	255,456
Tax-exempt interest	0	0	0	0	313,647	d
Other receipts	343,542	32,530	97,004	215,981	8,344,808	7,238,812
Total deductions	59,436,224	1,636,871	3,363,844	3,665,715	49,601,061	35,818,000
Cost of goods sold [2]	57,895,810	885,543	420,098	1,637,327	7,778,263	0
Compensation of officers	13,364	d	* 6,258	d	521,421	512,162
Salaries and wages	393,660	145,404	322,323	630,998	4,330,242	3,537,126
Repairs and maintenance	5,357	2,977	102,264	115,401	285,080	278,002
Bad debts	12,294	* 2,348	* 2,688	* 1,044	1,192,910	1,114,263
Rents paid	140,729	85,638	85,080	d	729,972	705,408
Taxes and licenses	d	27,714	10,869	130,649	1,032,763	822,445
Interest paid	130,465	* 10,622	45,505	14,181	13,060,255	12,814,890
Charitable contributions	773	* 128	* 1,333	* 18	6,292	3,379
Amortization	50,609	* 7,022	* 4,996	* 17,621	223,850	130,331
Depreciation	75,194	33,523	221,627	108,380	725,397	672,992
Depletion	d	0	0	0	3,867	0
Advertising	23,480	85,028	78,831	6,123	80,787	31,238
Pension, profit sharing, etc., plans	6,138	* 3,399	* 2,191	* 7,613	202,794	180,531
Employee benefit programs	30,720	8,666	14,106	* 23,052	422,030	400,002
Domestic production activities deduction	* 5,085	0	d	* 2,672	* 165	0
ECI deductions	* 135,064	0	* 1,866	* 158,524	1,352,009	1,325,818
Net loss, noncapital assets	16,032	d	d	* 82,538	1,888,131	1,854,553
Other deductions	462,619	335,289	2,042,024	709,135	15,764,833	11,434,861
Total receipts less total deductions	119,957	-41,573	-49,581	131,180	3,615,413	3,181,713
Net income (less deficit)	119,957	-41,573	-49,581	131,180	3,302,641	d
Income subject to tax	204,732	48,660	58,139	151,926	4,869,640	3,739,676
Total income tax before credits	75,146	16,436	23,381	61,451	1,792,421	1,373,927
Total income tax after credits	70,041	16,436	23,302	60,588	1,691,680	1,293,379

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F

Table 10. Income Statement and Selected Tax Items, by Sector and Selected Major Industry, Tax Year 2015—Continued

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

Item	Finance and insurance—continued			Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)
	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles			
	(13)	(14)	(15)	(16)	(17)	(18)
Number of returns [1]	334	8,428	672	7,376	1,181	5,375
Total receipts	854,291	12,759,107	603,363	2,840,642	11,920,116	2,772,543
Business receipts	497,284	9,862,421	* 1,858	1,557,113	11,006,647	* 10,526
Dividends	0	95,613	* 568	d	d	* 3,408
Interest	336,553	1,074,797	14,993	13,459	2,346	121,371
Gross rents	* 801	155,069	12,924	107,606	d	10,937
Gross royalties	d	106	390	* 356,809	d	8,452
Net short-term capital gain less net long-term capital loss	* 914	18,956	15,432	1,001	0	81,091
Net long-term capital gain less net short-term capital loss	39,946	474,193	205,724	490,111	* 100,847	1,537,271
Net gain, noncapital assets	* 144	4,455	144,326	40,782	* 155	32,544
Tax-exempt interest	d	91,496	49,688	d	0	126,251
Other receipts	-33,466	982,002	157,460	271,529	790,991	840,691
Total deductions	776,301	12,268,439	738,320	2,612,162	12,018,660	2,073,126
Cost of goods sold [2]	0	7,778,263	0	35,070	1,821,639	d
Compensation of officers	0	* 9,259	0	* 25,378	119,973	d
Salaries and wages	108,801	684,315	0	84,682	5,224,234	11,410
Repairs and maintenance	6,792	* 286	0	102,072	9,473	930
Bad debts	* 66,997	* 11,651	0	2,309	* 2,323	d
Rents paid	8,056	15,604	* 904	23,050	46,849	2,156
Taxes and licenses	16,238	188,762	5,318	228,167	477,313	59,665
Interest paid	111,396	96,907	37,062	298,542	9,401	442,194
Charitable contributions	26	2,699	188	2,154	138	3,199
Amortization	* 2,459	89,153	* 1,907	52,868	60,628	38,574
Depreciation	9,235	42,780	390	617,207	d	18,745
Depletion	d	d	3,787	d	0	32,792
Advertising	* 3,541	46,007	0	6,969	25,068	d
Pension, profit sharing, etc., plans	* 739	* 21,524	0	* 462	26,955	d
Employee benefit programs	6,132	15,896	0	17,953	260,438	* 1,289
Domestic production activities deduction	d	d	* 165	d	d	6,672
ECI deductions	d	d	16,758	21,616	1,490,528	70,837
Net loss, noncapital assets	468	456	32,654	48,283	* 17	58,051
Other deductions	426,477	3,264,307	639,188	1,038,520	2,366,394	1,315,196
Total receipts less total deductions	77,990	490,667	-134,957	228,480	-98,543	699,417
Net income (less deficit)	d	400,046	-184,646	d	-98,543	573,165
Income subject to tax	144,786	760,692	224,486	546,393	258,831	1,891,864
Total income tax before credits	53,594	253,689	111,211	186,473	94,872	718,705
Total income tax after credits	53,418	234,195	110,689	179,792	89,195	714,767

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F

Table 10. Income Statement and Selected Tax Items, by Sector and Selected Major Industry, Tax Year 2015—Continued

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

Item	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
	(19)	(20)	(21)	(22)	(23)	(24)
Number of returns [1]	143	55	55	314	78	81
Total receipts	186,443	* 319,860	* 1,825	195,159	1,288,667	79,568
Business receipts	169,894	d	d	104,127	1,184,422	* 67,395
Dividends	0	0	d	0	0	0
Interest	d	d	d	274	* 223	d
Gross rents	0	0	0	d	d	0
Gross royalties	0	0	0	* 1,621	d	0
Net short-term capital gain less net long-term capital loss	0	0	0	0	d	0
Net long-term capital gain less net short-term capital loss	0	0	d	d	d	d
Net gain, noncapital assets	d	0	0	0	0	d
Tax-exempt interest	0	0	0	0	0	0
Other receipts	* 16,406	d	d	85,895	32,849	* 10,335
Total deductions	308,993	* 323,227	* 7,050	199,211	1,180,366	101,220
Cost of goods sold [2]	d	d	d	* 11,928	* 169,740	* 52,193
Compensation of officers	* 16,356	0	0	* 4,681	* 1,074	d
Salaries and wages	46,347	* 29,258	d	34,236	* 271,839	* 10,558
Repairs and maintenance	* 1,262	* 1,017	d	1,755	* 15,741	d
Bad debts	0	d	0	d	d	0
Rents paid	44,334	* 9,523	d	15,356	* 39,992	* 2,098
Taxes and licenses	5,904	* 741	d	3,915	66,682	* 409
Interest paid	d	d	d	d	* 74,791	* 10,896
Charitable contributions	d	0	d	* 12	d	0
Amortization	d	d	d	d	* 5,987	0
Depreciation	* 3,174	* 3,162	d	* 2,207	* 64,439	* 6,842
Depletion	0	0	0	0	0	0
Advertising	* 83,654	* 861	d	4,051	* 9,604	* 387
Pension, profit sharing, etc., plans	d	d	0	d	d	0
Employee benefit programs	* 3,030	d	0	* 920	* 19,534	d
Domestic production activities deduction	0	0	0	0	0	0
ECI deductions	d	0	0	0	d	d
Net loss, noncapital assets	0	d	0	d	d	0
Other deductions	69,964	* 24,667	* 5,884	119,265	390,023	* 13,988
Total receipts less total deductions	-122,550	* -3,367	* -5,224	-4,052	108,301	-21,652
Net income (less deficit)	-122,550	* -3,367	* -5,224	-4,052	108,301	-21,652
Income subject to tax	* 7,275	* 2,970	d	11,325	* 130,161	d
Total income tax before credits	* 2,556	* 1,469	d	3,745	* 45,509	d
Total income tax after credits	* 2,556	* 1,469	d	3,745	* 44,929	d

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

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Foreign insurance corporations filing on Forms 1120-L (life insurance) and 1120-PC (property and casualty insurance) are included in this table.

[2] Includes death benefits filed on Form 1120-L and losses incurred filed on Form 1120-PC, which are shown separately in Table 12.

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."

RETURNS OF ACTIVE CORPORATIONS

Table 11. Selected Tax Items: Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Sector, Tax Year 2015

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

Item	All sectors	Sector									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	Dividends received from domestic corporations, total	6,119,565	141,534	35,936	7,123	711,742	238,847	391,422	584,715	242,889	128,987
	Dividends from less-than-20%-owned domestic corporations	29,612,602	63,357	412,457	65,669	61,011	3,183,086	5,341,369	353,080	240,914	1,205,934
	Dividends from 20%-or-more-owned domestic corporations	21,633,274	42,562	d	63,235	53,728	680,164	3,396,076	119,877	d	471,345
	Dividends on debt-financed stock	6,835,224	7,034	d	d	7,218	2,433,827	1,907,172	224,999	225,333	733,391
	Dividends on certain preferred stock of less-than-20%-owned public utilities	282,342	0	0	0	0	0	d	d	d	d
	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5,549	0	0	0	0	0	0	0	0	0
	Dividends from domestic corporations received by a small business investment company	0	0	0	0	0	0	0	0	0	0
	Dividends from affiliated group members	2,666	d	d	0	* 64	d	d	d	* 102	0
	Dividends from affiliated group members	769,192	d	0	d	0	23,825	0	* 19,317	* 8,081	0
	IC-DISC and former DISC dividends	84,355	d	0	0	0	42,870	0	* 18,424	d	0
	Dividends received from foreign corporations, total	125,922,411	13,159	17,237,077	86,458	1,135,238	69,210,926	5,274,325	3,555,924	1,578,367	3,543,387
	Dividends from less-than-20%-owned foreign corporations and certain FSCs	66,172	* 58	d	616	d	5,058	25,116	534	d	d
	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	35,899	0	d	0	d	12,147	d	d	d	d
	Dividends from wholly owned foreign subsidiaries	105,345	0	0	0	0	0	d	d	0	0
	Dividends from certain FSCs	* 174,943	0	0	0	0	0	d	0	0	0
	Other foreign dividends	125,540,052	13,101	17,234,712	85,843	1,134,731	69,022,567	5,242,983	3,504,006	1,577,438	3,533,844
	Constructive taxable income from related foreign corporations, total	163,031,026	d	13,868,619	288,270	1,023,256	87,832,362	7,906,093	5,701,290	1,023,646	9,238,087
	Income from controlled foreign corporations under subpart F	81,916,920	* 54,525	3,269,550	d	414,081	48,569,745	4,068,592	3,562,888	142,871	5,872,505
	Foreign dividend gross-up	81,114,106	d	10,599,069	d	609,176	39,262,617	3,837,501	2,138,402	880,774	3,365,582
	Net income (less deficit)	2,033,654,723	9,405,549	-21,277,188	-2,683,117	71,679,645	541,435,996	135,310,720	139,474,027	42,084,463	82,910,709
	Statutory special deductions, total [1]	622,174,672	663,295	2,189,716	8,402,276	5,634,209	47,827,064	14,754,301	6,804,327	7,183,927	21,330,947
	Net operating loss deduction	175,930,197	619,776	1,862,044	8,349,323	5,590,727	45,196,686	10,818,938	6,479,333	6,992,177	20,407,119
	Dividends received deduction	17,914,399	d	327,673	46,508	d	2,630,378	d	d	191,750	d
	Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	427,331,733	0	0	0	0	0	0	0	0	0
	Income subject to tax	1,375,081,017	4,164,057	27,576,229	5,884,976	14,102,255	505,890,763	101,740,265	102,132,847	31,124,038	97,946,432
	Total income tax before credits [2]	481,214,136	1,315,079	9,822,387	2,304,236	4,708,827	177,271,398	35,369,788	35,469,183	10,774,514	34,353,730
	Income tax	477,915,903	1,310,696	9,630,916	2,056,174	4,638,670	176,775,992	35,161,171	35,440,731	10,743,044	34,194,010
Alternative minimum tax	2,416,218	2,501	190,662	139,590	68,535	353,031	185,977	49,157	38,876	110,847	
Branch profits tax (Form 1120-F)	191,979	d	* 705	d	* 585	1,561	5,046	d	* 4,389	* 9,161	
Capital gains tax (Form 1120-RIC)	3,255	0	0	0	0	0	0	0	0	0	
Excess net passive income tax (Form 1120S)	29,897	0	0	0	d	8,182	10,722	8,380	d	d	
Recapture of investment credit	143,447	0	0	104,671	d	16,982	0	0	0	0	
Foreign tax credit	110,209,600	11,211	8,507,611	* 44,903	605,190	58,252,405	2,558,972	2,851,403	1,000,837	5,136,343	
General business credit	38,167,214	26,696	24,491	709,312	180,443	12,809,175	2,008,157	1,030,255	207,555	2,233,710	
Credit for prior year minimum tax	2,804,338	* 480	28,478	88,979	d	1,063,924	d	d	20,057	d	
Credit to holders of tax credit bonds	409,931	0	0	0	0	0	0	0	0	0	

Footnotes at end of table.

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 11. Selected Tax Items: Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Sector, Tax Year 2015

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

Item	Sector									
	All sectors	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade	Transportation and warehousing	Information
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total income tax after credits [3]	329,622,408	1,276,692	1,261,807	1,461,042	3,901,508	105,143,985	30,749,029	31,571,243	9,546,066	26,910,419
Overpayments less refunds	372,222,967	1,343,923	1,898,944	2,174,274	3,703,448	115,734,141	36,019,924	33,868,060	10,958,030	30,802,806
Tax deposited with Form 7004	33,509,957	97,718	232,192	219,564	640,325	12,440,136	3,759,590	3,341,318	333,396	2,388,952
Withholding	151,435	* 58	315	d	129	3,921	2,841	4,077	* 13	2,431
Refundable credits	680,279	21,694	124,884	21,394	37,538	162,860	38,769	23,388	98,393	16,915
Tax from Section II (Form 1120-F)	2,607,892	d	28,057	d	6,484	88,587	d	d	18,913	51,427
U.S. tax paid or withheld at source on effectively connected income (Form 1120-F)	1,521,459	d	* 179	* 333	* 4,258	338,694	46,178	* 6,076	d	* 31,331
Estimated tax penalty	72,530	1,712	622	247	5,451	14,020	9,541	2,925	1,611	3,994
Amount owed at time of filing	4,692,045	152,942	47,705	7,120	432,653	743,638	493,982	350,629	140,489	147,541
Overpayment of tax	83,701,977	340,803	1,055,789	961,402	915,814	24,287,183	9,630,055	6,029,163	1,985,801	6,490,238
Credit to 2016 estimated tax	71,019,677	218,977	315,537	378,494	697,238	20,097,944	8,797,246	5,519,998	1,723,961	5,918,745
Tax refund	12,682,300	121,826	740,251	582,909	218,576	4,189,239	832,809	509,164	261,840	571,493

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 11. Selected Tax Items: Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Sector, Tax Year 2015—Continued

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

Item	Sector—continued									
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns	245,670	679,956	936,361	72,394	293,137	64,191	481,700	136,124	320,769	406,069
Dividends received from domestic corporations, total	16,141,955	238,240	145,196	1,875,988	90,114	4,897	70,376	21,223	61,728	36,007
Dividends from less-than-20%-owned domestic corporations	15,440,282	145,858	71,395	899,004	58,832	d	25,324	d	59,436	30,340
Dividends from 20%-or-more-owned domestic corporations	244,940	28,225	68,344	505,578	d	d	34,994	d	* 407	* 5,667
Dividends on debt-financed stock	244,500	d	d	* 32,230	0	0	d	0	d	0
Dividends on certain preferred stock of less-than-20%-owned public utilities	4,626	d	d	d	0	0	0	0	0	0
Dividends on certain preferred stock of 20%-or-more-owned public utilities	0	0	0	0	0	0	0	0	0	0
Dividends from domestic corporations received by a small business investment company	* 152	* 716	d	d	0	0	d	0	0	0
Dividends from affiliated group members	207,455	* 63,129	d	424,568	d	0	d	0	d	0
IC-DISC and former DISC dividends	0	d	d	d	d	0	0	0	0	0
Dividends received from foreign corporations, total	7,300,442	753,945	2,794,490	8,921,271	368,859	* 15,049	20,384	146,675	3,937,145	29,290
Dividends from less-than-20%-owned foreign corporations and certain FSCs	8,420	d	* 12,100	10,967	d	0	* 374	d	d	d
Dividends from 20%-or-more-owned foreign corporations and certain FSCs	d	d	0	d	d	0	0	0	0	0
Dividends from wholly owned foreign subsidiaries	* 29,138	0	0	d	d	0	0	d	d	0
Dividends from certain FSCs	d	0	0	0	0	0	0	0	0	0
Other foreign dividends	7,252,486	751,294	2,782,390	8,905,267	359,699	d	20,010	d	d	28,836
Constructive taxable income from related foreign corporations, total	8,936,790	d	2,642,150	17,360,689	864,295	* 17,662	27,633	66,481	d	25,072
Income from controlled foreign corporations under subpart F	4,812,839	252,538	1,313,894	7,746,208	593,097	* 8,013	* 20,165	* 7,727	d	* 15,740
Foreign dividend gross-up	4,123,951	d	1,328,266	9,614,481	271,198	9,650	* 7,468	* 58,753	4,498,950	9,332
Net income (less deficit)	573,377,048	103,273,693	50,462,458	172,303,824	25,901,600	1,172,245	44,805,595	7,898,791	42,858,416	13,260,250
Statutory special deductions, total [1]	381,370,573	92,233,879	9,655,226	11,214,982	2,439,022	158,650	4,852,932	1,639,216	3,147,200	673,930
Net operating loss deduction	27,356,284	10,290,316	9,537,777	9,745,289	2,362,998	148,252	4,798,638	1,623,656	3,103,023	647,841
Dividends received deduction	7,454,981	d	d	d	75,024	10,398	54,294	15,560	44,177	26,090
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	345,582,653	81,749,080	0	0	0	0	0	0	0	0
Income subject to tax	213,246,565	14,295,498	32,892,182	167,479,291	11,130,307	1,257,718	11,295,488	2,280,247	26,981,019	3,660,841
Total income tax before credits [2]	75,328,827	5,111,694	11,341,404	58,738,568	3,796,865	401,251	3,853,415	785,659	9,306,645	1,160,666
Income tax	74,354,624	4,697,259	11,264,228	58,439,554	3,766,472	399,900	3,842,645	768,797	9,274,748	1,156,271
Alternative minimum tax	854,197	85,279	57,648	199,848	d	d	14,161	d	17,820	2,184
Branch profits tax (Form 1120-F)	84,494	10,103	7,150	67,469	d	d	d	* 450	* 87	0
Capital gains tax (Form 1120-RIC)	3,255	0	0	0	0	0	0	0	0	0
Excess net passive income tax (Form 1120S)	d	d	0	0	0	0	0	d	0	0
Recapture of investment credit	17,812	0	0	d	0	0	0	0	0	0
Foreign tax credit	9,242,487	442,451	1,789,831	15,639,290	326,347	* 12,058	13,245	105,789	3,656,160	13,068
General business credit	5,927,925	131,920	630,138	11,124,408	286,930	d	d	34,955	714,134	22,325
Credit for prior year minimum tax	1,067,164	114,320	d	90,067	d	d	10,241	3,110	d	9,397
Credit to holders of tax credit bonds	219,247	0	0	d	0	0	0	0	0	0

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS

Table 11. Selected Tax Items: Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, by Sector, Tax Year 2015—Continued

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

Item	Sector—continued									
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total income tax after credits [3]	58,873,466	4,423,003	8,881,727	31,694,096	3,174,870	384,061	3,770,425	641,806	4,841,285	1,115,877
Overpayments less refunds	65,313,696	5,500,297	10,009,119	39,200,694	3,923,353	464,294	4,019,517	663,684	5,473,433	1,151,330
Tax deposited with Form 7004	5,020,401	629,887	1,104,575	2,198,673	332,549	45,020	268,198	147,969	239,744	69,750
Withholding	115,404	3,308	963	11,451	348	d	4,033	d	1,930	d
Refundable credits	51,109	18,865	29,524	2,923	23,611	* 237	* 1,337	2,681	2,811	1,347
Tax from Section II (Form 1120-F)	1,379,500	169,690	82,046	647,296	d	d	d	3,295	* 44,842	d
U.S. tax paid or withheld at source on effectively connected income (Form 1120-F)	270,264	152,010	6,430	659,129	d	d	d	1,160	0	d
Estimated tax penalty	6,825	5,510	6,237	5,155	2,598	341	2,567	576	1,718	881
Amount owed at time of filing	331,266	481,962	400,046	332,616	163,081	26,722	170,112	49,801	127,470	92,270
Overpayment of tax	12,628,801	2,361,091	2,760,948	10,718,345	1,265,927	151,876	691,684	222,945	1,004,005	200,108
Credit to 2016 estimated tax	10,999,146	1,149,385	2,282,348	9,855,055	1,111,543	127,988	538,493	174,232	961,770	151,576
Tax refund	1,629,656	1,211,706	478,599	863,289	154,384	23,888	153,191	48,713	42,235	48,532

* Estimate should be used with caution because of the small number of sample returns on which it is based.

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Includes other special deductions and adjustments not shown separately.

[2] Includes other taxes and adjustments not shown separately.

[3] Includes other credits and adjustments not shown separately.

NOTES: Detail may not add to total because of rounding. See "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

SOURCE: IRS, Statistics of Income Division, Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS

Table 12. Form 1125-A, Cost of Goods Sold, by Sector, Tax Year 2015

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All sectors	Sector									
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade	Transportation and warehousing	Information	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns with and without net income											
Number of returns	6,119,565	141,534	35,936	7,123	711,742	238,847	391,422	584,715	242,889	128,987	
Cost of goods sold	17,044,271,877	101,579,252	200,580,381	282,754,704	1,160,388,055	5,264,479,664	3,706,367,044	3,197,885,418	271,259,410	262,012,609	
Inventory, beginning of year	1,871,200,709	12,748,191	23,219,359	10,823,472	82,786,826	753,017,218	449,496,824	467,231,342	5,385,237	14,829,268	
Purchases	11,705,973,632	61,646,719	76,955,659	127,109,307	427,838,446	3,797,328,688	3,412,188,628	3,082,448,107	100,316,693	94,589,006	
Cost of labor	1,134,994,946	d	24,555,471	6,928,649	200,601,936	436,969,577	42,947,283	31,110,627	28,213,508	16,353,084	
Additional inventory costs (section 263A)	131,277,206	d	d	1,938,664	13,716,226	83,411,331	13,575,828	7,803,987	693,809	1,919,367	
Other costs	2,742,515,686	29,887,159	96,068,518	146,103,431	528,075,590	952,818,997	226,943,591	95,721,676	141,708,759	144,580,038	
Less: Inventory, end of year	1,932,409,434	12,239,163	21,170,632	10,326,561	92,741,787	765,928,917	465,671,532	488,849,781	5,615,256	15,268,715	
Death benefits (Form 1120-L)	557,263,753	0	0	0	0	d	d	d	0	d	
Losses incurred (Form 1120-PC)	833,455,378	d	d	177,742	110,820	d	d	d	556,659	d	
Returns with net income											
Number of returns	3,800,502	78,371	19,385	3,506	496,175	151,346	239,971	357,165	160,094	70,134	
Cost of goods sold	14,363,157,053	78,897,292	59,808,262	165,756,504	1,002,158,811	4,356,739,178	3,251,041,496	2,857,012,309	205,228,797	214,771,961	
Inventory, beginning of year	1,530,884,367	8,811,920	9,417,420	5,339,966	68,280,945	617,585,917	367,253,484	401,675,257	3,201,822	11,757,154	
Purchases	10,006,055,166	47,882,658	22,852,771	68,109,519	369,098,551	3,130,317,463	3,006,955,132	2,770,271,287	78,289,847	81,634,317	
Cost of labor	926,665,640	d	8,739,221	5,200,928	169,990,943	368,672,545	35,870,278	26,348,538	19,704,023	12,093,187	
Additional inventory costs (section 263A)	116,708,800	d	177,574	449,071	12,182,910	78,271,657	11,459,163	7,176,360	516,970	1,134,012	
Other costs	2,167,411,902	23,266,820	27,555,269	91,371,775	459,846,248	791,973,535	189,126,867	73,307,068	106,356,085	115,482,070	
Less: Inventory, end of year	1,603,010,265	8,545,346	8,933,993	4,856,359	77,345,741	636,911,002	386,509,584	424,157,050	3,371,287	12,177,661	
Death benefits (Form 1120-L)	489,942,790	0	0	0	0	d	d	d	0	d	
Losses incurred (Form 1120-PC)	728,498,652	0	0	141,604	104,954	d	d	d	531,337	d	

RETURNS OF ACTIVE CORPORATIONS

Table 12. Form 1125-A, Cost of Goods Sold, by Sector, Tax Year 2015—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Sector—continued									
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Returns with and without net income										
Number of returns	245,670	679,956	936,361	72,394	293,137	64,191	481,700	136,124	320,769	406,069
Cost of goods sold	1,435,436,685	46,381,753	473,376,675	3,529,315	243,658,400	7,925,508	67,824,537	28,023,863	199,585,473	91,223,112
Inventory, beginning of year	1,230,066	9,603,643	14,727,770	769,397	4,367,286	576,223	2,068,473	1,639,725	8,943,075	7,737,313
Purchases	58,817,578	23,223,360	145,540,931	662,853	54,880,236	1,759,895	24,931,640	11,333,917	148,898,748	55,523,222
Cost of labor	601,725	4,457,561	136,512,775	d	123,109,450	2,472,095	18,367,154	3,317,648	31,121,783	18,188,423
Additional inventory costs (section 263A)	-3,802	218,393	3,247,255	d	1,088,276	d	201,115	d	1,003,364	d
Other costs	34,220,990	18,346,501	188,844,134	393,945	64,150,693	3,573,248	21,918,684	13,451,272	19,027,737	16,880,724
Less: Inventory, end of year	1,388,806	10,122,772	16,062,758	67,239	4,531,017	574,747	2,480,052	1,815,249	9,598,018	7,956,434
Death benefits (Form 1120-L)	549,595,426	d	0	972,110	0	0	0	0	0	0
Losses incurred (Form 1120-PC)	792,363,507	d	566,567	757,718	593,476	d	2,817,522	d	188,783	d
Returns with net income										
Number of returns	182,365	285,084	617,580	28,506	198,616	40,141	338,802	79,196	199,712	254,351
Cost of goods sold	1,260,957,763	32,995,611	364,669,956	3,454,923	192,357,608	6,261,186	51,674,622	21,524,838	166,737,519	71,108,418
Inventory, beginning of year	1,074,915	6,965,379	9,369,258	742,439	2,921,177	377,848	1,444,682	908,290	7,860,796	5,895,699
Purchases	58,379,455	16,726,464	116,353,025	632,101	41,930,355	1,148,579	18,872,649	8,771,009	123,179,178	44,650,806
Cost of labor	540,996	3,521,421	109,301,012	d	101,663,553	1,995,594	13,506,627	2,292,636	27,079,075	12,963,570
Additional inventory costs (section 263A)	-7,324	149,614	2,856,198	d	509,180	d	123,330	d	968,844	d
Other costs	31,770,793	12,093,873	137,295,132	374,417	47,897,444	3,031,733	16,835,257	10,506,884	15,895,889	13,424,744
Less: Inventory, end of year	1,236,118	7,107,015	10,792,703	60,374	3,154,959	379,134	1,808,249	1,043,760	8,435,047	6,184,883
Death benefits (Form 1120-L)	482,274,463	d	0	972,110	0	0	0	0	0	0
Losses incurred (Form 1120-PC)	688,160,583	d	288,034	757,615	590,858	d	2,700,326	d	188,783	d

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13. Form 4562, Selected Depreciation Items, by Sector, Tax Year 2015

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item and form reference	All sectors	Sectors								Information
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade	Transportation and warehousing	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns claiming depreciation on Form 4562 [1]	930,128	39,409	7,255	3,331	89,222	62,862	87,372	96,509	43,035	24,821
Part I: Election To Expense Certain Property Under Section 179:										
12 Section 179 expense deduction [2]	12,391,626	1,226,843	163,169	24,104	2,079,875	2,153,911	1,321,936	839,326	738,535	243,206
Part II: Special Depreciation Allowance and Other Depreciation:										
14 Special depreciation allowance for qualified property	233,788,179	822,963	8,864,778	36,733,307	1,640,983	59,083,015	24,526,575	18,620,362	19,207,786	22,306,772
15 Property subject to section 168(f)(1) election	2,412,284	d	1,087,551	216,924	d	90,594	* 3,212	* 83,527	* 5,255	d
16 Other depreciation (including ACRS)	42,044,492	87,613	1,841,176	1,151,344	620,312	13,530,950	1,520,552	1,701,786	945,639	5,263,663
Part III: MACRS Depreciation										
Section A										
17 MACRS deduction for assets placed in service in prior tax years	329,341,014	1,940,028	20,386,621	36,205,043	3,344,370	107,063,911	22,566,846	22,332,891	18,657,569	27,890,990
Section B—Assets placed in service during tax year—										
General Depreciation System										
19a, col. c 3-year property basis for depreciation	27,680,408	82,792	290,418	977,908	87,531	8,830,777	1,356,039	3,746,413	3,751,966	2,335,138
19a, col. g 3-year property depreciation deduction	7,170,350	19,407	75,423	165,820	20,987	2,467,937	344,954	1,112,617	1,009,397	372,514
19b, col. c 5-year property basis for depreciation	203,331,674	563,881	6,673,344	10,028,290	3,961,379	54,056,949	24,231,658	15,542,982	5,317,432	23,326,865
19b, col. g 5-year property depreciation deduction	40,103,572	88,624	1,199,449	1,677,994	559,807	11,475,951	4,675,275	2,987,138	1,035,374	5,230,764
19c, col. c 7-year property basis for depreciation	160,263,326	1,487,781	16,324,387	2,844,416	1,180,289	92,161,437	8,434,595	1,655,911	15,572,733	5,964,825
19c, col. g 7-year property depreciation deduction	14,880,250	148,380	2,135,563	369,845	153,574	5,798,764	1,177,056	206,925	2,158,750	909,529
19d, col. c 10-year property basis for depreciation	6,227,542	398,985	159,394	240,663	53,444	3,339,489	290,331	75,398	687,381	143,292
19d, col. g 10-year property depreciation deduction	545,491	22,350	15,760	21,373	4,721	310,664	26,645	6,834	62,540	10,720
19e, col. c 15-year property basis for depreciation	41,503,591	168,364	958,689	14,922,010	357,428	5,297,712	2,306,111	4,330,769	2,264,962	4,286,191
19e, col. g 15-year property depreciation deduction	1,966,618	6,454	50,520	674,054	10,810	240,157	109,231	203,925	91,413	208,189
19f, col. c 20-year property basis for depreciation	25,891,667	147,614	4,552	23,058,713	877,155	144,438	762,301	* 22,201	569,218	179,064
19f, col. g 20-year property depreciation deduction	919,838	4,958	208	825,666	23,924	5,759	28,409	* 1,088	21,438	5,006
19g, col. c 25-year property basis for depreciation	843,032	d	d	668,910	d	28,520	669	d	d	d
19g, col. g 25-year property depreciation deduction	18,527	d	d	12,905	d	2,370	16	d	d	d
19h, col. c Residential rental property basis for depreciation	8,952,531	48,153	9,593	d	151,450	293,246	60,754	37,107	d	d
19h, col. g Residential rental property depreciation deduction	165,974	845	97	d	3,005	1,415	960	1,229	d	d
19i, col. c Nonresidential real property basis for depreciation	78,445,283	195,676	1,251,958	2,268,180	1,262,888	22,216,992	6,582,345	12,772,684	1,665,336	7,207,364
19i, col. g Nonresidential real property depreciation deduction	1,169,318	2,408	16,789	29,251	13,569	348,907	89,349	170,129	23,080	116,185
Margin 50-year property basis for depreciation [3]	* 7,806	0	0	d	0	0	0	0	0	d
Margin 50-year property depreciation deduction [3]	* 108	0	0	d	0	0	0	0	0	d

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13. Form 4562, Selected Depreciation Items, by Sector, Tax Year 2015

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item and form reference	All sectors	Sectors								
		Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade	Transportation and warehousing	Information
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Section C—Assets placed in service during tax year—										
Alternative Depreciation System										
20a, col. c Class life property basis for depreciation	47,081,792	69,770	3,024,084	1,538,434	123,497	23,648,758	1,496,999	167,712	1,655,644	4,119,599
20a, col. g Class life property depreciation deduction	4,271,307	2,840	192,320	42,212	3,856	2,144,389	138,282	14,740	129,750	340,015
20b, col. c 12-year property basis for depreciation	8,389,372	d	d	d	d	3,088,430	125,720	d	86,246	* 104,194
20b, col. g 12-year property depreciation deduction	329,552	d	d	d	d	127,349	4,192	d	3,849	* 4,344
20c, col. c 40-year property basis for depreciation	7,490,146	d	258,181	37,867	* 238,633	836,824	71,223	185,023	112,225	125,994
20c, col. g 40-year property depreciation deduction	128,004	d	3,267	401	* 1,334	18,642	815	1,455	962	1,674
Part IV: Summary										
21 Listed property [4]	3,944,928	76,256	302,325	90,854	492,834	728,711	551,804	293,175	227,002	96,793
22 Total (depreciation) claimed on Form 4562	696,386,021	4,470,181	36,344,864	78,288,806	8,996,156	205,674,416	57,120,178	48,898,560	44,337,230	63,242,414
Footnotes at end of table.										

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC
Table 13. Form 4562, Selected Depreciation Items, by Sector, Tax Year 2015—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item and form reference	Sectors—continued									
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns claiming depreciation on Form 4562 [1]	28,097	107,980	100,701	7,307	41,509	7,299	55,558	17,585	52,803	57,475
Part I: Election To Expense Certain Property Under Section 179:										
12 Section 179 expense deduction [2]	292,872	407,576	886,844	283,004	478,192	45,823	475,340	163,687	290,994	276,390
Part II: Special Depreciation Allowance and Other Depreciation:										
14 Special depreciation allowance for qualified property	6,763,489	14,310,995	3,352,000	9,095,921	1,856,952	200,719	2,351,877	743,056	2,785,707	520,923
15 Property subject to section 168(f)(1) election	* 1,881	* 340,068	d	* 385	* 323,132	0	d	d	d	d
16 Other depreciation (including ACRS)	4,077,335	3,845,976	1,059,544	4,695,994	364,141	55,884	383,768	298,531	458,519	141,765
Part III: MACRS Depreciation										
Section A										
17 MACRS deduction for assets placed in service in prior tax years	17,486,620	15,559,737	5,814,632	12,627,880	3,324,215	374,524	4,263,656	2,009,945	6,520,751	990,785
Section B—Assets placed in service during tax year—										
General Depreciation System										
19a, col. c 3-year property basis for depreciation	1,185,634	1,804,229	930,476	1,333,722	294,613	53,731	345,980	66,629	173,301	33,110
19a, col. g 3-year property depreciation deduction	280,693	534,669	177,563	380,321	63,038	9,991	76,878	15,797	32,721	9,822
19b, col. c 5-year property basis for depreciation	22,762,148	15,054,192	4,774,109	7,457,915	2,343,820	191,171	3,100,584	516,670	2,823,599	604,688
19b, col. g 5-year property depreciation deduction	3,927,471	3,260,583	881,914	1,370,280	410,188	32,981	566,870	89,350	524,909	108,651
19c, col. c 7-year property basis for depreciation	2,595,763	4,347,394	1,319,711	2,635,608	1,109,804	79,236	518,946	771,389	868,560	390,540
19c, col. g 7-year property depreciation deduction	340,196	475,531	171,461	366,444	146,415	10,119	68,414	101,711	99,955	41,617
19d, col. c 10-year property basis for depreciation	147,143	116,873	70,870	295,261	54,251	* 4,435	11,424	17,266	85,360	36,281
19d, col. g 10-year property depreciation deduction	8,396	6,690	6,772	27,293	3,683	* 228	993	1,167	5,413	3,247
19e, col. c 15-year property basis for depreciation	954,438	975,811	953,093	431,131	300,851	87,585	536,311	499,039	1,691,897	181,199
19e, col. g 15-year property depreciation deduction	38,916	39,069	35,680	131,080	13,067	3,196	20,784	16,802	66,645	6,626
19f, col. c 20-year property basis for depreciation	40,070	30,024	2,648	10,972	18,017	d	d	* 5,398	d	* 8,352
19f, col. g 20-year property depreciation deduction	751	1,088	91	273	576	d	d	* 121	d	* 176
19g, col. c 25-year property basis for depreciation	* 2,141	* 43,926	d	d	* 35,218	d	d	0	d	* 13,487
19g, col. g 25-year property depreciation deduction	* 30	* 731	d	d	* 721	0	d	0	d	* 247
19h, col. c Residential rental property basis for depreciation	470,978	6,613,056	95,548	80,831	* 14,501	d	645,993	24,620	267,904	* 21,974
19h, col. g Residential rental property depreciation deduction	10,192	125,462	2,120	978	* 182	d	13,401	262	3,675	* 203
19i, col. c Nonresidential real property basis for depreciation	3,404,607	6,608,529	1,863,864	2,927,550	464,118	215,742	2,385,043	953,768	3,906,347	292,293
19i, col. g Nonresidential real property depreciation deduction	78,695	93,619	23,948	41,822	6,187	2,794	33,658	9,649	65,219	4,061
Margin 50-year property basis for depreciation [3]	0	0	0	0	0	0	0	0	0	0
Margin 50-year property depreciation deduction [3]	0	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 13. Form 4562, Selected Depreciation Items, by Sector, Tax Year 2015—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item and form reference	Sectors—continued									
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Section C—Assets placed in service during tax year— Alternative Depreciation System										
20a, col. c Class life property basis for depreciation	6,093,260	3,243,599	285,886	978,109	153,641	d	50,756	149,609	241,833	d
20a, col. g Class life property depreciation deduction	897,026	269,437	23,168	36,765	8,841	d	4,763	6,786	12,885	d
20b, col. c 12-year property basis for depreciation	1,438,293	3,056,944	* 14,142	d	* 25,233	d	d	* 10,230	* 3,136	0
20b, col. g 12-year property depreciation deduction	59,929	113,431	* 465	d	* 1,051	d	d	* 456	* 144	0
20c, col. c 40-year property basis for depreciation	608,103	4,473,955	51,463	128,051	10,758	d	* 228,813	d	94,749	d
20c, col. g 40-year property depreciation deduction	6,334	84,861	659	1,294	138	d	* 4,470	d	1,347	d
Part IV: Summary										
21 Listed property [4]	130,426	240,661	204,395	38,851	189,010	12,475	109,192	31,983	50,712	77,468
22 Total (depreciation) claimed on Form 4562	34,431,433	39,845,177	12,674,026	29,101,890	7,219,799	752,723	8,372,968	3,461,185	10,966,224	2,187,792

* Estimate should be used with caution because of the small number of returns on which it was based.

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Includes returns reporting depreciation amounts and no depreciation deduction claimed.

[2] This amount is the sum of Part I of the Form 4562. It also includes amounts from Line 29 from Part V: Listed Property, which is the sum of items reported in Line 26, column (i) "Elected section 179 costs."

[3] This amount is not listed specifically in Part III of the Form 4562. Instead the taxpayer is instructed to provide a statement with a breakdown of the property(ies).

[4] This amount is from Part V, Line 28, which is the sum of Lines 25 thru 27, column (h).

NOTES: Form 4562 is titled "Depreciation and Amortization." ACRS is abbreviation for Accelerated Cost Recovery System. MACRS is abbreviation for Modified Accelerated Cost Recovery System. Detail may not add to total due to incomplete Taxpayer reporting on Form 4562. See "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

SOURCE: IRS, Statistics of Income Division: 2015 Publication 16, November 2019.

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 14. Form 6765, Credit for Increasing Research Activities, Selected Items by Sector, Tax Year 2015

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item and form reference	All sectors	Sector						
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade	Transportation and warehousing
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	19,701	203	74	81	387	6,739	1,351	106
Section A—Regular Credit [1]								
1 Certain amounts paid or incurred to energy consortia	50,967	0	0	40,597	0	d	d	0
2 Basic research payments to qualified organizations	219,834	0	0	d	d	37,747	d	d
3 Qualified organization base period amount	646,930	0	0	d	d	d	322,303	d
5 Wages for qualified services	58,491,793	11,755	27,426	124,957	156,219	27,809,521	3,877,170	179,205
6 Cost of supplies	12,536,773	* 12,299	45,077	161,777	d	9,257,751	663,704	d
7 Rental or lease costs of computers	40,371	0	d	0	0	21,664	* 158	0
8 Contract research expenses	11,473,813	* 6,557	d	569,869	29,779	5,198,455	734,109	29,917
9 Total qualified research expenses [2]	82,533,517	30,611	131,466	856,602	d	42,287,392	5,275,142	d
12 Base amount	21,427,271	7,460	28,134	90,367	33,930	13,418,617	1,387,254	* 46,574
17 Regular credit [3]	5,178,492	2,459	8,516	62,357	13,839	2,638,575	346,593	14,006
Section B—Alternative Simplified Credit [1]								
18 Certain amounts paid or incurred to energy consortia	147,287	0	d	128,115	0	17,493	d	0
19 Basic research payments to qualified organizations	150,510	d	0	0	0	124,292	d	0
20 Qualified organization base period amount	183,088	0	d	0	d	125,075	* 11,783	0
24 Wages for qualified services	121,989,860	117,893	539,008	147,825	542,245	68,114,437	12,388,370	250,857
25 Cost of supplies	29,937,462	68,091	755,963	29,868	74,491	25,171,125	1,718,762	d
26 Rental or lease costs of computers	317,042	0	d	0	d	101,918	62,435	d
27 Contract research expenses	26,019,595	13,560	d	269,274	d	14,100,792	3,853,622	220,530
28 Total qualified research expenses [2]	178,263,956	199,544	1,638,941	446,967	d	107,488,269	18,023,189	498,090
29 Total qualified research expenses for prior 3 tax years	469,081,697	d	d	1,345,920	1,366,366	297,407,482	45,626,916	1,136,882
34 Alternative simplified credit [3]	8,960,848	d	79,151	38,318	36,424	5,537,338	836,067	27,756
Section C—Current-Year Credit								
37 Passthrough research credits from partnerships, S corporations, estates, or trusts	216,700	d	25,289	286	2,465	93,568	8,704	737
38 Current-year credit for increasing research activities [3]	14,356,819	12,322	112,956	100,961	52,729	8,270,431	1,191,366	42,499

Footnotes at end of table.

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S, 1120-REIT, AND 1120-RIC

Table 14. Form 6765, Credit for Increasing Research Activities, Selected Items by Sector, Tax Year 2015—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item and form reference	Sector—continued						
	Information (9)	Finance and insurance (10)	Real estate, rental, and leasing (11)	Professional, scientific, and technical services (12)	Management of companies (holding companies) (13)	Administrative and support and waste management and remediation services (14)	Various services [4] (15)
Number of returns	2,264	477	101	6,235	695	143	844
Section A—Regular Credit [1]							
1 Certain amounts paid or incurred to energy consortia	0	d	0	* 10,319	0	0	d
2 Basic research payments to qualified organizations	* 138,998	d	0	32,339	0	0	0
3 Qualified organization base period amount	* 245,044	d	0	47,030	0	0	0
5 Wages for qualified services	16,231,658	1,554,127	* 9,174	7,409,661	699,243	83,284	318,394
6 Cost of supplies	d	d	* 56	1,850,217	d	* 5,577	63,563
7 Rental or lease costs of computers	d	d	0	12,108	0	0	d
8 Contract research expenses	836,796	958,550	* 3,720	2,650,967	d	* 20,337	69,369
9 Total qualified research expenses [2]	17,448,791	2,579,615	12,950	11,913,719	1,015,246	109,199	d
12 Base amount	4,203,484	224,575	* 652	1,931,208	3,899	* 19,922	31,196
17 Regular credit [3]	1,161,043	126,904	* 1,023	698,564	65,991	7,610	31,011
Section B—Alternative Simplified Credit [1]							
18 Certain amounts paid or incurred to energy consortia	d	d	0	* 144	0	d	0
19 Basic research payments to qualified organizations	d	d	0	16,252	0	0	d
20 Qualified organization base period amount	d	0	d	* 15,447	0	d	0
24 Wages for qualified services	20,327,007	3,000,489	677,185	13,805,765	850,214	669,177	559,388
25 Cost of supplies	697,089	d	d	1,293,047	d	d	59,825
26 Rental or lease costs of computers	35,543	d	d	86,718	0	d	d
27 Contract research expenses	2,432,187	843,238	90,659	3,076,946	d	96,579	211,065
28 Total qualified research expenses [2]	23,491,826	d	d	18,262,476	1,287,592	d	d
29 Total qualified research expenses for prior 3 tax years	57,541,915	9,565,846	1,772,173	42,160,488	2,672,414	1,629,913	1,975,014
34 Alternative simplified credit [3]	1,215,635	188,801	47,137	778,614	76,206	d	44,146
Section C—Current-Year Credit							
37 Passthrough research credits from partnerships, S corporations, estates, or trusts	24,786	13,673	* 2,430	21,453	22,355	d	454
38 Current-year credit for increasing research activities [3]	2,401,269	329,399	50,591	1,498,632	164,553	53,500	75,611

* Estimate should be used with caution because of the small number of sample returns on which it is based.

d—To avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

[1] Component data for each section also includes amounts for those credit claimants not claiming the specific section credit.

[2] Section A, line 9 and Section B, line 28 may not equal the sum of their components as shown in this table, because some corporations only reported these total lines.

[3] Lines 17, 34, and 38 include credit amounts for which some corporations did not provide component data.

[4] "Various services" include educational services; health care and social assistance; arts, entertainment, and recreation; accommodation and food services; and other services.

NOTES: Form 6765 is titled "Credit for Increasing Research Activities." Detail may not add to total because of rounding. See "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

SOURCE: IRS, Statistics of Income Division, 2015 Publication 16, November 2019.

Section 5

Explanation of Terms

This section defines the terms used in the tables, including adjustments made in preparing the statistics and limitations in the data. Explanations are designed to aid the user with interpreting the report's statistical content and should not be construed as interpretations of the Internal Revenue Code or policies of the Internal Revenue Service. Code sections cited are those in effect for the tax years covered in this report. The tax year refers to the calendar year, unless otherwise stated. The line references given for the terms correspond to Form 1120, *U.S. Corporation Income Tax Return*, unless otherwise indicated. In most tables, items taken from other forms (1120-L, 1120-F, etc.) and attached schedules conform to Form 1120 format. Although many standardizing adjustments were made, the data presented are unaudited as reported by taxpayers and are, therefore, subject to taxpayer errors and misinterpretations, as well as statistical variability and any errors that may have arisen during processing. (See "Data Limitations and Measures of Variability," Section 3.) Definitions marked with the symbol Δ have been revised for 2015 to reflect changes in the law.

Accounting Periods

Data were classified according to the ending dates of the accounting periods covered by the corporations' income tax 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 cover 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 do not include balance sheet data. (See "Balance Sheets.")

Figure D in Section 1 shows the number of returns filed for each accounting period covered in this report. For a discussion of this classification, see "Time Period Employed" in Section 1, Introduction.

Accounts Payable

[Page 5, Schedule L, Line 16(d)]

This balance sheet account consists of relatively short-term liabilities arising from the conduct of trade or business and not secured by promissory notes.

Additional Inventory (Section 263A) 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 162(a) 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.

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

[Page 3, Schedule J, Line 3]

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) are not subject to the AMT.

The basic computation of the AMT 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 (AMTI). 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 to only to personal service corporations with non-passive 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 was the difference between gains and losses computed under the different rules of the regular tax and AMT systems, where the at-risk and partnership limitations applied in the regular tax.
- (12) **Depletion.** The depletion deduction under both the regular tax and the AMT was limited by the net income from the depletable property if percentage depletion was used. In addition, depletion under the AMT was limited to a taxpayer's basis in the property. This item is the difference between depletion figured under the regular tax rules and depletion limited by AMT net income and the AMT basis limitation.
- (13) **Tax-exempt interest from private activity bonds.** Interest from private activity bonds issued after August 7, 1986, used to finance private activity that was still tax exempt under the special exceptions in the regular tax was subject to the AMT and so was an addition to AMTI. 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, *Alternative Minimum Tax*, 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 considered 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.

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 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.

Taxpayers also reported amortization by the following specific type on Form 4562:

- (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 period.
- (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 incurred during the tax 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.

Several 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.) Except for 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.

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 this rate only applied 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 in Table 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 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 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.

Charitable Contributions Δ

[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);
- (5) the deduction of bond premium on repurchase under Code section 249; and
- (6) The deduction for domestic production activities under Code section 199.

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, or 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 Δ

[Page 1, Line 12]

Salaries, wages, stock bonuses, bonds, and 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, except for covered health providers, which were limited by the provisions of the Affordable Care Act to \$500,000. 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 based on 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.

Constructive Taxable Income from Related Foreign Corporations

This item was the sum of (1) income from controlled foreign corporations under subpart F 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 11. Neither includable income from controlled foreign corporations nor foreign dividend gross-up was included in the statistics for Total Receipts.

Income from controlled foreign corporations under subpart F

[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 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 not recognized by the United States, with which the United States had severed or did not conduct diplomatic relations, or a government that provided support for international terrorism).

Foreign Dividend Gross-Up

[Page 2, Schedule C, Line 15(a)]

This item is dividend income resulting from foreign taxes deemed paid. It is 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. For the corporation to receive credit against its U.S. tax liability, 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.

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 12.

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 12.

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 during 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 what was 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 for Prior Year Minimum Tax

[Page 3, Schedule J, Line 5d]

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."

Credit to 2015 Estimated Tax

[Page 1, Line 36a]

This item was the amount of the taxpayer's 2015 overpayment applied to the firm's estimated tax for the 2015 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).

Death Benefits

[Form 1120-L, Page 1, Line 9]

See "Cost of Goods Sold."

Deduction for Dividends Paid

[Form 1120-REIT, Page 1, Line 21b; Form 1120-RIC, Page 1, Line 25a]

See "Statutory Special Deductions."

Deficit

See "Net Income (or Deficit)."

Depletable Assets and Accumulated Depletion

[Page 5, Schedule L, Lines 11a and b]

Depletable assets represented, in general, the gross end-of-year value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the corporation's books of account.

The value of depletable assets and accumulated depletion may not be closely related to the current year depletion

deduction. The depletable assets and accumulated depletion balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

[Page 1, Line 21]

This deduction was allowed for the exhaustion of mines, oil and gas wells, other natural deposits, and timber. The Code provided two methods for computing the deduction: (1) cost depletion, in which a share of the cost of acquiring or developing a property was written off each year; and (2) percentage depletion, which involved simply deducting a fixed percentage of the gross income from the property each year. For standing timber, depletion was computed based on 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 that taxpayers could elect to recapture these deductions was to forego percentage depletion deductions on the mine until recapture was complete.

The statistics for depletion also did not include amounts shown by the corporation as a deduction in computing net gain or loss from sale of depletable assets under sections 631(a) or 1231. Regulated investment companies and real estate investment trusts did not report depletion.

The amounts shown in the statistics included any identifiable depletion reported as part of the cost of goods sold or capitalized under Code section 263A. Amortization of intangible drilling costs was not included in the statistics for depletion but was included in “Other Deductions.”

Depreciable Assets and Accumulated Depreciation

[Page 5, Schedule L, Lines 10a and b]

Depreciable assets from the corporation’s end-of-year balance sheet were the book value of tangible property subject to depreciation (such as buildings and equipment with a useful life of one year or more). This item could include fully depreciated assets still in use and partially completed assets for which no deduction was yet allowed if the corporation reported them as depreciable on its balance sheet. The amounts shown as accumulated depreciation represented the portion of the assets that were written off in the current year and all prior years.

In general, depreciable assets were the gross amounts before adjustment for accumulated depreciation. Some corporations reported only the net amount of depreciable assets after deducting accumulated depreciation. Certain insurance companies were included among the corporations which reported only a net amount of depreciable assets. Life insurance companies and some property and casualty insurance companies reported their balance sheet information in the format required by State insurance regulations. This format usually provided for the reporting of only net depreciable assets and only the home and branch office buildings and equipment were included. Other real estate holdings of these corporations were reported as “Other Investments.”

The statistics for depreciable assets excluded depletable and intangible assets, which were reported in their respective items, and accumulated amortization.

Generally, the value of depreciable assets and accumulated depreciation were not closely related to the current-year depreciation deduction. The depreciable assets and accumulated depreciation balance sheet accounts reflected book values; the depreciation deduction reflected the amount claimed in the current year for tax purposes.

Depreciation

[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 2015 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 2015 that were originally placed in service under prior-year rules. So the depreciation claimed on 2015 returns included in these statistics could have represented amounts computed by several different sets of rules.

In 2015, the basic depreciation system was the “Modified Accelerated Cost Recovery System,” or MACRS, that provided two systems for computing the depreciation deduction. The “General Depreciation System,” or GDS, specified recovery periods of 3, 5, 7, or 10 years for livestock, fruit trees, most machinery, equipment, and tangible personal property, and prescribed the 200-percent declining balance method of determining the amount to be written off each year. Public utility property, water transportation equipment, and farm buildings were placed in the 15-year, 20-year, or 25-year category and were to be depreciated by the 150-percent declining balance method. Buildings were to be depreciated by the straight-line method and over recovery periods of 27.5 years for residential buildings, 31.5 years for nonresidential buildings placed in service before May 13, 1993, and 39 years for nonresidential buildings placed in service after May 12, 1993. Railroad roadbeds and tunnels were prescribed a recovery period of 50 years and the straight-line depreciation method.

MACRS also provided for an “Alternative Depreciation System,” or ADS, that was less accelerated than GDS and thus could help avoid the alternative minimum tax. Under ADS, the recovery period was generally based on the old “class life” system, which was a set of lives prescribed by IRS and based on studies of actual asset lives. The depreciation method was straight-line. Some types of property could only be depreciated using ADS. These were (1) tangible property used predominantly outside the U.S., (2) tax-exempt property, (3) property financed by tax-exempt bonds, (4) imported property covered by a Presidential order, or (5) farm property placed in service in a year in which the taxpayer had elected to expense reproduction period costs under section 263A.

Also included here were amounts the corporation elected to expense under section 179. For 2015, the maximum deduction was \$500,000 (\$535,000 for qualified enterprise zone businesses, renewal community businesses and qualified Liberty Zone property). This limited deduction is reduced by the amount by which the cost of section 179 property placed in service during the tax year exceed \$2 million. 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.

For tax years ending after December 31, 2015, a corporation can elect to claim pre-2006 unused minimum tax credits in lieu of the special depreciation allowance for round 4 extension property.

Dividends

[Page 2, Schedule C]

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 11 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.

Dividend distributions among member corporations electing to file a consolidated return were eliminated from the statistics as part of the consolidated reporting of tax accounts. For tax purposes, dividends reported on these returns represented amounts outside the tax-defined affiliated group.

If portfolio stock was wholly or partially financed by debt, no dividend received deduction was allowed on the debt-financed portion of the stock. There was a separate line item and a separate deduction calculation for dividends on debt-financed portfolio stock. This amount was included as part of domestic dividends even though it also represented debt-financed stock of foreign corporations.

Dividends or other distributions other than those detailed in Table 11 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 Table 11. These statistics are presented in Tables 7.1 and 7.2 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. The amounts making up this statistic are shown in detail in Table 11.

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.

Dividends Received Deduction

[Page 2, Schedule C, Line 20]

See “Statutory Special Deductions.”

Domestic Production Activities Deduction

[Page 1, Line 25]

The Domestic Production Activities Deduction (DPAD) was added as part of the American Jobs Creation Act and is available for tax years beginning after December 31, 2004. By keeping manufacturing and software development activities in the United States, exporters may claim a deduction for a percent of their income from qualified exports. The provision, which can be found under Code section 199, was largely written to satisfy WTO objections to Extraterritorial Income (ETI) and Foreign Sales Corporation provisions. The credit is figured on Form 8903, *Domestic Production Activities Deduction*.

Effectively Connected Income (ECI) Deductions

[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.

Estimated Tax Penalty

[Page 1, Line 33]

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 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 Gross-Up

[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 income categories. In 2006 the number of income 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 exceeding 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

[Page 3, Schedule J, Line 5c]

The general business credit is computed on Form 3800, *General Business Credit*. The credit consisted of a combination of several individual credits of which the following are edited by the IRS Statistics of Income Division: 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 plug-in 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), low-income 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 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 are 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.

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. 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.

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 the carryforward period was 15 years).

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.

Gross 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.* These statistics are presented as "Royalty Income" under "Portfolio Income (less deficit) Distributed to Shareholders" in Table 7.

Excluded from the statistics were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under Code section 1231. If the overall result of this computation was a net gain, it was treated as a long-term capital gain. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss. See also, the discussions of "Net Capital Gains" and "Net Gain (or Loss), Noncapital Assets."

Income from Controlled Foreign Corporations Under Subpart F

[Page 2, Schedule C, Line 14(a)]

See "Constructive Taxable Income from Related Foreign Corporations."

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 corporate tax 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. Controlled Group members were required to report the apportionment of taxable income, income tax, and certain tax benefits between group members. Personal service corporations (qualified under section 448 to use cash accounting) were taxed at a flat 35 percent on their taxable income.

Most income of S corporations was taxed only at the shareholder level. However, for S corporations that had once been C corporations, the corporate income tax was imposed on certain long-term capital gains, recognized built-in gains, and excess net passive income. The taxes paid on capital gains or recognized built-in gains by S corporations were included in the corporate statistics as "Income Tax."

The taxes paid on excess net passive income were excluded from “Income Tax” but were included in “Total Income Tax.”

A small number of corporations without net income had an income tax liability. These were corporations reporting all or part of their income under special life insurance rules, including consolidated returns filing a life insurance subsidiary.

See also, “Total Income Tax Before Credits” and “Total Income Tax After Credits.”

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) 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. These statistics are presented as “Interest Income” under “Portfolio Income (less deficit) Distributed to Shareholders” in table 7.

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.”

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]

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 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 a 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 not defined as a capital asset, the 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 as “Net Short-Term Capital Gain (less loss)” and “Net Long-Term Capital Gain (less loss)” under “Portfolio Income (less deficit) Distributed to Shareholders” in 1120S-specific tables.

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 that 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 several 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 1120S-specific 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.

Notes and Accounts Receivable

[Page 5, Schedule L, Line 2a(c)]

In general, notes and accounts receivable were the gross amounts arising from business sales or services to customers on credit during the ordinary course of trade or business. These current assets would normally be converted to cash within 1 year. This category included commercial paper, charge accounts, current intercompany receivables, property improvement loans, and trade acceptances. Current nontrade receivables were generally included in other current assets.

Certain savings and loan associations reported loans and mortgages as notes and accounts receivable. When identified, such mortgage loans were included in the statistics for mortgage and real estate loans, rather than notes and accounts receivable.

The gross amount of the receivables and the corresponding adjustment account, allowance for bad debts, were reported on the balance sheets of most corporation income tax forms. For an explanation of the adjustment account, see "Allowance for Bad Debts." Some corporations, however, reported only the net amount of the accounts receivable.

Number of Returns

This was a count of the returns filed by active corporations on one of Form 1120-series returns. It included ordinary

for-profit C corporations filing Form 1120 or its simplified version, S corporations electing to be taxed through their shareholders filing Form 1120S, foreign corporations with U.S.-source income filing Form 1120-F, life insurance companies filing Form 1120-L, property and casualty insurance companies filing Form 1120-PC, Real Estate Investment Trusts filing Form 1120-REIT, and Regulated Investment Companies filing Form 1120-RIC. It did not include 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."

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 exceeding 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 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 that exceeded the amount billed for contract work in progress and 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 co-operative 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 included: (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 during 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), employee moving expenses, 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).

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, inter-company 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; autolease 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 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 Table 11.

Overpayments less Refunds

[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."

Pension, Profit-Sharing, Etc. Plans

[Page 1, Line 23]

This deduction was the current year's deductible contributions to qualified pension, profit-sharing, or other funded deferred compensation plans. Contributions made by employers to these plans were deductible under Code section 404 subject to limits on contributions for owners, officers, and highly paid employees. For defined-benefit plans, contributions were also limited based on actuarial computations of the amount necessary to fund the promised benefits.

The statistics included amounts from "Cost of Goods Sold" and "Other Deductions" identified as pensions (unless clearly direct pensions), annuity plans, 401(k) plans, profit-sharing plans, retirement plans, and stock bonus plans. Any amounts identified as part of cost of goods sold or capitalized under section 263A were excluded from cost of goods sold and included in these statistics. The combined amount for companies other than mining companies that reported an amount for a combination of welfare/retirement plans was included in the statistics for contributions to pension and profit-sharing plans.

This item was not reported for regulated investment companies and real estate investment trusts.

Portfolio Income (less deficit)

Portfolio income (less deficit) is interest, dividends, annuities and royalties, as well as gain or loss from the disposition of income-producing or investment property that is not derived in the ordinary course of trade or business.

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."

Recapture of Investment Credit

[Page 3, Schedule J, Line 9a]

The investment credit (Form 3468) was subject to recapture if the property was sold or converted to other uses, including but not limited to:

- (1) The investment credit property was disposed of before the end of 5 full years after the property was placed in service (recapture period), including leased property.
- (2) The use of the property was changed before the end of the recapture period so that it no longer qualifies as investment credit property.
- (3) The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- (4) In the case of a project under the Phase II gasification program or Phase II qualifying advanced coal project program, failure at any time during the applicable

recovery to attain and maintain the separation and sequestration requirements.

Refundable Credits

[Page 3, Schedule J, Line 19]

This term includes amounts from several refundable credits, including:

(1) **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.

(2) **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:

- a) gasoline used on farms for farming purposes (Code section 6420);
- b) gasoline used for nonhighway purposes or by local transit systems (Code section 6421); and
- c) 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.

(3) **Refundable alternative minimum tax credit**

[Page 3, Schedule J, Line 19c]

This credit is from Form 8827, line 8c. It is the refundable amount for a corporation electing to accelerate the minimum tax credit in lieu of the special depreciation allowance for certain qualified property.

(4) **Other refundable credits**

[Page 3, Schedule J, Line 19d]

This amount is from any other refundable credit the corporation is claiming, including the Credit for tax on ozone-depleting chemicals, and credits claimed under section 960(b).

Rents Paid

[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.

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."

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 either appropriated or unappropriated was considered unappropriated for the purpose 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.

Form 1120S did not differentiate between appropriated and unappropriated retained earnings. For statistical tables in this report that include Forms 1120S, retained earnings unappropriated includes the total 1120S amount of retained earnings, which could include appropriated and unappropriated amounts.

Returns of Active Corporations

These returns were the basis for all financial statistics presented in the report. They comprised the majority of 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 corporate 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)."

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 1362. These companies reported corporate income and deductions from their conduct of trade or business, but generally allocated any income or loss to their shareholders to be taxed only at the individual level. Portfolio income (loss), net rental real estate income (loss), net income (loss) from other rental activities, and other income (loss) were not included in net income (loss) from ordinary trade or business but were allocated to shareholders to be reported on their returns.

Only corporate-level S corporation trade or business income and deductions are included in the items comprising "Total Receipts" and "Total Deductions." Data on rental and investment income allocated to shareholders is presented in Tables 7, 8, and 9.

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 to qualify as an S corporation. 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 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.

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. Some components of Statutory Special Deductions are shown separately in Table 11.

Net operating loss deduction. This deduction was the result of prior-year net operating losses. For large and mid-sized corporations, net operating losses (NOLs) could have been carried back to reduce any taxes paid in the 3 years previous to the loss year (2 years for NOLs incurred in tax years beginning after August 5, 1997), and any remaining amounts carried forward for 15 years (20 years for NOLs incurred in tax years beginning after August 5, 1997). A new provision added in the American Recovery and Reinvestment Act of 2009 allows small businesses to carry back losses incurred in 2008 up to 5 prior years. Amounts carried back, however, would not have appeared on the returns used for the statistics in this report. This item represents amounts carried forward

from previous years and applied to reduce taxable income in the current year.

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.

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.

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 could deduct 40 percent of the smaller of such dividends or taxable income computed without this deduction. This item is included in "Statutory Special Deductions, Total," but is not shown separately in Table 11.

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. This item is included in “Statutory Special Deductions, Total,” but is not shown separately in Table 11.

Section 806(a) small life insurance company deduction.

This item is included in “Statutory Special Deductions, Total,” but is not shown separately in Table 11.

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 the corporation is required to pay any remaining tax liability with the request for an extension. See “Overpayment or Amount Owed.”

Tax-Exempt Interest

[Page 3, Form 1120, Schedule K, Line 9, or Page 5, Schedule M-1, Line 7, or Page 2, Form 8916-A, Part II, Line 1, column (c), 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.

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 Table 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.

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 2015 through June 2016. The corporation returns included a span of over 23 months between the first-included accounting period, which began on August 1, 2014, and closed on July 31, 2015, and the end of the last-included accounting period, which began on July 1, 2015, and closed on June 30, 2016. 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 91.6 percent of the number of returns for Tax Year 2015. (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.

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]

Income tax after credits in the statistics equals “total income tax before credits” less the sum of:

- (1) foreign tax credit;
- (2) qualified electric vehicle credit;
- (3) general business credit;
- (4) prior year minimum tax credit;
- (5) credit for holders of tax credit bonds; and
- (6) American Samoa economic development credit.

Many of these items are discussed under their own headings and may or may not be shown separately.

Total Income Tax Before Credits

Total income tax before credits was the sum of the following taxes, which may or may not be shown separately:

- (1) income tax;
- (2) personal holding company tax;
- (3) recapture and other taxes;
- (4) alternative minimum tax;
- (5) excess net passive income tax (Form 1120S);
- (6) capital gains tax of regulated investment companies (Form 1120-RIC);
- (7) tax on net income from foreclosure property;
- (8) tax on net income from prohibited transactions;
- (9) branch profits tax of foreign corporations (Form 1120-F);
- (10) reciprocal tax (Form 1120-PC);
- (11) Code section 856 tax (includes 856(c)(7) and 856(g)(5)) (Form 1120-REIT); and
- (12) Code section 857 tax (includes 857(b)(5) and 857(b)(7)(A)).

Other tax and interest amounts were either included in or subtracted from the total income tax. Amounts included were tax and interest on a nonqualified withdrawal from a capital construction fund (section 7518), interest due on deferred gain (section 1260(b), interest on deferred tax attributable to installment sales of certain timeshares and residential lots (section 453(l)(3)), certain nondealer installment obligations (section 453A(c)), interest due under the look-back method, and deferred tax due upon the termination of a section 1294 election for shareholders in qualified electing funds. Amounts subtracted were deferred tax on the corporation’s share of the undistributed earnings of a qualified electing fund, recapture of new markets credit, recapture of employer-provided child-care 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, which is not shown separately.

Total Income Tax (S Corporations)

Total income tax for S corporations (Tables 6.1 and 6.2) was the sum of the following taxes:

- (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:

- (1) ordinary income (loss);
- (2) ordinary dividends;
- (3) interest income;
- (4) royalty income;
- (5) net income (loss) from rental real estate activities;
- (6) net income (loss) from other rental activities;
- (7) 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.

Total Receipts Less Total Deductions

This item differed from net income (less deficit) for tax purposes in that it included tax-exempt interest and excluded constructive taxable income from related foreign corporations.

U.S. 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.

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 in Table 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 also included in "Overpayment or Amount Owed."

Withholding

[Page 3, Schedule J, line 17]

Includes amounts of U.S. Federal income tax withheld from income.

Zero Assets

See "Balance Sheets."

APPENDIX A

Industry Codes by Sector, Major Industry, and Minor Industry

Sector Code	Major Code	Published Industry Code	Industry Description
11			Agriculture, Forestry, Fishing and Hunting
	111	111005	Agricultural Production
	113	113005	Forestry and Logging
	114	114005	Support Activities and Fishing, Hunting and Trapping
21	210		Mining
		211110	Oil and Gas Extraction
		212110	Coal Mining
		212200	Metal Ore Mining
		212315	Nonmetallic Mineral Mining and Quarrying
		213110	Support Activities for Mining
22	221		Utilities
		221100	Electric Power Generation, Transmission and Distribution
		221210	Natural Gas Distribution
		221300	Water, Sewage and Other Systems
		221500	Combination Gas and Electric
23			Construction
	236	236115	Construction of Buildings
	237		Heavy and Civil Engineering Construction and Land Subdivision
		237105	Heavy and Civil Engineering Construction
		237210	Land Subdivision
	238		Specialty Trade Contractors
		238210	Electrical Contractors
		238220	Plumbing, Heating, and Air-Conditioning Contractors
31			Manufacturing
	311		Food Manufacturing
		311115	Animal Food Manufacturing and Grain and Oilseed Milling
		311300	Sugar and Confectionery Product
		311400	Fruit and Vegetable Preserving and Specialty Food Manufacturing
		311500	Dairy Product
		311615	Meat and Seafood Processing
		311800	Bakeries and Tortilla Manufacturing
		311900	Other Food
	312		Beverage and Tobacco Product Manufacturing
		312110	Soft Drink and Ice
		312120	Breweries
		312135	Wineries and Distilleries
		312200	Tobacco Manufacturing
	313		Textile Mills and Textile Product Mills
		313000	Textile Mills
		314000	Textile Product Mills
	315		Apparel Manufacturing
		315100	Apparel Knitting Mills
		315215	Cut and Sew Apparel Contractors and Manufacturers
		315990	Apparel Accessories and Other Apparel
	316	316115	Leather and Allied Product Manufacturing
	321	321115	Wood Product Manufacturing
	322		Paper Manufacturing
		322100	Pulp, Paper, and Paperboard Mills
		322200	Converted Paper Product
	323	323100	Printing and Related Support Activities

Sector Code	Major Code	Published Industry Code	Industry Description
	324		Petroleum and Coal Products Manufacturing
		324110	Petroleum Refineries (including integrated)
		324125	Asphalt Paving, Roofing, Other Petroleum and Coal Products
	325		Chemical Manufacturing
		325100	Basic Chemical
		325200	Resin, Synthetic Rubber, and Artificial and Synthetic Fibers and Filaments
		325410	Pharmaceutical and Medicine
		325500	Paint, Coating, and Adhesive
		325600	Soap, Cleaning Compound, and Toilet Preparation
		325905	Other Chemical Product and Preparation
	326		Plastics and Rubber Products Manufacturing
		326100	Plastics Product
		326200	Rubber Product
	327		Nonmetallic Mineral Product Manufacturing
		327105	Clay, Refractory and Other Nonmetallic Mineral Product
		327210	Glass and Glass Product
		327305	Cement, Concrete, Lime and Gypsum Product
	331		Primary Metal Manufacturing
		331115	Iron, Steel Mills and Steel Product
		331315	Nonferrous Metal Production and Processing
		331500	Foundries
	332		Fabricated Metal Product Manufacturing
		332110	Forging and Stamping
		332215	Cutlery, Hardware, Spring and Wire: Machine Shops, Screw, Nut and Bolt
		332300	Architectural and Structural Metals
		332400	Boiler, Tank, and Shipping Container
		332810	Coating, Engraving, Heat Treating, and Allied Activities
		332900	Other Fabricated Metal Product
	333		Machinery Manufacturing
		333100	Agriculture, Construction, and Mining Machinery
		333200	Industrial Machinery
		333310	Commercial and Service Industry Machinery
		333410	Ventilation, Heating, Air-Conditioning and Commercial Refrigeration Equipment
		333510	Metalworking Machinery
		333610	Engine, Turbine and Power Transmission Equipment
		333900	Other General Purpose Machinery
	334		Computer and Electronic Product Manufacturing
		334110	Computer and Peripheral Equipment
		334200	Communications Equipment
		334315	Audio and Video Equipment Mfg and Reproducing Magnetic and Optical Media
		334410	Semiconductor and Other Electronic Component
		334500	Navigational, Measuring, Electromedical, and Control Instruments
	335		Electrical Equipment, Appliance, and Component Manufacturing
		335105	Electrical Lighting Equipment and Household Appliance
		335310	Electrical Equipment
		335900	Other Electrical Equipment and Component
	336		Transportation Equipment Manufacturing
		336105	Motor Vehicles and Parts
		336410	Aerospace Product and Parts
		336610	Ship and Boat Building
		336995	Other Transportation Equipment and Railroad Rolling Stock
	337	337000	Furniture and Related Product Manufacturing
	339		Miscellaneous Manufacturing
		339110	Medical Equipment and Supplies
		339900	Other Miscellaneous Manufacturing

Sector Code	Major Code	Published Industry	
		Code	Industry Description
42			Wholesale Trade
	423		Merchant Wholesalers, Durable Goods
		423100	Motor Vehicle and Motor Vehicle Parts and Supplies
		423300	Lumber and Other Construction Materials
		423400	Professional and Commercial Equipment and Supplies
		423500	Metal and Mineral (except Petroleum)
		423600	Electrical and Electronic Goods
		423700	Hardware, Plumbing, Heating Equipment and Supplies
		423800	Machinery, Equipment, and Supplies
		423905	Furniture, Sports, Toys, Recycle, Jewelry and Other Durable Goods
	424		Merchant Wholesalers, Nondurable Goods
		424100	Paper and Paper Product
		424210	Drugs and Druggists' Sundries
		424300	Apparel, Piece Goods, and Notions
		424400	Grocery and Related Product
		424500	Farm Product Raw Material
		424600	Chemical and Allied Products
		424700	Petroleum and Petroleum Products
		424800	Beer, Wine, and Distilled Alcoholic Beverage
		424915	Miscellaneous Nondurable Goods
	425	425115	Wholesale Electronic Markets and Agents and Brokers
44			Retail Trade
	441		Motor Vehicle Dealers and Parts Dealers
		441115	New and Used Car Dealers
		441215	Other Motor Vehicle and Parts Dealers
	442	442115	Furniture and Home Furnishings Stores
	443	443115	Electronics and Appliance Stores
	444		Building Material and Garden Equipment and Supplies Dealers
		444115	Homes Centers; Paint and Wallpaper Stores
		444130	Hardware Stores
		444190	Other Building Material Dealers
		444200	Lawn and Garden Equipment and Supplies Stores
	445		Food, Beverage and Liquor Stores
		445115	Food and Beverage Stores
		445310	Beer, Wine, and Liquor Stores
	446	446115	Health and Personal Care Stores
	447	447100	Gasoline Stations
	448	448115	Clothing and Clothing Accessories Stores
	451	451115	Sporting Goods, Hobby, Book, and Music Stores
	452	452115	General Merchandise Stores
	453	453115	Miscellaneous Store Retailers
	454	454115	Nonstore Retailers
48			Transportation and Warehousing
	481		Air, Rail, and Water Transportation
		481000	Air Transportation
		482110	Rail Transportation
		483000	Water Transportation
	484	484115	Truck Transportation
	485	485115	Transit and Ground Passenger Transportation
	486	486000	Pipeline Transportation
	487	487005	Other Transportation and Support Activities
	493	493100	Warehousing and Storage

Sector Code	Major Code	Published Industry Code	Industry Description
51			Information
	511		Publishing Industries (except Internet)
		511110	Newspaper Publishers
		511120	Periodical Publishers
		511130	Book Publishers
		511145	Database Directory and Other Publishers
		511210	Software Publishers
	512		Motion Picture and Sound Recording Industries
		512100	Motion Picture and Video Industries (except video rental)
		512200	Sound Recording Industries
	515	515105	Broadcasting (except Internet)
	517	517000	Telecommunications (paging, cellular, cable, satellite, & internet service providers)
	518	518210	Data Processing, Hosting, and Related Services
	519	519100	Other Information Services (incl. news syndicates, libraries, internet pub. & broadcasting)
52			Finance and Insurance
	521		Depository Credit Intermediation
		522110	Commercial Banking
		522125	Savings Institutions, Credit Unions and Other Depository Credit Intermediation
	522		Nondepository Credit Intermediation
		522215	Credit Card Issuing and Other Consumer Credit
		522292	Real Estate Credit (including mortgage bankers and originators)
		522295	International, Secondary Financing, and Other Nondepository Credit Intermediation
		522300	Activities Related to Credit Intermediation (loan brokers, check clearing, etc.)
	523		Securities, Commodity Contracts, Other Financial Investments and Related Activities
		523110	Investment Banking and Securities Dealing
		523120	Securities Brokerage
		523135	Commodity Contracts Dealing and Brokerage
		523905	Securities, Commodity Exchanges and Other Financial Investment Activities
	524		Insurance Carriers and Related Activities
		524140	Life Insurance (Form 1120-L)
		524150	Property and Casualty Companies (Form 1120-PC)
		524210	Insurance Agencies and Brokerages
		524290	Other Insurance Related Activities (including third-party admin. of Ins., etc.)
			Funds, Trusts, and Other Financial Vehicles
	525	525910	Open-End Investment Funds (Form 1120-RIC)
		525995	Other Financial Vehicles (including Mortgage REIT's)
53			Real Estate and Rental and Leasing
			Real Estate
	531	531115	Lessors of Buildings (including Equity REIT's)
		531135	Lessors of Miniwarehouses, Self-Storage Units, and Other Real Estate (including Equity REIT's)
		531210	Offices of Real Estate Agents and Brokers
		531315	Other Real Estate Activities
			Rental and Leasing Services
	532	532100	Automotive Equipment Rental and Leasing
		532215	Other Consumer Goods and General Rental Centers
		532400	Commercial and Industrial Machinery and Equipment Rental and Leasing
	533	533110	Lessors of Nonfinancial Intangible Assets (except copyrighted works)

Sector Code	Major Code	Published Industry	
		Code	Industry Description
54	541		Professional, Scientific, and Technical Services
		541115	Legal Services
		541215	Accounting, Tax Preparation, Bookkeeping, and Payroll Services
		541315	Architectural, Engineering, and Related Services
		541400	Specialized Design Services
		541515	Computer Systems Design and Related Services
		541600	Management, Scientific, and Technical Consulting Services
		541700	Scientific Research and Development Services
		541800	Advertising and Related Services
		541915	Other Professional, Scientific, and Technical Services
55	551		Management of Companies (Holding Companies)
		551111	Offices of Bank Holding Companies
		551112	Offices of Other Holding Companies
56	561		Administrative and Support and Waste Management and Remediation Services
			Administrative and Support Services
		561300	Employment Services
		561500	Travel Arrangement and Reservation Services
		561905	Other Administrative and Support Services
	562	562000	Waste Management and Remediation Services
61	611	611000	Educational Services
62	621		Health Care and Social Assistance
			Offices of Health Practitioners and Outpatient Care Centers
		621115	Offices of Physicians
		621210	Offices of Dentists
		621315	Offices of Other Health Practitioners
		621415	Outpatient Care Centers
	625	621515	Misc. Health Care and Social Assistance
	626	622005	Hospitals, Nursing, and Residential Care Facilities
71	711		Arts, Entertainment, and Recreation
		711105	Other Arts, Entertainment, and Recreation
	713	713105	Amusement, Gambling, and Recreation Industries
72	721		Accommodation and Food Services
		721115	Accommodation
	722	722115	Food Services and Drinking Places
81	811		Other Services
			Repair and Maintenance
		811115	Automotive Repair and Maintenance
		811215	Other Repair and Maintenance
	812	812115	Personal and Laundry Services
	813	813000	Religious, Grantmaking, Civic, Professional, and Similar Organizations

Section 6

Forms

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Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2015 or tax year beginning _____, 2015, ending _____, 20____ Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.	OMB No. 1545-0123 2015
A Check if: 1a Consolidated return (attach Form 851) ☐ b Life/nonlife consolidated return ☐ 2 Personal holding co. (attach Sch. PH) ☐ 3 Personal service corp. (see instructions) ☐ 4 Schedule M-3 attached ☐		
NAME OR PRINT Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state, or province, country, and ZIP or foreign postal code _____		
B Employer identification number _____ C Date incorporated _____ D Total assets (see instructions) \$ _____		
E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change		
Income	1a Gross receipts or sales b Returns and allowances c Balance. Subtract line 1b from line 1a 2 Cost of goods sold (attach Form 1125-A) 3 Gross profit. Subtract line 2 from line 1c 4 Dividends (Schedule C, line 19) 5 Interest 6 Gross rents 7 Gross royalties 8 Capital gain net income (attach Schedule D (Form 1120)) 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 10 Other income (see instructions—attach statement) 11 Total income. Add lines 3 through 10	1a 1b 1c 2 3 4 5 6 7 8 9 10 11
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E) 13 Salaries and wages (less employment credits) 14 Repairs and maintenance 15 Bad debts 16 Rents 17 Taxes and licenses 18 Interest 19 Charitable contributions 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) 21 Depletion 22 Advertising 23 Pension, profit-sharing, etc., plans 24 Employee benefit programs 25 Domestic production activities deduction (attach Form 8903) 26 Other deductions (attach statement) 27 Total deductions. Add lines 12 through 26 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11. 29a Net operating loss deduction (see instructions) b Special deductions (Schedule C, line 20) c Add lines 29a and 29b	12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29a 29b 29c
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28 (see instructions) 31 Total tax (Schedule J, Part I, line 11) 32 Total payments and refundable credits (Schedule J, Part II, line 21) 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐ 34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed 35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid 36 Enter amount from line 35 you want: Credited to 2016 estimated tax ☐ Refunded ☐	30 31 32 33 34 35 36
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.		
Sign Here Signature of officer _____ Date _____ Title _____		
May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No		
Paid Preparer Use Only Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check ☐ if self-employed PTIN _____ Firm's name _____ Firm's EIN _____ Firm's address _____ Phone no. _____		

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Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)			
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)			
3	Dividends on debt-financed stock of domestic and foreign corporations			
4	Dividends on certain preferred stock of less-than-20%-owned public utilities			
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities			
6	Dividends from less-than-20%-owned foreign corporations 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			
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

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Page **3****Schedule J Tax Computation and Payment** (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	► ☐		
2	Income tax. Check if a qualified personal service corporation (see instructions)	► ☐	2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II—Payments and Refundable Credits

12	2014 overpayment credited to 2015	12	
13	2015 estimated tax payments	13	
14	2015 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement—see instructions).	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

Schedule K Other Information (see instructions)

1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ► _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ► _____		
b	Business activity ► _____		
c	Product or service ► _____		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ► _____		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		

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Page **4****Schedule K** Other Information *continued* (see instructions)

				Yes	No
5 At the end of the tax year, did the corporation:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ► _____ and (ii) Owner's country ► _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ► _____					
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ► ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$ _____					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ► _____					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ► ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ► \$ _____					
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ► \$ _____					
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.					
15a Did the corporation make any payments in 2015 that would require it to file Form(s) 1099?					
b If "Yes," did or will the corporation file required Forms 1099?					
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?					
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					

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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)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**Note:** The corporation may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ _____	
2	Federal income tax per books				
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize): _____				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____				
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize): _____			c Property	
			6	Other decreases (itemize): _____	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form **1120** (2015)

**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

2015

Name

Employer identification number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

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 whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(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 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h.				7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

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 whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(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 Enter gain from Form 4797, line 7 or 9				11
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions (see instructions)				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				15

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	

Note: If losses exceed gains, see **Capital losses** in the instructions.

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 11460M

Schedule D (Form 1120) (2015)

Form 1120-F Department of the Treasury Internal Revenue Service	U.S. Income Tax Return of a Foreign Corporation For calendar year 2015, or tax year beginning _____, 2015, and ending _____, 20_____ Information about Form 1120-F and its separate instructions is at www.irs.gov/form1120f.	OMB No. 1545-0123 2015
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Type or Print	Name _____ Number, street, and room or suite no. (see instructions) _____ City or town, state or province, country, and ZIP or foreign postal code _____	Employer identification number _____ Check box(es) if: ☐ Name or address change ☐ Initial return ☐ First post-merger return ☐ Final return ☐ Schedule M-3 attached ☐ Amended return ☐ Protective return
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A Country of incorporation _____ B Foreign country under whose laws the income reported on this return is also subject to tax _____ C Date incorporated _____ D (1) Location of corporation's primary books and records (city, province or state, and country) _____ (2) Principal location of worldwide business _____ (3) If the corporation maintains an office or place of business in the United States, check here. ☐ E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent _____ (2) Name _____ (3) Address _____ F See the instructions and enter the corporation's principal: (1) Business activity code number ▶ _____ (2) Business activity ▶ _____ (3) Product or service ▶ _____ G Check method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶ _____	H Did the corporation's method of accounting change from the preceding tax year? ☐ Yes ☐ No If "Yes," attach a statement with an explanation. I Did the corporation's method of determining income change from the preceding tax year? ☐ Yes ☐ No If "Yes," attach a statement with an explanation. J Did the corporation file a U.S. income tax return for the preceding tax year? ☐ Yes ☐ No K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? ☐ Yes ☐ No (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition? ☐ Yes ☐ No 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? If "Yes," enter the name of the foreign country: _____ M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ _____ Note: Additional information is required on page 2.
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Computation of Tax Due or Overpayment			
1	Tax from Section I, line 11, page 2.	1	
2	Tax from Section II, Schedule J, line 9, page 4	2	
3	Tax from Section III (add lines 6 and 10 on page 5)	3	
4	Total tax. Add lines 1 through 3	4	
5a	2014 overpayment credited to 2015	5a	
b	2015 estimated tax payments	5b	
c	Less 2015 refund applied for on Form 4466	5c	
d	Combine lines 5a through 5c	5d	
e	Tax deposited with Form 7004	5e	
f	Credit for tax paid on undistributed capital gains (attach Form 2439).	5f	
g	Credit for federal tax paid on fuels (attach Form 4136). See instructions	5g	
h	Refundable credit from Form 8827, line 8c	5h	
i	U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i	
j	Total payments. Add lines 5d through 5i	5j	
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	6	
7	Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7	
8a	Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a	
b	Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4 (from Schedule W, line 7, page 7)	8b	
9	Enter portion of line 8a you want Credited to 2016 estimated tax ▶ Refunded ▶	9	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer _____ Date _____	Title _____ Date _____	May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name _____ Firm's name ▶ _____ Firm's address ▶ _____	Preparer's signature _____ Firm's EIN ▶ _____ Phone no. _____	Check ☐ if self-employed PTIN _____
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Form 1120-F (2015)

Page **2****Additional Information** (continued from page 1)

	Yes	No		Yes	No
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)			V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶		
O Is the corporation a personal service corporation? (See instructions for definition.)			W Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712).		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$			X During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.			Y (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions. (2) During the tax year, did the corporation own directly or indirectly, at least a 10% interest, in any foreign partnership? If "Yes," see instructions for required attachment.		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐			Z (1) Has the corporation engaged in any transactions the results of which are subject to the arm's length standard under section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).		
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$			AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		
T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ (2) Name ▶					
U (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?					

SECTION I— Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest				
2 Dividends				
3 Rents				
4 Royalties				
5 Annuities				
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7 Gains from sale or exchange of patents, copyrights, etc.				
8 Fiduciary distributions (attach supporting statement)				
9 Gross transportation income (see instructions)				
10 Other items of income				
11 Total. Enter here and on line 1, page 1 ▶				
12 Total. Enter here and include on line 5i, page 1 ▶				
13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ Yes ☐ No If "Yes," attach a statement that provides the information requested above with respect to each such item of income.				

Form **1120-F** (2015)

Form 1120-F (2015)

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.

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal ▶	1c					
	2	Cost of goods sold (attach Form 1125-A)										2		
	3	Gross profit (subtract line 2 from line 1c)										3		
	4	Dividends (Schedule C, line 14)										4		
	5	Interest										5		
	6	Gross rents										6		
	7	Gross royalties										7		
	8	Capital gain net income (attach Schedule D (Form 1120))										8		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)										9		
	10	Other income (see instructions—attach statement)										10		
	11	Total income. Add lines 3 through 10 ▶										11		
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)										12		
	13	Salaries and wages (less employment credits)										13		
	14	Repairs and maintenance										14		
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)										15		
	16	Rents										16		
	17	Taxes and licenses										17		
	18	Interest expense from Schedule I, line 25 (see instructions)										18		
	19	Charitable contributions										19		
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)										20		
	21	Depletion										21		
	22	Advertising										22		
	23	Pension, profit-sharing, etc., plans										23		
	24	Employee benefit programs										24		
	25	Domestic production activities deduction (attach Form 8903)										25		
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)										26		
	27	Other deductions (attach statement)										27		
	28	Total deductions. Add lines 12 through 27 ▶										28		
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶										29		
	30	Less:	a	Net operating loss deduction (see instructions)	30a									
		b	Special deductions (Schedule C, line 15)	30b										
		c	Add lines 30a and 30b	30c										
31	Taxable income or (loss). Subtract line 30c from line 29										31			

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Form 1120-F (2015)

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)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities .		48	
6 Dividends from less-than-20%-owned foreign corporations		70	
7 Dividends from 20%-or-more-owned foreign corporations		80	
8 Total. Add lines 1 through 7. See instructions for limitation			
9 Dividends from foreign corporations not included on lines 3, 6, or 7			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of public utilities .			
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3 .			
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3 ▶			

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐			
2 Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐	2		
3 Alternative minimum tax (attach Form 4626)	3		
4 Add lines 2 and 3	4		
5a Foreign tax credit (attach Form 1118)	5a		
b General business credit (attach Form 3800)	5b		
c Credit for prior year minimum tax (attach Form 8827)	5c		
d Bond credits from Form 8912	5d		
6 Total credits. Add lines 5a through 5d	6		
7 Subtract line 6 from line 4	7		
8 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach statement)	8		
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1	9		

Form **1120-F** (2015)

Form 1120-F (2015)

Page **5****SECTION III—Branch Profits Tax and Tax on Excess Interest****Part I—Branch Profits Tax** (see instructions)

1	Enter the amount from Section II, line 29	1		
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required 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		
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c		
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d		
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e		
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5		
6	Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	6		

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18	7a		
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b		
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c		
8	Branch interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box ☐	8		
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a		
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-.	9b		
c	Subtract line 9b from line 9a	9c		
10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	10		

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		
b The tax-free liquidation or reorganization of a foreign corporation?		
c The tax-free incorporation of a U.S. trade or business?		
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

Form **1120-F** (2015)

Form 1120-F (2015)

Page **6****Note.** Check if completing on ☐ U.S. basis or ☐ Worldwide basis.**Schedule L Balance Sheets per Books**

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable . .				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions) . .				
6a	Interbranch current assets*				
b	Other current non-U.S. assets*				
c	Other current U.S. assets*				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9a	Other loans and investments—non-U.S. assets*				
b	Other loans and investments—U.S. assets* .				
10a	Buildings and other depreciable assets . .				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only) . . .				
b	Less accumulated amortization	()		()	
14	Assets held in trust				
15	Other non-current interbranch assets* . .				
16a	Other non-current non-U.S. assets*				
b	Other non-current U.S. assets*				
17	Total assets				
Liabilities					
18	Accounts payable				
19	Mortgages, notes, bonds payable in less than 1 year:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
20	Other current liabilities*				
21	Loans from shareholders				
22	Mortgages, notes, bonds payable in 1 year or more:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
23	Liabilities held in trust				
24a	Other interbranch liabilities*				
b	Other third-party liabilities*				
Equity					
25	Capital stock: a Preferred stock				
	b Common stock				
26	Additional paid-in capital				
27	Retained earnings—Appropriated*				
28	Retained earnings—Unappropriated				
29	Adjustments to shareholders' equity* . . .				
30	Less cost of treasury stock	()		()	
31	Total liabilities and shareholders' equity . .				

*Attach statement—see instructions.

Form **1120-F** (2015)

Form 1120-F (2015)

Page **7****Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4**

1 Total Chapter 3 and 4 payments. Enter the amount from page 1, line 5i	1		
2 Enter the tax amount from page 1, line 1	2		
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)	3		
4 Total Chapter 3 and 4 tax. Combine lines 2 and 3	4		
5 Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Subtract line 4 from line 1	5		
6 Enter the amount from page 1, line 8a	6		
7 Overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b	7		

Form **1120-F** (2015)

Form 1120-L Department of the Treasury Internal Revenue Service	U.S. Life Insurance Company Income Tax Return For calendar year 2015 or tax year beginning _____, 2015, ending _____, 20____ ► Information about Form 1120-L and its separate instructions is at www.irs.gov/form1120l.	OMB No. 1545-0123 2015
A Check if: 1 Consolidated return (attach Form 851) ☐ 2 Life-nonlife consolidated return ☐ 3 Schedule M-3 (Form 1120-L) attached ☐ Please print or type B Employer identification number _____ C Date incorporated _____ D Check applicable box if an election has been made under section(s): ☐ 953(c)(3)(C) ☐ 953(d)		
E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return		
Income	Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state or province, country, and ZIP or foreign postal code _____	
Deductions (See instructions for limitations on deductions.)	1 Gross premiums, etc., less return premiums, etc. Enter balance 2 Net decrease, if any, in reserves (see instructions) 3 10% of any decrease in reserves under section 807(f)(1)(B)(ii) 4 Investment income (Schedule B, line 8) (see instructions) 5 Net capital gain (Schedule D (Form 1120), line 17) 6 Income from a special loss discount account (attach Form 8816) 7 Other income (attach statement) 8 Life insurance company gross income. Add lines 1 through 7 9 Death benefits, etc. 10 Net increase, if any, in reserves (Schedule F, line 35) 11 10% of any increase in reserves under section 807(f)(1)(B)(i) 12 Deductible policyholder dividends (Schedule F, line 18e) 13 Assumption by another person of liabilities under insurance, etc., contracts 14 Dividends reimbursable by taxpayer 15a Interest ► _____ b Less tax-exempt interest expense _____ c Bal ► _____ 16 Deductible policy acquisition expenses (Schedule G, line 20) 17 Additional deduction (attach Form 8816) 18 Other deductions (see instructions) (attach statement) 19 Add lines 9 through 18 20 Subtotal. Subtract line 19 from line 8 21a Dividends-received deduction (Schedule A, line 16, column (c)) 21a _____ Plus: b Operations loss deduction (see instructions) (attach statement) 21b _____ 22 Gain or (loss) from operations. Subtract line 21c from line 20 21c _____ 23 Small life insurance company deduction (Schedule H, line 17) 24 Life insurance company taxable income (LICIT). Subtract line 23 from line 22 25 Limitation on noninsurance losses (Schedule I, line 9) 26 Amount subtracted from policyholders surplus account (Schedule J, Part II, line 10)	
Tax and Payments	27 Taxable income. Add lines 24, 25, and 26 (see instructions) 28 Total tax (Schedule K, line 10) 29a 2014 overpayment credited to 2015 29a _____ b Prior year(s) special estimated tax payments to be applied 29b _____ c 2015 estimated tax payments 29c _____ d 2015 special estimated tax payments (Do not include on line 29f) 29d _____ e Less 2015 refund applied for on Form 4466 29e () 29f _____ g Tax deposited with Form 7004 29g _____ h Credits: (1) Form 2439 _____ (2) Form 4136 _____ 29h _____ i U.S. income tax paid or withheld at source (attach Form 1042-S) 29i _____ j Refundable credit from Form 8827, line 8c 29j _____ 30 Estimated tax penalty. Check if Form 2220 is attached ► ☐ 30 _____ 31 Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed 31 _____ 32 Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid 32 _____ 33 Enter amount from line 32: Credited to 2016 estimated tax ► Refunded ► 33 _____	
Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Signature of officer _____ Date _____ Title _____ May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No		
Paid Preparer Use Only	Print/Type preparer's name _____ Preparer's signature _____ Date _____ Firm's name ► _____ Firm's EIN ► _____ Firm's address ► _____ Phone no. _____	

Form 1120-L (2015)

Page **2****Schedule A Dividend Income and Dividends-Received Deduction** (see instructions)

Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction (a) times (b)
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1		
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 page 1, line 21a and on Schedule J, Part I, line 2c	16		

Schedule B Gross Investment Income (section 812(d)) (see instructions)

1	Interest (excluding tax-exempt interest)	1	
2	Total dividends (Schedule A, line 15, column (a))	2	
3	Gross rents	3	
4	Gross royalties	4	
5	Leases, terminations, etc.	5	
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 16)	6	
7	Gross income from trade or business other than an insurance business (attach statement)	7	
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	8	
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9	
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	10	
11	Add lines 8, 9, and 10	11	
12	100% qualifying dividends	12	
13	Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13	

Form **1120-L** (2015)

Form 1120-L (2015)

Page **3****Schedule F Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions)**

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	1	
2	Unearned premiums and unpaid losses	2	
3	Supplementary contracts	3	
4	Dividend accumulations and other amounts	4	
5	Advance premiums	5	
6	Special contingency reserves	6	
7	Add lines 1 through 6	7	
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)	8	
9	Gross investment income (Schedule B, line 13)	9	
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach statement)	10a	
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b	
c	Deductible amounts credited to employee pension funds	10c	
d	Deductible amounts credited to deferred annuities	10d	
e	Deductible interest on amounts left on deposit	10e	
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below	10f	
11	Subtract line 10f from line 9	11	
12	Life insurance company gross income (see instructions)	12	
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	13	
14	Add lines 12 and 13	14	
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)	15	
16	Subtract line 15 from line 14	16	
17	Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0-	17	
18a	Policyholder dividends paid or accrued	18a	
b	Excess interest from line 10b	18b	
c	Premium adjustments	18c	
d	Experience-rated refunds	18d	
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12	18e	
19	Deductible excess interest from line 10b	19	
20	Deductible dividends on employee pension funds	20	
21	Deductible dividends on deferred annuities	21	
22	Deductible premium and mortality charges for contracts paying excess interest	22	
23	Add lines 19 through 22	23	
24	Subtract line 23 from line 18e	24	
25	Investment portion of dividends. Line 17 times line 24	25	
26	Policy interest from line 10f	26	
27	Policyholder share amount. Add lines 25 and 26	27	
28	Net investment income (see instructions)	28	
29	Policyholder share amount from line 27	29	
30	Company share of net investment income. Subtract line 29 from line 28	30	
31	Total share percentage	31	
32	Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11	32	%
33	Policyholders' share percentage. Subtract line 32 from line 31	33	%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33	34	
35	Net increase (decrease) in reserves. Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2	35	

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Page **4****Schedule G Policy Acquisition Expenses** (section 848) (see instructions)

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration	1		
2 Return premiums and premiums and other consideration incurred for reinsurance	2		
3 Net premiums. Subtract line 2 from line 1	3		
4 Net premium percentage	4		
5 Multiply line 3 by line 4	5		
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8		6	
7 Unused balance of negative capitalization amount from prior years		7 ()	
8 Combine lines 6 and 7. If zero or less, enter -0-		8	
9 General deductions (attach 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 include on page 1, line 18		11	
12 If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-		12	
13 Unamortized specified policy acquisition expenses from prior years		13	
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13		14	
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a		
b Limitation	15b		
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16		
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a		
b Enter 10% of line 17a		17b	
18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a		
b Enter 5% of line 18a		18b	
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement		19	
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16		20	

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Page **5****Schedule H Small Life Insurance Company Deduction** (section 806(a)) (see instructions)**Part I—Controlled Group Information**

	Name of company	Tentative LICTI	
		(a) Income	(b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below		

Part II—Small Life Insurance Company Deduction If total assets (Schedule L, Part I, line 6, column (b)), are \$500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22	8		
9a	Noninsurance income	9a		
b	Noninsurance deductions	9b		
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a		
b	Adjustments (attach statement)	10b		
c	Tentative LICTI. Combine lines 10a and 10b	10c		
11	Net controlled group tentative LICTI from line 7	11		
12	Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12		
13	Enter 60% of line 12, but not more than \$1,800,000	13		
14a	Maximum statutory amount	14a		
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b		
c	Enter 15% of line 14b, but not more than \$1,800,000	14c		
15	Tentative small life insurance company deduction. Subtract line 14c from line 13	15		
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line	16		
17	Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b	17		

Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach statement)	1		
2	Noninsurance deductions (attach statement)	2		
3	Noninsurance operations loss deductions	3		
4	Add lines 2 and 3	4		
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5		
6	Enter 35% of line 5	6		
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7		
8	Enter the lesser of line 6 or line 7	8		
9	Limitation on noninsurance losses. Subtract line 8 from line 5. Enter here and on page 1, line 25	9		

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Page **6****Schedule J Part I—Shareholders Surplus Account (Stock Companies Only)** (section 815(c)) (see instructions)

1a	Balance at the beginning of the tax year	1a		
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year	1b		
c	Balance at the beginning of the tax year. Add lines 1a and 1b	1c		
2a	LICIT. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a		
b	Small life insurance company deduction (Schedule H, line 17)	2b		
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c		
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d		
3	Add lines 1c through 2d	3		
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5		
6	Direct or indirect distributions in the tax year but not more than line 5	6		
7	Balance at the end of the tax year. Subtract line 6 from line 5	7		

Part II—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions)

8	Balance at the beginning of the tax year	8		
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a		
b	Tax increase on line 9a	9b		
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c		
d	Tax increase on line 9c	9d		
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e		
10	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26	10		
11	Balance at the end of the tax year. Subtract line 10 from line 8	11		

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ☐			
2	Income tax	2		
3	Alternative minimum tax (attach Form 4626)	3		
4	Add lines 2 and 3	4		
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e	6		
7	Subtract line 6 from line 4	7		
8	Foreign corporations—tax on income not effectively connected with U.S. business	8		
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)	9		
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 28	10		

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Page **7****Schedule L Part I—Total Assets** (section 806(a)(3)(C)) (see instructions)

		(a) Beginning of tax year		(b) End of tax year	
1	Real property	1			
2	Stocks	2			
3	Proportionate share of partnership and trust assets	3			
4	Other assets (attach statement)	4			
5	Total assets of controlled groups	5			
6	Total assets. Add lines 1 through 5	6			

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

The information provided in Part II should conform with the "Assets" and "Liabilities, Surplus, and Other Funds" sections of the NAIC Annual Statement.

		(a) Beginning of tax year		(b) End of tax year	
1	Subtotals for assets	1			
2	Total assets	2			
3	Reserve for life policies and contracts	3			
4	Reserve for accident and health policies	4			
5	Liability for deposit-type contracts	5			
6	Life policy and contract claims	6			
7	Accident and health policy and contract claims	7			
8	Policyholder's dividend and coupon accumulations	8			
9	Premiums and annuity considerations received in advance less discount	9			
10	Surrender values on canceled policies	10			
11	Part of other amounts payable on reinsurance assumed	11			
12	Part of aggregate write-ins for liabilities. (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	13			
14	Total insurance liabilities. Add lines 3 through 13	14			

Form **1120-L** (2015)

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Schedule M Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting: a ☐ Accrual b ☐ Other (specify) _____			8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If "Yes," enter: a Percentage owned ► _____ and b Owner's country ► _____		
2	Check if the corporation is a: a ☐ Legal reserve company—if checked Kind of company: (1) ☐ Stock (2) ☐ Mutual Principal business: (1) ☐ Life Insurance (2) ☐ Health and accident insurance b ☐ Fraternal or assessment association c ☐ Burial or other insurance company			c	The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ► _____		
3	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) _____ %. Attach a statement showing the computation.			9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
4	Does the corporation have any variable annuity contracts outstanding?			10	Does the corporation discount any of the loss reserves shown on its annual statement?		
5	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11a	Enter the total unpaid losses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation. ► _____			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below			12	If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here ► ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid.		
a	Attach a statement showing name and identifying number. (Do not include any information already entered in 6 above.)			13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ► \$ _____		
b	Enter percentage owned ► _____			14a	Enter the corporation's state of domicile ► _____		
				b	Was the annual statement used to prepare the tax return filed with the state of domicile? If "No," complete c below.		
				c	Enter the state where the annual statement used to prepare the tax return was filed ► _____		
				15	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

Form 1120-L (2015)

Form 1120-PC Department of the Treasury Internal Revenue Service	U.S. Property and Casualty Insurance Company Income Tax Return For calendar year 2015, or tax year beginning _____, 2015, ending _____, 20_____. ► Information about Form 1120-PC and its separate instructions is at www.irs.gov/form1120pc.	OMB No. 1545-0123 2015
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A Check if: 1 Consolidated return (attach Form 851) ☐ 2 Life-nonlife consolidated return ☐ 3 Schedule M-3 (Form 1120-PC) attached ☐	Please print or type	Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state or province, country, and ZIP or foreign postal code _____	B Employer identification number _____ C Date incorporated _____ D Check applicable box if an election has been made under section(s): ☐ 953(c)(3)(C) ☐ 953(d)
--	-----------------------------	--	--

E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return	
---	--

Tax Computation and Payments	1 Taxable income (Schedule A, line 37) 2 Taxable investment income for electing small companies (Schedule B, line 21) 3 Check if a member of a controlled group (attach Schedule O (Form 1120)) ☐ 4 Income tax 5 Enter amount of tax that a reciprocal must include 6 Alternative minimum tax (attach Form 4626) 7 Add lines 4 through 6 8a Foreign tax credit (attach Form 1118) b Credit from Form 8834 (attach Form 8834) c General business credit (attach Form 3800) d Credit for prior year minimum tax (attach Form 8827) e Bond credits from Form 8912 f Total credits. Add lines 8a through 8e 8a 8b 8c 8d 8e 8f 9 Subtract line 8f from line 7 10 Foreign corporations—Tax on income not connected with U.S. business 11 Personal holding company tax (attach Schedule PH (Form 1120)) 12 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement) 13 Total tax. Add lines 9 through 12 14a 2014 overpayment credited to 2015 b Prior year(s) special estimated tax payments to be applied c 2015 estimated tax payments (see instructions) d 2015 special estimated tax payments (Do not include on line 14f) e 2015 refund applied for on Form 4466 f Enter the total of lines 14a through 14c less line 14e g Tax deposited with Form 7004 h Credit by reciprocal for tax paid by attorney-in-fact under section 835(d) i Other credits and payments j Refundable credit from Form 8827, line 8c 14a 14b 14c 14d 14e () 14f 14g 14h 14i 14j 15 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐ 16 Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed 17 Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid 18 Enter amount from line 17: Credited to 2016 estimated tax ► Refunded ►	1 2 3 4 5 6 7 8a 8b 8c 8d 8e 8f 9 10 11 12 13 14a 14b 14c 14d 14e 14f 14g 14h 14i 14j 15 16 17 18
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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
	Signature of officer _____ Date _____ Title _____	

Paid Preparer Use Only	Print/Type preparer's name _____ Firm's name ► _____ Firm's address ► _____	Preparer's signature _____ Date _____ Check ☐ if self-employed	PTIN _____ Firm's EIN ► _____ Phone no. _____
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For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64270Q

Form **1120-PC** (2015)

Form 1120-PC (2015)

Page **2****Schedule A Taxable Income—Section 832 (see instructions)**

Income	1	Premiums earned (Schedule E, line 7)	1		
	2	Dividends (Schedule C, line 14)	2		
			(a) Interest received	(b) Amortization of premium	
	3a	Gross interest			
	b	Interest exempt under section 103			
	c	Subtract line 3b from line 3a			
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	3d		
	4	Gross rents	4		
	5	Gross royalties	5		
	6	Capital gain net income (attach Schedule D (Form 1120))	6		
7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7			
8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	8			
9	Income on account of special income and deduction accounts	9			
10	Income from protection against loss account (see instructions)	10			
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11			
12	Income from a special loss discount account (attach Form 8816)	12			
13	Other income (attach statement)	13			
14	Gross income. Add lines 1 through 13	14			
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach statement) (see instructions)	15		
	16	Salaries and wages (less employment credits)	16		
	17	Agency balances and bills receivable that became worthless during the tax year	17		
	18	Rents	18		
	19	Taxes and licenses	19		
	20a	Interest ▶ b Less tax-exempt interest exp. ▶ c Bal. ▶	20c		
	21	Charitable contributions	21		
	22	Depreciation (attach Form 4562)	22		
	23	Depletion	23		
	24	Pension, profit-sharing, etc., plans	24		
	25	Employee benefit programs	25		
	26	Losses incurred (Schedule F, line 14)	26		
	27	Additional deduction (attach Form 8816)	27		
	28	Other capital losses (Schedule G, line 12, column (g))	28		
	29	Dividends to policyholders	29		
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30		
	31	Other deductions (see instructions) (attach statement)	31		
	32	Total deductions. Add lines 15 through 31	32		
	33	Subtotal. Subtract line 32 from line 14	33		
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a		
	b	Deduction on account of special income and deduction accounts	34b		
	c	Total. Add lines 34a and 34b	34c		
	35	Subtotal. Subtract line 34c from line 33	35		
	36a	Dividends-received deduction (Schedule C, line 25)	36a		
	b	Net operating loss deduction	36b		
	c	Total. Add lines 36a and 36b	36c		
	37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	37		

Form **1120-PC** (2015)

Form 1120-PC (2015)

Page **3****Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834** (see instructions)

		(a) Interest received	(b) Amortization of premium		
Income	1a Gross interest				
	b Interest exempt under section 103				
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)				
	2 Dividends (Schedule C, line 14)			2	
	3 Gross rents			3	
	4 Gross royalties			4	
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	
	6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	
	7 Gain from Schedule D (Form 1120), line 18			7	
	8 Gross investment income. Add lines 1d through 7			8	
Deductions	9 Real estate taxes			9	
	10 Other real estate expenses			10	
	11 Depreciation (attach Form 4562)			11	
	12 Depletion			12	
	13 Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	
	14 Interest			14	
	15 Other capital losses (Schedule G, line 12, column (g))			15	
	16 Total. Add lines 9 through 15			16	
	17 Investment expenses (attach statement)			17	
	18 Total deductions. Add lines 16 and 17			18	
	19 Subtract line 18 from line 8			19	
	20 Dividends-received deduction (Schedule C, line 25)			20	
21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2			21		

Part II—Invested Assets Book Values

(Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year	(b) End of tax year
22	Real estate	22	
23	Mortgage loans	23	
24	Collateral loans	24	
25	Policy loans, including premium notes	25	
26	Bonds of domestic corporations	26	
27	Stock of domestic corporations	27	
28	Government obligations, etc.	28	
29	Bank deposits bearing interest	29	
30	Other interest-bearing assets (attach statement)	30	
31	Total. Add lines 22 through 30	31	
32	Add columns (a) and (b), line 31	32	
33	Mean of invested assets for the tax year. Enter one-half of line 32	33	
34	Multiply line 33 by .0025	34	
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	
36	Multiply line 33 by .0375	36	
37	Subtract line 36 from line 35. Do not enter less than zero	37	
38	Multiply line 37 by .25	38	
39	Limitation on deduction for investment expenses. Add lines 34 and 38	39	

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Schedule C Dividends and Special Deductions (see instructions)		Dividends-Received	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received
Income			
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	
3	Dividends on debt-financed stock of domestic and foreign corporations	3	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6	
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	
9	Dividends from affiliated companies	9	
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10	
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	
12	Foreign dividend gross-up (section 78)	12	
13	Other dividends (attach 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	
Deduction		Dividends-Received Deduction	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received deduction
15	Multiply line 1 by 70%	15	
16	Multiply line 2 by 80%	16	
17	Deduction for line 3 (see instructions)	17	
18	Multiply line 4 by 42%	18	
19	Multiply line 5 by 48%	19	
20	Multiply line 6 by 70%	20	
21	Multiply line 7 by 80%	21	
22	Enter the amount from line 8	22	
23	Total. Add lines 15 through 22. (See instructions for limitation.)	23	
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	
25	Total deductions. Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25	

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Page **5****Schedule E Premiums Earned—Section 832 (see instructions)**

1	Net premiums written		1	
2	Unearned premiums on outstanding business at the end of the preceding tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	2a		
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b		
c	Discounted unearned premiums attributable to title insurance	2c		
d	Enter 80% of all other unearned premiums (see instructions)	2d		
e	Total. Add lines 2a through 2d		2e	
3	Total. Add lines 1 and 2e		3	
4	Unearned premiums on outstanding business at the end of the current tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	4a		
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b		
c	Discounted unearned premiums attributable to title insurance	4c		
d	Enter 80% of all other unearned premiums (see instructions)	4d		
e	Total. Add lines 4a through 4d		4e	
5	Subtract line 4e from line 3		5	
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)		6	
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1		7	

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)		1	
2	Balance outstanding at the end of the current tax year for:			
a	Unpaid losses on life insurance contracts	2a		
b	Discounted unpaid losses	2b		
c	Total. Add lines 2a and 2b		2c	
3	Add lines 1 and 2c		3	
4	Balance outstanding at the end of the preceding tax year for:			
a	Unpaid losses on life insurance contracts	4a		
b	Discounted unpaid losses	4b		
c	Total. Add lines 4a and 4b		4c	
5	Subtract line 4c from line 3		5	
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year		6	
7	Estimated salvage and reinsurance recoverable at the end of the current tax year		7	
8	Losses incurred (line 5 plus line 6 less line 7)		8	
9	Tax-exempt interest subject to section 832(b)(5)(B)	9		
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10		
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11		
12	Total. Add lines 9, 10, and 11		12	
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15		13	
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26		14	

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Schedule G Other Capital Losses (see instructions)**(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)**

1	Dividends and similar distributions paid to policyholders	1		
2	Losses paid	2		
3	Expenses paid	3		
4	Total. Add lines 1, 2, and 3	4		
Note. Adjust lines 5 through 8 to cash method if necessary.				
5	Interest received	5		
6	Dividends-received (Schedule C, line 14)	6		
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7		
8	Net premiums received	8		
9	Total. Add lines 5 through 8	9		
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-	10		

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11						
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies)					

Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1		
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2		
3	Total. Add lines 1 and 2	3		
4	Multiply line 3 by .25	4		
5	Beginning adjusted surplus	5		
6	Special deduction. 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	Net operating loss deduction (Schedule A, line 36b)	7		
8	Net exempt income:			
a	Adjusted tax-exempt income	8a		
b	Adjusted dividends-received deduction	8b		
9	Taxable income (Schedule A, line 37)	9		
10	Ending adjusted surplus. Add lines 5 through 9	10		

Form 1120-PC (2015)

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Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
a	☐ Cash						
b	☐ Accrual			8a	Enter the total unpaid losses shown on the corporation's annual statement:		
c	☐ Other (specify) ▶ _____			(1)	for the current tax year: \$ _____		
2	Check box for kind of company:			(2)	for the previous tax year: \$ _____		
a	☐ Mutual			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
b	☐ Stock			(1)	for the current tax year: \$ _____		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			(2)	for the previous tax year: \$ _____		
	If "Yes," attach a statement showing:			9	Does the corporation discount any of the loss reserves shown on its annual statement? . . .		
	(a) name and employer identification number (EIN);			10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		
	(b) percentage owned; and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ ☐		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . .				If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
	If "Yes," enter name and EIN of the parent corporation ▶ _____			12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . . ▶ \$ _____		
	_____			13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP		
	_____			14	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)?		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)				Enter:		
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 4 above.)			(a)	Section 833(c)(5) MLR numerator: \$ _____		
	Enter percentage owned ▶ _____			(b)	Section 833(c)(5) MLR denominator: \$ _____		
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:			(c)	Section 833(c)(5) MLR: % _____		
	(a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter:						
	(a) Percentage owned ▶ _____ and (b) Owner's country ▶ _____						
	(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ _____						

Form **1120-PC** (2015)

Form 1120-PC (2015)

Page **8****Schedule L Balance Sheets per Books** (All filers are required to complete this schedule.)

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
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	Insurance liabilities (see instructions)				
19	Other current liabilities (attach statement)				
20	Loans from shareholders				
21	Mortgages, notes, bonds payable in 1 year or more				
22	Other liabilities (attach statement)				
23	Capital stock: a Preferred stock				
	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)				
28	Less cost of treasury stock	()		()	
29	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return**Note:** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—See instructions.

1	Net income (loss) per books		7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax per books		a	Tax-exempt interest \$	
3	Excess of capital losses over capital gains		8	Deductions in this tax return not charged against book income this year (itemize)	
4	Income subject to tax not recorded on books this year (itemize)		a	Depreciation \$	
5	Expenses recorded on books this year not deducted in this return (itemize)		b	Charitable contributions \$	
a	Depreciation \$		9	Add lines 7 and 8	
b	Charitable contributions \$		10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	
c	Travel and entertainment \$				
6	Add lines 1 through 5				

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize)			c Property	
			6	Other decreases (itemize)	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form **1120-PC** (2015)

Form **1120-REIT**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for Real Estate Investment Trusts**

For calendar year 2015 or tax year beginning _____, 2015, ending _____, 20_____

OMB No. 1545-0123

2015► Information about Form 1120-REIT and its instructions is available at www.irs.gov/form1120reit.

A Year of REIT status election	Please Type or Print	Name	C Employer identification number
B Check if a: 1 REIT with 100% owned subsidiaries (see instructions) ☐ 2 Personal holding co. (attach Sch. PH) ☐		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Date REIT established
		City or town, state, and ZIP code	E Total assets (see instructions) \$ _____
F Check applicable box(es): (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return			H PBA code (see instructions)
G Identify the type of REIT (see instructions): (1) ☐ Equity REIT (2) ☐ Mortgage REIT			

Part I—Real Estate Investment Trust Taxable Income (see instructions)**Income** (EXCLUDING income required to be reported in Part II or Part IV)

1 Dividends	1	
2 Interest	2	
3 Gross rents from real property	3	
4 Other gross rents	4	
5 Capital gain net income (attach Schedule D (Form 1120))	5	
6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
7 Other income (see instructions—attach statement)	7	
8 Total income. Add lines 1 through 7	8	

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

9 Compensation of officers (see instructions—attach Form 1125-E)	9	
10 Salaries and wages (less employment credits)	10	
11 Repairs and maintenance	11	
12 Bad debts	12	
13 Rents	13	
14 Taxes and licenses	14	
15 Interest	15	
16 Depreciation (attach Form 4562)	16	
17 Advertising	17	
18 Other deductions (see instructions—attach statement)	18	
19 Total deductions. Add lines 9 through 18	19	
20 Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8	20	
21 Less: a Net operating loss deduction (see instructions)	21a	
b Total deduction for dividends paid (Schedule A, line 7)	21b	
c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)	21c	
	21d	

Tax and Payments

22 Real estate investment trust taxable income. Subtract line 21d from line 20	22	
23 Total tax (Schedule J, line 7)	23	
24 Payments: a 2014 overpayment credited to 2015	24a	
b 2015 estimated tax payments	24b	
c Less 2015 refund applied for on Form 4466	24c () d Bal ►	24d
e Tax deposited with Form 7004		24e
f Credits: (1) Form 2439 (2) Form 4136		24f
g Refundable credit from Form 8827, line 8c		24g
25 Estimated tax penalty (see instructions). Check if Form 2220 is attached		24h
26 Tax due. If line 24h is smaller than the total of lines 23 and 25, enter amount owed	25	
27 Overpayment. If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	26	
28 Enter amount of line 27 you want: Credited to 2016 estimated tax ► Refunded ►	27	28

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
----------------------	------	-------

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid
Preparer
Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no.			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64114F

Form **1120-REIT** (2015)

Form 1120-REIT (2015)

Page **2****Part II—Tax on Net Income From Foreclosure Property** (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)	1		
2	Gross income from foreclosure property (see instructions—attach statement)	2		
3	Total income from foreclosure property. Add lines 1 and 2	3		
4	Deductions directly connected with the production of income shown on line 3 (attach statement)	4		
5	Net income from foreclosure property. Subtract line 4 from line 3	5		
6	Tax on net income from foreclosure property. Multiply line 5 by 35%. Enter here and on Schedule J, line 2b	6		

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a			
b	Enter total income from foreclosure property from Part II, line 3	1b			
c	Total. Add lines 1a and 1b	1c			
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a			
b	Subtract line 2a from line 1c	2b			
c	Multiply line 2b by 95%	2c			
3	Enter income on line 1c from sources referred to in section 856(c)(2)	3			
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)	4			
5	Multiply line 1c by 75%	5			
6	Enter income on line 1c from sources referred to in section 856(c)(3)	6			
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)	7			
8	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)	8			
9	Enter the amount from Part I, line 20	9			
10	Enter the net capital gain from Schedule D (Form 1120), line 17	10			
11	Subtract line 10 from line 9	11			
12a	Enter total income from Part I, line 8	12a			
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	12b			
c	Add lines 12a and 12b	12c			
13	Enter capital gain net income from Part I, line 5	13			
14	Subtract line 13 from line 12c	14			
15	Divide line 11 by line 14. Carry the result to five decimal places	15			
16	Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c	16			

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1		
2	Deductions directly connected with the production of income shown on line 1	2		
3	Tax on net income from prohibited transactions. Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3		

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1		
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2		
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3		
4	Consent dividends (attach Forms 972 and 973)	4		
5	Deficiency dividends (section 860) (Attach Form 976)	5		
6	Total dividends paid. Add lines 1 through 5	6		
7	Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7		

Form **1120-REIT** (2015)

Form 1120-REIT (2015)

Page **3****Schedule J Tax Computation** (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) ☐			
Important: Members of a controlled group, see instructions.				
2a	Tax on REIT taxable income	2a		
b	Tax from Part II, line 6	2b		
c	Tax from Part III, line 16	2c		
d	Tax from Part IV, line 3	2d		
e	Tax imposed under section 857(b)(7)(A) (see instructions)	2e		
f	Tax imposed under sections ☐ 856(c)(7) and ☐ 856(g)(5)	2f		
g	Alternative minimum tax (attach Form 4626)	2g		
h	Income tax. Add lines 2a through 2g	2h		
3a	Foreign tax credit (attach Form 1118)	3a		
b	Credit from Form 8834 (see instructions)	3b		
c	General business credit (attach Form 3800)	3c		
d	Other credits (attach statement—see instructions)	3d		
e	Total credits. Add lines 3a through 3d	3e		
4	Subtract line 3e from line 2h	4		
5	Personal holding company tax (attach Schedule PH (Form 1120))	5		
6	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)	6		
7	Total tax. Add lines 4 through 6. Enter here and on line 23, page 1	7		

Schedule K Other Information (see instructions)

	Yes	No		Yes	No
1	Check method of accounting:		5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:	
a	☐	Cash		(a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT? If "Yes," enter:	
b	☐	Accrual	a	Percentage owned	
c	☐	Other (specify)	b	Owner's country	
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		c	The REIT may have to file Form 5472. Enter number of Forms 5472 attached	
	If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		6	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.)	
3	Is the REIT a subsidiary in a parent-subsidiary controlled group?			If "Yes," file Form 5452.	
	If "Yes," enter the name and EIN of the parent corporation		7	Check this box if the REIT issued publicly offered debt instruments with original issue discount ☐	
				If so, the REIT may have to file Form 8281.	
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).)		8	Enter the amount of tax-exempt interest received or accrued during the tax year \$	
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned		9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) \$	

Form **1120-REIT** (2015)

Form 1120-REIT (2015)

Page **4**

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach 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)				
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: 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				
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)					
1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2a	Federal income tax \$			Tax-exempt interest \$	
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax \$ ()		8	Deductions on this return not charged against book income this year (itemize):	
c	Balance ▶		a	Depreciation \$	
3	Excess of capital losses over capital gains		b	Net operating loss deduction (line 21a, page 1) \$	
4	Income subject to tax not recorded on books this year (itemize):		c	Deduction for dividends paid (line 21b, page 1) \$	
5	Expenses recorded on books this year not deducted on this return (itemize):		9	Net income from foreclosure property	
a	Depreciation . . . \$		10	Net income from prohibited transactions	
b	Section 4981 tax . . . \$		11	Add lines 7 through 10	
c	Travel and entertainment \$		12	REIT taxable income (line 22, page 1)— line 6 less line 11	
6	Add lines 1 through 5				
Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)					
1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form **1120-REIT** (2015)

Form **1120-RIC**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for
Regulated Investment Companies**

For calendar year 2015 or tax year beginning , 2015, and ending , 20

► Information about Form 1120-RIC and its instructions is at www.irs.gov/form1120ric.

OMB No. 1545-0123

2015

A Year of RIC status election	Please type or print	Name of fund	C Employer identification number
B Date fund was established (see instructions)		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Total assets (see instructions)
		City or town, state, and ZIP code	\$

E Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return**F** Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ► ☐**Part I—Investment Company Taxable Income** (see instructions)

Income	1 Dividends	1	
	2 Interest	2	
	3 Net foreign currency gain or (loss) from section 988 transactions (attach statement)	3	
	4 Payments with respect to securities loans	4	
	5 Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120))	5	
	6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
	7 Other income (see instructions—attach statement)	7	
	8 Total income. Add lines 1 through 7 ►	8	
Deductions (see instructions)	9 Compensation of officers (see instructions—attach Form 1125-E)	9	
	10 Salaries and wages (less employment credits)	10	
	11 Rents	11	
	12 Taxes and licenses	12	
	13 Interest	13	
	14 Depreciation (attach Form 4562)	14	
	15 Advertising	15	
	16 Registration fees	16	
	17 Insurance	17	
	18 Accounting and legal services	18	
	19 Management and investment advisory fees	19	
	20 Transfer agency, shareholder servicing, and custodian fees and expenses	20	
	21 Reports to shareholders	21	
	22 Other deductions (see instructions—attach statement)	22	
	23 Total deductions. Add lines 9 through 22 ►	23	
	24 Taxable income before deduction for dividends paid and deductions under sections 851(d)(2) and 851(i). Subtract line 23 from line 8	24	
	25 Less: a Deduction for dividends paid (Schedule A, line 8a) 25a		
b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c) 25b		25c	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
----------------------	------	-------

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No
--

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no.			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64140B

Form **1120-RIC** (2015)

Form 1120-RIC (2015)

Page **2****Part I—Investment Company Taxable Income** (see instructions) *continued*

Tax and Payments	26	Investment company taxable income. Subtract line 25c from line 24	26		
	27	Total tax (Schedule J, line 7)	27		
	28a	2014 overpayment credited to 2015	28a		
	b	2015 estimated tax payments	28b		
	c	Less 2015 refund applied for on Form 4466	28c	()	dBal ▶
	e	Tax deposited with Form 7004	28e		
	f	Credit for tax paid on undistributed capital gains (attach Form 2439)	28f		
	g	Credit for federal tax paid on fuels (attach Form 4136)	28g		
	h	Refundable credits from Form 8827, line 8c	28h		
	28i		28i		
29	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐	29			
30	Amount owed. If line 28i is smaller than the total of lines 27 and 29, enter amount owed	30			
31	Overpayment. If line 28i is larger than the total of lines 27 and 29, enter amount overpaid	31			
32	Enter amount from line 31: Credited to 2016 estimated tax ▶ Refunded ▶	32			

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120))	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 2b, Schedule J	4		

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.)

	(a) Ordinary dividends	(b) Capital gain dividends
1	1	
2	2	
3	3	
4	4	
5	5	
6	6	
7	7	
8	8a	
a 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	

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1	Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2015? ▶ ☐ Yes ☐ No If "Yes," complete lines 2 through 5.		
2	Amount of interest excludible from gross income under section 103(a)	2	
3	Amounts disallowed as deductions under sections 265 and 171(a)(2)	3	
4	Net income from tax-exempt obligations. Subtract line 3 from line 2	4	
5	Amount of line 4 designated as exempt-interest dividends	5	

Schedule J Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐		
2a	Tax on investment company taxable income	2a	
b	Tax on undistributed net capital gain (from Part II, line 4)	2b	
c	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	
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	
e	Total credits. Add lines 3a through 3d	3e	
4	Subtract line 3e from line 2e	4	
5	Personal holding company tax (attach Schedule PH (Form 1120))	5	
6	Other taxes. Check if from: ☐ Form 4255 ☐ Other (attach statement)	6	
7	Total tax. Add lines 4 through 6. Enter here and on line 27	7	

Form **1120-RIC** (2015)

Form 1120-RIC (2015)

Page **3**

Schedule K Other Information (see instructions)		Yes	No
1	Check method of accounting: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶ _____		
2	At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a 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.		
3	Is the RIC a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the employer identification number and the name of the parent corporation ▶ _____		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a 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 The total voting power of all classes of stock of the fund entitled to vote or b The total value of all classes of stock of the fund? If "Yes," enter: (1) Percentage owned ▶ _____ (2) Owner's country ▶ _____ The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ _____		
6	During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) If "Yes," file Form 5452.		
7	Check this box if the fund issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the fund may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$ _____		
9	If this return is being filed for a series fund (as defined in section 851(g)(2)), enter a The name of the regulated investment company in which the fund is a series ▶ _____ b The date the regulated investment company was incorporated or organized ▶ _____		
10a	Section 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements ▶ ☐		
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) ▶ ☐		
12	Section 852(b)(8) election. Check this box if, for purposes of computing taxable income, the fund elects under Section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year ▶ ☐ If the election is made, enter the amounts deferred: a Post-October capital loss ▶ _____ b Late-year ordinary loss ▶ _____		

Form **1120-RIC** (2015)

Form 1120-RIC (2015)

Page **4**

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
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)				
25	Less cost of treasury stock	()		()	
26	Total liabilities and shareholders' equity				

Note: The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)				
1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):
2	Federal income tax (less built-in gains tax)			Tax-exempt interest \$ _____
3	Excess of capital losses over capital gain			
4	Income subject to tax not recorded on books this year (itemize): _____		8	Deductions on this return not charged against book income this year (itemized):
			a	Depreciation . . . \$ _____
5	Expenses recorded on books this year not deducted on this return (itemize):		b	Deduction for dividends paid (line 25a, Part I) . . . \$ _____
a	Depreciation . . . \$ _____			
b	Expenses allocable to tax-exempt interest income . . . \$ _____		9	Net capital gain from Form 2438, line 9a
c	Section 4982 tax . . \$ _____		10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-
d	Travel and entertainment \$ _____		11	Add line 7 through 10
			12	Investment company taxable income (line 26, Part I)-line 6 less line 11
6	Add lines 1 through 5			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)				
1	Balance at beginning of year		5	Distributions: a Cash
2	Net income (loss) per books			b Stock
3	Other increases (itemize): _____			c Property
			6	Other decreases (itemize): _____
4	Add lines 1, 2, and 3		7	Add lines 5 and 6
			8	Balance at end of year (line 4 less line 7)

Form **1120-RIC** (2015)

Form **1120S**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**▶ Do not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.▶ Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

OMB No. 1545-0123

2015

For calendar year 2015 or tax year beginning , 2015, ending , 20

A S election effective date	TYPE OR PRINT	Name	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated
C Check if Sch. M-3 attached ☐		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions) \$

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation**I** Enter the number of shareholders who were shareholders during any part of the tax year ▶**Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a	1c		
	2 Cost of goods sold (attach Form 1125-A)	2		
	3 Gross profit. Subtract line 2 from line 1c	3		
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4		
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions—attach statement)	5		
	6 Total income (loss). Add lines 3 through 5 ▶	6		
	7 Compensation of officers (see instructions—attach Form 1125-E)	7		
	8 Salaries and wages (less employment credits)	8		
	9 Repairs and maintenance	9		
	10 Bad debts	10		
	11 Rents	11		
	12 Taxes and licenses	12		
	13 Interest	13		
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14		
	15 Depletion (Do not deduct oil and gas depletion.)	15		
	16 Advertising	16		
Tax and Payments	17 Pension, profit-sharing, etc., plans	17		
	18 Employee benefit programs	18		
	19 Other deductions (attach statement)	19		
	20 Total deductions. Add lines 7 through 19 ▶	20		
	21 Ordinary business income (loss). Subtract line 20 from line 6	21		
	22 a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)	22c		
	23 a 2015 estimated tax payments and 2014 overpayment credited to 2015	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
d Add lines 23a through 23c	23d			
24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐	24			
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25			
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26			
27 Enter amount from line 26 Credited to 2016 estimated tax ▶ Refunded ▶	27			

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.

Sign Here

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2015)

Form 1120S (2015)

Page **2****Schedule B Other Information** (see instructions)

					Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶ _____					
2	See the instructions and enter the: a Business activity ▶ _____ b Product or service ▶ _____					
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .					
4	At the end of the tax year, did the corporation:					
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					
	(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%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made	
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital	
5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.					
	(i) Total shares of restricted stock. ▶ _____					
	(ii) Total shares of non-restricted stock ▶ _____					
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.					
	(i) Total shares of stock outstanding at the end of the tax year ▶ _____					
	(ii) Total shares of stock outstanding if all instruments were executed ▶ _____					
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?					
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.					
8	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ _____					
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____					
10	Does the corporation satisfy both of the following conditions?					
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000					
b	The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1.					
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____					
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions					
13 a	Did the corporation make any payments in 2015 that would require it to file Form(s) 1099?					
b	If "Yes," did the corporation file or will it file required Forms 1099?					

Form **1120S** (2015)

Form 1120S (2015)

Page **3**

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss) 8b		
	c Unrecaptured section 1250 gain (attach statement) 8c		
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
	10 Other income (loss) (see instructions) . . . Type ▶	10	
	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d Other deductions (see instructions) . . . Type ▶	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) . . . Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement)	14k	
Other information			
l Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	

Form **1120S** (2015)

Form 1120S (2015)

Page **4**

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity				

Form **1120S** (2015)

Form 1120S (2015)

Page **5****Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note:** The corporation may be required to file Schedule M-3 (see instructions)

1 Net income (loss) per books		5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____		a Tax-exempt interest \$ _____	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize):	
a Depreciation \$ _____		a Depreciation \$ _____	
b Travel and entertainment \$ _____		7 Add lines 5 and 6	
4 Add lines 1 through 3		8 Income (loss) (Schedule K, line 18). Line 4 less line 7	

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year			
2 Ordinary income from page 1, line 21			
3 Other additions			
4 Loss from page 1, line 21	()		
5 Other reductions	()	()	
6 Combine lines 1 through 5			
7 Distributions other than dividend distributions			
8 Balance at end of tax year. Subtract line 7 from line 6			

Form **1120S** (2015)

**SCHEDULE D
(Form 1120S)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses and Built-in Gains**

▶ Attach to Form 1120S.

▶ 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. 1545-0123

2015

Name

Employer identification number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

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 the cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(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 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Tax on short-term capital gain included on line 23 below			6 ()	
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10			7	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

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 the cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(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 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	
13 Capital gain distributions (see instructions)			13	
14 Tax on long-term capital gain included on line 23 below			14 ()	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10			15	

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Cat. No. 11516V

Schedule D (Form 1120S) 2015

Schedule D (Form 1120S) 2015

Page **2****Part III 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) 2015

Form **8825**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

▶ See instructions on back.
▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name _____ Employer identification number _____

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A	-----	-----	-----	-----
B	-----	-----	-----	-----
C	-----	-----	-----	-----
D	-----	-----	-----	-----

Rental Real Estate Income		Properties							
		A		B		C		D	
2	Gross rents	2							
Rental Real Estate Expenses									
3	Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance	5							
6	Commissions	6							
7	Insurance	7							
8	Legal and other professional fees	8							
9	Interest	9							
10	Repairs	10							
11	Taxes	11							
12	Utilities	12							
13	Wages and salaries	13							
14	Depreciation (see instructions)	14							
15	Other (list) ▶ -----	15							

16	Total expenses for each property. Add lines 3 through 15	16							
17	Income or (Loss) from each property. Subtract line 16 from line 2	17							
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a							
b	Total expenses. Add total expenses from line 16, columns A through H	18b	()						
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19							
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a							
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:								
	(1) Name (2) Employer identification number								

21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21							

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 10136Z

Form **8825** (12-2010)

Form 8825 (12-2010)

Page **2**

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
E				
F				
G				
H				

		Properties							
		E		F		G		H	
2	Gross rents	2							
Rental Real Estate Expenses									
3	Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance . .	5							
6	Commissions	6							
7	Insurance	7							
8	Legal and other professional fees	8							
9	Interest	9							
10	Repairs	10							
11	Taxes	11							
12	Utilities	12							
13	Wages and salaries	13							
14	Depreciation (see instructions)	14							
15	Other (list) ▶	15							
16	Total expenses for each property. Add lines 3 through 15 . . .	16							
17	Income or (Loss) from each property. Subtract line 16 from line 2	17							

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)

Form **1125-A**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**
▶ **Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.**

OMB No. 1545-2225

Name		Employer identification number	
1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	
9a Check all methods used for valuing closing inventory:			
(i) ☐ Cost			
(ii) ☐ Lower of cost or market			
(iii) ☐ Other (Specify method used and attach explanation.) ▶ _____			
b	Check if there was a writedown of subnormal goods		☐
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		☐
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)?		☐ Yes ☐ No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation		☐ Yes ☐ No

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.**Qualifying small business taxpayer.** A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form **4562**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

2015Attachment
Sequence No. **179**

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property						
h Residential rental property						
i Nonresidential real property						

Section C—Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

20a Class life						
b 12-year						
c 40-year						

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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Form 4562 (2015)

Page **2****Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles) .												
31 Total commuting miles driven during the year .												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2015 tax year (see instructions):					
43 Amortization of costs that began before your 2015 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	

Form **4562** (2015)

Form **6765**Department of the Treasury
Internal Revenue Service**Credit for Increasing Research Activities**▶ **Attach to your tax return.**▶ **Information about Form 6765 and its separate instructions is at www.irs.gov/form6765.**

OMB No. 1545-0619

2015
Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	
2	Basic research payments to qualified organizations (see instructions)	2		
3	Qualified organization base period amount	3		
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5		
6	Cost of supplies	6		
7	Rental or lease costs of computers (see instructions)	7		
8	Enter the applicable percentage of contract research expenses (see instructions)	8		
9	Total qualified research expenses. Add lines 5 through 8	9		
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10		%
11	Enter average annual gross receipts (see instructions)	11		
12	Multiply line 11 by the percentage on line 10	12		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13		
14	Multiply line 9 by 50% (0.50)	14		
15	Enter the smaller of line 13 or line 14		15	
16	Add lines 1, 4, and 15		16	
17	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached		17	

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		18	
19	Basic research payments to qualified organizations (see the line 2 instructions)	19		
20	Qualified organization base period amount (see the line 3 instructions)	20		
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	
22	Add lines 18 and 21		22	
23	Multiply line 22 by 20% (0.20)		23	
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24		
25	Cost of supplies	25		
26	Rental or lease costs of computers (see the line 7 instructions)	26		
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27		
28	Total qualified research expenses. Add lines 24 through 27	28		
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29		
30	Divide line 29 by 6.0	30		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31		
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		32	

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Page **2****Section B—Alternative Simplified Credit.** *(continued)*

33	Add lines 23 and 32	33		
34	Are you electing the reduced credit under section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 33 by 65% (0.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34		

Section C—Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35		
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-.	36		
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37		
38	Add lines 36 and 37. Estates and trusts, go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1c	38		
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39		
40	Estates and trusts, subtract line 39 from line 38. Report the amount on Form 3800, Part III, line 1c.	40		

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