

2013

Statistics of Income **Corporation Source Book**

Active Income Tax Returns July 2013–June 2014

Balance Sheet, Income Statement, Tax and Selected
Items by Major and Minor Industries, Size of Total Assets

Contents

| | Page |
|--|-------------|
| Industry Statistics and Their Limitations | 1 |
| Industry classifications | 2 |
| Notes | 7 |
| Returns with and without Net Income | |
| U.S. Total | 11 |
| Agriculture, Forestry, Fishing and Hunting | 12 |
| Mining | 16 |
| Utilities | 22 |
| Construction | 27 |
| Manufacturing | 36 |
| Wholesale and Retail Trade | 118 |
| Wholesale Trade | 119 |
| Retail Trade | 140 |
| Transportation and Warehousing | 161 |
| Information | 171 |
| Finance and Insurance | 185 |
| Real Estate and Rental and Leasing | 211 |
| Professional, Scientific, and Technical Services | 222 |
| Management of Companies (Holding Companies) | 232 |
| Administrative and Support and Waste Management and Remediation Services | 235 |
| Educational Services | 241 |
| Health Care and Social Assistance | 242 |
| Arts, Entertainment, and Recreation | 250 |
| Accommodation and Food Services | 253 |
| Other Services | 256 |
| Returns with Net Income | |
| U.S. Total | 265 |
| Agriculture, Forestry, Fishing and Hunting | 266 |
| Mining | 270 |
| Utilities | 276 |
| Construction | 281 |
| Manufacturing | 290 |
| Wholesale and Retail Trade | 372 |
| Wholesale Trade | 373 |
| Retail Trade | 394 |
| Transportation and Warehousing | 415 |
| Information | 425 |
| Finance and Insurance | 439 |
| Real Estate and Rental and Leasing | 465 |
| Professional, Scientific, and Technical Services | 476 |
| Management of Companies (Holding Companies) | 486 |
| Administrative and Support and Waste Management and Remediation Services | 489 |
| Educational Services | 495 |
| Health Care and Social Assistance | 496 |
| Arts, Entertainment, and Recreation | 504 |
| Accommodation and Food Services | 507 |
| Other Services | 510 |

Corporation Source Book of Statistics of Income, 2013

Form 1120S

Returns with and without Net Income

| | Page |
|--|------|
| U.S. Total | 519 |
| Agriculture, Forestry, Fishing and Hunting | 520 |
| Mining | 521 |
| Utilities | 522 |
| Construction | 523 |
| Manufacturing | 524 |
| Wholesale and Retail Trade | 525 |
| Wholesale Trade | 526 |
| Retail Trade | 527 |
| Transportation and Warehousing | 528 |
| Information | 529 |
| Finance and Insurance | 530 |
| Real Estate and Rental and Leasing | 531 |
| Professional, Scientific, and Technical Services | 532 |
| Management of Companies (Holding Companies) | 533 |
| Administrative and Support and Waste Management and Remediation Services | 534 |
| Educational Services | 535 |
| Health Care and Social Assistance | 536 |
| Arts, Entertainment, and Recreation | 537 |
| Accommodation and Food Services | 538 |
| Other Services | 539 |

Form 1120S

Returns with Net Income

| | |
|--|-----|
| U.S. Total | 543 |
| Agriculture, Forestry, Fishing and Hunting | 544 |
| Mining | 545 |
| Utilities | 546 |
| Construction | 547 |
| Manufacturing | 548 |
| Wholesale and Retail Trade | 549 |
| Wholesale Trade | 550 |
| Retail Trade | 551 |
| Transportation and Warehousing | 552 |
| Information | 553 |
| Finance and Insurance | 554 |
| Real Estate and Rental and Leasing | 555 |
| Professional, Scientific, and Technical Services | 556 |
| Management of Companies (Holding Companies) | 557 |
| Administrative and Support and Waste Management and Remediation Services | 558 |
| Educational Services | 559 |
| Health Care and Social Assistance | 560 |
| Arts, Entertainment, and Recreation | 561 |
| Accommodation and Food Services | 562 |
| Other Services | 563 |

Corporation Source Book of Statistics of Income, 2013

Form 1120S

Returns with Total Net Income

Page

| | |
|--|-----|
| U.S. Total | 567 |
| Agriculture, Forestry, Fishing and Hunting | 568 |
| Mining | 569 |
| Utilities | 570 |
| Construction | 571 |
| Manufacturing | 572 |
| Wholesale and Retail Trade | 573 |
| Wholesale Trade | 574 |
| Retail Trade | 575 |
| Transportation and Warehousing | 576 |
| Information | 577 |
| Finance and Insurance | 578 |
| Real Estate and Rental and Leasing | 579 |
| Professional, Scientific, and Technical Services | 580 |
| Management of Companies (Holding Companies) | 581 |
| Administrative and Support and Waste Management and Remediation Services | 582 |
| Educational Services | 583 |
| Health Care and Social Assistance | 584 |
| Arts, Entertainment, and Recreation | 585 |
| Accommodation and Food Services | 586 |
| Other Services | 587 |

Tax Forms

| | |
|------------------|-----|
| Form 1120 | 591 |
| Form 1120S | 596 |

Industry Statistics and Their Limitations

The Corporation Income Tax Returns were classified according to the North American Industry Classification System (NAICS). The United States, Canada, and Mexico, in a combined effort, developed NAICS to provide a common, comparable industry classification for their economic statistics. A number of similar NAICS industries have been combined in order to keep the number of industries published for Statistics of Income comparable to prior years and to provide reliable statistical estimates. The data are listed under 22 sectors, 81 major groups, and 196 minor industries. Major groups are groupings of NAICS subsectors. When data are the same for minor and major industries, only the major industry is shown. When data are the same for minor, major and sector, only the sector is shown. Prior to 1998, the Standard Industrial Classification was used to classify the data and the result is that some of the data may not be comparable between the two classification systems. A comparison between the North American Industrial Classification System, the Standard Industrial Classification, 1987, and the groupings used for Statistics of Income, can be found in the 2002 revised copy of the "General Description of the Corporation Source Book," and the "Statistics of Income 1998, Corporation Income Tax Returns." NAICS was revised for 2002, 2007 and 2012.

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

The 2013 Corporate Statistics of Income has been derived from a stratified probability sample of corporation income tax returns. The returns used were selected after revenue processing but before audit examination. Returns of the largest corporations are generally in the sample from year to year, but comparability of Source Book statistics is affected by consolidations and mergers, as well as by changes in the law, the tax forms, and the industrial classification systems used over the years. For information on the changes in law and the description of the sample and limitations of the data, see *Statistics of Income—2013, Corporation Income Tax Returns Complete Report*.

Corporation Source Book of Statistics of Income, 2013

| Sector Industry Code | Major Industry Code | Minor Industry Code | Industry Description |
|----------------------|---------------------|---------------------|---|
| U.S. Total | | | |
| 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 |
| | | 238905 | Other Special 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 |
| | 322 | | Paper Manufacturing |
| | | 322100 | Pulp, Paper, and Paperboard Mills |
| | | 322200 | Converted Paper Product |
| | 323 | 323100 | Printing and Related Support Activities |

Corporation Source Book of Statistics of Income, 2013

| Sector Industry Code | Major Industry Code | Minor Industry Code | Industry Description—Cont. (1) |
|----------------------|---------------------|---------------------|---|
| | 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 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 | | Furniture and Related Product Manufacturing |
| | | 337000 | |
| | 339 | | Miscellaneous Manufacturing |
| | | 339110 | Medical Equipment and Supplies |
| | | 339900 | Other Miscellaneous Manufacturing |

Corporation Source Book of Statistics of Income, 2013

| Sector Industry Code | Major Industry Code | Minor Industry Code | Industry Description—Cont. (2) |
|----------------------|---------------------|---------------------|---|
| 41 | | | Wholesale and Retail Trade |
| 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, Recyclable Material, 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 |
| 46 | 460 | 460000 | Wholesale and Retail Trade Not Allocable |
| 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 |

Corporation Source Book of Statistics of Income, 2013

| Sector Industry Code | Major Industry Code | Minor Industry Code | Industry Description—Cont. (3) | |
|----------------------|---------------------|---|--|---|
| 51 | 511 | | Information | |
| | | | Publishing Industries (except Internet) | |
| | | 511110 | Newspaper Publishers | |
| | | 511120 | Periodical Publishers | |
| | | 511130 | Book 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, satellite, cable, & internet service providers) | |
| | 518 | 518210 | Data Processing, Hosting, and Related Services | |
| | 519 | 519100 | Other Information Services (news syndicates, libraries, internet pub. & broadcasting) | |
| | 52 | 520 | | Finance and Insurance |
| | | 521 | | Credit Intermediation |
| | | | 522110 | Depository Credit Intermediation |
| | | 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 | |
| | | 524142 | Life Insurance, Stock Companies (Form 1120L) | |
| | | 524143 | Life Insurance, Mutual Companies (Form 1120L) | |
| | | 524156 | Mutual Property and Casualty Companies (Form 1120-PC) | |
| | 524159 | Stock 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) | | |
| 53 | 531 | | Real Estate and Rental and Leasing | |
| | | | Real Estate | |
| | | 531115 | Lessors of Buildings (including Equity REIT's) | |
| | | 531135 | Lessors of Miniwarehouses, Self-Storage Units, & Other Real Estate (incl. 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) | | |

Corporation Source Book of Statistics of Income, 2013

| Sector Industry Code | Major Industry Code | Minor Industry Code | Industry Description—Cont. (4) | |
|----------------------|---------------------|---|---|--|
| 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 | Miscellaneous Health Care and Social Assistance |
| 626 | 622005 | Hospitals, Nursing, and Residential Care Facilities | | |
| 71 | 711 | 711105 | Arts, Entertainment, and Recreation | |
| | | | Other Arts, Entertainment, and Recreation | |
| | | 713 | 713105 | Amusement, Gambling, and Recreation Industries |
| 72 | 721 | 721115 | Accommodation and Food Services | |
| | | | 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 |
| 90 | 900 | 900000 | Not Allocable | |

NOTES

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

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

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

[1] This amount is less than \$500.

1. Income year 2013 covers corporation accounting periods ended July 2013 through June 2014.
2. Size of total assets is in thousands of dollars, except for the third asset column which should be read as \$1 under \$500,000.
3. Detail may not add to totals due to rounding, deletion of data, and components not published.
4. Negative income, deduction, asset and liability items reported by taxpayers are included in the related other field (other income, other deductions, other assets or other liabilities). Thus, negative amounts may be seen in other income, other deductions, other assets and other liabilities.
5. "Retained earnings unappropriated" includes 1120S retained earnings which includes appropriated and unappropriated. "Retained earnings unappropriated" also includes "Adjustments to shareholders' equity" that are not shown separately.
6. Form 1120S returns, which are included in the first two sections, are also shown separately in the last three sections of this book. The last section "Returns with Total net income" represents activity from a trade or business, plus portfolio related activity, plus real estate rental activity, plus other rental activity when the Total net income (less deficit) is greater than zero. Total net income reflects items reported on the Schedule K plus items on the income statement of page 1 of the Form 1120S. This item is unique for an 1120S Corporation as compared with other form types presented in this publication.
7. Numbers shown in the Tax Forms Section in parentheses correspond to line numbers in the "with and without net income" tables for Forms 1120 and 1120S, which are found on pages 11 and 519, respectively. Line numbers that do not appear on the forms indicate that the data were from other than a Form 1120 or 1120S, or were the result of a combination of several lines.
8. Corporations with less than \$250,000 in total receipts for the tax year and less than \$250,000 in total assets at the end of the tax year are not required to file Schedules L, M-1, and M-2. These corporations are classified according to total assets reported on Form 1120, Page 1, Line D, or Form 1120S, Page 1, Line F, so they will be in the \$1 under \$500,000 column. Therefore, balance sheet items may be understated for that column.
9. The North American Industry Classification System (NAICS) was revised for 2002. There was a renumbering of industries in the Wholesale Trade sector, and reorganization and renumbering of the Construction and Information sectors.
10. The North American Industry Classification System (NAICS) was revised for 2007. Minor industry 525930, Real Estate Investment Trusts (Form 1120-REIT), was deleted from the classification. Mortgage REIT's were reclassified to 525995, Other Financial Vehicles. Equity REIT's were reclassified to the Real Estate sector under minor industry 531115 or 531135 based on the content of the portfolio. Major group 516, Internet Publishing and Broadcasting was deleted from the classification and reclassified with major group 519, Other Information Services. Internet Service Providers were reclassified from major group 518 to major group 517, Telecommunications. Web Search Portals were reclassified from major group 518 to major group 519, Other Information Services.
11. The North American Industry Classification System (NAICS) was revised for 2012. Reclassifications were made in major industries 315, 441, 443, 451, 454 and 722.
12. See the report *Statistics of Income 2013, Corporation Income Tax Returns Complete Report*, for a discussion of these statistics including: Changes in law; Description of the sample and limitations of the data; Explanation of terms; and facsimiles of corporation income tax returns forms, 2013.
13. *The Wholesale and Retail Sector may include "Wholesale and Retail Trade not Allocable," which will be shown separately in tables "Returns with and without Net Income" and "Returns with Net Income". This sector is not shown separately in tables "Form 1120S Returns with and without Net Income," "Form 1120S Returns with Net Income," and "Form 1120S Returns with Total Net Income."*

