

# Corporate Foreign Tax Credit, 2009

by Nuria E. McGrath

United States corporations are subject to U.S. taxation on their worldwide income,<sup>1</sup> regardless of whether it is earned in the United States or abroad. In addition, U.S. corporations may also be taxed on their foreign-source income<sup>2</sup> by the foreign jurisdiction in which the income is earned, resulting in double taxation of the foreign-source income. The foreign tax credit, introduced in the Revenue Act of 1918, was designed to alleviate the problem of being taxed twice on the same income. The credit allows firms to reduce their U.S. tax by an amount equal to all or part of their foreign income taxes. Currently, the credit is limited to the amount of U.S. tax a corporation would have paid on foreign-source taxable income in the absence of the credit. Unused credits can be carried back 1 year and carried forward for 10 years. Alternatively, corporations have the option of deducting foreign taxes from their taxable income.

The total foreign tax credit for a corporation is computed by summing the foreign tax credits for each applicable statutory category (or “basket”) of foreign-source income. The four income categories that applied for Tax Year 2009 were passive income, general limitation income, section 901(j) income, and income re-sourced by treaty (see Explanation of Terms section of this article). Most foreign-source taxable income (97.5 percent) and foreign taxes available for credit (99.3 percent) fell into the general limitation category.

For Tax Year 2009, some 5,706 U.S. corporations claimed a foreign tax credit, which is a decrease of 21.2 percent from 2008.<sup>3</sup> These corporations claimed over \$93 billion in foreign tax credits and reduced their U.S. tax by over 40 percent, from \$226 billion to \$133 billion. The credit reduced total U.S. corporate tax reported for all corporations by almost 30 percent in 2009. Taxpayers

claiming the corporate foreign tax credit reported almost \$417 billion in foreign-source taxable income, representing only a 1.2-percent increase over 2008. For these corporations, foreign-source income represented almost 65 percent of their total worldwide taxable income for 2009 and was nearly 47 percent of total taxable income reported by all corporations. Current-year foreign taxes paid by these corporations fell by 13.5 percent to \$104 billion from 2008 to 2009 which led to a 6.5 percent decrease in the amount of foreign tax credits claimed in 2009.<sup>4</sup>

Corporations claiming a foreign tax credit report their foreign-source gross income, deductions, and taxes on Form 1118, *Computation of Foreign Tax Credit—Corporations*. For Tax Year 2009, these corporations reported \$799 billion in gross foreign-source income,<sup>5</sup> a slight increase of 0.7 percent from 2008. When examining types of income, other income, which often includes sales and foreign branch income,<sup>6</sup> accounted for 40.1 percent while dividends and dividend gross-up<sup>7</sup> comprised 33.0 percent of the total gross foreign-source income (Figure A). These corporations reported deductible expenses on Form 1118 of over \$382 billion, of which about \$242 billion was directly allocable to their foreign-source income, while approximately \$140 billion consisted of more general expenses that were not allocated to a particular source of income. Expenses that are not directly allocable include research and development costs as well as deductions for interest and other overhead expenses, such as advertising, legal, and accounting expenses. Taxes withheld or deemed paid<sup>8</sup> on dividends made up almost 74.4 percent of the total current-year foreign taxes. Taxes paid on branch income comprised another 9.4 percent. Together, taxes on interest, both withheld or paid, service income,<sup>9</sup> rents and royalties, and section 863(b)<sup>10</sup> income were responsible for 5.7 percent of the total current-year foreign taxes. The remaining 10.5 percent of total foreign taxes reported for 2009 was accounted for by taxes on other sources of income.

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<sup>1</sup> In this report, worldwide income is also referred to as “income subject to tax.” It includes domestic income and foreign income that are subject to U.S. tax. It excludes foreign income that is not repatriated and not otherwise subject to U.S. tax.

<sup>2</sup> Foreign-source taxable income is also referred to as “taxable income (less loss) before adjustments.”

<sup>3</sup> For comparability purposes, money amounts in this article are adjusted to 2009 constant dollars. These adjustments were made utilizing the average Consumer Price Index for Calendar Year 2009.

<sup>4</sup> Current-year taxes include taxes paid, accrued, or deemed paid.

<sup>5</sup> Dividend income reported on Form 1118 is already net of many deductions. The gross income reported on Form 1118 is income before the deductions that are specifically included on that form.

<sup>6</sup> Gross Income and Definitely Allocable Deductions for foreign branches are included in Other Income and Other Deductions on Form 1118, Schedule A, but are reported separately on Form 1118, Schedule F.

<sup>7</sup> Dividend income is “grossed-up” by the amount of foreign income taxes that are deemed to have been paid on the income from which the dividend payments are made.

<sup>8</sup> Taxes deemed paid are a portion of taxes paid on profits from which dividends were distributed. Such taxes are eligible for credit for U.S. corporations that satisfy ownership and other requirements.

<sup>9</sup> Service income includes compensation, commissions, fees, and other income for technical, managerial, engineering, construction, scientific, or similar services performed outside the United States.

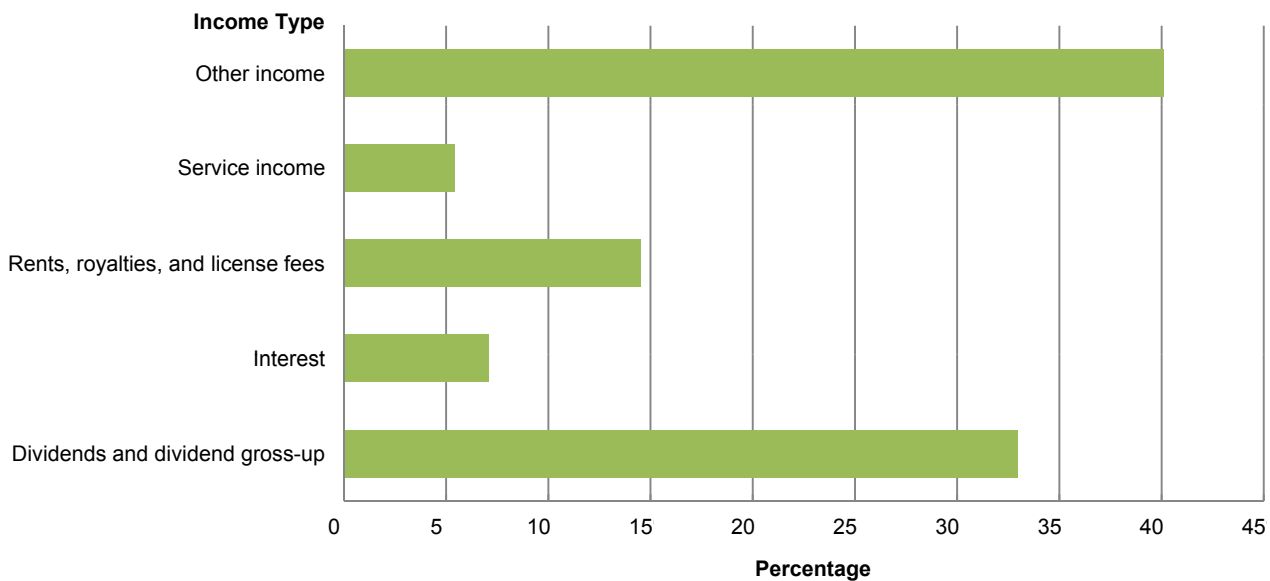
<sup>10</sup> Internal Revenue Code section 863 provides special rules for determining taxable income from sources outside the United States with respect to gross income derived partly from within and partly from outside the United States.

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**Figure A**

**Foreign-Source Gross Income for U.S. Corporation Returns with a Foreign Tax Credit, by Type of Income, Tax Year 2009**



Corporations whose primary business was manufacturing accounted for almost 64 percent of the total foreign-source taxable income earned by corporations claiming a foreign tax credit (Figure B). These corporations reported 68.9 percent of the total foreign tax credit. Within this industry, corporations primarily engaged in the manufacturing of petroleum, and coal products were responsible for 22.9 percent of the total foreign-source taxable income and about 34.9 percent of the foreign tax credit. Corporations engaged mainly in the finance, insurance, real estate, and rental and leasing industry were responsible for the second largest share of foreign-source taxable income, reporting 11.6 percent of the total foreign-source taxable income and 6.1 percent of the foreign tax credit.

About 45 percent of the foreign-source taxable income reported by corporations claiming a foreign tax credit was reported for European countries, while almost 15 percent was reported for Asian countries. Figure C shows the share of foreign-source taxable income from the six countries with the largest shares. The largest is the Netherlands, with \$46.2 billion (11.1 percent), followed by United Kingdom (9.2 percent), Luxembourg (7.0 percent), Canada (6.7 percent), Bermuda (6.1 percent), and Japan (4.3 percent). The largest percentage of all foreign taxes paid by companies that claimed a foreign tax credit in 2009 was the United Kingdom with 8.9 percent. Other countries responsible for a noticeable share included the

Netherlands (8.8 percent), Canada (7.6 percent), Norway (7.5 percent), and Luxembourg (7.0 percent).

## Summary

Corporations reported over \$93 billion in foreign tax credits, a decrease of 6.5 percent over 2008 (in constant 2009 dollars). Foreign-source taxable income from corporations claiming the foreign tax credit grew 1.2 percent in real terms from 2008, to \$417 billion for 2009, while their current foreign taxes paid decreased 13.5 percent, to \$104 billion. Firms in the manufacturing industry accounted for more than two-thirds of the foreign-source taxable income. Together, the Netherlands, the United Kingdom, Luxembourg, Canada, and Bermuda were responsible for 40 percent of the foreign-source taxable income.

## Data Sources and Limitations

Internal Revenue Code section 901 specifies the provisions for the foreign tax credit. Corporations report the foreign income and taxes related to the credit on Form 1118, *Computation of Foreign Tax Credit—Corporations*, and file it together with their corporate tax return. The statistics in this data release are based on information reported on Forms 1118 and related corporate tax forms for those corporation income tax returns with a foreign tax credit that were included in the 2009 Statistics of Income sample of corporate returns with accounting periods

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**Figure B**

## Selected Items From U.S. Corporation Returns with a Foreign Tax Credit, by Selected Industrial Sectors, Tax Year 2009

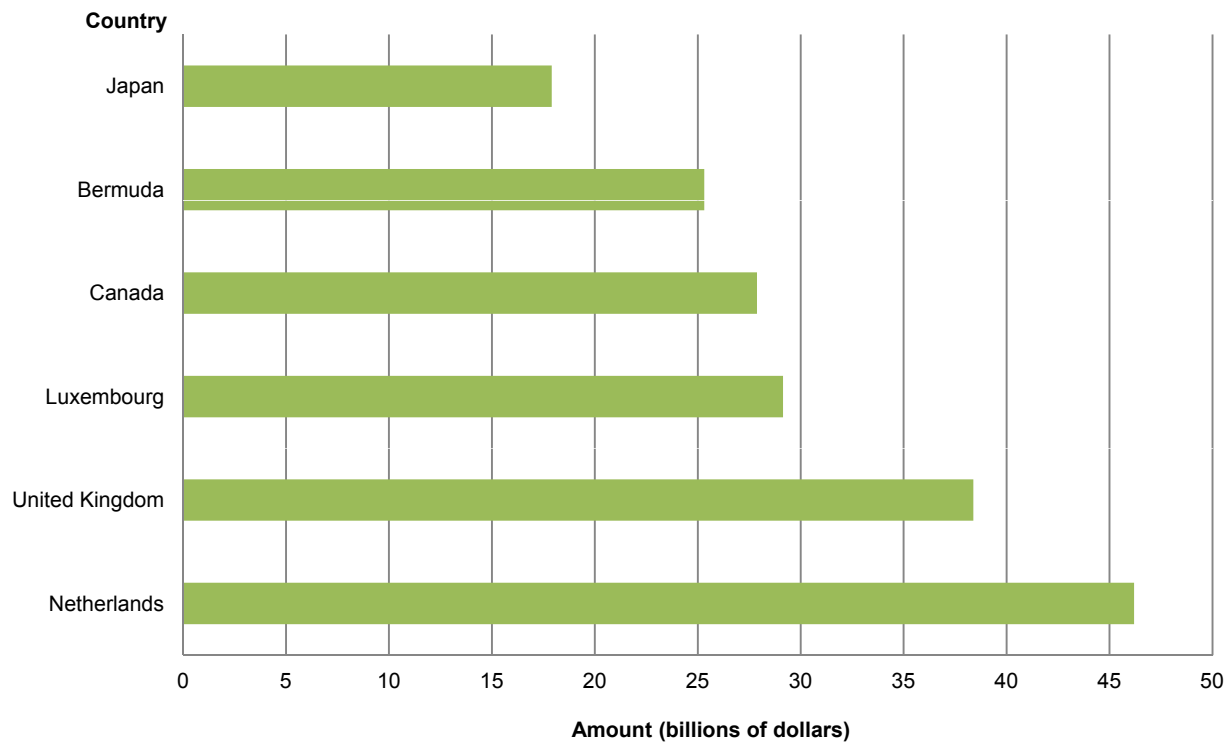
[Money amounts are in thousands of dollars]

Selected industrial sectors	Number of returns	Foreign-source taxable income [1]	Percentage of foreign-source taxable income	Foreign tax credit claimed	Percentage of foreign tax credit claimed
	(1)	(2)	(3)	(4)	(5)
<b>All industries</b>	<b>5,706</b>	<b>416,827,641</b>	<b>100.0</b>	<b>93,557,104</b>	<b>100.0</b>
Manufacturing	1,069	264,861,211	63.5	64,427,560	68.9
Finance, insurance, real estate, and rental and leasing	1,062	48,435,072	11.6	5,684,435	6.1
Services	2,067	41,993,632	10.1	9,149,980	9.8
Information	285	22,751,177	5.5	4,212,436	4.5
Wholesale and retail trade	599	18,160,932	4.4	4,697,619	5.0

[1] Foreign-source taxable income is also referred to as "Taxable income (less loss) before adjustments."

**Figure C**

## Foreign-Source Taxable Income Before Adjustments for U.S. Corporation Returns with a Foreign Tax Credit, by Selected Country, Tax Year 2009



ending between July 2009 and June 2010. These returns were selected after administrative processing, but prior to any amendments or audit examination. The 2009 corporation income tax return sample included Forms 1120, 1120-F, 1120-L, 1120-PC, and

1120-REIT. The statistics in this data release do not include any foreign tax credit data filed specifically for the computation of the alternative minimum tax (AMT), even if the corporation reported both the regular and AMT foreign tax credits.

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There are small discrepancies between the more complete foreign tax credit data presented in this data release and those published in *Statistics of Income—2009, Corporation Income Tax Returns*. Some of the differences can be attributed to returns selected for the Statistics of Income sample that were received too late to be included in the corporation income tax statistics. Also, for the foreign tax credit statistics presented here, additional data were requested from some corporations that submitted preliminary data on their original returns because they lacked complete information on their foreign operations at the time of filing.

Foreign income and taxes available for credit are understated to the extent that they were not reported on the Form 1118 filed with the Form 1120. This study includes credits that were carried forward from prior years and were used in Tax Year 2009. However, because amended returns are not included, these statistics do not contain foreign taxes carried back to 2009 from subsequent tax years or credits for foreign taxes from 2009 that were carried back to earlier years. In addition, corporations that had foreign income and taxes, but could not claim a foreign tax credit because they did not have a U.S. tax liability, are not included. Finally, some corporations may have deducted their foreign taxes from their gross income rather than claim a foreign tax credit. These deductions are not included in this study.

Because of the multi-tiered structure of firm ownership and the multi-country location of firms and their subsidiaries, foreign-source income and deductions that are reported on Form 1118 as earned in one country can include income and deductions that originate in another country. In addition, deductions that are not definitely allocable are usually not reported by country. For this study, these deductions are prorated across all countries based on the gross income reported for each.

Because the estimates are based on a sample, they are subject to sampling error. Coefficients of variation (CVs) are used to measure the magnitude of this sampling error. The CV concept is defined in the section on sampling variability in the “SOI Sampling Methodology and Data Limitations” appendix of this publication. The smaller the CV, the more reliable the estimate is judged to be. The CVs for corporations with foreign tax credits are shown by selected North American Industry Classification System (NAICS) divisions and industrial sector or group (Figure D).

## Description of Tables 1 and 2

Table 1, columns 2 through 14, present statistics on assets, receipts, income, and taxes reported on the basic corporation income tax returns for those corporations

claiming a foreign tax credit. Columns 15 through 53 contain statistics from Form 1118. Although the amount of oil and gas income and deductions (columns 22 and 35, respectively) are included in columns 15 through 21 and 24 through 33, these amounts are also reported separately on Form 1118 (Schedule I, *Reduction of Oil and Gas Extraction Taxes*), because oil and gas extraction income is subject to special rules under Internal Revenue Code section 907, which effectively requires a separate limitation calculation for taxes related to oil and gas extraction income. Foreign branch income (column 23) is also contained in the summary columns but reported separately on Form 1118 (Schedule F, *Gross Income and Definitely Allocable Deductions for Foreign Branches*). Table 2 includes foreign income, deductions, and taxes paid, accrued, or deemed paid from Form 1118 by selected geographic region and country.

## Explanation of Selected Terms

*Adjustments to taxable income*—Foreign-source taxable income is adjusted, when applicable, by the allocation of current-year foreign losses; recharacterization of income due to prior-year loss allocations; and adjustments related to overall foreign losses, including recapture of prior overall foreign losses, and allocations of current-year U.S. losses. See Table 1, column 37. Adjusted taxable income is included in worldwide U.S. corporate taxable income.

*Carryover of foreign taxes*—Corporations can carry taxes paid in excess of the limitation back 1 year or forward for up to 10 years.

*Controlled foreign corporations (CFCs)*—As defined in Internal Revenue Code section 957(a), any foreign corporation in which U.S. shareholders own directly, indirectly, or constructively more than 50 percent of either the total combined voting power or total value of all stock on any day of the taxable year of the corporation.

*Deemed dividends*—Certain types of income earned by controlled foreign corporations (CFCs) are recognized under Section 951 of the Internal Revenue Code (“Subpart F Income”) as current-year income of the U.S. corporation, even if no income is actually received from the CFC in the current tax year. In such cases, the U.S. corporation is deemed to have received a pro rata share of this income and required to report it as a deemed dividend on Form 1118.

*Foreign-source taxable income*—Gross income (less loss) less deductions from sources outside the United States, including U.S. possessions.

*General limitation income*—This separate limitation category contains all foreign income not included in any other separate limitation category.

**Figure D**

**Coefficients of Variation for U.S. Corporation Returns with a Foreign Tax Credit, by Selected Industrial Sector or Group, Tax Year 2009**

Selected industrial sector or group	Number of returns	Foreign tax credit claimed (thousands of dollars)	Coefficients of variation (percentages)
	(1)	(2)	(3)
<b>All industries</b>	<b>5,706</b>	<b>93,557,104</b>	<b>0.02</b>
<b>Agriculture, forestry, fishing, and hunting</b>	<b>227</b>	<b>10,687</b>	<b>1.35</b>
<b>Mining</b>	<b>96</b>	<b>4,726,012</b>	<b>0.01</b>
<b>Utilities</b>	<b>*8</b>	<b>133,033</b>	<b>1.45</b>
<b>Construction</b>	<b>212</b>	<b>160,639</b>	<b>0.21</b>
<b>Manufacturing</b>	<b>1,069</b>	<b>64,427,560</b>	<b>0.01</b>
Food manufacturing	46	1,075,067	0.03
Beverage and tobacco products	12	1,485,405	[1]
Petroleum and coal products manufacturing	17	32,627,592	[1]
Chemical manufacturing	236	13,354,517	0.02
Pharmaceutical and medicine manufacturing	46	8,888,216	[1]
Machinery manufacturing	148	1,130,395	0.28
Computer and electronic product manufacturing	135	6,864,948	0.02
Electrical equipment, appliance and component manufacturing	54	2,757,746	0.05
Transportation equipment manufacturing	50	1,138,560	0.08
<b>Wholesale and retail trade</b>	<b>599</b>	<b>4,697,619</b>	<b>0.09</b>
<b>Transportation and warehousing</b>	<b>82</b>	<b>354,702</b>	<b>0.16</b>
<b>Information</b>	<b>285</b>	<b>4,212,436</b>	<b>0.15</b>
Publishing (except internet), motion picture, and sound recording	130	2,992,431	0.05
<b>Finance, insurance, real estate, and rental and leasing</b>	<b>1,062</b>	<b>5,684,435</b>	<b>0.14</b>
Finance and insurance	614	5,545,725	0.08
Securities, commodity contracts, and other	188	1,110,960	0.26
Insurance and related activities	367	3,892,873	0.02
<b>Services</b>	<b>2,067</b>	<b>9,149,980</b>	<b>0.16</b>
Management of holding companies	800	5,995,290	0.18

\* Data should be used with caution because of the small number of returns on which they were based.  
 [1] Less than 0.005 percent.

*Income re-sourced by bilateral tax treaty*—This separate limitation category includes certain U.S.-source income that has been subject to tax in another country pursuant to a bilateral income tax treaty. In order to appropriately relieve double taxation, these items of income are reclassified by a treaty provision as arising from foreign sources. A separate foreign tax credit limitation has to be computed for each amount re-sourced by a tax treaty.

*Limitation*—This is the maximum amount that can be credited for each separate limitation income category. It is the U.S. income tax before credits multiplied by the ratio of the foreign-source taxable income after adjustments to the worldwide taxable income. The foreign tax credit is the lesser of the limitation or the foreign taxes paid.

*Passive income*—This separate limitation category is comprised of dividends, interest, rents, royalties, annuities, and net capital gains, as well as commodity transactions not connected with the active conduct of a trade or business. Passive income subject to a foreign tax rate that exceeds the highest applicable U.S. tax rate is excluded from this separate limitation category and included in general limitation income.

*Section 901(j) income*—This separate limitation category includes income and taxes paid to countries sanctioned by the United States. Internal Revenue Code section 901(j) denies credit for taxes paid or accrued to these countries. For 2009, countries subject to these restrictions included Cuba, Iran, North Korea, Sudan, and Syria. A separate limitation credit is computed for each section 901(j) country for informational purposes.

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry**

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

Major and selected minor industry of U.S. corporation filing return	Number of returns	Total assets	Total receipts	Dividends received from foreign corporations	Dividends received from IC-DISC's or former DISC's [1]	Includable income of controlled foreign corporations
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All industries</b>	<b>5,706</b>	<b>32,576,783,742</b>	<b>7,845,667,680</b>	<b>128,102,012</b>	<b>3,103</b>	<b>71,765,540</b>
<b>Agriculture, forestry, fishing, and hunting</b>	<b>227</b>	<b>2,482,810</b>	<b>2,674,844</b>	<b>2,394</b>	<b>0</b>	<b>3,393</b>
<b>Mining</b>	<b>96</b>	<b>261,170,612</b>	<b>121,421,682</b>	<b>4,325,678</b>	<b>0</b>	<b>895,858</b>
Oil and gas extraction, coal mining	63	132,498,494	62,094,716	2,967,570	0	574,011
Metal ore mining	*9	*57,418,281	*25,002,966	*1,270,505	*0	*48,067
Nonmetallic minerals	*4	*1,880,961	*1,092,400	*11,300	*0	*8
Support activities for mining	20	69,372,876	33,231,600	76,303	0	273,772
<b>Utilities</b>	<b>*8</b>	<b>*50,070,522</b>	<b>*30,680,327</b>	<b>*233,688</b>	<b>*0</b>	<b>*16,107</b>
<b>Construction</b>	<b>212</b>	<b>32,836,816</b>	<b>42,464,506</b>	<b>32,488</b>	<b>0</b>	<b>185,875</b>
Construction of buildings	102	8,419,209	16,837,802	68	0	7,226
Heavy and civil engineering construction	29	22,056,248	22,008,177	27,771	0	178,581
Special trade contractors	81	2,361,360	3,618,526	4,649	0	68
<b>Manufacturing</b>	<b>1,069</b>	<b>5,987,578,527</b>	<b>3,147,899,045</b>	<b>101,978,632</b>	<b>3,103</b>	<b>35,557,175</b>
Food manufacturing	46	183,291,972	164,599,313	1,103,088	39	2,517,480
Beverage and tobacco products	12	121,196,188	86,365,886	1,992,965	0	397,821
Tobacco manufacturing	*4	*57,270,092	*45,702,648	*251,771	*0	*9,844
Textile mills and textile product mills	*5	*1,270,145	*1,392,704	*5,084	*0	*0
Apparel manufacturing	12	12,876,538	15,296,666	41,304	0	97,955
Leather and allied product manufacturing	*4	*2,478,843	*2,113,772	*44,535	*0	*6,317
Wood product manufacturing	*5	*975,250	*1,843,649	*31	*0	*0
Paper manufacturing	25	100,592,401	43,121,390	1,197,046	666	772,886
Printing and related support activities	12	6,446,896	3,974,889	52,793	0	25,227
Petroleum and coal products manufacturing	17	1,632,753,638	980,079,642	37,495,092	0	9,572,937
Chemical manufacturing	236	1,350,878,737	559,676,199	49,155,175	0	5,566,922
Pharmaceutical and medicine manufacturing	46	788,597,914	352,671,727	43,385,784	0	4,064,359
Other chemical manufacturing	191	562,280,823	207,004,471	5,769,391	0	1,502,563
Plastics and rubber products manufacturing	30	14,614,415	12,714,451	205,618	0	76,198
Nonmetallic mineral product manufacturing	23	15,904,208	10,827,162	136,116	0	36,082
Primary metal manufacturing	29	25,931,622	23,540,304	17,737	0	21,802
Fabricated metal products	103	288,640,039	60,235,512	633,082	850	591,843
Machinery manufacturing	148	171,662,205	110,112,738	1,308,923	69	985,923
Computer and electronic product manufacturing	135	649,206,045	394,149,010	3,185,191	0	7,898,923
Electrical equipment, appliance and component manufacturing	54	902,790,069	236,635,860	2,440,929	0	5,587,251
Transportation equipment manufacturing	50	355,495,033	319,855,242	1,106,267	0	265,497
Motor vehicles and related manufacturing	18	67,491,274	49,618,927	387,746	0	13,058
Other transportation equipment manufacturing	32	288,003,759	270,236,315	718,521	0	252,439
Furniture and related products	*9	*5,794,846	*6,556,290	*1,524	*0	*2,449
Miscellaneous manufacturing and manufacturing not allocable	110	144,779,437	114,808,364	1,856,134	1,478	1,133,663

Footnotes at end of table.

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Number of returns	Total assets	Total receipts	Dividends received from foreign corporations	Dividends received from IC-DISC's or former DISC's [1]	Includable income of controlled foreign corporations
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Wholesale and retail trade</b>	<b>599</b>	<b>1,294,942,843</b>	<b>1,490,794,770</b>	<b>5,097,426</b>	<b>0</b>	<b>2,680,774</b>
Wholesale trade	397	746,345,277	610,240,099	2,085,985	0	1,422,249
Durable goods	218	99,041,332	143,767,175	350,524	0	228,093
Machinery, equipment, and supplies	51	7,041,858	7,643,562	131,579	0	9,647
Other miscellaneous durable goods	167	91,999,475	136,123,613	218,945	0	218,446
Nondurable goods	179	647,303,945	466,472,924	1,735,461	0	1,194,156
Drugs, chemicals, and allied products	53	111,091,708	220,499,302	319,674	0	301,390
Groceries and related products	31	410,085,360	120,013,890	702,715	0	161,548
Petroleum and petroleum products	23	17,879,570	17,599,051	10	0	18,522
Other miscellaneous nondurable goods	71	108,247,307	108,360,681	713,063	0	712,696
Retail trade	202	548,597,567	880,554,671	3,011,441	0	1,258,525
Motor vehicle, parts dealers, and gas stations	26	14,625,225	29,552,808	260	0	57
Furniture and home furnishings stores	*5	*8,393,749	*12,510,907	*0	*0	*4,156
Building materials, garden equipment, and supplies	10	70,316,334	62,823,841	1,047,684	0	20,777
Food and beverages stores	12	23,660,157	61,011,865	3,738	0	1,912
Apparel and accessory stores	21	36,831,208	66,963,163	284,338	0	20,191
General merchandise stores	52	234,816,185	453,177,017	322,192	0	620,059
Miscellaneous retail trade	75	159,954,708	194,515,069	1,353,229	0	591,373
<b>Transportation and warehousing</b>	<b>82</b>	<b>178,948,205</b>	<b>145,838,728</b>	<b>433,075</b>	<b>0</b>	<b>38,538</b>
Air, rail, and water transportation	10	114,682,813	41,023,780	3,147	0	13,036
Water transportation	*3	*3,470,446	*1,760,194	*2,110	*0	*6,245
Air and rail transportation	*7	*111,212,367	*39,263,586	*1,037	*0	*6,792
Other transportation and warehousing	72	64,265,392	104,814,948	429,928	0	25,502
<b>Information</b>	<b>285</b>	<b>1,080,421,395</b>	<b>453,604,706</b>	<b>2,076,919</b>	<b>0</b>	<b>1,841,812</b>
Publishing (except internet), motion picture, and sound recording	130	327,246,212	168,644,417	1,250,627	0	1,584,519
Broadcasting, internet publishing	50	115,385,339	49,019,941	66,882	0	8,961
Telecommunications	53	575,974,240	206,917,509	605,475	0	36,505
Internet service providers, web search portals, and data processing services	10	15,506,138	5,552,403	42,974	0	948
Other information services	41	46,309,466	23,470,437	110,960	0	210,880
<b>Finance, insurance, real estate, and rental and leasing</b>	<b>1,062</b>	<b>9,788,857,213</b>	<b>1,437,316,946</b>	<b>4,744,378</b>	<b>0</b>	<b>24,793,513</b>
Finance and insurance	614	9,748,574,830	1,422,066,475	4,734,128	0	24,784,092
Commercial banking and other depository credit agencies	20	21,766,355	2,171,798	161	0	0
Commercial banking	*6	*3,932,167	*1,233,984	*23	*0	*0
Depository credit agencies other than banks	14	17,834,188	937,814	138	0	0
Nondepository credit intermediation	27	402,534,170	61,384,070	597,321	0	369,797
Securities, commodity contracts, and other	188	3,923,818,712	148,839,868	1,230,261	0	2,088,431
Insurance and related activities	367	5,396,497,613	1,209,316,192	2,906,039	0	22,325,792
Insurance agencies and brokerages	31	17,509,649	5,251,211	323,537	0	156,808
Funds, trusts, and other financial vehicles	12	3,957,980	354,546	346	0	72
Real estate and rental and leasing	448	40,282,383	15,250,472	10,250	0	9,421
Real estate	379	15,286,165	4,374,582	4,387	0	6,330
Rentals and leasing	69	24,996,218	10,875,890	5,864	0	3,092

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Number of returns	Total assets	Total receipts	Dividends received from foreign corporations	Dividends received from IC-DISC's or former DISC's [1]	Includable income of controlled foreign corporations
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Services</b>	<b>2,067</b>	<b>13,899,474,798</b>	<b>972,972,126</b>	<b>9,177,335</b>	<b>0</b>	<b>5,752,492</b>
Professional, scientific, and technical services	656	261,396,822	185,062,666	1,328,218	0	431,642
Management of holding companies	800	13,450,679,179	635,200,917	5,203,467	0	4,814,597
Administrative and support and waste management and remediation	352	40,712,831	33,227,189	261,498	0	159,690
Education services, health care, and social assistance	50	26,126,632	21,524,352	151,451	0	299
Arts, entertainment, and recreation	126	3,915,518	3,175,919	1,574	0	17,674
Accommodation and food services	54	110,091,549	88,904,736	2,196,086	0	312,343
Accommodation	*7	*23,742,720	*14,179,872	*649,907	*0	*11,041
Food services and drinking places	47	86,348,829	74,724,864	1,546,179	0	301,302
Other services	28	6,552,268	5,876,348	35,040	0	16,247
Repair and maintenance services	12	1,929,986	1,309,368	6,073	0	3,790
Personal services	12	4,457,573	4,393,162	28,952	0	12,458
Religious, grantmaking, civic, professional, and similar organizations	*4	*164,709	*173,818	*15	*0	*0

Footnotes at end of table.



# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign dividend income from foreign taxes deemed paid (gross-up)	Net income (less deficit)	Income subject to U.S. tax	U.S. income tax before credits		Foreign tax credit claimed
				Total [3]	Regular and alternative minimum tax	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All industries</b>	<b>67,079,779</b>	<b>627,756,064</b>	<b>642,128,536</b>	<b>226,207,286</b>	<b>226,136,435</b>	<b>93,557,104</b>
<b>Agriculture, forestry, fishing, and hunting</b>	<b>15,732</b>	<b>374,661</b>	<b>360,963</b>	<b>123,638</b>	<b>123,638</b>	<b>10,687</b>
<b>Mining</b>	<b>1,870,295</b>	<b>19,688,570</b>	<b>19,402,432</b>	<b>6,870,684</b>	<b>6,870,632</b>	<b>4,726,012</b>
Oil and gas extraction, coal mining	1,315,757	6,318,052	6,111,742	2,138,260	2,138,240	1,482,635
Metal ore mining	*358,112	*8,140,014	*8,139,364	*2,928,659	*2,928,627	*2,672,377
Nonmetallic minerals	*12,356	*142,260	*140,260	*49,456	*49,456	*10,299
Support activities for mining	184,071	5,088,244	5,011,066	1,754,310	1,754,310	560,701
<b>Utilities</b>	<b>*161,329</b>	<b>*1,008,636</b>	<b>*1,000,316</b>	<b>*349,985</b>	<b>*349,985</b>	<b>*133,033</b>
<b>Construction</b>	<b>30,767</b>	<b>1,944,443</b>	<b>1,929,616</b>	<b>678,041</b>	<b>673,055</b>	<b>160,639</b>
Construction of buildings	3,722	527,613	521,328	183,735	181,343	5,811
Heavy and civil engineering construction	24,792	1,173,288	1,166,396	409,725	407,791	146,618
Special trade contractors	2,253	243,542	241,892	84,580	83,921	8,210
<b>Manufacturing</b>	<b>47,572,174</b>	<b>352,618,185</b>	<b>338,684,989</b>	<b>119,348,743</b>	<b>119,329,212</b>	<b>64,427,560</b>
Food manufacturing	939,631	10,317,447	10,174,031	3,562,416	3,562,416	1,075,067
Beverage and tobacco products	1,174,779	15,196,728	14,803,565	5,181,248	5,181,248	1,485,405
Tobacco manufacturing	*149,451	*8,194,207	*7,966,955	*2,788,434	*2,788,434	*158,200
Textile mills and textile product mills	*1,009	*94,191	*91,919	*32,142	*32,125	*1,402
Apparel manufacturing	39,216	1,257,089	1,239,929	433,552	433,552	194,483
Leather and allied product manufacturing	*26,851	*220,035	*220,016	*76,940	*76,940	*47,872
Wood product manufacturing	*0	*40,674	*40,492	*14,048	*14,048	*55
Paper manufacturing	1,408,200	6,024,860	5,764,932	2,016,972	2,016,910	1,398,547
Printing and related support activities	37,027	454,712	453,202	158,452	158,452	33,135
Petroleum and coal products manufacturing	21,115,765	103,034,579	98,659,701	35,302,006	35,301,937	32,627,592
Chemical manufacturing	11,512,191	112,349,959	109,242,518	38,281,003	38,277,720	13,354,517
Pharmaceutical and medicine manufacturing	8,054,427	81,952,701	79,630,698	27,872,077	27,870,819	8,888,216
Other chemical manufacturing	3,457,764	30,397,258	29,611,820	10,408,926	10,406,901	4,466,301
Plastics and rubber products manufacturing	112,713	848,911	837,709	295,182	295,182	112,468
Nonmetallic mineral product manufacturing	31,675	654,823	645,540	225,348	225,336	63,814
Primary metal manufacturing	17,337	1,370,249	1,348,129	471,264	471,228	39,211
Fabricated metal products	794,664	4,005,223	3,903,821	1,364,824	1,363,368	599,584
Machinery manufacturing	1,105,600	7,870,568	7,576,212	2,650,426	2,650,398	1,130,395
Computer and electronic product manufacturing	5,212,183	47,250,898	43,409,301	15,194,112	15,192,119	6,864,948
Electrical equipment, appliance and component manufacturing	1,987,849	11,957,480	11,423,690	3,999,118	3,996,493	2,757,746
Transportation equipment manufacturing	951,208	17,058,425	16,855,797	5,891,984	5,884,244	1,138,560
Motor vehicles and related manufacturing	209,452	1,291,338	1,222,972	413,291	413,291	244,693
Other transportation equipment manufacturing	741,756	15,767,086	15,632,824	5,478,693	5,470,953	893,867
Furniture and related products	*1,183	*285,087	*261,245	*91,329	*91,329	*8,609
Miscellaneous manufacturing and manufacturing not allocable	1,103,093	12,326,249	11,733,241	4,106,377	4,104,167	1,494,150

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign dividend income from foreign taxes deemed paid (gross-up)	Net income (less deficit)	Income subject to U.S. tax	U.S. income tax before credits		Foreign tax credit claimed
				Total [3]	Regular and alternative minimum tax	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>Wholesale and retail trade</b>	<b>4,854,501</b>	<b>79,525,693</b>	<b>76,814,130</b>	<b>26,874,057</b>	<b>26,876,220</b>	<b>4,697,619</b>
Wholesale trade	1,717,617	29,066,057	26,776,677	9,365,226	9,365,174	2,000,443
Durable goods	207,390	6,575,887	6,167,348	2,154,809	2,154,807	281,232
Machinery, equipment, and supplies	46,427	580,345	580,155	201,881	201,878	63,175
Other miscellaneous durable goods	160,963	5,995,543	5,587,192	1,952,929	1,952,929	218,056
Nondurable goods	1,510,227	22,490,169	20,609,329	7,210,417	7,210,367	1,719,211
Drugs, chemicals, and allied products	222,265	8,470,747	7,295,236	2,552,649	2,552,649	343,840
Groceries and related products	214,040	6,094,849	6,490,024	2,271,070	2,271,021	341,627
Petroleum and petroleum products	4,660	951,674	951,512	332,814	332,814	39,270
Other miscellaneous nondurable goods	1,069,261	6,972,899	5,872,557	2,053,883	2,053,883	994,475
Retail trade	3,136,885	50,459,637	50,037,453	17,508,831	17,511,046	2,697,176
Motor vehicle, parts dealers, and gas stations	20	1,401,363	1,399,557	489,585	489,585	1,832
Furniture and home furnishings stores	*1,563	*1,122,202	*1,122,202	*392,570	*392,570	*1,255
Building materials, garden equipment, and supplies	644,408	5,312,702	5,312,675	1,859,377	1,859,377	629,604
Food and beverages stores	1,375	2,357,316	2,341,875	819,485	819,485	10,392
Apparel and accessory stores	193,510	6,093,213	6,006,118	2,101,885	2,101,885	205,734
General merchandise stores	1,717,858	22,923,074	22,918,832	8,019,349	8,021,565	1,134,274
Miscellaneous retail trade	578,151	11,249,767	10,936,194	3,826,581	3,826,581	714,084
<b>Transportation and warehousing</b>	<b>193,976</b>	<b>7,120,853</b>	<b>7,095,571</b>	<b>2,482,174</b>	<b>2,481,713</b>	<b>354,702</b>
Air, rail, and water transportation	657	2,637,425	2,616,959	915,687	915,638	24,822
Water transportation	*278	*74,099	*73,178	*25,561	*25,512	*21,457
Air and rail transportation	*379	*2,563,326	*2,543,782	*890,126	*890,126	*3,364
Other transportation and warehousing	193,319	4,483,428	4,478,612	1,566,487	1,566,075	329,880
<b>Information</b>	<b>1,434,075</b>	<b>55,988,515</b>	<b>52,162,727</b>	<b>18,305,866</b>	<b>18,297,216</b>	<b>4,212,436</b>
Publishing (except internet), motion picture, and sound recording	920,130	27,123,209	25,312,973	8,905,960	8,901,886	2,992,431
Broadcasting, internet publishing	39,370	5,999,328	5,944,550	2,084,712	2,080,136	262,140
Telecommunications	331,970	17,161,833	15,421,302	5,396,594	5,396,594	749,084
Internet service providers, web search portals, and data processing services	63,856	658,754	622,123	217,287	217,287	37,963
Other information services	78,749	5,045,392	4,861,779	1,701,313	1,701,313	170,819
<b>Finance, insurance, real estate, and rental and leasing</b>	<b>4,805,593</b>	<b>92,914,043</b>	<b>74,658,954</b>	<b>26,512,995</b>	<b>26,487,155</b>	<b>5,684,435</b>
Finance and insurance	4,800,328	90,578,887	72,856,981	25,876,042	25,855,708	5,545,725
Commercial banking and other depository credit agencies	8	432,125	426,739	156,982	148,688	13,142
Commercial banking	*0	*271,910	*270,747	*102,939	*94,645	*13,104
Depository credit agencies other than banks	8	160,215	155,992	54,043	54,043	38
Nondepository credit intermediation	428,236	4,057,050	4,425,118	1,677,030	1,677,030	527,065
Securities, commodity contracts, and other	659,350	29,098,094	17,581,193	6,260,472	6,257,197	1,110,960
Insurance and related activities	3,712,715	56,895,115	50,380,814	17,766,859	17,758,095	3,892,873
Insurance agencies and brokerages	395,552	934,858	926,614	323,973	323,967	253,307
Funds, trusts, and other financial vehicles	20	96,502	43,118	14,700	14,698	1,684
Real estate and rental and leasing	5,264	2,335,156	1,801,972	636,952	631,447	138,711
Real estate	1,661	700,660	610,042	214,795	210,084	39,295
Rentals and leasing	3,603	1,634,496	1,191,930	422,157	421,363	99,415

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign dividend income from foreign taxes deemed paid (gross-up)	Net income (less deficit)	Income subject to U.S. tax	U.S. income tax before credits		Foreign tax credit claimed
				Total [3]	Regular and alternative minimum tax	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>Services</b>	<b>6,141,336</b>	<b>16,572,466</b>	<b>70,018,838</b>	<b>24,661,105</b>	<b>24,647,609</b>	<b>9,149,980</b>
Professional, scientific, and technical services	745,767	17,051,033	15,900,246	5,561,662	5,560,563	1,207,116
Management of holding companies	3,934,446	-15,509,208	39,214,271	13,889,920	13,878,127	5,995,290
Administrative and support and waste management and remediation	206,475	2,348,191	2,266,567	789,111	789,027	233,427
Education services, health care, and social assistance	35,428	2,885,195	2,854,712	998,010	997,903	53,109
Arts, entertainment, and recreation	7,991	256,342	241,298	83,635	83,635	19,511
Accommodation and food services	1,188,962	9,089,454	9,093,934	3,182,762	3,182,350	1,605,692
Accommodation	*310,229	*826,955	*826,923	*289,740	*289,328	*204,233
Food services and drinking places	878,733	8,262,499	8,267,011	2,893,022	2,893,022	1,401,459
Other services	22,268	451,458	447,811	156,004	156,004	35,835
Repair and maintenance services	4,487	83,570	83,570	28,949	28,949	12,373
Personal services	17,781	342,035	338,501	118,251	118,251	23,441
Religious, grantmaking, civic, professional, and similar organizations	*0	*25,853	*25,740	*8,803	*8,803	*22

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

Statistics of Income Bulletin | Summer 2013

**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	General business credit	U.S. income tax after credits [4]	Foreign income, deductions, and taxes reported on Form 1118			
			Gross income (less loss)			
			Total	Dividends	Foreign dividend income from foreign taxes deemed paid (gross-up)	Interest
	(13)	(14)	(15)	(16)	(17)	(18)
<b>All industries</b>	<b>10,482,260</b>	<b>121,244,373</b>	<b>798,942,012</b>	<b>196,481,942</b>	<b>66,869,297</b>	<b>56,342,032</b>
<b>Agriculture, forestry, fishing, and hunting</b>	<b>7,350</b>	<b>104,894</b>	<b>84,853</b>	<b>3,914</b>	<b>15,732</b>	<b>711</b>
<b>Mining</b>	<b>8,580</b>	<b>2,077,937</b>	<b>25,733,621</b>	<b>5,160,261</b>	<b>1,867,342</b>	<b>625,155</b>
Oil and gas extraction, coal mining	550	636,716	7,253,760	3,530,614	1,315,495	45,611
Metal ore mining	*6,701	*243,105	*11,142,390	*1,307,839	*358,112	*342,042
Nonmetallic minerals	*361	*36,516	*57,981	*11,300	*12,356	*4,350
Support activities for mining	967	1,161,600	7,279,490	310,509	181,379	233,152
<b>Utilities</b>	<b>*23,204</b>	<b>*193,748</b>	<b>*468,744</b>	<b>*249,795</b>	<b>*161,329</b>	<b>*45,875</b>
<b>Construction</b>	<b>7,755</b>	<b>509,230</b>	<b>1,609,000</b>	<b>218,721</b>	<b>30,767</b>	<b>2,537</b>
Construction of buildings	1,657	176,210	314,062	7,337	3,722	23
Heavy and civil engineering construction	3,714	259,034	1,174,579	206,359	24,792	1,955
Special trade contractors	2,384	73,986	120,360	5,025	2,253	559
<b>Manufacturing</b>	<b>5,022,060</b>	<b>49,646,485</b>	<b>382,075,928</b>	<b>135,033,043</b>	<b>47,321,972</b>	<b>5,225,244</b>
Food manufacturing	47,806	2,434,942	9,012,965	3,586,335	933,591	98,091
Beverage and tobacco products	11,625	3,684,217	10,626,434	2,357,257	1,174,779	92,577
Tobacco manufacturing	*3,368	*2,626,866	*1,267,459	*251,891	*149,451	*996
Textile mills and textile product mills	*2	*30,439	*14,571	*5,115	*1,183	*0
Apparel manufacturing	5,624	233,445	1,106,591	137,456	39,216	16,996
Leather and allied product manufacturing	*863	*28,133	*265,001	*50,851	*26,851	*1,228
Wood product manufacturing	*418	*13,575	*5,211	*31	*0	*113
Paper manufacturing	103,791	511,596	6,390,346	1,965,404	1,406,178	249,852
Printing and related support activities	503	123,669	205,047	77,650	37,027	5,638
Petroleum and coal products manufacturing	1,158,088	1,512,572	117,336,345	46,755,137	21,115,236	746,242
Chemical manufacturing	1,315,258	23,591,950	115,750,557	54,328,332	11,489,815	891,248
Pharmaceutical and medicine manufacturing	1,139,440	17,834,178	92,979,926	47,172,242	8,054,264	530,948
Other chemical manufacturing	175,818	5,757,772	22,770,631	7,156,090	3,435,551	360,299
Plastics and rubber products manufacturing	7,654	174,774	645,671	281,561	112,523	7,088
Nonmetallic mineral product manufacturing	5,740	152,505	372,926	165,376	30,808	44,919
Primary metal manufacturing	9,388	422,558	461,416	46,000	17,337	14,562
Fabricated metal products	44,213	718,498	4,076,752	1,216,863	793,818	62,363
Machinery manufacturing	80,840	1,439,104	8,326,632	2,283,499	1,104,138	233,538
Computer and electronic product manufacturing	1,125,812	7,148,945	64,824,286	9,724,787	5,003,500	730,076
Electrical equipment, appliance and component manufacturing	474,764	619,616	22,479,464	7,681,082	1,980,592	1,702,555
Transportation equipment manufacturing	450,342	4,300,051	7,396,092	1,372,084	951,571	169,813
Motor vehicles and related manufacturing	23,512	144,010	1,225,356	400,785	209,445	10,866
Other transportation equipment manufacturing	426,830	4,156,042	6,170,735	971,300	742,126	158,948
Furniture and related products	*2,923	*75,766	*176,817	*8,367	*1,183	*2,079
Miscellaneous manufacturing and manufacturing not allocable	176,405	2,430,129	12,602,806	2,989,855	1,102,627	156,265

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	General business credit	U.S. income tax after credits [4]	Foreign income, deductions, and taxes reported on Form 1118			
			Gross income (less loss)			
			Total	Dividends	Foreign dividend income from foreign taxes deemed paid (gross-up)	Interest
	(13)	(14)	(15)	(16)	(17)	(18)
<b>Wholesale and retail trade</b>	<b>755,369</b>	<b>21,377,623</b>	<b>34,137,154</b>	<b>7,710,069</b>	<b>4,854,835</b>	<b>584,675</b>
Wholesale trade	480,519	6,854,434	20,500,598	3,451,972	1,717,919	317,457
Durable goods	54,058	1,813,260	3,774,381	564,004	206,334	88,841
Machinery, equipment, and supplies	1,125	137,478	309,933	136,247	46,427	1,841
Other miscellaneous durable goods	52,933	1,675,782	3,464,448	427,757	159,908	87,000
Nondurable goods	426,461	5,041,174	16,726,217	2,887,968	1,511,585	228,616
Drugs, chemicals, and allied products	222,848	1,985,980	4,764,210	621,512	222,321	28,004
Groceries and related products	167,423	1,761,150	6,001,416	857,420	213,993	102,887
Petroleum and petroleum products	225	272,378	339,612	18,599	4,660	121
Other miscellaneous nondurable goods	35,964	1,021,666	5,620,980	1,390,438	1,070,612	97,604
Retail trade	274,850	14,523,189	13,636,556	4,258,097	3,136,916	267,218
Motor vehicle, parts dealers, and gas stations	14,068	473,685	167,307	351	20	8,671
Furniture and home furnishings stores	*1,761	*389,113	*19,878	*4,156	*1,595	*199
Building materials, garden equipment, and supplies	12,429	1,217,343	1,938,429	1,068,469	644,408	2,595
Food and beverages stores	8,975	799,860	114,050	5,764	1,375	156
Apparel and accessory stores	21,884	1,874,203	1,686,864	301,253	193,510	1,093
General merchandise stores	176,287	6,697,711	4,110,790	938,914	1,717,858	163,725
Miscellaneous retail trade	39,447	3,071,274	5,599,239	1,939,188	578,151	90,779
<b>Transportation and warehousing</b>	<b>77,380</b>	<b>2,049,651</b>	<b>16,774,744</b>	<b>464,524</b>	<b>193,974</b>	<b>61,458</b>
Air, rail, and water transportation	8,045	882,820	549,689	9,476	657	6,236
Water transportation	*56	*4,048	*450,764	*8,355	*278	*6,217
Air and rail transportation	*7,990	*878,772	*98,926	*1,121	*379	*19
Other transportation and warehousing	69,335	1,166,831	16,225,054	455,048	193,317	55,222
<b>Information</b>	<b>748,568</b>	<b>13,181,890</b>	<b>53,677,233</b>	<b>3,857,258</b>	<b>1,425,613</b>	<b>511,885</b>
Publishing (except internet), motion picture, and sound recording	501,917	5,414,475	35,303,346	2,792,771	910,611	230,930
Broadcasting, internet publishing	6,249	1,816,320	6,355,312	83,515	39,370	185,590
Telecommunications	96,288	4,392,034	10,489,939	642,568	333,291	80,763
Internet service providers, web search portals, and data processing services	9,096	170,184	396,329	43,581	63,856	416
Other information services	135,018	1,388,877	1,132,307	294,823	78,485	14,185
<b>Finance, insurance, real estate, and rental and leasing</b>	<b>565,654</b>	<b>19,935,811</b>	<b>171,114,635</b>	<b>29,342,040</b>	<b>4,848,499</b>	<b>19,577,170</b>
Finance and insurance	555,188	19,482,186	169,217,484	29,320,954	4,843,235	19,553,986
Commercial banking and other depository credit agencies	1,420	142,198	340,635	322	8	340,240
Commercial banking	*1,001	*88,835	*340,276	*36	*0	*340,240
Depository credit agencies other than banks	420	53,363	359	286	8	0
Nondepository credit intermediation	12,395	1,137,291	10,214,052	916,534	422,062	741,082
Securities, commodity contracts, and other	50,860	5,097,117	16,826,634	2,790,333	659,246	7,283,714
Insurance and related activities	490,501	13,092,904	141,788,864	25,613,579	3,761,899	11,186,275
Insurance agencies and brokerages	18,414	52,253	895,920	467,517	395,486	7,125
Funds, trusts, and other financial vehicles	10	12,677	47,299	185	20	2,675
Real estate and rental and leasing	10,466	453,625	1,897,150	21,087	5,264	23,184
Real estate	1,280	141,392	424,419	11,932	1,661	21,071
Rentals and leasing	9,186	312,233	1,472,731	9,155	3,603	2,114

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	General business credit	U.S. income tax after credits [4]	Foreign income, deductions, and taxes reported on Form 1118			
			Gross income (less loss)			
			Total	Dividends	Foreign dividend income from foreign taxes deemed paid (gross-up)	Interest
	(13)	(14)	(15)	(16)	(17)	(18)
<b>Services</b>	<b>3,266,340</b>	<b>12,167,104</b>	<b>113,266,099</b>	<b>14,442,317</b>	<b>6,149,233</b>	<b>29,707,322</b>
Professional, scientific, and technical services	180,007	4,159,314	17,887,817	1,778,013	743,846	114,239
Management of holding companies	2,783,935	5,062,991	82,115,006	9,525,058	3,944,437	29,275,418
Administrative and support and waste management and remediation	26,741	523,266	2,294,822	420,276	206,475	16,064
Education services, health care, and social assistance	4,567	939,038	470,150	151,632	35,428	1,522
Arts, entertainment, and recreation	1,133	62,950	533,849	18,800	7,991	327
Accommodation and food services	263,308	1,306,025	9,599,177	2,497,250	1,188,788	291,925
Accommodation	*31,843	*40,220	*1,660,980	*658,559	*310,229	*68,311
Food services and drinking places	231,465	1,265,805	7,938,197	1,838,692	878,559	223,615
Other services	6,648	113,521	365,279	51,289	22,268	7,826
Repair and maintenance services	69	16,507	60,824	9,864	4,487	57
Personal services	6,578	88,232	304,046	41,409	17,781	7,769
Religious, grantmaking, civic, professional, and similar organizations	*0	*8,782	*409	*15	*0	*0

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

Statistics of Income Bulletin | Summer 2013

**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Gross income (less loss)—continued					Deductions
	Rents, royalties, and license fees	Service income	Other income	Oil and gas extraction income [5]	Foreign branch income [5]	Total
	(19)	(20)	(21)	(22)	(23)	(24)
<b>All industries</b>	<b>115,837,702</b>	<b>43,128,161</b>	<b>320,282,878</b>	<b>99,043,479</b>	<b>125,056,602</b>	<b>382,114,371</b>
<b>Agriculture, forestry, fishing, and hunting</b>	<b>2,278</b>	<b>9,506</b>	<b>52,712</b>	<b>0</b>	<b>0</b>	<b>41,372</b>
<b>Mining</b>	<b>2,272,201</b>	<b>3,047,356</b>	<b>12,761,305</b>	<b>6,802,151</b>	<b>7,278,703</b>	<b>8,311,004</b>
Oil and gas extraction, coal mining	3,589	43,289	2,315,162	6,802,151	1,711,545	1,185,552
Metal ore mining	*108,408	*92,179	*8,933,810	*0	*816,960	*3,465,067
Nonmetallic minerals	*0	*21,973	*8,003	*0	*12,014	*24,547
Support activities for mining	2,160,204	2,889,915	1,504,330	0	4,738,184	3,635,837
<b>Utilities</b>	<b>*0</b>	<b>*0</b>	<b>*11,745</b>	<b>*0</b>	<b>*31,111</b>	<b>*72,829</b>
<b>Construction</b>	<b>105,170</b>	<b>880,318</b>	<b>371,487</b>	<b>0</b>	<b>483,058</b>	<b>1,031,749</b>
Construction of buildings	0	300,016	2,963	0	0	248,847
Heavy and civil engineering construction	104,633	471,098	365,742	0	448,373	690,922
Special trade contractors	537	109,204	2,782	0	34,685	91,980
<b>Manufacturing</b>	<b>65,879,142</b>	<b>6,607,706</b>	<b>122,008,821</b>	<b>91,777,902</b>	<b>33,247,989</b>	<b>117,214,717</b>
Food manufacturing	753,033	3,090	3,638,824	0	2,441,156	4,687,122
Beverage and tobacco products	2,076,099	0	4,925,721	0	2,031,655	4,381,484
Tobacco manufacturing	*296,311	*0	*568,811	*0	*66,372	*396,101
Textile mills and textile product mills	*0	*0	*8,273	*0	*925	*7,149
Apparel manufacturing	683,702	6,065	223,154	0	6,853	382,430
Leather and allied product manufacturing	*122,260	*10,215	*53,596	*0	*10,215	*38,604
Wood product manufacturing	*30	*0	*5,037	*0	*2,112	*2,638
Paper manufacturing	942,549	4,554	1,821,809	0	513,716	2,258,411
Printing and related support activities	14,537	333	69,862	0	30,719	73,920
Petroleum and coal products manufacturing	536,642	7,615	48,175,472	91,777,902	10,581,921	22,018,643
Chemical manufacturing	24,639,047	1,874,193	22,527,923	0	8,203,440	29,623,808
Pharmaceutical and medicine manufacturing	19,483,151	1,566,371	16,172,950	0	4,688,614	21,478,922
Other chemical manufacturing	5,155,896	307,822	6,354,973	0	3,514,827	8,144,886
Plastics and rubber products manufacturing	110,092	2,815	131,594	0	25,249	204,467
Nonmetallic mineral product manufacturing	32,313	34,554	64,956	0	70,467	180,753
Primary metal manufacturing	119,053	44,522	219,942	0	142,838	284,270
Fabricated metal products	440,314	137,453	1,425,940	0	529,341	1,876,339
Machinery manufacturing	1,168,452	236,767	3,300,238	0	1,720,556	3,973,542
Computer and electronic product manufacturing	26,064,428	2,670,043	20,631,453	0	4,622,747	28,653,878
Electrical equipment, appliance and component manufacturing	4,027,533	54,529	7,033,173	0	173,671	9,253,186
Transportation equipment manufacturing	1,372,310	994,381	2,535,933	0	793,549	3,136,479
Motor vehicles and related manufacturing	480,452	3,398	120,411	0	95,302	230,678
Other transportation equipment manufacturing	891,857	990,983	2,415,521	0	698,247	2,905,801
Furniture and related products	*9,195	*0	*155,993	*0	*92,357	*139,196
Miscellaneous manufacturing and manufacturing not allocable	2,767,554	526,576	5,059,928	0	1,254,502	6,038,399

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Gross income (less loss)—continued					Deductions
	Rents, royalties, and license fees	Service income	Other income	Oil and gas extraction income [5]	Foreign branch income [5]	Total
	(19)	(20)	(21)	(22)	(23)	(24)
<b>Wholesale and retail trade</b>	<b>5,410,287</b>	<b>1,064,904</b>	<b>14,512,384</b>	<b>0</b>	<b>4,655,681</b>	<b>15,976,222</b>
Wholesale trade	2,579,419	1,029,828	11,404,004	0	2,764,436	11,973,772
Durable goods	352,917	181,881	2,380,405	0	285,577	2,140,638
Machinery, equipment, and supplies	55,009	9,634	60,776	0	30,736	85,557
Other miscellaneous durable goods	297,908	172,247	2,319,629	0	254,841	2,055,081
Nondurable goods	2,226,502	847,947	9,023,599	0	2,478,859	9,833,135
Drugs, chemicals, and allied products	1,360,390	45,317	2,486,667	0	1,028,423	2,778,656
Groceries and related products	107,685	779,455	3,939,977	0	157,368	4,396,653
Petroleum and petroleum products	0	0	316,232	0	262,868	217,894
Other miscellaneous nondurable goods	758,427	23,175	2,280,723	0	1,030,200	2,439,930
Retail trade	2,830,868	35,076	3,108,381	0	1,891,245	4,002,450
Motor vehicle, parts dealers, and gas stations	16,071	0	142,194	0	52,112	137,985
Furniture and home furnishings stores	*735	*0	*13,193	*0	*10,889	*11,636
Building materials, garden equipment, and supplies	210,668	0	12,289	0	12,289	133,845
Food and beverages stores	106,027	154	574	0	0	20,321
Apparel and accessory stores	424,543	3,137	763,328	0	351,734	653,603
General merchandise stores	1,091,389	24	198,880	0	57,264	791,329
Miscellaneous retail trade	981,435	31,762	1,977,924	0	1,406,958	2,253,731
<b>Transportation and warehousing</b>	<b>306,327</b>	<b>11,659,405</b>	<b>4,089,056</b>	<b>6,284</b>	<b>5,526,291</b>	<b>14,588,391</b>
Air, rail, and water transportation	49,665	345,275	138,380	0	23,934	468,515
Water transportation	*0	*315,019	*120,896	*0	*14,339	*387,593
Air and rail transportation	*49,665	*30,256	*17,484	*0	*9,595	*80,922
Other transportation and warehousing	256,662	11,314,130	3,950,676	6,284	5,502,356	14,119,876
<b>Information</b>	<b>30,156,451</b>	<b>4,851,527</b>	<b>12,874,499</b>	<b>0</b>	<b>5,860,864</b>	<b>30,926,056</b>
Publishing (except internet), motion picture, and sound recording	20,461,114	167,605	10,740,314	0	4,524,721	17,765,639
Broadcasting, internet publishing	5,437,237	536,299	73,302	0	235,514	4,419,310
Telecommunications	3,671,420	3,891,672	1,870,225	0	796,832	7,975,762
Internet service providers, web search portals, and data processing services	5,194	246,154	37,127	0	107,679	228,660
Other information services	581,486	9,798	153,531	0	196,119	536,684
<b>Finance, insurance, real estate, and rental and leasing</b>	<b>4,668,464</b>	<b>2,988,260</b>	<b>109,690,202</b>	<b>0</b>	<b>14,937,576</b>	<b>122,679,563</b>
Finance and insurance	3,257,870	2,962,969	109,278,471	0	14,837,504	121,565,072
Commercial banking and other depository credit agencies	0	0	65	0	0	215,182
Commercial banking	*0	*0	*0	*0	*0	*215,125
Depository credit agencies other than banks	0	0	65	0	0	57
Nondepository credit intermediation	1,757,104	152,147	6,225,122	0	2,586,347	7,484,087
Securities, commodity contracts, and other	159,452	1,103,135	4,830,754	0	2,400,427	10,048,473
Insurance and related activities	1,341,313	1,706,108	98,179,689	0	9,850,730	103,798,282
Insurance agencies and brokerages	580	0	25,211	0	0	158,508
Funds, trusts, and other financial vehicles	0	1,579	42,841	0	0	19,049
Real estate and rental and leasing	1,410,594	25,290	411,731	0	100,072	1,114,491
Real estate	97,017	21,214	271,524	0	41,620	327,010
Rentals and leasing	1,313,577	4,076	140,207	0	58,452	787,480

Footnotes at end of table.



# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Gross income (less loss)—continued					Deductions
	Rents, royalties, and license fees	Service income	Other income	Oil and gas extraction income [5]	Foreign branch income [5]	Total
	(19)	(20)	(21)	(22)	(23)	(24)
<b>Services</b>	<b>7,037,381</b>	<b>12,019,179</b>	<b>43,910,666</b>	<b>457,142</b>	<b>53,035,330</b>	<b>71,272,467</b>
Professional, scientific, and technical services	2,457,400	9,450,143	3,344,176	40,482	4,671,186	11,737,443
Management of holding companies	1,729,978	797,886	36,842,229	416,660	44,180,770	53,029,891
Administrative and support and waste management and remediation	368,779	964,046	319,182	0	758,464	1,388,674
Education services, health care, and social assistance	55,874	162,344	63,350	0	152,482	220,508
Arts, entertainment, and recreation	129,655	309,920	67,156	0	261,467	418,210
Accommodation and food services	2,208,033	197,981	3,215,200	0	2,899,955	4,274,051
Accommodation	*107,532	*41,736	*474,613	*0	*170,833	*496,789
Food services and drinking places	2,100,500	156,244	2,740,587	0	2,729,122	3,777,262
Other services	87,662	136,860	59,375	0	111,006	203,689
Repair and maintenance services	0	25,829	20,588	0	78	22,979
Personal services	87,662	111,031	38,393	0	110,928	180,391
Religious, grantmaking, civic, professional, and similar organizations	*0	*0	*393	*0	*0	*318

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued				
	Deductions—continued				
	Total	Definitely allocable deductions			
		Depreciation, depletion, and amortization	Other expenses	Service expenses	Other definitely allocable deductions
(25)	(26)	(27)	(28)	(29)	
<b>All industries</b>	<b>242,303,156</b>	<b>3,310,211</b>	<b>5,275,852</b>	<b>27,460,193</b>	<b>206,256,899</b>
<b>Agriculture, forestry, fishing, and hunting</b>	<b>23,322</b>	<b>0</b>	<b>0</b>	<b>3,995</b>	<b>19,327</b>
<b>Mining</b>	<b>6,112,411</b>	<b>465,083</b>	<b>94,374</b>	<b>1,342,361</b>	<b>4,210,594</b>
Oil and gas extraction, coal mining	786,984	69,157	1,042	11,306	705,478
Metal ore mining	*2,784,433	*34,727	*140	*69,825	*2,679,742
Nonmetallic minerals	*18,793	*0	*2,342	*15,391	*1,061
Support activities for mining	2,522,201	361,199	90,850	1,245,839	824,314
<b>Utilities</b>	<b>*4,856</b>	<b>*0</b>	<b>*0</b>	<b>*0</b>	<b>*4,856</b>
<b>Construction</b>	<b>515,753</b>	<b>14,901</b>	<b>7,365</b>	<b>356,206</b>	<b>137,280</b>
Construction of buildings	237,127	19	7	236,983	118
Heavy and civil engineering construction	189,613	13,978	6,858	34,877	133,900
Special trade contractors	89,012	904	501	84,346	3,262
<b>Manufacturing</b>	<b>55,824,437</b>	<b>310,934</b>	<b>453,192</b>	<b>3,011,239</b>	<b>52,049,071</b>
Food manufacturing	2,929,575	9,488	5,569	0	2,914,518
Beverage and tobacco products	3,861,116	0	792	0	3,860,325
Tobacco manufacturing	*215,743	*0	*792	*0	*214,951
Textile mills and textile product mills	*2,450	*0	*629	*0	*1,821
Apparel manufacturing	118,213	4,513	926	3,751	109,023
Leather and allied product manufacturing	*205	*0	*0	*0	*205
Wood product manufacturing	*1,274	*0	*0	*0	*1,274
Paper manufacturing	871,249	370	4,036	0	866,843
Printing and related support activities	42,443	30	66	0	42,347
Petroleum and coal products manufacturing	17,431,274	36,204	0	0	17,395,070
Chemical manufacturing	9,738,698	22,610	12,106	88,394	9,615,588
Pharmaceutical and medicine manufacturing	6,750,326	8,161	116	1,066	6,740,983
Other chemical manufacturing	2,988,372	14,448	11,991	87,329	2,874,604
Plastics and rubber products manufacturing	74,009	119	10,237	1,270	62,383
Nonmetallic mineral product manufacturing	53,288	18	0	23,086	30,184
Primary metal manufacturing	120,128	0	0	22,625	97,502
Fabricated metal products	809,438	28,246	24,199	23,594	733,398
Machinery manufacturing	1,425,809	23,495	18,075	66,266	1,317,973
Computer and electronic product manufacturing	7,950,534	1,388	14,534	1,816,743	6,117,869
Electrical equipment, appliance and component manufacturing	5,228,765	1,593	8,071	6,782	5,212,320
Transportation equipment manufacturing	1,972,853	148,388	74,033	596,868	1,153,564
Motor vehicles and related manufacturing	99,031	0	73,741	0	25,290
Other transportation equipment manufacturing	1,873,822	148,388	292	596,868	1,128,275
Furniture and related products	*118,394	*0	*2,434	*0	*115,960
Miscellaneous manufacturing and manufacturing not allocable	3,074,722	34,473	277,485	361,861	2,400,904

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued				
	Deductions—continued				
	Definitely allocable deductions				
	Total	Depreciation, depletion, and amortization	Other expenses	Service expenses	Other definitely allocable deductions
	(25)	(26)	(27)	(28)	(29)
<b>Wholesale and retail trade</b>	<b>10,770,399</b>	<b>90,487</b>	<b>332,021</b>	<b>775,396</b>	<b>9,572,495</b>
Wholesale trade	8,367,828	89,798	275,171	768,004	7,234,854
Durable goods	1,127,173	4,132	51,496	20,960	1,050,585
Machinery, equipment, and supplies	60,349	3,093	25,070	2,784	29,401
Other miscellaneous durable goods	1,066,825	1,039	26,426	18,176	1,021,184
Nondurable goods	7,240,654	85,666	223,675	747,044	6,184,269
Drugs, chemicals, and allied products	1,684,929	0	755	4,286	1,679,888
Groceries and related products	4,040,867	13,673	118,405	737,910	3,170,879
Petroleum and petroleum products	190,163	71,135	79,356	0	39,672
Other miscellaneous nondurable goods	1,324,695	858	25,160	4,848	1,293,830
Retail trade	2,402,571	689	56,850	7,392	2,337,641
Motor vehicle, parts dealers, and gas stations	121,972	0	0	0	121,972
Furniture and home furnishings stores	*11,508	*632	*9,139	*0	*1,737
Building materials, garden equipment, and supplies	210,668	0	12,289	0	12,289
Food and beverages stores	9,385	0	9,385	0	0
Apparel and accessory stores	462,361	57	30,282	0	432,022
General merchandise stores	441,681	0	0	0	441,681
Miscellaneous retail trade	1,346,920	0	8,044	7,392	1,331,485
<b>Transportation and warehousing</b>	<b>14,240,921</b>	<b>906</b>	<b>37,981</b>	<b>10,485,922</b>	<b>3,716,112</b>
Air, rail, and water transportation	374,098	414	21,204	228,312	124,168
Water transportation	*323,689	*0	*0	*208,072	*115,617
Air and rail transportation	*50,410	*414	*21,204	*20,240	*8,552
Other transportation and warehousing	13,866,823	492	16,777	10,257,611	3,591,944
<b>Information</b>	<b>18,217,576</b>	<b>1,619,959</b>	<b>2,590,864</b>	<b>2,222,825</b>	<b>11,783,928</b>
Publishing (except internet), motion picture, and sound recording	6,699,304	21,054	477,441	86,859	6,113,950
Broadcasting, internet publishing	3,951,568	976,194	1,897,861	72,814	1,004,699
Telecommunications	7,088,685	620,696	215,562	1,859,324	4,393,104
Internet service providers, web search portals, and data processing services	196,024	2,015	0	158,643	35,365
Other information services	281,994	0	0	45,184	236,810
<b>Finance, insurance, real estate, and rental and leasing</b>	<b>103,257,507</b>	<b>118,039</b>	<b>1,132,150</b>	<b>1,654,738</b>	<b>100,352,580</b>
Finance and insurance	102,928,171	39,341	1,075,650	1,653,054	100,160,126
Commercial banking and other depository credit agencies	5,910	0	0	0	5,910
Commercial banking	*5,854	*0	*0	*0	*5,854
Depository credit agencies other than banks	57	0	0	0	57
Nondepository credit intermediation	2,890,395	300	5,016	7,377	2,877,702
Securities, commodity contracts, and other	6,319,408	9	15,294	746,800	5,557,304
Insurance and related activities	93,694,348	39,032	1,055,340	898,877	91,701,099
Insurance agencies and brokerages	50,585	0	0	0	50,585
Funds, trusts, and other financial vehicles	18,110	0	0	0	18,110
Real estate and rental and leasing	329,336	78,697	56,501	1,684	192,454
Real estate	42,693	5,328	18,385	0	18,981
Rentals and leasing	286,642	73,370	38,116	1,684	173,473

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued				
	Deductions—continued				
	Definitely allocable deductions				
	Total	Depreciation, depletion, and amortization	Other expenses	Service expenses	Other definitely allocable deductions
	(25)	(26)	(27)	(28)	(29)
<b>Services</b>	<b>33,335,974</b>	<b>689,903</b>	<b>627,905</b>	<b>7,607,510</b>	<b>24,410,656</b>
Professional, scientific, and technical services	9,446,362	7,758	268,987	5,662,133	3,507,484
Management of holding companies	18,925,261	665,067	25,233	823,764	17,411,197
Administrative and support and waste management and remediation	1,168,538	526	1,101	818,820	348,091
Education services, health care, and social assistance	157,142	27	10,452	43,274	103,390
Arts, entertainment, and recreation	363,958	0	273,166	50,032	40,760
Accommodation and food services	3,135,027	12,641	45,708	109,927	2,966,751
Accommodation	*322,191	*9,531	*7,332	*11,386	*293,942
Food services and drinking places	2,812,836	3,110	38,375	98,541	2,672,809
Other services	139,685	3,885	3,258	99,559	32,983
Repair and maintenance services	8,738	0	0	41	8,697
Personal services	130,629	3,885	3,230	99,228	24,286
Religious, grantmaking, civic, professional, and similar organizations	*318	*0	*28	*291	*0

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Deductions—continued					
	Deductions not allocable to specific types of income				Net operating loss deductions	Deductions from oil and gas extraction income [7]
	Total [6]	Research and development	Interest	Other		
(30)	(31)	(32)	(33)	(34)	(35)	
<b>All industries</b>	<b>139,467,106</b>	<b>18,576,126</b>	<b>57,812,421</b>	<b>62,174,798</b>	<b>344,108</b>	<b>17,166,267</b>
<b>Agriculture, forestry, fishing, and hunting</b>	<b>18,050</b>	<b>0</b>	<b>0</b>	<b>13,304</b>	<b>0</b>	<b>0</b>
<b>Mining</b>	<b>2,193,605</b>	<b>57,887</b>	<b>1,151,999</b>	<b>971,444</b>	<b>4,987</b>	<b>1,000,995</b>
Oil and gas extraction, coal mining	393,581	10,380	175,533	203,334	4,987	1,000,995
Metal ore mining	*680,634	*6,354	*478,854	*187,483	*0	*0
Nonmetallic minerals	*5,753	*0	*4,515	*1,238	*0	*0
Support activities for mining	1,113,636	41,152	493,096	579,388	0	0
<b>Utilities</b>	<b>*67,973</b>	<b>*0</b>	<b>*63,889</b>	<b>*4,083</b>	<b>*0</b>	<b>*0</b>
<b>Construction</b>	<b>515,844</b>	<b>44,108</b>	<b>10,600</b>	<b>458,221</b>	<b>152</b>	<b>0</b>
Construction of buildings	11,720	0	59	11,660	0	0
Heavy and civil engineering construction	501,157	44,108	10,541	446,508	152	0
Special trade contractors	2,967	0	1	54	0	0
<b>Manufacturing</b>	<b>61,320,544</b>	<b>15,612,545</b>	<b>19,812,892</b>	<b>25,474,270</b>	<b>69,736</b>	<b>16,091,094</b>
Food manufacturing	1,744,368	34,475	1,378,745	329,836	13,179	0
Beverage and tobacco products	520,368	3,257	209,671	307,440	0	0
Tobacco manufacturing	*180,358	*1,419	*172,172	*6,766	*0	*0
Textile mills and textile product mills	*4,699	*5	*1,460	*3,233	*0	*0
Apparel manufacturing	264,217	2,582	141,478	92,216	0	0
Leather and allied product manufacturing	*38,399	*5,956	*1,732	*30,712	*0	*0
Wood product manufacturing	*1,364	*322	*141	*901	*0	*0
Paper manufacturing	1,387,162	382,907	557,529	442,323	0	0
Printing and related support activities	31,477	4,603	20,744	4,605	0	0
Petroleum and coal products manufacturing	4,559,239	320,514	3,305,971	929,584	28,130	16,091,094
Chemical manufacturing	19,885,110	6,227,025	5,359,753	8,286,740	0	0
Pharmaceutical and medicine manufacturing	14,728,596	5,311,102	2,944,351	6,465,535	0	0
Other chemical manufacturing	5,156,514	915,924	2,415,402	1,821,205	0	0
Plastics and rubber products manufacturing	130,458	17,378	101,697	11,383	0	0
Nonmetallic mineral product manufacturing	127,465	13,370	91,181	22,913	0	0
Primary metal manufacturing	164,142	4,172	40,010	119,116	0	0
Fabricated metal products	1,066,902	71,152	669,309	283,623	0	0
Machinery manufacturing	2,547,721	455,075	911,754	1,177,577	11	0
Computer and electronic product manufacturing	20,674,934	6,742,335	2,644,005	10,993,878	28,410	0
Electrical equipment, appliance and component manufacturing	4,024,421	441,620	2,972,278	595,175	0	0
Transportation equipment manufacturing	1,163,626	232,349	620,908	308,962	0	0
Motor vehicles and related manufacturing	131,647	1,913	69,513	59,557	0	0
Other transportation equipment manufacturing	1,031,979	230,436	551,395	249,404	0	0
Furniture and related products	*20,802	*5,066	*12,791	*2,521	*0	*0
Miscellaneous manufacturing and manufacturing not allocable	2,963,671	648,383	771,736	1,531,532	6	0

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Deductions—continued					
	Deductions not allocable to specific types of income				Net operating loss deductions	Deductions from oil and gas extraction income [7]
	Total [6]	Research and development	Interest	Other		
(30)	(31)	(32)	(33)	(34)	(35)	
<b>Wholesale and retail trade</b>	<b>5,170,661</b>	<b>482,820</b>	<b>2,125,102</b>	<b>2,453,458</b>	<b>35,162</b>	<b>0</b>
Wholesale trade	3,582,601	436,228	1,167,319	1,951,146	23,343	0
Durable goods	990,121	46,925	154,078	768,478	23,343	0
Machinery, equipment, and supplies	25,208	264	6,564	9,374	0	0
Other miscellaneous durable goods	964,913	46,661	147,514	759,104	23,343	0
Nondurable goods	2,592,480	389,303	1,013,241	1,182,668	0	0
Drugs, chemicals, and allied products	1,093,727	298,957	195,283	594,039	0	0
Groceries and related products	355,787	5,394	327,802	22,669	0	0
Petroleum and petroleum products	27,732	0	27,475	257	0	0
Other miscellaneous nondurable goods	1,115,235	84,952	462,681	565,703	0	0
Retail trade	1,588,060	46,591	957,783	502,312	11,819	0
Motor vehicle, parts dealers, and gas stations	16,013	0	934	15,079	0	0
Furniture and home furnishings stores	*127	*0	*42	*0	*0	*0
Building materials, garden equipment, and supplies	133,845	8,743	0	0	0	8,743
Food and beverages stores	10,936	0	9,060	1,875	0	0
Apparel and accessory stores	191,242	1,644	50,976	138,622	0	0
General merchandise stores	349,647	0	340,550	9,098	0	0
Miscellaneous retail trade	894,992	44,948	460,988	307,768	11,819	0
<b>Transportation and warehousing</b>	<b>347,470</b>	<b>24,815</b>	<b>221,334</b>	<b>97,439</b>	<b>0</b>	<b>176</b>
Air, rail, and water transportation	94,417	1,898	28,696	63,823	0	0
Water transportation	*63,904	*0	*17,884	*46,020	*0	*0
Air and rail transportation	*30,513	*1,898	*10,812	*17,803	*0	*0
Other transportation and warehousing	253,053	22,917	192,638	33,616	0	176
<b>Information</b>	<b>12,639,630</b>	<b>1,605,706</b>	<b>2,448,013</b>	<b>8,510,521</b>	<b>68,850</b>	<b>0</b>
Publishing (except internet), motion picture, and sound recording	11,017,558	1,518,137	1,517,724	7,914,810	48,777	0
Broadcasting, internet publishing	467,742	282	311,947	148,999	0	0
Telecommunications	867,004	38,791	594,561	233,652	20,073	0
Internet service providers, web search portals, and data processing services	32,637	3,777	19,888	8,972	0	0
Other information services	254,690	44,719	3,894	204,087	0	0
<b>Finance, insurance, real estate, and rental and leasing</b>	<b>19,340,421</b>	<b>93,649</b>	<b>12,367,654</b>	<b>6,754,653</b>	<b>81,634</b>	<b>0</b>
Finance and insurance	18,557,212	27,260	12,289,428	6,136,323	79,689	0
Commercial banking and other depository credit agencies	208,813	0	64,955	49,004	458	0
Commercial banking	*208,813	*0	*64,955	*49,004	*458	*0
Depository credit agencies other than banks	0	0	0	0	0	0
Nondepository credit intermediation	4,571,775	7,637	1,068,324	3,495,815	21,916	0
Securities, commodity contracts, and other	3,721,493	18,764	3,318,643	380,210	7,572	0
Insurance and related activities	10,054,192	860	7,836,590	2,211,271	49,742	0
Insurance agencies and brokerages	107,923	0	107,907	16	0	0
Funds, trusts, and other financial vehicles	939	0	916	23	0	0
Real estate and rental and leasing	783,209	66,389	78,226	618,330	1,946	0
Real estate	284,317	2,169	43,632	238,508	0	0
Rentals and leasing	498,892	64,220	34,594	379,822	1,946	0

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Deductions—continued					
	Deductions not allocable to specific types of income				Net operating loss deductions	Deductions from oil and gas extraction income [7]
	Total [6]	Research and development	Interest	Other		
(30)	(31)	(32)	(33)	(34)	(35)	
<b>Services</b>	<b>37,852,907</b>	<b>654,597</b>	<b>19,610,937</b>	<b>17,437,405</b>	<b>83,586</b>	<b>74,002</b>
Professional, scientific, and technical services	2,226,546	379,351	752,471	1,022,225	64,534	27,818
Management of holding companies	34,086,772	261,961	17,924,668	15,872,380	17,858	46,183
Administrative and support and waste management and remediation	218,943	5,639	129,583	70,064	1,193	0
Education services, health care, and social assistance	63,366	709	22,013	40,644	0	0
Arts, entertainment, and recreation	54,252	0	8,186	11,740	0	0
Accommodation and food services	1,139,024	6,938	733,259	397,559	0	0
Accommodation	*174,598	*0	*152,173	*22,426	*0	*0
Food services and drinking places	964,426	6,938	581,086	375,133	0	0
Other services	64,003	0	40,758	22,794	0	0
Repair and maintenance services	14,241	0	265	13,977	0	0
Personal services	49,762	0	40,493	8,817	0	0
Religious, grantmaking, civic, professional, and similar organizations	*0	*0	*0	*0	*0	*0

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Taxable income (less loss) before adjustments	Adjustments to taxable income	Taxable income (less loss) after adjustments	Foreign taxes available for credit		
				Total	Reduction for certain foreign taxes	Carryover
	(36)	(37)	(38)	(39)	(40)	(41)
<b>All industries</b>	<b>416,827,641</b>	<b>64,487,511</b>	<b>352,340,130</b>	<b>165,057,387</b>	<b>11,862,279</b>	<b>72,514,228</b>
<b>Agriculture, forestry, fishing, and hunting</b>	<b>43,481</b>	<b>[2]</b>	<b>43,481</b>	<b>18,255</b>	<b>0</b>	<b>337</b>
<b>Mining</b>	<b>17,422,617</b>	<b>2,471,151</b>	<b>14,951,466</b>	<b>7,985,004</b>	<b>954,375</b>	<b>3,159,206</b>
Oil and gas extraction, coal mining	6,068,208	1,776,833	4,291,375	1,950,065	665,822	714,876
Metal ore mining	*7,677,323	*-55,192	*7,732,515	*5,079,021	*288,554	*2,213,677
Nonmetallic minerals	*33,434	*[2]	*33,434	*12,972	*0	*242
Support activities for mining	3,643,653	749,510	2,894,143	942,947	0	230,412
<b>Utilities</b>	<b>*395,915</b>	<b>*11,358</b>	<b>*384,557</b>	<b>*216,300</b>	<b>*0</b>	<b>*49,859</b>
<b>Construction</b>	<b>577,251</b>	<b>40,423</b>	<b>536,828</b>	<b>195,847</b>	<b>305</b>	<b>14,149</b>
Construction of buildings	65,215	397	64,818	10,837	0	5,277
Heavy and civil engineering construction	483,657	39,983	443,674	173,450	305	4,522
Special trade contractors	28,380	43	28,337	11,560	0	4,349
<b>Manufacturing</b>	<b>264,861,211</b>	<b>25,254,981</b>	<b>239,606,230</b>	<b>103,546,380</b>	<b>10,887,501</b>	<b>44,821,792</b>
Food manufacturing	4,325,843	306,728	4,019,115	1,326,158	0	106,204
Beverage and tobacco products	6,244,950	67,459	6,177,491	1,505,264	0	2,401
Tobacco manufacturing	*871,359	*[2]	*871,359	*158,200	*0	*0
Textile mills and textile product mills	*7,422	*464	*6,958	*1,688	*0	*283
Apparel manufacturing	724,161	25,048	699,113	377,492	0	307,409
Leather and allied product manufacturing	*226,396	*19,567	*206,829	*47,872	*0	*0
Wood product manufacturing	*2,573	*[2]	*2,573	*55	*0	*0
Paper manufacturing	4,131,936	114,972	4,016,964	1,946,746	0	351,498
Printing and related support activities	131,127	30,775	100,352	109,964	22	44,687
Petroleum and coal products manufacturing	95,317,702	1,447,349	93,870,353	60,030,752	10,880,102	34,701,890
Chemical manufacturing	86,126,749	11,618,742	74,508,007	18,527,823	7,320	4,277,414
Pharmaceutical and medicine manufacturing	71,501,004	11,197,008	60,303,996	12,253,736	7,315	2,412,251
Other chemical manufacturing	14,625,745	421,734	14,204,011	6,274,087	4	1,865,164
Plastics and rubber products manufacturing	441,205	50,117	391,088	174,186	0	47,962
Nonmetallic mineral product manufacturing	192,172	-4,882	197,054	136,833	0	86,967
Primary metal manufacturing	177,146	4,437	172,709	61,625	0	17,253
Fabricated metal products	2,200,413	297,795	1,902,618	1,232,632	9	245,256
Machinery manufacturing	4,353,090	790,814	3,562,276	1,933,483	0	500,590
Computer and electronic product manufacturing	36,170,408	6,999,143	29,171,265	9,721,013	49	3,165,898
Electrical equipment, appliance and component manufacturing	13,226,278	3,492,773	9,733,505	2,957,550	0	97,618
Transportation equipment manufacturing	4,259,612	-168,805	4,428,417	1,599,517	0	501,294
Motor vehicles and related manufacturing	994,678	5,360	989,318	283,425	0	65,068
Other transportation equipment manufacturing	3,264,934	-174,165	3,439,099	1,316,092	0	436,226
Furniture and related products	*37,621	*-18,586	*56,207	*22,732	*0	*19,136
Miscellaneous manufacturing and manufacturing not allocable	6,564,407	181,070	6,383,337	1,832,996	0	348,031

Footnotes at end of table.



# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Taxable income (less loss) before adjustments	Adjustments to taxable income	Taxable income (less loss) after adjustments	Foreign taxes available for credit		
				Total	Reduction for certain foreign taxes	Carryover
	(36)	(37)	(38)	(39)	(40)	(41)
<b>Wholesale and retail trade</b>	<b>18,160,932</b>	<b>677,410</b>	<b>17,483,522</b>	<b>7,496,013</b>	<b>47</b>	<b>1,703,302</b>
Wholesale trade	8,526,826	113,128	8,413,698	2,834,292	45	558,947
Durable goods	1,633,743	271,997	1,361,746	514,020	0	224,161
Machinery, equipment, and supplies	224,376	-647	225,023	76,626	0	15,054
Other miscellaneous durable goods	1,409,367	272,644	1,136,723	437,394	0	209,107
Nondurable goods	6,893,083	-158,869	7,051,952	2,320,272	45	334,785
Drugs, chemicals, and allied products	1,985,553	150,034	1,835,519	377,815	0	29,832
Groceries and related products	1,604,763	[2]	1,604,763	349,945	0	3,496
Petroleum and petroleum products	121,717	9,127	112,590	58,252	0	7,443
Other miscellaneous nondurable goods	3,181,050	-318,030	3,499,080	1,534,261	45	294,014
Retail trade	9,634,106	564,282	9,069,824	4,661,721	2	1,144,355
Motor vehicle, parts dealers, and gas stations	29,321	382	28,939	1,837	0	206
Furniture and home furnishings stores	*8,243	*1,214	*7,029	*1,939	*0	*259
Building materials, garden equipment, and supplies	1,804,583	[2]	1,804,583	681,288	0	6,401
Food and beverages stores	93,729	2,637	91,092	16,218	0	5,138
Apparel and accessory stores	1,033,261	81,913	951,348	370,618	0	81,106
General merchandise stores	3,319,461	9,023	3,310,438	2,338,784	0	549,805
Miscellaneous retail trade	3,345,507	469,111	2,876,396	1,251,036	2	501,440
<b>Transportation and warehousing</b>	<b>2,186,352</b>	<b>217,889</b>	<b>1,968,463</b>	<b>380,151</b>	<b>1</b>	<b>33,722</b>
Air, rail, and water transportation	81,174	-1,508	82,682	37,879	0	20,933
Water transportation	*63,171	*870	*62,301	*34,003	*0	*20,300
Air and rail transportation	*18,003	*-2,378	*20,381	*3,876	*0	*633
Other transportation and warehousing	2,105,178	219,396	1,885,782	342,272	1	12,788
<b>Information</b>	<b>22,751,177</b>	<b>-25,745</b>	<b>22,776,922</b>	<b>5,576,151</b>	<b>2,590</b>	<b>1,662,043</b>
Publishing (except internet), motion picture, and sound recording	17,537,707	-101,270	17,638,977	3,831,018	2,590	1,114,015
Broadcasting, internet publishing	1,936,002	96,408	1,839,594	351,200	0	65,322
Telecommunications	2,514,177	56,293	2,457,884	1,040,270	0	331,712
Internet service providers, web search portals, and data processing services	167,668	49,778	117,890	96,566	0	21,839
Other information services	595,623	-126,954	722,577	257,097	0	129,155
<b>Finance, insurance, real estate, and rental and leasing</b>	<b>48,435,072</b>	<b>23,551,492</b>	<b>24,883,580</b>	<b>12,857,488</b>	<b>313</b>	<b>5,684,944</b>
Finance and insurance	47,652,412	23,548,928	24,103,484	12,599,319	313	5,553,239
Commercial banking and other depository credit agencies	125,453	58	125,395	19,972	0	14,155
Commercial banking	*125,151	*59	*125,092	*19,934	*0	*14,155
Depository credit agencies other than banks	303	[2]	303	38	0	0
Nondepository credit intermediation	2,729,965	665,514	2,064,451	855,784	0	190,048
Securities, commodity contracts, and other	6,778,161	2,573,742	4,204,419	3,966,013	312	2,889,331
Insurance and related activities	37,990,582	20,295,616	17,694,966	7,754,926	[2]	2,458,528
Insurance agencies and brokerages	737,412	12,313	725,099	399,953	0	1,239
Funds, trusts, and other financial vehicles	28,251	13,998	14,253	2,624	0	1,177
Real estate and rental and leasing	782,660	2,564	780,096	258,169	0	131,706
Real estate	97,409	-65,368	162,777	147,045	0	117,558
Rentals and leasing	685,251	67,931	617,320	111,125	0	14,148

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Taxable income (less loss) before adjustments	Adjustments to taxable income	Taxable income (less loss) after adjustments	Foreign taxes available for credit		
				Total	Reduction for certain foreign taxes	Carryover
	(36)	(37)	(38)	(39)	(40)	(41)
<b>Services</b>	<b>41,993,632</b>	<b>12,288,552</b>	<b>29,705,080</b>	<b>26,785,797</b>	<b>17,148</b>	<b>15,384,874</b>
Professional, scientific, and technical services	6,150,374	1,194,260	4,956,114	1,940,703	2,890	595,232
Management of holding companies	29,085,114	10,304,592	18,780,522	21,489,037	14,235	13,819,644
Administrative and support and waste management and remediation	906,148	116,650	789,498	303,417	0	31,817
Education services, health care, and social assistance	249,642	50,615	199,027	59,204	0	5,725
Arts, entertainment, and recreation	115,638	33,704	81,934	71,900	23	37,165
Accommodation and food services	5,325,125	586,018	4,739,107	2,877,871	0	889,352
Accommodation	*1,164,190	*497,157	*667,033	*1,089,240	*0	*748,166
Food services and drinking places	4,160,935	88,861	4,072,074	1,788,631	0	141,186
Other services	161,590	2,712	158,878	43,664	0	5,939
Repair and maintenance services	37,845	1,946	35,899	14,000	0	916
Personal services	123,654	766	122,888	29,643	0	5,023
Religious, grantmaking, civic, professional, and similar organizations	*91	*[2]	*91	*22	*0	*1

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

Statistics of Income Bulletin | Summer 2013

**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Foreign taxes available for credit—continued					
	Limitation	Difference between limitation and foreign tax credit [8]	Total paid, accrued, and deemed paid	Total	Foreign taxes paid or accrued	
					Dividends	Interest
(42)	(43)	(44)	(45)	(46)	(47)	
<b>All industries</b>	<b>123,284,530</b>	<b>29,727,220</b>	<b>104,405,370</b>	<b>29,031,086</b>	<b>2,324,884</b>	<b>365,439</b>
<b>Agriculture, forestry, fishing, and hunting</b>	<b>14,965</b>	<b>4,277</b>	<b>17,918</b>	<b>2,186</b>	<b>65</b>	<b>68</b>
<b>Mining</b>	<b>5,233,485</b>	<b>507,474</b>	<b>5,780,105</b>	<b>3,909,960</b>	<b>352,669</b>	<b>23,598</b>
Oil and gas extraction, coal mining	1,501,878	19,244	1,900,943	585,448	711	17
Metal ore mining	*2,706,377	*34,000	*3,153,897	*2,795,782	*350,093	*20,523
Nonmetallic minerals	*11,699	*1,400	*12,730	*266	*101	*0
Support activities for mining	1,013,531	452,830	712,535	528,464	1,764	3,058
<b>Utilities</b>	<b>*134,469</b>	<b>*1,437</b>	<b>*166,441</b>	<b>*5,112</b>	<b>*36</b>	<b>*788</b>
<b>Construction</b>	<b>187,594</b>	<b>26,955</b>	<b>182,003</b>	<b>151,237</b>	<b>2,151</b>	<b>29</b>
Construction of buildings	22,622	16,811	5,560	1,837	11	0
Heavy and civil engineering construction	155,183	8,565	169,233	144,441	1,861	1
Special trade contractors	9,789	1,579	7,211	4,958	280	28
<b>Manufacturing</b>	<b>83,840,019</b>	<b>19,412,252</b>	<b>69,612,090</b>	<b>13,894,689</b>	<b>1,265,140</b>	<b>195,094</b>
Food manufacturing	1,406,301	331,234	1,219,953	280,341	34,482	12,752
Beverage and tobacco products	2,162,122	676,717	1,502,863	328,084	57,559	912
Tobacco manufacturing	*304,976	*146,776	*158,200	*8,749	*21	*22
Textile mills and textile product mills	*2,426	*1,023	*1,405	*222	*196	*0
Apparel manufacturing	244,529	50,046	70,083	30,868	847	2,481
Leather and allied product manufacturing	*72,389	*24,517	*47,872	*21,021	*13,429	*65
Wood product manufacturing	*900	*845	*55	*55	*4	*16
Paper manufacturing	1,405,606	7,059	1,595,248	188,989	67,839	256
Printing and related support activities	35,038	1,903	65,298	28,271	20,843	246
Petroleum and coal products manufacturing	32,854,763	227,171	36,208,964	6,947,736	376,801	27,105
Chemical manufacturing	26,076,494	12,721,977	14,257,728	2,745,105	380,587	18,074
Pharmaceutical and medicine manufacturing	21,106,060	12,217,844	9,848,801	1,794,111	216,057	3,924
Other chemical manufacturing	4,970,434	504,133	4,408,927	950,994	164,530	14,150
Plastics and rubber products manufacturing	136,442	23,974	126,224	13,703	2,232	400
Nonmetallic mineral product manufacturing	68,750	4,879	49,867	18,191	7,685	5,480
Primary metal manufacturing	60,129	20,919	44,372	27,035	443	251
Fabricated metal products	664,715	65,131	987,385	192,423	24,885	3,665
Machinery manufacturing	1,245,491	114,952	1,432,893	327,342	32,261	13,744
Computer and electronic product manufacturing	10,208,896	3,343,948	6,555,164	1,341,814	121,476	18,296
Electrical equipment, appliance and component manufacturing	3,406,015	648,269	2,859,932	872,098	71,875	82,807
Transportation equipment manufacturing	1,535,923	397,363	1,098,222	146,638	11,910	1,028
Motor vehicles and related manufacturing	332,330	87,638	218,357	8,912	941	148
Other transportation equipment manufacturing	1,203,593	309,726	879,866	137,726	10,969	880
Furniture and related products	*19,629	*11,020	*3,596	*2,413	*24	*316
Miscellaneous manufacturing and manufacturing not allocable	2,233,461	739,307	1,484,965	382,338	39,762	7,201

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Foreign taxes available for credit—continued					
	Limitation	Difference between limitation and foreign tax credit [8]	Total paid, accrued, and deemed paid	Total	Taxes withheld at source on—	
					Dividends	Interest
(42)	(43)	(44)	(45)	(46)	(47)	
<b>Wholesale and retail trade</b>	<b>6,116,080</b>	<b>1,418,461</b>	<b>5,792,757</b>	<b>937,925</b>	<b>120,808</b>	<b>25,899</b>
Wholesale trade	2,942,351	941,908	2,275,390	557,474	62,935	11,405
Durable goods	475,132	193,900	289,859	83,566	6,764	3,426
Machinery, equipment, and supplies	78,455	15,280	61,572	15,145	1,599	64
Other miscellaneous durable goods	396,677	178,620	228,287	68,421	5,165	3,362
Nondurable goods	2,467,219	748,008	1,985,531	473,908	56,172	7,979
Drugs, chemicals, and allied products	642,117	298,277	347,982	125,637	17,687	966
Groceries and related products	561,557	219,930	346,449	132,456	22,598	3,202
Petroleum and petroleum products	39,273	3	50,809	46,150	8	1
Other miscellaneous nondurable goods	1,224,272	229,797	1,240,291	169,666	15,879	3,811
Retail trade	3,173,729	476,553	3,517,368	380,451	57,873	14,494
Motor vehicle, parts dealers, and gas stations	10,084	8,252	1,631	1,611	25	162
Furniture and home furnishings stores	*2,425	*1,170	*1,679	*84	*0	*33
Building materials, garden equipment, and supplies	631,604	2,000	674,888	30,480	12,932	0
Food and beverages stores	31,833	21,441	11,080	9,705	465	409
Apparel and accessory stores	332,760	127,026	289,512	96,002	11,739	1,237
General merchandise stores	1,158,646	24,372	1,788,979	71,121	4,956	5,961
Miscellaneous retail trade	1,006,376	292,293	749,598	171,448	27,756	6,692
<b>Transportation and warehousing</b>	<b>688,454</b>	<b>333,752</b>	<b>346,430</b>	<b>152,455</b>	<b>16,978</b>	<b>2,430</b>
Air, rail, and water transportation	28,823	4,001	16,946	16,289	172	284
Water transportation	*21,740	*283	*13,703	*13,425	*100	*279
Air and rail transportation	*7,083	*3,719	*3,243	*2,864	*71	*6
Other transportation and warehousing	659,631	329,750	329,484	136,166	16,806	2,145
<b>Information</b>	<b>7,978,053</b>	<b>3,765,616</b>	<b>3,916,698</b>	<b>2,483,740</b>	<b>80,831</b>	<b>17,961</b>
Publishing (except internet), motion picture, and sound recording	6,180,793	3,188,363	2,719,593	1,798,919	71,906	15,460
Broadcasting, internet publishing	643,546	381,406	285,878	246,508	3,327	73
Telecommunications	859,800	110,717	708,558	377,988	2,055	2,428
Internet service providers, web search portals, and data processing services	41,088	3,125	74,728	10,872	0	0
Other information services	252,824	82,005	127,942	49,453	3,542	0
<b>Finance, insurance, real estate, and rental and leasing</b>	<b>8,704,437</b>	<b>3,020,001</b>	<b>7,172,857</b>	<b>2,241,667</b>	<b>132,070</b>	<b>45,098</b>
Finance and insurance	8,432,984	2,887,259	7,046,393	2,120,467	131,205	44,640
Commercial banking and other depository credit agencies	43,823	30,681	5,817	5,810	36	5,774
Commercial banking	*43,719	*30,616	*5,779	*5,779	*5	*5,774
Depository credit agencies other than banks	104	66	38	31	31	0
Nondepository credit intermediation	722,405	195,340	665,736	194,695	318	7,713
Securities, commodity contracts, and other	1,468,821	357,860	1,076,995	417,659	22,004	4,179
Insurance and related activities	6,193,081	2,300,208	5,296,398	1,500,878	108,840	26,706
Insurance agencies and brokerages	253,765	459	398,714	3,161	1,183	80
Funds, trusts, and other financial vehicles	4,854	3,171	1,447	1,427	8	268
Real estate and rental and leasing	271,452	132,742	126,464	121,199	864	458
Real estate	56,203	16,907	29,487	27,825	411	500
Rentals and leasing	215,250	115,835	96,977	93,374	454	-42

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Foreign taxes available for credit—continued					
	Limitation	Difference between limitation and foreign tax credit [8]	Total paid, accrued, and deemed paid	Total	Foreign taxes paid or accrued	
					Dividends	Interest
	(42)	(43)	(44)	(45)	(46)	(47)
<b>Services</b>	<b>10,386,975</b>	<b>1,236,995</b>	<b>11,418,071</b>	<b>5,252,116</b>	<b>354,137</b>	<b>54,474</b>
Professional, scientific, and technical services	1,730,742	523,627	1,348,361	602,531	34,962	3,926
Management of holding companies	6,570,877	575,587	7,683,629	3,725,816	280,560	27,460
Administrative and support and waste management and remediation	273,681	40,254	271,601	65,126	12,197	1,339
Education services, health care, and social assistance	69,245	16,135	53,479	18,050	2,079	3,269
Arts, entertainment, and recreation	28,449	8,938	34,757	26,767	201	28
Accommodation and food services	1,658,554	52,862	1,988,519	798,370	22,243	18,343
Accommodation	*233,404	*29,171	*341,074	*30,845	*[2]	*1,034
Food services and drinking places	1,425,150	23,691	1,647,445	767,525	22,243	17,309
Other services	55,427	19,592	37,725	15,457	1,894	109
Repair and maintenance services	12,457	84	13,084	8,597	484	0
Personal services	42,940	19,499	24,620	6,839	1,409	109
Religious, grantmaking, civic, professional, and similar organizations	*30	*9	*21	*21	*1	*0

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

Statistics of Income Bulletin | Summer 2013

**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Foreign taxes available for credit—continued					
	Foreign taxes paid or accrued—continued					Taxes deemed paid
	Taxes withheld at source on—continued	Other taxes paid or accrued on—				
	Rents, royalties, and license fees	Branch income	Specifically allocable income (section 863(b))	Service income	Other income	
(48)	(49)	(50)	(51)	(52)	(53)	
<b>All industries</b>	<b>4,575,041</b>	<b>9,793,724</b>	<b>21,484</b>	<b>1,002,870</b>	<b>10,947,645</b>	<b>75,374,284</b>
<b>Agriculture, forestry, fishing, and hunting</b>	<b>175</b>	<b>0</b>	<b>0</b>	<b>1,161</b>	<b>718</b>	<b>15,732</b>
<b>Mining</b>	<b>146,632</b>	<b>574,127</b>	<b>0</b>	<b>60,742</b>	<b>2,752,192</b>	<b>1,870,146</b>
Oil and gas extraction, coal mining	307	146,933	0	417	437,064	1,315,495
Metal ore mining	*4,879	*261,834	*0	*70	*2,158,383	*358,115
Nonmetallic minerals	*0	*164	*0	*0	*0	*12,465
Support activities for mining	141,446	165,196	0	60,254	156,746	184,071
<b>Utilities</b>	<b>*0</b>	<b>*0</b>	<b>*0</b>	<b>*0</b>	<b>*4,288</b>	<b>*161,329</b>
<b>Construction</b>	<b>9,671</b>	<b>9,583</b>	<b>0</b>	<b>126,044</b>	<b>3,758</b>	<b>30,767</b>
Construction of buildings	0	0	0	1,654	173	3,722
Heavy and civil engineering construction	9,617	6,533	0	122,843	3,585	24,792
Special trade contractors	54	3,050	0	1,547	0	2,253
<b>Manufacturing</b>	<b>2,308,539</b>	<b>3,422,780</b>	<b>10,100</b>	<b>159,657</b>	<b>6,533,378</b>	<b>55,717,401</b>
Food manufacturing	44,911	182,209	0	1,974	4,013	939,612
Beverage and tobacco products	47,470	188,612	1,352	5,650	26,529	1,174,779
Tobacco manufacturing	*90	*8,310	*0	*0	*306	*149,451
Textile mills and textile product mills	*0	*0	*0	*0	*26	*1,183
Apparel manufacturing	19,873	345	25	614	6,684	39,215
Leather and allied product manufacturing	*6,486	*108	*0	*175	*757	*26,851
Wood product manufacturing	*10	*26	*0	*0	*0	*0
Paper manufacturing	69,786	5,397	0	11,228	34,483	1,406,259
Printing and related support activities	647	6,258	0	0	276	37,027
Petroleum and coal products manufacturing	7,103	1,242,714	26	4,419	5,289,569	29,261,228
Chemical manufacturing	1,022,422	568,815	3,308	27,634	724,265	11,512,623
Pharmaceutical and medicine manufacturing	757,087	201,622	3,308	2,730	609,384	8,054,690
Other chemical manufacturing	265,335	367,193	0	24,904	114,882	3,457,934
Plastics and rubber products manufacturing	6,637	1,908	0	120	2,405	112,521
Nonmetallic mineral product manufacturing	1,502	1,841	0	536	1,147	31,676
Primary metal manufacturing	5,878	3,058	0	4	17,401	17,337
Fabricated metal products	11,970	116,046	86	15,332	20,438	794,962
Machinery manufacturing	35,897	167,131	1,560	8,209	68,541	1,105,552
Computer and electronic product manufacturing	786,023	208,277	1,315	48,810	157,618	5,213,350
Electrical equipment, appliance and component manufacturing	60,598	508,074	137	1,303	147,304	1,987,834
Transportation equipment manufacturing	32,278	49,122	543	25,415	26,342	951,584
Motor vehicles and related manufacturing	3,185	3,051	543	13	1,030	209,445
Other transportation equipment manufacturing	29,093	46,071	0	25,402	25,312	742,140
Furniture and related products	*541	*1,198	*0	*0	*334	*1,183
Miscellaneous manufacturing and manufacturing not allocable	148,504	171,641	1,748	8,236	5,246	1,102,627

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Foreign taxes available for credit—continued					
	Foreign taxes paid or accrued—continued					
	Taxes withheld at source on—continued	Other taxes paid or accrued on—				Taxes deemed paid
	Rents, royalties, and license fees	Branch income	Specifically allocable income (section 863(b))	Service income	Other income	
(48)	(49)	(50)	(51)	(52)	(53)	
<b>Wholesale and retail trade</b>	<b>251,100</b>	<b>286,066</b>	<b>401</b>	<b>15,363</b>	<b>238,289</b>	<b>4,854,832</b>
Wholesale trade	107,030	179,327	401	14,864	181,513	1,717,916
Durable goods	28,883	22,483	203	8,993	12,814	206,293
Machinery, equipment, and supplies	7,432	4,017	0	810	1,223	46,427
Other miscellaneous durable goods	21,451	18,466	203	8,182	11,591	159,866
Nondurable goods	78,147	156,844	197	5,871	168,699	1,511,623
Drugs, chemicals, and allied products	28,460	65,252	197	561	12,514	222,346
Groceries and related products	6,684	23,212	0	372	76,389	213,993
Petroleum and petroleum products	0	31,805	0	0	14,336	4,660
Other miscellaneous nondurable goods	43,003	36,576	0	4,938	65,460	1,070,625
Retail trade	144,070	106,739	0	499	56,777	3,136,916
Motor vehicle, parts dealers, and gas stations	1,118	0	0	0	306	20
Furniture and home furnishings stores	*1	*50	*0	*0	*0	*1,595
Building materials, garden equipment, and supplies	15,678	1,871	0	0	0	644,408
Food and beverages stores	8,831	0	0	0	0	1,375
Apparel and accessory stores	13,045	68,810	0	0	1,171	193,510
General merchandise stores	44,652	1,500	0	0	14,051	1,717,858
Miscellaneous retail trade	60,745	34,508	0	499	41,248	578,151
<b>Transportation and warehousing</b>	<b>16,642</b>	<b>91,494</b>	<b>0</b>	<b>15,960</b>	<b>8,951</b>	<b>193,975</b>
Air, rail, and water transportation	1,127	0	0	12,825	1,881	657
Water transportation	*0	*0	*0	*12,809	*237	*278
Air and rail transportation	*1,127	*0	*0	*16	*1,644	*379
Other transportation and warehousing	15,515	91,494	0	3,135	7,070	193,317
<b>Information</b>	<b>1,402,825</b>	<b>387,843</b>	<b>10,850</b>	<b>138,731</b>	<b>444,698</b>	<b>1,432,959</b>
Publishing (except internet), motion picture, and sound recording	983,418	334,285	6,413	1,158	386,278	920,674
Broadcasting, internet publishing	213,704	5,117	0	23,656	630	39,370
Telecommunications	199,135	36,582	0	83,051	54,737	330,570
Internet service providers, web search portals, and data processing services	1,015	2,230	4,437	3,163	26	63,856
Other information services	5,552	9,629	0	27,703	3,026	78,489
<b>Finance, insurance, real estate, and rental and leasing</b>	<b>154,981</b>	<b>1,331,635</b>	<b>3</b>	<b>97,528</b>	<b>480,352</b>	<b>4,931,190</b>
Finance and insurance	56,209	1,316,736	3	96,775	474,900	4,925,925
Commercial banking and other depository credit agencies	0	0	0	0	[2]	8
Commercial banking	*0	*0	*0	*0	*0	*0
Depository credit agencies other than banks	0	0	0	0	[2]	8
Nondepository credit intermediation	54,938	121,633	0	660	9,433	471,041
Securities, commodity contracts, and other	461	70,129	0	5,067	315,819	659,336
Insurance and related activities	810	1,124,974	3	91,048	148,498	3,795,520
Insurance agencies and brokerages	3	1,600	0	0	296	395,552
Funds, trusts, and other financial vehicles	0	0	0	0	1,150	20
Real estate and rental and leasing	98,772	14,899	0	753	5,452	5,264
Real estate	8,795	12,660	0	7	5,452	1,661
Rentals and leasing	89,977	2,239	0	746	0	3,603

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 1. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Total Assets, Income, Tax, and Credits, and Foreign Income, Deductions, and Taxes, by Major and Selected Minor Industry—Continued**

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

Major and selected minor industry of U.S. corporation filing return	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Foreign taxes available for credit—continued					
	Foreign taxes paid or accrued—continued					Taxes deemed paid
	Taxes withheld at source on—continued	Other taxes paid or accrued on—				
Rents, royalties, and license fees	Branch income	Specifically allocable income (section 863(b))	Service income	Other income		
	(48)	(49)	(50)	(51)	(52)	(53)
<b>Services</b>	<b>284,476</b>	<b>3,690,195</b>	<b>130</b>	<b>387,684</b>	<b>481,021</b>	<b>6,165,955</b>
Professional, scientific, and technical services	56,480	137,096	130	293,884	76,053	745,830
Management of holding companies	69,863	2,930,126	0	62,830	354,975	3,957,813
Administrative and support and waste management and remediation	15,526	24,390	0	4,789	6,885	206,475
Education services, health care, and social assistance	2,132	7,452	0	2,045	1,073	35,428
Arts, entertainment, and recreation	5,060	5,709	0	13,701	2,068	7,991
Accommodation and food services	132,594	583,396	0	2,126	39,668	1,190,149
Accommodation	*3,244	*6,936	*0	*2,126	*17,505	*310,229
Food services and drinking places	129,350	576,460	0	0	22,163	879,920
Other services	2,821	2,027	0	8,309	298	22,268
Repair and maintenance services	0	-10	0	8,123	0	4,487
Personal services	2,821	2,036	0	167	297	17,781
Religious, grantmaking, civic, professional, and similar organizations	*0	*0	*0	*19	*1	*0

\* Data should be used with caution because of the small number of sample returns on which they were based.

[1] Interest-Charge Domestic International Sales Corporation (IC-DISC) and Domestic International Sales Corporation (DISC).

[2] Less than \$500.

[3] Includes adjustments (both positive and negative) and recapture of certain tax credits not included in column 11.

[4] In addition to the credits shown in columns 12 and 13, this is after reduction by other credits, such as the jobs credit and the investment credit, which are not shown separately.

[5] Included in gross income (less loss), columns 15-21. See notes below.

[6] Column 30 exceeds the sum of columns 31 through 33 because some corporations do not file a Schedule H to support the not allocable deductions reported on Schedule A.

[7] Included in deductions, columns 24-33. See notes below.

[8] This calculation does not include the reduction for participation in an international boycott and certain other adjustments. Therefore, the amounts presented in this column may differ slightly than subtracting the foreign tax credit (column 12) from the limitation (column 42). The difference between the foreign tax credit limitation and the foreign tax credit is a measure of the U.S. tax owed on foreign source corporate income. The foreign tax credit limitation is the ratio of foreign source income (after deductions) to total taxable income from all sources multiplied by the total U.S. income tax against which the credit is allowed. A limitation of this measure of the U.S. tax owed on foreign source corporate income is that it relies on the definition of foreign source income contained in the tax code. Thus, it assumes that the allocation of expenses to foreign source income accurately reflects the cost of earning that income. Current law also allows expenses allocable to foreign source income to be deducted even when all of the income associated with those expenses is deferred. In that case, the computed residual U.S. tax would be zero, rather than negative. In addition, the definition of foreign source income includes income that may be considered domestic source income, such as certain income from sales of U.S. inventory property.

NOTES: Detail may not add to totals because of rounding. Columns 2 through 14 present statistics on assets, receipts, income, and taxes reported on Form 1120 (Corporation Income Tax Return) series for corporations claiming a foreign tax credit. Columns 15 through 53 present statistics from Form 1118, *Foreign Tax Credit—Corporations*. Schedule references indicate the schedule of Form 1118 from which the data were obtained. Columns 15 through 35 present statistics on foreign income (i.e., income from sources outside the United States) and deductions reported primarily on Schedule A, Form 1118. Although the amounts of oil and gas income and deductions (columns 22 and 35, respectively) are contained in the summary columns (i.e., columns 15 through 21 and 24 through 33), these amounts are also reported separately (on Schedule I) because oil and gas income is subject to special rules under Internal Revenue Code section 907, which may result in a reduction of foreign taxes available for credit. Foreign branch income and code section 863(b) income (income partly within and partly without the United States) also are included in the summary amounts reported in columns 15 through 21. Foreign branch income also is reported separately on Schedule F, shown in column 23. Total deductions not allocable to specific types of income (column 30) are equal to the sum of columns 31 through 33 (any differences are due to taxpayer reporting practices). Total foreign-source gross income (column 15) less total foreign deductions (column 24) is equal to foreign-source taxable income (less loss) before adjustments (column 36). Adjustments to foreign-source taxable income (reported in column 37) include allocations of current-year U.S.-source losses and recapture of foreign losses, as well as other adjustments. These adjustments (reported on Schedule J) affect the numerator of the limitation fraction used to compute the foreign tax credit. The foreign-source taxable income (less loss) after adjustments (the numerator of the limitation fraction) is reported in column 38. The limitation fraction, which represents the ratio of foreign-source taxable income after adjustments to total (U.S. and foreign) taxable income after adjustments, is applied to the total U.S. tax against which the credit is allowed to determine any limitation on the foreign tax credit. Statistics on foreign taxes are reported in columns 39 through 53. Data on foreign taxes paid, accrued, and deemed paid (through related foreign corporations or their subsidiaries) from Schedule B, Form 1118, are reported in columns 44 through 53. Total foreign taxes paid or accrued (column 45) are the sum of columns 46 through 52. Total foreign taxes paid, accrued, and deemed paid (column 44) are equal to the sum of total taxes paid or accrued (column 45) and taxes deemed paid (column 53). Total foreign taxes paid, accrued, and deemed paid are then adjusted for certain items (e.g., reductions of foreign taxes under Code section 907 related to oil and gas income), which are reported in column 40, as well as carryovers of foreign taxes not credited in prior years, which are reported in column 41. Thus, total foreign taxes available for credit (column 39) are equal to total foreign taxes paid, accrued, and deemed paid (column 44) less certain foreign taxes (column 40), plus any carryover of prior-year foreign taxes (column 41).

Source: IRS, Statistics of Income Division, August 2012.



# Corporate Foreign Tax Credit, 2009

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**Table 2. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country**

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

Selected country	Number of returns [1]	Foreign income, deductions, and taxes reported on Form 1118				
		Gross income (less loss)				
		Total	Dividends	Foreign dividend income from foreign taxes deemed paid (gross-up)	Interest	Rents, royalties, and license fees
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All geographic areas</b>	<b>5,706</b>	<b>798,942,012</b>	<b>196,481,942</b>	<b>66,869,297</b>	<b>56,342,032</b>	<b>115,837,702</b>
<b>Canada</b>	<b>1,977</b>	<b>45,085,695</b>	<b>13,147,700</b>	<b>5,487,126</b>	<b>4,912,433</b>	<b>5,794,366</b>
<b>Latin America, total</b>	<b>1,233</b>	<b>55,859,296</b>	<b>11,696,336</b>	<b>4,983,163</b>	<b>4,252,647</b>	<b>11,939,843</b>
Mexico	814	12,503,406	2,087,186	1,100,621	737,162	3,849,670
Central America, total	298	1,396,107	232,151	84,238	125,041	381,979
Costa Rica	172	332,910	36,736	10,565	12,424	179,045
El Salvador	145	141,731	12,884	3,727	23,251	31,997
Guatemala	166	236,561	23,494	7,923	11,344	47,445
Honduras	93	118,448	7,079	2,097	6,575	23,714
Nicaragua	79	44,615	4,029	1,114	634	9,420
Panama (including Canal Zone)	208	516,861	147,929	58,811	67,620	89,349
Other Central American countries	31	4,981	0	0	3,194	1,009
Caribbean countries, total	365	13,940,827	4,312,567	1,998,638	1,484,475	3,140,804
Barbados	77	96,167	58,953	5,035	14,380	11,030
Cayman Islands (British)	209	11,119,695	4,078,427	1,911,078	1,357,122	2,933,946
Dominican Republic	162	402,045	22,904	5,807	42,736	123,360
Haiti	33	69,830	44	0	8,401	1,992
Jamaica	100	108,577	820	542	25,900	17,616
Trinidad	127	2,138,128	142,209	75,716	35,766	51,938
Other Caribbean countries	39	6,385	9,209	459	171	922
South America, total	840	27,748,090	5,064,432	1,799,666	1,905,993	4,561,580
Argentina	360	4,481,007	255,219	174,711	476,112	514,405
Bolivia	87	132,650	31,995	14,955	53,607	15,472
Brazil	612	11,097,518	2,457,091	842,857	786,531	2,725,527
Chile	346	5,298,812	867,243	93,130	157,939	270,054
Colombia	329	2,134,772	257,610	104,086	64,685	271,681
Ecuador	199	329,853	76,329	21,575	23,510	74,240
Paraguay	76	95,895	18,445	6,255	19,682	14,589
Peru	286	1,685,018	406,206	122,667	54,364	144,783
Uruguay	149	196,495	58,202	11,451	31,504	31,923
Venezuela	253	2,281,418	636,057	407,981	231,939	494,180
Other South American countries	40	14,652	35	0	6,121	4,725
Latin America not allocable	*7	*270,866	*0	*0	*-24	*5,810
<b>Other Western Hemisphere, total</b>	<b>337</b>	<b>41,826,073</b>	<b>28,053,639</b>	<b>4,961,642</b>	<b>1,286,056</b>	<b>4,919,159</b>
Bahamas	111	2,819,380	589,940	278,837	795,006	20,386
Bermuda	205	32,150,244	25,112,471	4,472,120	309,091	1,715,125
British Virgin Islands	84	5,890,663	2,146,204	55,543	133,567	3,096,280
Netherlands Antilles	95	390,175	166,794	69,235	21,226	61,451
All other Western Hemisphere	139	575,611	38,230	85,908	27,165	25,917
<b>Europe, total</b>	<b>2,010</b>	<b>309,572,583</b>	<b>102,124,917</b>	<b>38,076,761</b>	<b>28,432,352</b>	<b>39,377,298</b>
European Union, total	1,885	262,701,349	91,739,994	33,018,461	27,028,893	32,025,747
Austria	233	1,897,299	408,364	100,667	60,766	873,854
Belgium	327	7,018,991	1,017,379	582,486	122,754	1,121,846
Czech Republic	169	1,215,498	109,088	33,785	4,932	832,850
Denmark	245	3,001,947	772,904	747,770	124,796	337,234

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 2. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country—Continued**

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

Selected country	Number of returns [1]	Foreign income, deductions, and taxes reported on Form 1118				
		Gross income (less loss)				
		Total	Dividends	Foreign dividend income from foreign taxes deemed paid (gross-up)	Interest	Rents, royalties, and license fees
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Europe, total—continued</b>						
Finland	193	1,154,305	93,737	32,317	59,564	794,563
France	604	10,758,334	1,878,791	954,963	538,929	2,434,713
Germany	583	17,212,808	2,435,440	1,701,854	652,664	3,360,195
Greece	202	802,712	320,160	143,274	16,872	119,901
Hungary	154	2,105,781	785,982	35,692	49,098	411,534
Ireland	282	21,541,980	6,974,113	1,141,582	438,002	8,792,849
Italy	448	8,608,021	1,445,507	1,385,390	279,650	1,375,203
Luxembourg	204	31,334,727	22,019,803	7,301,914	761,080	525,907
Netherlands	874	51,967,149	34,404,922	8,856,390	1,446,098	2,526,948
Poland	188	1,897,635	485,985	64,794	168,354	795,910
Portugal	200	2,882,070	1,220,185	596,813	32,003	218,223
Romania	110	225,677	24,294	3,134	7,685	101,357
Spain	413	10,960,672	5,735,892	2,291,964	253,056	1,203,675
Sweden	288	2,308,839	617,917	501,189	153,990	665,347
United Kingdom	983	85,243,268	10,822,885	6,510,436	21,832,441	5,408,197
Other European Union countries	188	563,637	166,647	32,046	26,160	125,442
Other European countries, total	602	46,871,234	10,384,923	5,058,300	1,403,459	7,351,551
Jersey	27	1,101,411	76,888	10,757	420,755	2,909
Kazakhstan	118	7,332,291	309,999	216,178	188,910	26,330
Norway	210	13,886,283	2,688,594	3,201,604	242,596	289,688
Russia	218	3,490,569	351,006	78,995	149,188	477,828
Switzerland	395	17,966,741	6,330,528	1,372,510	307,565	6,127,822
Turkey	184	965,807	180,438	43,776	56,123	203,078
Ukraine	79	363,402	81,038	60,079	21,999	58,647
Other European countries	165	1,764,729	366,432	74,401	16,323	165,249
<b>Africa, total</b>	<b>532</b>	<b>21,482,088</b>	<b>6,847,552</b>	<b>2,715,235</b>	<b>843,952</b>	<b>952,967</b>
Algeria	56	434,669	94,626	44,001	27,856	2,853
Angola	86	6,733,688	3,600,459	1,288,001	939	122,249
Chad	17	762,300	271,263	83,022	91	51
Egypt	140	2,091,118	42,239	13,888	246,753	142,243
Equatorial Guinea	31	1,403,082	1	25	1,253	3,050
Gabon	35	258,328	87,538	0	6,638	10,199
Mauritius	72	790,969	531,742	14,986	38,388	34,595
Nigeria	109	5,199,745	1,454,521	878,254	78,816	15,976
South Africa	293	1,895,144	546,588	292,216	324,080	293,445
Other African countries	287	1,913,046	218,575	100,842	119,138	328,305
<b>Asia, total</b>	<b>1,685</b>	<b>122,218,561</b>	<b>16,055,160</b>	<b>8,215,178</b>	<b>7,006,937</b>	<b>33,207,818</b>
Middle East, total	645	18,591,660	850,832	105,805	777,701	1,068,705
Bahrain	77	275,781	22,833	597	217,360	20,306
Iraq	46	2,405,569	0	0	52	12,209
Israel	481	1,276,835	243,352	63,805	117,897	258,816
Kuwait	81	382,635	7,649	438	8,075	33,420
Lebanon	63	33,406	652	25	5,354	10,904
Qatar	96	6,914,714	39,311	6,128	102,950	115,772
Saudi Arabia	172	4,601,890	222,010	16,423	12,283	430,953
United Arab Emirates	201	2,090,534	96,646	3,180	297,940	162,848
Yemen	25	251,423	16,857	5,437	12	987

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 2. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country—Continued**

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

Selected country	Number of returns [1]	Foreign income, deductions, and taxes reported on Form 1118				
		Gross income (less loss)				
		Total	Dividends	Foreign dividend income from foreign taxes deemed paid (gross-up)	Interest	Rents, royalties, and license fees
	(1)	(2)	(3)	(4)	(5)	(6)
Other Middle East countries	101	358,872	201,522	9,773	15,777	22,489
Southern and Southeast Asia, total	807	35,993,199	5,645,832	2,173,142	3,900,775	7,661,115
Bangladesh	41	85,627	884	697	43,129	3,964
India	487	6,138,415	376,037	142,915	1,584,964	662,181
Indonesia	242	8,680,818	1,539,076	762,756	578,632	196,676
Malaysia	303	3,962,789	1,003,595	164,078	68,636	847,004
Pakistan	113	659,078	57,531	43,103	138,253	13,423
Philippines	224	1,465,866	224,685	147,385	352,589	174,483
Singapore	481	9,671,334	960,329	198,633	614,545	5,337,345
Sri Lanka	55	39,668	1,038	587	22,155	14,677
Thailand	317	3,880,949	1,462,092	709,377	450,419	269,727
Vietnam	126	316,683	13,125	2,437	36,077	31,428
Other Southern and Southeast Asian countries	115	1,091,971	7,438	1,174	11,375	110,206
Eastern Asia, total	1,407	65,001,618	9,558,495	5,936,231	2,328,461	24,476,742
China	639	15,600,298	1,578,031	380,369	292,574	9,585,116
Hong Kong	430	6,003,201	2,143,137	258,194	854,828	616,705
Japan	953	30,312,411	4,735,492	4,774,541	437,025	7,546,990
South Korea, Republic of	399	6,184,993	645,325	402,686	440,362	2,936,959
Taiwan	378	6,840,641	456,511	120,442	303,619	3,785,267
Other Eastern Asian countries	40	60,075	0	0	54	5,706
Asia not allocable	*6	*2,632,085	*0	*0	*0	*1,256
<b>Oceania, total</b>	<b>673</b>	<b>20,900,212</b>	<b>3,750,567</b>	<b>1,460,432</b>	<b>2,960,183</b>	<b>2,107,654</b>
Australia	619	19,079,868	3,366,296	1,283,041	2,549,437	1,855,954
New Zealand	283	1,329,468	241,969	102,178	397,567	247,021
Other countries of Oceania	70	490,876	142,301	75,213	13,179	4,679
<b>Puerto Rico and U.S. Possessions, total</b>	<b>459</b>	<b>24,040,258</b>	<b>10,506,569</b>	<b>202,213</b>	<b>400,213</b>	<b>8,307,533</b>
Puerto Rico	397	23,553,676	10,438,699	187,284	296,432	8,287,461
U.S. Possessions, total	178	486,582	67,870	14,928	103,781	20,072
American Samoa	18	7,088	0	0	3,501	3,364
Guam	121	339,755	48,600	10,032	88,986	10,736
Virgin Islands, U.S.	99	131,135	18,224	4,187	8,442	4,104
Other U.S. Possessions	27	8,603	1,046	709	2,852	1,868
<b>Country not stated</b>	<b>2,503</b>	<b>128,347,384</b>	<b>3,882,731</b>	<b>767,183</b>	<b>5,984,373</b>	<b>9,215,952</b>
<b>Section 863 income</b>	<b>313</b>	<b>28,897,696</b>	<b>133</b>	<b>0</b>	<b>10,066</b>	<b>15,111</b>
<b>Regulated Investment Companies</b>	<b>61</b>	<b>712,165</b>	<b>416,638</b>	<b>365</b>	<b>252,819</b>	<b>0</b>

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 2. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country—Continued**

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

Selected country	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Gross income (less loss)—continued				Total deductions	Deductions from oil and gas extraction income [3]
	Service income	Other income	Oil and gas extraction income [2]	Foreign branch income [2]		
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All geographic areas</b>	<b>43,128,161</b>	<b>320,282,878</b>	<b>99,043,479</b>	<b>125,056,602</b>	<b>382,114,371</b>	<b>17,166,267</b>
<b>Canada</b>	<b>3,473,300</b>	<b>12,270,771</b>	<b>6,546,384</b>	<b>9,438,749</b>	<b>17,205,148</b>	<b>1,698,584</b>
<b>Latin America, total</b>	<b>2,621,701</b>	<b>20,365,607</b>	<b>7,625,841</b>	<b>8,598,022</b>	<b>22,068,932</b>	<b>2,251,950</b>
Mexico	769,926	3,958,840	26,799	2,797,950	5,403,270	3,677
Central America, total	93,621	479,078	112,639	308,178	622,062	6,394
Costa Rica	20,822	73,319	5,569	90,691	170,137	93
El Salvador	6,355	63,517	26,032	37,186	68,365	1,131
Guatemala	7,850	138,506	36,783	47,018	127,531	1,571
Honduras	25,666	53,317	14,619	39,038	72,848	347
Nicaragua	8,332	21,085	7,490	13,201	16,968	597
Panama (including Canal Zone)	24,437	128,715	21,994	80,930	162,490	2,171
Other Central American countries	158	620	152	113	3,723	484
Caribbean countries, total	92,118	2,912,225	4,943,749	308,981	3,313,226	939,362
Barbados	852	5,916	434	7,449	23,002	13
Cayman Islands (British)	-514	839,636	3,153,881	59,421	1,955,402	56,546
Dominican Republic	10,464	196,774	12,224	114,835	205,300	289
Haiti	10,795	48,598	2,508	32,997	40,077	8
Jamaica	14,426	49,274	2,596	44,759	68,056	11
Trinidad	62,063	1,770,435	1,772,106	61,729	1,003,941	882,495
Other Caribbean countries	-5,968	1,592	0	-12,209	17,449	0
South America, total	1,664,322	12,752,098	2,542,654	5,182,914	12,646,366	1,302,517
Argentina	244,122	2,816,438	1,574,181	1,190,016	2,893,171	1,047,709
Bolivia	3,857	12,765	281	9,140	54,695	9
Brazil	879,091	3,406,422	82,160	2,121,067	5,230,562	87,845
Chile	53,385	3,857,062	301,762	221,063	1,657,362	2,066
Colombia	233,780	1,202,931	437,272	511,817	1,021,083	15,558
Ecuador	28,087	106,112	-27,105	182,165	243,755	47,209
Paraguay	7,031	29,894	21,254	17,508	38,614	10,944
Peru	135,895	821,102	56,691	523,030	531,085	25,924
Uruguay	4,315	59,100	762	60,022	104,798	18,283
Venezuela	74,576	436,685	94,570	341,708	847,610	46,945
Other South American countries	184	3,588	826	5,379	23,631	25
Latin America not allocable	*1,713	*263,366	*0	*0	*84,008	*0
<b>Other Western Hemisphere, total</b>	<b>121,841</b>	<b>2,483,736</b>	<b>3,202,486</b>	<b>2,272,237</b>	<b>9,147,711</b>	<b>34,320</b>
Bahamas	8,292	1,126,919	684,095	1,777,392	728,096	22,429
Bermuda	29,001	512,436	2,508,149	451,254	6,835,281	8,531
British Virgin Islands	1,408	457,660	54	17,224	989,791	2
Netherlands Antilles	41,897	29,571	9,517	16,983	99,359	5,216
All other Western Hemisphere	41,242	357,150	670	9,384	495,185	-1,856
<b>Europe, total</b>	<b>13,407,195</b>	<b>88,154,060</b>	<b>50,651,955</b>	<b>58,197,723</b>	<b>112,289,221</b>	<b>4,461,039</b>
European Union, total	11,920,545	66,967,709	33,506,229	51,439,755	98,137,639	2,377,874
Austria	24,274	429,374	1,009	734,839	1,454,092	977
Belgium	113,926	4,060,601	83,610	1,534,249	5,014,624	75,506
Czech Republic	11,875	222,968	1,691	123,597	532,124	1,618
Denmark	40,136	979,106	1,277,109	249,502	732,322	3,393

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 2. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country—Continued**

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

Selected country	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Gross income (less loss)—continued				Total deductions	Deductions from oil and gas extraction income [3]
	Service income	Other income	Oil and gas extraction income [2]	Foreign branch income [2]		
	(7)	(8)	(9)	(10)	(11)	(12)
<b>Europe, total—continued</b>						
Finland	22,545	151,579	3,608	87,657	659,177	1,379
France	1,098,186	3,852,751	63,316	2,051,615	5,846,407	31,765
Germany	3,687,122	5,375,531	548,096	6,172,712	10,452,714	124,419
Greece	79,678	122,828	252	90,090	252,996	6,064
Hungary	16,524	806,951	47,797	391,674	718,608	43,923
Ireland	463,959	3,731,476	774,282	1,136,922	6,856,219	769,672
Italy	1,004,177	3,118,095	11,518		5,113,482	14,840
Luxembourg	95,483	630,541	18,973,881	140,418	2,191,361	14,559
Netherlands	542,523	4,190,267	971,786	1,120,579	5,773,861	26,645
Poland	68,680	313,912	99	278,915	817,015	91
Portugal	660,683	154,164	22	146,698	1,173,133	1,906
Romania	15,599	73,607	908	73,894	127,250	6
Spain	505,920	970,165	4,214,106	830,985	2,255,746	12
Sweden	61,341	309,053	50	121,606	1,012,460	42
United Kingdom	3,381,933	37,287,377	6,530,364	32,825,141	46,857,904	1,260,880
Other European Union countries	25,979	187,362	2,725	170,559	296,146	178
Other European countries, total	1,486,650	21,186,352	17,145,727	6,757,968	14,151,582	2,083,165
Jersey	492,205	97,897	0	834,201	883,048	0
Kazakhstan	32,424	6,558,450	3,298,264	2,844,815	2,168,636	1,151,095
Norway	81,772	7,382,028	12,783,676	281,700	1,215,864	789,238
Russia	339,539	2,094,012	520,180	1,639,790	2,262,384	137,006
Switzerland	171,325	3,656,991	238,472	617,183	6,437,294	3,024
Turkey	34,009	448,383	1,829	483,246	690,708	1,723
Ukraine	46,396	95,243	4	8,541	160,580	4
Other European countries	288,978	853,346	303,301	48,493	333,068	1,075
<b>Africa, total</b>	<b>1,627,897</b>	<b>8,494,484</b>	<b>13,531,211</b>	<b>3,316,443</b>	<b>5,814,212</b>	<b>1,530,143</b>
Algeria	91,974	173,359	125,333	276,808	220,276	6,248
Angola	934,768	787,272	4,883,759	832,035	1,597,322	23,819
Chad	4,497	403,376	551,201	19,645	-10,006	-23,438
Egypt	5,163	1,640,831	1,406,118	517,303	1,068,595	700,692
Equatorial Guinea	25,721	1,373,031	1,361,421	389,332	372,628	330,753
Gabon	7,259	146,695	208,887	143,707	97,621	66,236
Mauritius	4,058	167,201	0	84,205	190,905	0
Nigeria	72,193	2,699,986	4,626,898	158,740	250,116	23,796
South Africa	72,348	366,467	673	517,170	871,869	249
Other African countries	409,917	736,267	366,920	377,497	1,154,886	401,787
<b>Asia, total</b>	<b>8,150,474</b>	<b>49,582,995</b>	<b>12,492,451</b>	<b>34,343,938</b>	<b>61,349,854</b>	<b>4,108,084</b>
Middle East, total	3,526,613	12,262,003	7,908,940	9,498,178	9,900,972	2,925,983
Bahrain	14,117	568	11	191,476	407,792	9
Iraq	2,075,195	318,112	-1,237	276,154	2,113,713	2,993
Israel	190,995	401,969	10	327,858	816,565	7
Kuwait	252,749	80,304	154	68,308	298,000	218
Lebanon	3,587	12,884	0	15,343	30,142	0
Qatar	223,819	6,426,733	6,320,092	6,444,481	2,617,945	2,419,761
Saudi Arabia	383,530	3,536,692	1,137,602	620,587	1,835,887	338,733
United Arab Emirates	340,553	1,189,367	211,232	1,257,385	1,549,849	47,120
Yemen	327	227,803	241,067	222,529	121,635	117,133

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 2. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country—Continued**

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

Selected country	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Gross income (less loss)—continued				Total deductions	Deductions from oil and gas extraction income [3]
	Service income	Other income	Oil and gas extraction income [2]	Foreign branch income [2]		
	(7)	(8)	(9)	(10)	(11)	(12)
Other Middle East countries	41,741	67,570	9	74,058	109,443	8
Southern and Southeast Asia, total	2,805,003	13,807,332	3,429,819	7,992,051	15,297,591	983,093
Bangladesh	5,233	31,720	0	72,255	79,428	0
India	1,104,376	2,267,942	42,478	3,184,463	3,893,790	27,889
Indonesia	41,554	5,562,123	1,356,443	1,089,610	2,851,054	370,606
Malaysia	90,574	1,788,902	1,476,099	255,607	1,171,835	207,288
Pakistan	16,465	390,303	347,232	180,883	367,871	208,137
Philippines	43,400	523,324	19,665	752,646	826,156	4,047
Singapore	400,228	2,160,254	96,351	1,095,506	3,832,938	55,619
Sri Lanka	5,543	-4,334	0	28,975	47,924	0
Thailand	115,674	873,660	90,093	937,230	1,099,217	32,335
Vietnam	135,435	98,181	1,458	197,501	153,891	163
Other Southern and Southeast Asian countries	846,521	115,257	1	197,373	973,487	77,009
Eastern Asia, total	1,818,767	20,882,922	1,153,691	16,853,710	36,149,716	199,008
China	375,994	3,388,214	341,022	2,072,251	10,531,320	149,315
Hong Kong	251,584	1,878,753	21,567	3,156,140	4,675,359	4,302
Japan	404,077	12,414,288	759,262	8,678,431	12,401,249	32,226
South Korea, Republic of	405,308	1,354,353	4,352	1,447,953	4,446,357	0
Taiwan	377,351	1,797,452	27,488	1,498,068	4,056,271	13,165
Other Eastern Asian countries	4,454	49,862	0	868	39,160	0
Asia not allocable	*91	*2,630,738	*0	*0	*1,575	*0
<b>Oceania, total</b>	<b>872,175</b>	<b>9,749,202</b>	<b>4,551,321</b>	<b>6,468,223</b>	<b>8,718,118</b>	<b>1,652,159</b>
Australia	784,025	9,241,115	4,105,135	6,126,353	7,786,450	1,544,540
New Zealand	85,717	255,017	24,453	111,959	802,034	434
Other countries of Oceania	2,433	253,070	421,733	229,911	129,634	107,186
<b>Puerto Rico and U.S. Possessions, total</b>	<b>786,814</b>	<b>3,836,916</b>	<b>38,292</b>	<b>1,944,910</b>	<b>7,760,415</b>	<b>8,450</b>
Puerto Rico	682,669	3,661,131	5,046	1,747,025	7,297,047	4,273
U.S. Possessions, total	104,145	175,785	33,247	197,884	463,368	4,178
American Samoa	127	95	0	3,542	5,544	0
Guam	83,040	98,361	32,578	152,667	355,126	3,198
Virgin Islands, U.S.	19,300	76,879	669	37,811	96,626	980
Other U.S. Possessions	1,678	449	0	3,864	6,072	0
<b>Country not stated</b>	<b>9,178,462</b>	<b>99,318,682</b>	<b>297,575</b>	<b>475,247</b>	<b>118,550,589</b>	<b>1,398,727</b>
<b>Section 863 income</b>	<b>2,887,478</b>	<b>25,984,907</b>	<b>105,964</b>	<b>0</b>	<b>18,648,349</b>	<b>22,811</b>
<b>Regulated Investment Companies</b>	<b>826</b>	<b>41,518</b>	<b>0</b>	<b>1,111</b>	<b>561,821</b>	<b>0</b>

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 2. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country—Continued**

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

Selected country	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Taxable income (less loss) before adjustments	Foreign taxes paid, accrued, and deemed paid				
		Total	Foreign taxes paid or accrued			
			Total	Taxes withheld at source on—		
				Dividends	Interest	Rents, royalties, and license fees
(13)	(14)	(15)	(16)	(17)	(18)	
<b>All geographic areas</b>	<b>416,827,641</b>	<b>104,405,370</b>	<b>29,031,086</b>	<b>2,324,884</b>	<b>365,439</b>	<b>4,575,041</b>
<b>Canada</b>	<b>27,880,548</b>	<b>7,970,479</b>	<b>2,455,815</b>	<b>586,732</b>	<b>89,092</b>	<b>262,366</b>
<b>Latin America, total</b>	<b>33,790,365</b>	<b>9,796,846</b>	<b>4,804,630</b>	<b>350,817</b>	<b>55,851</b>	<b>1,018,797</b>
Mexico	7,100,137	1,866,580	760,105	4,030	20,969	227,684
Central America, total	774,044	174,579	89,501	2,236	1,022	39,199
Costa Rica	162,772	22,829	12,263	1,399	55	5,660
El Salvador	73,366	14,728	11,001	0	130	4,019
Guatemala	109,030	32,807	24,339	262	59	12,968
Honduras	45,600	14,566	12,470	0	290	5,855
Nicaragua	27,647	7,267	6,144	70	36	1,430
Panama (including Canal Zone)	354,371	82,372	23,277	505	452	9,268
Other Central American countries	1,258	9	7	0	0	0
Caribbean countries, total	10,627,601	2,517,529	515,889	7,420	182	13,836
Barbados	73,165	7,333	2,295	343	8	97
Cayman Islands (British)	9,164,293	1,914,152	78	31	0	14
Dominican Republic	196,746	33,229	27,421	2,133	74	9,157
Haiti	29,753	4,011	4,009	0	0	623
Jamaica	40,522	12,034	11,492	88	9	988
Trinidad	1,134,187	546,298	470,581	4,826	91	2,945
Other Caribbean countries	-11,064	472	12	0	0	12
South America, total	15,101,724	5,232,367	3,433,343	337,131	33,678	737,674
Argentina	1,587,836	690,695	524,518	1,172	4,906	133,068
Bolivia	77,955	22,878	7,923	3,642	23	1,265
Brazil	5,866,957	1,997,138	1,146,511	106,063	20,464	403,320
Chile	3,641,450	1,121,970	1,029,454	203,511	3,481	52,074
Colombia	1,113,689	408,866	304,626	1,088	862	60,429
Ecuador	86,098	71,158	49,581	361	1,545	18,692
Paraguay	57,281	12,082	5,537	162	19	3,066
Peru	1,153,933	397,375	274,424	17,074	740	30,367
Uruguay	91,697	27,177	15,720	3,928	21	3,838
Venezuela	1,433,808	477,368	69,387	130	1,616	26,621
Other South American countries	-8,979	5,662	5,662	0	0	4,935
Latin America not allocable	*186,858	*5,792	*5,792	*0	*0	*403
<b>Other Western Hemisphere, total</b>	<b>32,678,362</b>	<b>5,340,000</b>	<b>336,723</b>	<b>12,121</b>	<b>92</b>	<b>309,583</b>
Bahamas	2,091,284	278,952	10	1	1	2
Bermuda	25,314,963	4,513,685	38	5	4	0
British Virgin Islands	4,900,873	373,327	317,784	0	0	305,095
Netherlands Antilles	290,816	84,643	15,408	12,003	88	2,961
All other Western Hemisphere	80,426	89,394	3,483	112	0	1,524
<b>Europe, total</b>	<b>197,283,362</b>	<b>50,697,510</b>	<b>7,797,190</b>	<b>572,094</b>	<b>44,136</b>	<b>412,492</b>
European Union, total	164,563,709	38,884,476	5,229,158	232,840	39,383	353,491
Austria	443,207	168,322	67,645	14,226	68	1,288
Belgium	2,004,366	641,000	56,986	4,584	3,479	3,959
Czech Republic	683,374	58,830	25,033	1,592	6	14,663
Denmark	2,269,625	1,100,191	352,413	1,859	2	1,540

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 2. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country—Continued**

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

Selected country	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Taxable income (less loss) before adjustments	Foreign taxes paid, accrued, and deemed paid				
		Total	Foreign taxes paid or accrued			
			Total	Taxes withheld at source on—		
			Dividends	Interest	Rents, royalties, and license fees	
	(13)	(14)	(15)	(16)	(17)	(18)
<b>Europe, total—continued</b>						
Finland	495,127	42,671	10,311	886	377	839
France	4,911,927	1,522,825	564,409	38,710	52	41,307
Germany	6,760,094	2,360,978	658,652	8,547	1,779	18,148
Greece	549,715	166,360	22,956	6,341	1,195	4,141
Hungary	1,387,174	43,556	7,605	1	1	3,110
Ireland	14,685,761	1,611,712	467,955	-5	177	3,314
Italy	3,494,539	1,573,296	187,906	16,830	9,803	86,119
Luxembourg	29,143,366	7,326,574	24,889	837	42	399
Netherlands	46,193,288	9,155,571	86,060	12,179	1,510	5,524
Poland	1,080,620	114,727	49,926	7,335	1,273	15,571
Portugal	1,708,937	629,375	32,562	5,362	831	8,579
Romania	98,427	17,395	13,961	585	168	10,134
Spain	8,704,926	2,538,788	246,808	90,968	3,212	104,276
Sweden	1,296,379	536,339	34,954	2,199	204	3,517
United Kingdom	38,385,364	9,221,625	2,295,950	17,670	12,816	18,411
Other European Union countries	267,491	54,340	22,178	2,134	2,389	8,652
Other European countries, total	32,719,653	11,813,034	2,568,033	339,254	4,753	59,001
Jersey	218,364	19,429	8,673	49	0	786
Kazakhstan	5,163,655	1,753,701	1,537,391	53,506	0	2,805
Norway	12,670,419	7,808,243	443,455	12,552	4,347	2,591
Russia	1,228,185	230,918	151,747	11,720	146	1,061
Switzerland	11,529,447	1,715,709	319,992	252,410	166	28,799
Turkey	275,100	83,333	39,554	6,317	57	13,980
Ukraine	202,822	67,690	7,611	1,179	5	4,564
Other European countries	1,431,661	134,011	59,611	1,521	32	4,415
<b>Africa, total</b>	<b>15,667,875</b>	<b>6,190,391</b>	<b>779,052</b>	<b>25,476</b>	<b>1,951</b>	<b>44,153</b>
Algeria	214,393	101,824	57,822	0	0	49
Angola	5,136,365	1,344,480	56,479	0	0	450
Chad	772,306	274,898	5,212	0	0	0
Egypt	1,022,522	319,832	305,935	0	197	12,424
Equatorial Guinea	1,030,454	341,733	72,664	0	0	182
Gabon	160,707	39,639	39,639	0	4	246
Mauritius	600,065	17,247	2,262	0	0	943
Nigeria	4,949,628	3,104,000	61,477	23,512	0	1,791
South Africa	1,023,275	395,192	60,132	836	94	3,166
Other African countries	758,160	251,546	117,431	1,128	1,655	24,903
<b>Asia, total</b>	<b>60,868,707</b>	<b>18,707,775</b>	<b>9,628,151</b>	<b>579,499</b>	<b>37,945</b>	<b>1,822,490</b>
Middle East, total	8,690,687	2,999,907	2,544,813	54,881	1,670	63,045
Bahrain	-132,011	39,746	39,149	0	0	57
Iraq	291,856	3	3	0	0	1
Israel	460,270	140,302	76,424	24,978	1,587	36,110
Kuwait	84,634	8,815	8,377	0	0	2,168
Lebanon	3,265	3,123	3,098	234	0	310
Qatar	4,296,768	1,090,541	892,566	0	46	261
Saudi Arabia	2,766,003	1,569,829	1,442,309	31,875	37	20,827
United Arab Emirates	540,685	89,875	40,422	-2,229	0	1,172
Yemen	129,788	33,691	28,254	0	0	0

Footnotes at end of table.



# Corporate Foreign Tax Credit, 2009

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**Table 2. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country—Continued**

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

Selected country	Foreign income, deductions, and taxes reported on Form 1118—continued					
	Taxable income (less loss) before adjustments	Foreign taxes paid, accrued, and deemed paid				
		Total	Foreign taxes paid or accrued			
			Total	Taxes withheld at source on—		
				Dividends	Interest	Rents, royalties, and license fees
(13)	(14)	(15)	(16)	(17)	(18)	
Other Middle East countries	249,429	23,982	14,210	23	0	2,138
Southern and Southeast Asia, total	20,695,608	6,141,780	3,456,941	288,405	21,983	243,181
Bangladesh	6,199	29,545	28,849	80	0	387
India	2,244,625	892,086	749,018	14,060	2,491	68,239
Indonesia	5,829,764	2,615,009	1,852,251	209,690	5,799	18,277
Malaysia	2,790,955	716,494	52,589	212	1,262	34,364
Pakistan	291,206	154,318	111,215	6,084	0	518
Philippines	639,711	233,490	85,523	17,507	385	22,388
Singapore	5,838,396	447,756	249,028	928	2,467	65,255
Sri Lanka	-8,256	8,812	8,225	54	0	67
Thailand	2,781,733	1,013,280	292,864	38,677	9,448	31,506 <sup>2</sup>
Vietnam	162,792	21,488	19,052	0	17	1,974
Other Southern and Southeast Asian countries	118,484	9,502	8,328	1,114	115	205 <sup>2</sup>
Eastern Asia, total	28,851,902	9,566,067	3,626,376	236,213	14,292	1,516,243
China	5,068,978	1,014,642	633,334	86,236	3,195	324,706
Hong Kong	1,327,842	468,091	209,870	1,457	123	21,540
Japan	17,911,162	5,915,099	1,141,589	13,039	6,909	11,662
South Korea, Republic of	1,738,636	1,167,567	764,879	68,710	382	509,927
Taiwan	2,784,370	1,000,228	876,262	66,771	3,684	648,390
Other Eastern Asian countries	20,914	441	441	0	0	18
Asia not allocable	*2,630,510	*21	*21	*0	*0	*21
<b>Oceania, total</b>	<b>12,182,095</b>	<b>2,414,499</b>	<b>949,445</b>	<b>25,832</b>	<b>97,429</b>	<b>70,264</b>
Australia	11,293,418	2,120,754	836,243	9,161	92,341	60,607
New Zealand	527,434	147,040	44,820	16,508	5,077	8,428
Other countries of Oceania	361,242	146,705	68,383	163	11	1,229
<b>Puerto Rico and U.S. Possessions, total</b>	<b>16,279,843</b>	<b>915,043</b>	<b>711,574</b>	<b>16,466</b>	<b>479</b>	<b>488,210</b>
Puerto Rico	16,256,630	882,181	693,185	16,275	466	487,551
U.S. Possessions, total	23,214	32,861	18,390	191	13	659
American Samoa	1,544	150	150	0	0	0
Guam	-15,370	25,623	15,538	0	0	658
Virgin Islands, U.S.	34,509	5,852	2,175	0	0	1
Other U.S. Possessions	2,531	1,236	526	191	13	0
<b>Country not stated</b>	<b>9,796,794</b>	<b>2,308,851</b>	<b>1,504,894</b>	<b>113,766</b>	<b>38,464</b>	<b>146,687</b>
<b>Section 863 income</b>	<b>10,249,347</b>	<b>21,484</b>	<b>21,484</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Regulated Investment Companies</b>	<b>150,344</b>	<b>42,493</b>	<b>42,128</b>	<b>42,083</b>	<b>0</b>	<b>0</b>

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 2. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country—Continued**

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

Selected country	Foreign income, deductions, and taxes reported on Form 1118—continued				
	Foreign taxes paid, accrued, and deemed paid—continued				
	Foreign taxes paid or accrued—continued				Taxes deemed paid
	Other taxes paid or accrued on—				
	Branch income	Specifically allocable income (section 863(b))	Service income	Other income	
(19)	(20)	(21)	(22)	(23)	
<b>All geographic areas</b>	<b>9,793,724</b>	<b>21,484</b>	<b>1,002,870</b>	<b>10,947,645</b>	<b>75,374,284</b>
<b>Canada</b>	<b>820,694</b>	<b>0</b>	<b>99,220</b>	<b>597,711</b>	<b>5,514,665</b>
<b>Latin America, total</b>	<b>1,095,832</b>	<b>0</b>	<b>256,338</b>	<b>2,026,995</b>	<b>4,992,216</b>
Mexico	273,188	0	89,360	144,875	1,106,475
Central America, total	25,973	0	4,928	16,142	85,077
Costa Rica	1,257	0	1,023	2,869	10,565
El Salvador	4,786	0	647	1,418	3,727
Guatemala	2,131	0	1,308	7,613	8,468
Honduras	4,206	0	770	1,350	2,097
Nicaragua	3,930	0	328	350	1,123
Panama (including Canal Zone)	9,664	0	846	2,542	59,096
Other Central American countries	0	0	7	0	2
Caribbean countries, total	22,764	0	9,147	462,540	2,001,640
Barbados	1,176	0	0	671	5,038
Cayman Islands (British)	0	0	2	32	1,914,074
Dominican Republic	9,696	0	4,198	2,163	5,807
Haiti	3,361	0	24	0	3
Jamaica	5,404	0	1,425	3,578	542
Trinidad	3,126	0	3,497	456,096	75,716
Other Caribbean countries	0	0	0	0	459
South America, total	773,907	0	152,903	1,398,050	1,799,024
Argentina	118,096	0	21,040	246,237	166,177
Bolivia	1,036	0	536	1,422	14,955
Brazil	316,189	0	81,851	218,625	850,627
Chile	20,499	0	10,019	739,871	92,516
Colombia	78,462	0	12,846	150,939	104,241
Ecuador	15,433	0	7,145	6,405	21,577
Paraguay	465	0	567	1,257	6,544
Peru	182,357	0	17,081	26,805	122,950
Uruguay	6,682	0	363	887	11,457
Venezuela	34,613	0	1,455	4,951	407,981
Other South American countries	75	0	0	652	0
Latin America not allocable	*0	*0	*0	*5,388	*0
<b>Other Western Hemisphere, total</b>	<b>1,120</b>	<b>0</b>	<b>11</b>	<b>13,795</b>	<b>5,003,278</b>
Bahamas	0	0	0	6	278,941
Bermuda	27	0	0	2	4,513,648
British Virgin Islands	0	0	11	12,677	55,543
Netherlands Antilles	356	0	0	0	69,235
All other Western Hemisphere	737	0	0	1,110	85,911
<b>Europe, total</b>	<b>3,196,014</b>	<b>0</b>	<b>304,677</b>	<b>3,267,779</b>	<b>42,900,320</b>
European Union, total	2,658,790	0	246,418	1,698,235	33,655,319
Austria	19,603	0	350	32,110	100,677
Belgium	27,082	0	453	17,427	584,015
Czech Republic	6,944	0	195	1,633	33,797
Denmark	26,828	0	33	322,151	747,778

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 2. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country—Continued**

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

Selected country	Foreign income, deductions, and taxes reported on Form 1118—continued				
	Foreign taxes paid, accrued, and deemed paid—continued				
	Foreign taxes paid or accrued—continued				Taxes deemed paid
	Other taxes paid or accrued on—				
	Branch income	Specifically allocable income (section 863(b))	Service income	Other income	
(19)	(20)	(21)	(22)	(23)	
<b>Europe, total—continued</b>					
Finland	962	0	0	7,247	32,361
France	412,976	0	2,047	69,318	958,416
Germany	323,522	0	156,686	149,970	1,702,326
Greece	10,193	0	870	216	143,404
Hungary	3,944	0	0	549	35,951
Ireland	22,544	0	2,003	439,921	1,143,757
Italy	45,900	0	14,666	14,589	1,385,390
Luxembourg	21,614	0	0	1,997	7,301,685
Netherlands	53,276	0	3,036	10,534	9,069,511
Poland	20,700	0	402	4,645	64,801
Portugal	15,474	0	994	1,321	596,813
Romania	2,420	0	13	643	3,434
Spain	28,766	0	5,736	13,850	2,291,981
Sweden	24,518	0	1,510	3,007	501,385
United Kingdom	1,584,549	0	56,669	605,835	6,925,675
Other European Union countries	6,974	0	756	1,273	32,162
Other European countries, total	537,223	0	58,259	1,569,543	9,245,001
Jersey	2,746	0	0	5,092	10,757
Kazakhstan	379,868	0	5,445	1,095,767	216,310
Norway	3,873	0	1,477	418,617	7,364,787
Russia	100,783	0	5,243	32,795	79,170
Switzerland	25,926	0	467	12,223	1,395,717
Turkey	15,939	0	1,477	1,784	43,779
Ukraine	1,243	0	0	620	60,079
Other European countries	6,846	0	44,150	2,645	74,401
<b>Africa, total</b>	<b>309,104</b>	<b>0</b>	<b>73,127</b>	<b>325,241</b>	<b>5,411,339</b>
Algeria	25,917	0	12,072	19,783	44,001
Angola	24,080	0	30,809	1,141	1,288,001
Chad	4,227	0	120	864	269,686
Egypt	42,527	0	4,448	246,338	13,898
Equatorial Guinea	70,281	0	1,996	205	269,069
Gabon	36,573	0	2,194	621	0
Mauritius	910	0	118	291	14,986
Nigeria	14,469	0	1,793	19,913	3,042,523
South Africa	42,316	0	5,820	7,900	335,060
Other African countries	47,805	0	13,755	28,184	134,115
<b>Asia, total</b>	<b>3,392,262</b>	<b>0</b>	<b>165,982</b>	<b>3,629,973</b>	<b>9,079,624</b>
Middle East, total	931,371	0	31,940	1,461,906	455,094
Bahrain	4,431	0	0	34,662	597
Iraq	0	0	1	0	0
Israel	7,425	0	2,486	3,837	63,878
Kuwait	3,575	0	386	2,248	438
Lebanon	2,320	0	81	154	25
Qatar	844,695	0	3,632	43,932	197,975
Saudi Arabia	18,358	0	23,917	1,347,296	127,519
United Arab Emirates	38,981	0	1,042	1,457	49,453
Yemen	0	0	0	28,253	5,437

Footnotes at end of table.

# Corporate Foreign Tax Credit, 2009

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**Table 2. U.S. Corporation Returns with a Foreign Tax Credit, 2009: Foreign Income, Deductions, and Taxes Reported on Form 1118, by Selected Country—Continued**

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

Selected country	Foreign income, deductions, and taxes reported on Form 1118—continued				
	Foreign taxes paid, accrued, and deemed paid—continued				
	Foreign taxes paid or accrued—continued				Taxes deemed paid
	Other taxes paid or accrued on—				
	Branch income	Specifically allocable income (section 863(b))	Service income	Other income	
(19)	(20)	(21)	(22)	(23)	
Other Middle East countries	11,586	0	394	67	9,773
Southern and Southeast Asia, total	998,967	0	82,344	1,822,061	2,684,838
Bangladesh	28,342	0	40	1	697
India	559,686	0	44,427	60,116	143,067
Indonesia	123,712	0	3,394	1,491,380	762,759
Malaysia	6,248	0	2,670	7,834	663,905
Pakistan	20,356	0	321	83,935	43,103
Philippines	23,849	0	1,792	19,602	147,967
Singapore	132,231	0	8,120	40,028	198,728
Sri Lanka	7,878	0	32	193	587
Thailand	82,871	0	11,634	118,728	720,416
Vietnam	9,733	0	7,112	215	2,437
Other Southern and Southeast Asian countries	4,061	0	2,802	30	1,174
Eastern Asia, total	1,461,923	0	51,698	346,006	5,939,691
China	61,758	0	15,239	142,201	381,307
Hong Kong	163,884	0	4,401	18,465	258,221
Japan	988,496	0	15,485	105,997	4,773,510
South Korea, Republic of	117,142	0	6,384	62,335	402,687
Taiwan	130,644	0	9,766	17,008	123,965
Other Eastern Asian countries	0	0	423	0	0
Asia not allocable	*0	*0	*0	*0	*0
<b>Oceania, total</b>	<b>229,174</b>	<b>0</b>	<b>18,049</b>	<b>508,696</b>	<b>1,465,054</b>
Australia	218,378	0	15,304	440,451	1,284,511
New Zealand	10,796	0	1,947	2,063	102,220
Other countries of Oceania	0	0	798	66,182	78,322
<b>Puerto Rico and U.S. Possessions, total</b>	<b>96,167</b>	<b>0</b>	<b>25,832</b>	<b>84,420</b>	<b>203,468</b>
Puerto Rico	86,737	0	21,996	80,160	188,997
U.S. Possessions, total	9,430	0	3,837	4,260	14,472
American Samoa	150	0	0	0	0
Guam	8,539	0	2,880	3,461	10,085
Virgin Islands, U.S.	613	0	957	604	3,677
Other U.S. Possessions	127	0	0	195	709
<b>Country not stated</b>	<b>653,357</b>	<b>0</b>	<b>59,630</b>	<b>492,991</b>	<b>803,956</b>
<b>Section 863 income</b>	<b>0</b>	<b>21,484</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Regulated Investment Companies</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>43</b>	<b>365</b>

\* Data should be used with caution because of the small number of sample returns on which they are based.

[1] Total number of returns may not equal the sum of returns for specific areas or countries because a return could include two or more countries.

[2] Included in gross income (less loss), columns 2-8.

[3] Included in total deductions, column 11.

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

Source: IRS, Statistics of Income Division, April 2013.